

## Regular School Board Meeting

Monday, December 19, 2022 5:00 PM

Falls High School Library, 1515 11th Street, International Falls, Minnesota  
56649

**meet.google.com/uyx-cihp-zga**  
**Dial-in: (US) +1 319-435-9056**  
**PIN: 763 620 152#**  
**CALL TO ORDER**

1. Roll Call:  
\_\_\_ Toni Korpi, Clerk  
\_\_\_ Emily McGonigle, Director  
\_\_\_ Bruce Raboin, Treasurer  
\_\_\_ Ted Saxton, Director  
\_\_\_ Roxanne Skogstad-Ditsch, Board Chair  
\_\_\_ JoAnn Smith, Clerk  
\_\_\_ Jennifer Baker, 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.

### **AUDIT PRESENTATION**

1. Receive the fiscal year 2022 Audit Presentation  
and Financial Report from Mary Reedy, Principal  
for State and Local Government with CLA.

### **OPEN FORUM:**

1. Elk's Student's of the Month: Graci  
Bissonnette and Julius Maish
2. Public Open Forum

### **CONSENT AGENDA**

**Approve the Consent Agenda as printed. Motion by  
\_\_\_, second by \_\_\_. Motion carried / failed.**

1. Approve current accounts payable due in the  
amount of \$667,086.72.
2. Approve payroll in the amount of \$417,473.99  
for pay periods December 2nd and December 16.
3. Approve past meeting minutes for the regular  
school board meeting on November 21, 2022.
4. Second reading of School Board Policy 205 -  
Open and Closed Meetings
5. Second reading of School Board Policy 208 -  
Development, Adoption, and Implementation of  
Policies
6. Second reading of School Board Policy 213 -  
School Board Committees

7. Second reading of School Board Policy 414 - Mandated Reporting of Child Neglect or Physical or Sexual Abuse
8. First and final reading of the following School Board Policies:
9. First reading of School Board Policy 404 - Employment Background Checks
10. First reading of School Board Policy 406 Form - Consent to Release Data
11. First reading of School Board Policy 416 Form - D & A Testing Form
12. First reading of School Board Policy 614 - School Dist. Testing Plan & Procedure
13. First reading of School Board Policy 806 - Crisis Management Policy
14. First reading of School Board Policy 413 - Harassment and Violence
15. First reading of School Board Policy 415 - Mandated Reporting of Maltreatment of Vulnerable Adults
16. First reading of School Board Policy 506 - Student Discipline
17. First reading of School Board Policy 522 - Title IX Sex Nondiscrimination Policy
18. First reading of School Board Policy 410 - Family and Medical Leave Act.
19. Approve 2022-2023 World's Best Workforce Plan
20. Approve summary of results of 2021-2022 World's Best Workforce Plan
21. Recognize Pat Swenson as a volunteer coach for Softball for the 2022-2023 season.
22. Approve request for unpaid maternity leave per L4798 contract for Ashley Foss.
23. Approve Zachary Conat as a volunteer coach for the One Act Play 2022-2023 season, contingent upon completion of a background check.
24. Accept resignation of Cindy Hell as a Paraprofessional effective the last day of work on December 8, 2022.
25. Approve hire of James Hartzler as regular route school bus driver effective December 12, 2022 for route 23 and as a substitute custodian.
26. Approve Radon Testing contract with IEA.
27. Approve termination of Amy David as Cafe Helper (L510) effective December 15, 2022, and subsequent placement onto the active substitute call list for food service.
28. Set the First Monday in January organizational meeting for Monday, January 9, 2023 at 5:15 p.m.
29. Acknowledge Jim Yount as volunteer Coach for One Act Play and Speech for the 2022-2023 season.

**ACTION ITEMS**

1. **A. Improving systems and structures to create a culture where all are welcome and supported.**

1.a. Resolution Acceptance of Gifts and Donations.  
Motion by \_\_, second by \_\_. Motion carried / failed.

1.b. Approve updated At Will Policy for the At Will Business Office Positions.

2. **B. Implementing data-driven teaching practices and staff collaboration to increase student academic success.**

2.a. Approve the fiscal year 2022 Financial Statement.

3. **C. Maintain our facilities to be welcoming, safe and efficient for use by students and the community.**

4. **D. Increasing family and community engagement in student learning and school experiences through improved communication and collaboration.**

4.a. Approve School Resource Office (SRO) position with City of International Falls for the 2023-2024 school year. Contract cost \$62,000.

**TNT MEETING - START AT 6:00 PM**

1. Receive TNT presentation.

2. Approve the 22 Pay 23 (FY24) Levy in the amount of \$2,820,895.39

**COMMITTEE AND ADMINISTRATIVE REPORTS**

1. Mitch Erickson, Student Representative

2. Melissa Tate, Elementary Principal

3. Tim Everson, Secondary Principal

4. Kevin Grover, Superintendent:

5. Beth Slatinski, Community Education Coordinator

6. Committee Reports:

6.a. Community Education Advisory Board

6.b. Recreation Commission

**ADJOURNMENT**

1. Motion by \_\_, second by \_\_ to adjourn meeting at \_\_ p.m. Motion carried / failed.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://www.CLAconnect.com)

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2022**

**INTRODUCTORY SECTION**

<b>BOARD OF EDUCATION AND ADMINISTRATION</b>	<b>1</b>
--	----------

**FINANCIAL SECTION**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>2</b>
-------------------------------------	----------

**REQUIRED SUPPLEMENTARY INFORMATION**

<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>6</b>
---	----------

**BASIC FINANCIAL STATEMENTS**

<b>STATEMENT OF NET POSITION</b>	<b>17</b>
----------------------------------	-----------

<b>STATEMENT OF ACTIVITIES</b>	<b>18</b>
--------------------------------	-----------

<b>BALANCE SHEET — GOVERNMENTAL FUNDS</b>	<b>19</b>
---	-----------

<b>RECONCILIATION OF THE BALANCE SHEET — GOVERNMENTAL FUNDS TO STATEMENT OF NET POSITION — GOVERNMENTAL ACTIVITIES</b>	<b>20</b>
--	-----------

<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — GOVERNMENTAL FUNDS</b>	<b>21</b>
---	-----------

<b>RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES</b>	<b>22</b>
---	-----------

<b>STATEMENT OF FIDUCIARY NET POSITION</b>	<b>23</b>
--	-----------

<b>STATEMENT OF CHANGES IN FIDUCIARY NET POSITION</b>	<b>24</b>
---	-----------

<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>25</b>
--------------------------------------	-----------

**REQUIRED SUPPLEMENTARY INFORMATION**

<b>SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND</b>	<b>63</b>
--	-----------

<b>SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – FOOD SERVICE FUND</b>	<b>64</b>
---	-----------

<b>SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – COMMUNITY SERVICE FUND</b>	<b>65</b>
--	-----------

<b>SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB LIABILITY AND RELATED RATIOS</b>	<b>66</b>
--	-----------

<b>SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY</b>	<b>67</b>
--	-----------

<b>SCHEDULE DISTRICT CONTRIBUTIONS</b>	<b>68</b>
--	-----------

<b>NOTES TO REQUIRED SUPPLEMENTARY INFORMATION</b>	<b>69</b>
--	-----------

**FINANCIAL SECTION (CONTINUED)**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2022**

<b>SUPPLEMENTARY INFORMATION</b>	
<b>UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS     COMPLIANCE TABLE</b>	<b>78</b>
<b>SINGLE AUDIT AND OTHER REQUIRED REPORTS</b>	
<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>79</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH     MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL     OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>81</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>84</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>85</b>
<b>INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL     COMPLIANCE</b>	<b>86</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>88</b>

## **INTRODUCTORY SECTION**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
BOARD OF EDUCATION AND ADMINISTRATION  
JUNE 30, 2022**

**BOARD OF EDUCATION**

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

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of International Falls Public School (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Food Service Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Community Service Fund, 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, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Uniform Financial Accounting and Reporting Standards Compliance Table and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Uniform Financial Accounting and Reporting Standards Compliance Table and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

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

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

**Report on Summarized Comparative Information**

We have previously audited the District's 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated November 22, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022 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 District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
December 15, 2022

**REQUIRED SUPPLEMENTARY INFORMATION**

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022**

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, 2022.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2021 - 2022 fiscal years include the following:

- District-wide, accrual basis net position increased by approximately \$698,000 based on revenues of \$15,614,000 compared to expenses of \$14,917,000.
- Total General Fund revenues were approximately \$13,832,000 as compared to \$13,997,000 of expenditures.
- The fund balance of the General Fund decreased by a net of approximately \$89,000 from the prior year representing a 2% 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, 2022**

**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, 2022**

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

**Net Position**

The District's combined net position was (\$641,206) on June 30, 2022.

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

	<b>Governmental Activities</b>		<b>Percentage Change</b>
	<b>2022</b>	<b>2021</b>	
Current and Other Assets	\$ 8,351,708	\$ 7,842,368	6.5 %
Capital Assets	11,291,073	11,569,869	(2.4)
<b>Total Assets</b>	<b>19,642,781</b>	<b>19,412,237</b>	<b>1.2</b>
Deferred Outflows of Resources	3,606,949	3,725,813	(3.2)
Current Liabilities	1,487,299	1,413,172	5.2
Long-Term Liabilities	10,661,034	14,147,447	(24.6)
<b>Total Liabilities</b>	<b>12,148,333</b>	<b>15,560,619</b>	<b>(21.9)</b>
Deferred Inflows of Resources	11,742,603	8,916,318	31.7
Net Position			
Net Investment in Capital Assets	7,248,163	6,999,515	3.6
Restricted	1,232,921	880,836	40.0
Unrestricted	(9,122,290)	(9,219,238)	(1.1)
<b>Total Net Position</b>	<b>\$ (641,206)</b>	<b>\$ (1,338,887)</b>	<b>(52.1)</b>

**Changes in Net Position**

The District's total revenues were \$15,614,391 for the year ended June 30, 2022. Property taxes and state aid formula accounted for 61% of total revenue for the year. Another 36% 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, 2022**

**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 30,</b>		<b>Total % Change</b>
	<b>2022</b>	<b>2021</b>	
<b>Revenues</b>			
<u>Program Revenues</u>			
Charges for Services	\$ 280,964	\$ 195,770	43.5 %
Operating Grants and Contributions	5,354,175	4,839,386	10.6
Capital Grants and Contributions	273,721	219,246	24.8
<u>General Revenues</u>			
Property Taxes	3,972,741	3,593,949	10.5
Unrestricted State Aid	5,614,011	5,775,402	(2.8)
Investment Earnings	1,628	2,131	(23.6)
Other	117,151	133,435	(12.2)
Total Revenues	<u>15,614,391</u>	<u>14,759,319</u>	5.8
<b>Expenses</b>			
Administration	685,047	691,601	(0.9)
District Support Services	1,023,236	673,073	52.0
Regular Instruction	6,754,186	6,919,623	(2.4)
Vocational Education Instruction	62,838	65,585	(4.2)
Special Education Instruction	1,664,825	1,960,775	(15.1)
Instructional Support Services	358,391	343,585	4.3
Pupil Support Services	1,417,839	1,524,079	(7.0)
Sites and Buildings	1,683,607	1,788,410	(5.9)
Fiscal and Other Fixed Cost Programs	74,121	52,064	42.4
Food Service	644,354	519,020	24.1
Community Service	491,601	467,406	5.2
Building Fund	-	2,695	100.0
Unallocated - Depreciation	45,691	48,306	(5.4)
Interest and Fiscal Charges on Long-Term Liabilities	10,974	112,449	(90.2)
Total Expenses	<u>14,916,710</u>	<u>15,168,671</u>	(1.7)
<b>Increase (Decrease) in Net Position</b>			
Net Position - Beginning of Year	697,681	(409,352)	
Net Position - End of Year	<u>(1,338,887)</u>	<u>(929,535)</u>	
	<u>\$ (641,206)</u>	<u>\$ (1,338,887)</u>	

Charges for services increased as more programs were operating in the current year. Federal revenues increased due to the COVID-19 related funding. 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.

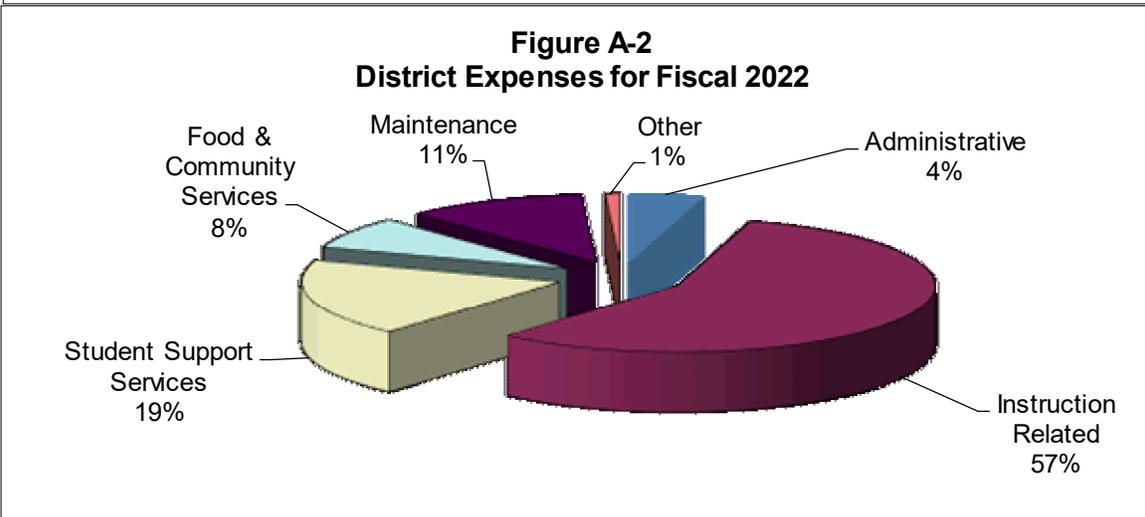
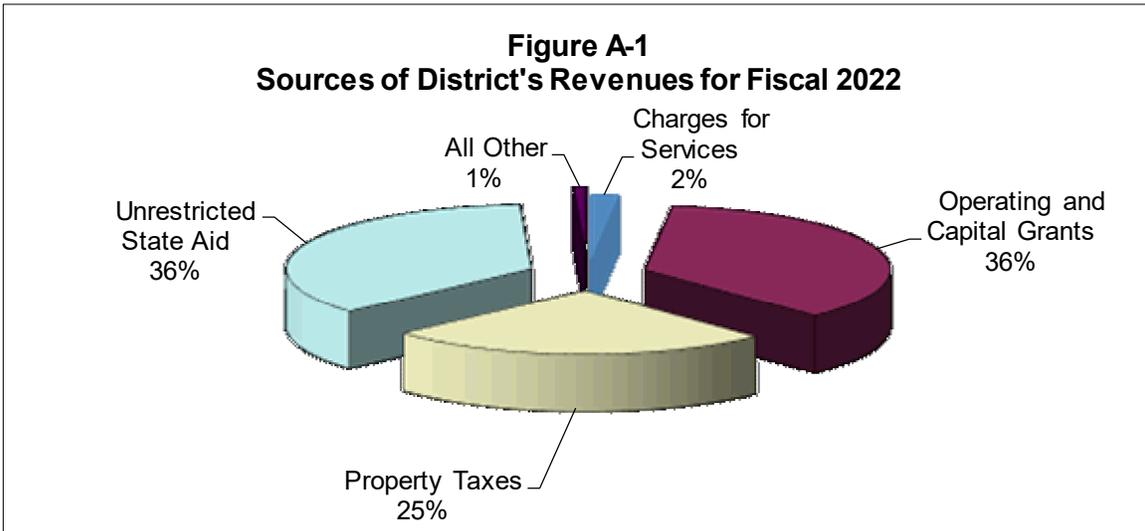
**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022**

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

**Changes in Net Position (Continued)**

The cost of all governmental activities this year was \$14,916,710.

- Some of the cost was paid by the users of the District's programs (\$280,964).
- The federal and state governments subsidized certain programs with grants and contributions (\$5,627,896).
- The majority District's costs were paid by District taxpayers and the taxpayers of our state through \$9,586,752 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 (\$118,779).



**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022**

**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		
	2022	2021	Change	2022	2021	Change
Administration	\$ 685,047	\$ 691,601	(0.9)%	\$ 686,319	\$ 43,508	1477.5 %
District Support Services	1,023,236	673,073	52.0	895,707	673,073	33.1
Regular Instruction	6,754,186	6,919,623	(2.4)	4,481,505	5,870,948	(23.7)
Vocational Education Instruction	62,838	65,585	(4.2)	60,027	62,710	(4.3)
Special Education Instruction	1,664,825	1,960,775	(15.1)	507,901	669,028	(24.1)
Instructional Support Services	358,391	343,585	4.3	134,844	75,264	79.2
Pupil Support Services	1,417,839	1,524,079	(7.0)	687,210	684,274	0.4
Sites and Buildings	1,683,607	1,788,410	(5.9)	1,537,415	1,623,632	(5.3)
Fiscal and Other Fixed Cost Programs	74,121	52,064	42.4	74,121	52,064	42.4
Food Service	644,354	519,020	24.1	(120,955)	(1,255)	(9537.8)
Community Service	491,601	467,406	5.2	7,091	(2,427)	(392.2)
Building Fund	-	2,695	100.0	-	2,695	100.0
Unallocated - Depreciation	45,691	48,306	(5.4)	45,691	48,306	(5.4)
Interest and Fiscal Charges on Long-Term Liabilities	10,974	112,449	(90.2)	10,974	112,449	(90.2)
<b>Total</b>	<b>\$ 14,916,710</b>	<b>\$ 15,168,671</b>	<b>(1.7)</b>	<b>\$ 9,007,850</b>	<b>\$ 9,914,269</b>	<b>(9.1)</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 \$4,258,246.

Revenues for the District's governmental funds were \$15,693,821 while total expenditures were \$15,707,168.

**GENERAL FUND**

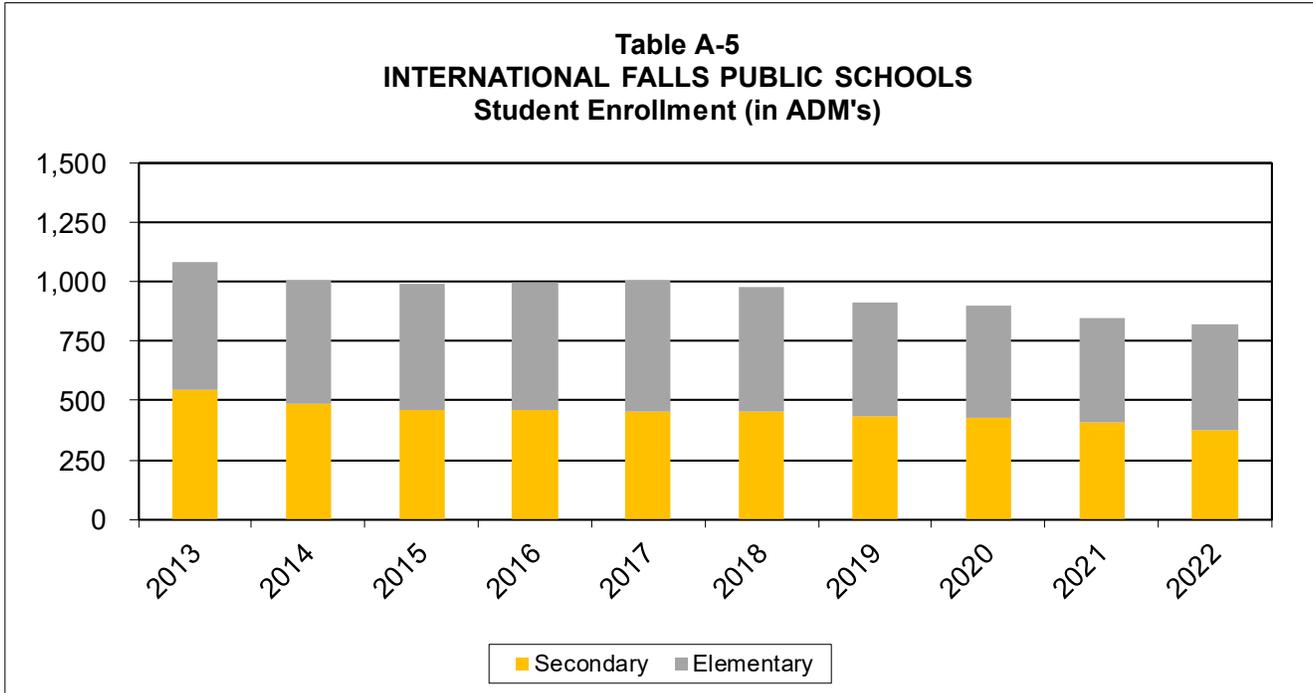
The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12 including pupil transportation activities and capital outlay projects. The following graph shows the trend in student counts over the past ten years:

	2013	2014	2015	2016	Table A-4 2017	2018	2019	2020	2021	2022
EC	5	8	11	13	14	16	18	16	14	19
VPK	-	-	-	-	26	-	-	-	-	-
HCP K	10	10	10	11	17	12	14	14	10	11
Reg K	68	60	74	64	71	60	53	60	49	48
Elementary	543	488	460	463	456	456	431	426	406	372
Secondary	542	515	529	534	550	520	483	470	444	448
Total Students for Aid	1,168	1,081	1,084	1,085	1,134	1,064	999	986	923	898
Percent Change	-2.75%	-7.45%	0.26%	0.11%	4.52%	-6.17%	-6.11%	-1.30%	-6.38%	-2.73%

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022**

**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, 2022</u>	<u>June 30, 2021</u>	<u>Amount Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources:				
Property Taxes	\$ 3,486,971	\$ 3,155,830	\$ 331,141	10.5 %
Earnings on Investments	1,628	1,756	(128)	(7.3)
Charges for Services	71,308	50,284	21,024	41.8
Other	145,125	175,355	(30,230)	(17.2)
State Sources	8,116,431	8,460,721	(344,290)	(4.1)
Federal Sources	2,010,418	1,479,706	530,712	35.9
Total General Fund Revenue	<u>\$ 13,831,881</u>	<u>\$ 13,323,652</u>	<u>\$ 508,229</u>	3.8

There was an increase of \$508,229 or 3.8% in General Fund revenue from the prior year. Earnings on investments decreased due to the decrease in interest rates. Charges for services increased due to student activity fees and athletic passes. 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, 2022**

**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, 2022</u>	<u>June 30, 2021</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 8,082,079	\$ 7,774,596	\$ 307,483	4.0 %
Employee Benefits	2,384,708	2,337,852	46,856	2.0
Purchased Services	1,735,764	1,653,648	82,116	5.0
Supplies and Materials	1,096,772	913,463	183,309	20.1
Capital Expenditures	537,441	1,235,824	(698,383)	(56.5)
Debt Service	25,322	9,164	16,158	176.3
Other Expenditures	134,903	156,623	(21,720)	(13.9)
Total Expenditures	<u>\$ 13,996,989</u>	<u>\$ 14,081,170</u>	<u>\$ (84,181)</u>	(0.6)

There was a decrease of \$84,181 or 0.6% in General Fund expenditures from the prior year, which was primarily due to a decrease in capital expenditures to support distance learning from the prior year.

**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, 2022**

**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 \$217,957, actual expenditures exceeded revenues by \$165,108.
- Overall, actual revenues were about \$152,000 less than budgeted, representing approximately 1.1% variation from budget to actual.
- The actual expenditures for current year were about \$205,000 less than budgeted, which represents about 1.4% of budgeted expenditures.
- The General Fund's unassigned fund balance decreased by \$467,808, while restricted fund balance increased by \$270,990.

**DEBT SERVICE**

An annual levy is made to fund the bond payments of approximately \$390,000 in principal and \$135,800 of interest.

**CAPITAL ASSETS**

As shown in the table below, the District has invested about \$26,391,000 in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices. The decrease of 2.4% over the prior year is primarily related to depreciation and amortization expense. More detailed information about capital assets can be found in Note 4 to the financial statements. Total depreciation and amortization expense for the year was approximately \$855,000.

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

	<b>2022</b>	<b>2021</b>	<b>Percentage Change</b>
Land	\$ 139,985	\$ 139,985	-
Construction-in-Progress	131,500	137,333	(4.2)
Land Improvements	2,179,522	2,137,688	2.0
Right-to-Use Assets	110,099	-	100.0
Buildings and Improvements	19,917,518	19,896,643	0.1
Equipment	3,912,039	3,595,969	8.8
Less: Accumulated Depreciation/Amortization	(15,099,590)	(14,337,749)	5.3
Total	<u>\$ 11,291,073</u>	<u>\$ 11,569,869</u>	(2.4)

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2022**

**CAPITAL ASSETS (CONTINUED)**

**Long-Term Liabilities**

At year-end, the District had \$3,670,000 in general obligation bonds outstanding as shown in Note 5 to the financial statements.

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

	<u>2022</u>	<u>2021</u>	<u>Percentage Change</u>
General Obligation Bonds	\$ 3,670,000	\$ 4,060,000	(9.6)%
Net Bond Premium and Discount	237,422	355,860	(33.3)
Lease Liability	84,006	9,933	745.7
Total	<u>\$ 3,991,428</u>	<u>\$ 4,425,793</u>	(9.8)
Long-Term Liabilities:			
Due Within One Year	\$ 431,237	\$ 398,430	
Due in More Than One Year	3,560,191	4,027,363	
Total	<u>\$ 3,991,428</u>	<u>\$ 4,425,793</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 2.45% in both fiscal year 2022 and 2% for 2023. 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. As of fiscal year 2020, the District's future enrollment projections predicted a steady decline in enrollment; however, due to COVID the District's enrollment declined more than projected in fiscal year 2022. While the District was able to return to in person learning in 2022, student enrollment did not return to pre-COVID levels.

Increases 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, 2022**

**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, 2022  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2021)**

	2022	2021
<b>ASSETS</b>		
Cash and Investments	\$ 5,220,445	\$ 4,637,184
Receivables		
Property Taxes	1,694,844	1,426,026
Other Governments	1,291,986	1,721,275
Other	60,348	26,526
Prepaid Items	48,892	-
Inventories	35,193	31,357
Capital Assets		
Nondepreciable:		
Land	139,985	139,985
Construction in Progress	131,500	137,333
Other Capital Assets, Net of Depreciation/Amortization	11,019,588	11,292,551
Total Assets	19,642,781	19,412,237
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension Related	3,474,697	3,601,559
OPEB Related	132,252	124,254
Total Deferred Outflows of Resources	3,606,949	3,725,813
<b>LIABILITIES</b>		
Salaries and Payroll Deductions	209,652	107,648
Accounts and Contracts Payable	98,333	199,725
Accrued Interest	49,229	56,197
Due to Other Governmental Units	594,263	472,985
Unearned Revenue - Charges for Services	24,136	42,163
Long-Term Liabilities		
Net Pension Liability	5,508,253	8,741,429
Other Postemployment Benefit Liability Due Within One Year	59,286	66,075
Other Postemployment Benefit Liability Due Within More Than One Year	1,395,476	1,213,744
Portion Due Within One Year	452,400	468,379
Portion Due in More Than One Year	3,757,305	4,192,274
Total Liabilities	12,148,333	15,560,619
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension Related	8,633,407	6,129,786
OPEB Related	35,623	51,105
Property Taxes Levied for Subsequent Year	3,073,573	2,735,427
Total Deferred Inflows of Resources	11,742,603	8,916,318
<b>NET POSITION</b>		
Net Investment in Capital Assets	7,248,163	6,999,515
Restricted for:		
General Fund Operating Capital Purposes	439,014	350,308
General Fund State-Mandated Reserves	436,552	351,624
Food Service	195,667	76,887
Community Service	116,674	89,422
Debt Service	45,014	12,595
Unrestricted	(9,122,290)	(9,219,238)
Total Net Position	\$ (641,206)	\$ (1,338,887)

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022  
(WITH SUMMARIZED FINANCIAL STATEMENT INFORMATION FOR YEAR ENDED JUNE 30, 2021)**

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	
				2022	2021	
<b>Governmental Activities</b>						
Administration	\$ 685,047	\$ -	\$ (1,272)	\$ -	\$ (686,319)	\$ (43,508)
District Support Services	1,023,236	-	-	127,529	(895,707)	(673,073)
Regular Instruction	6,754,186	101,766	2,170,915	-	(4,481,505)	(5,870,948)
Vocational Education Instruction	62,838	-	2,811	-	(60,027)	(62,710)
Special Education Instruction	1,664,825	-	1,156,924	-	(507,901)	(669,028)
Instructional Support Services	358,391	-	223,547	-	(134,844)	(75,264)
Pupil Support Services	1,417,839	-	730,629	-	(687,210)	(684,274)
Sites and Buildings	1,683,607	-	-	146,192	(1,537,415)	(1,623,632)
Fiscal and Other Fixed Cost Programs	74,121	-	-	-	(74,121)	(52,064)
Food Service	644,354	73,065	692,244	-	120,955	1,255
Community Service	491,601	106,133	378,377	-	(7,091)	2,427
Building Fund	-	-	-	-	-	(2,695)
Interest and Fiscal Charges on						
Long-Term Liabilities	10,974	-	-	-	(10,974)	(112,449)
Unallocated Depreciation	45,691	-	-	-	(45,691)	(48,306)
Total School District	<u>\$ 14,916,710</u>	<u>\$ 280,964</u>	<u>\$ 5,354,175</u>	<u>\$ 273,721</u>	<u>(9,007,850)</u>	<u>(9,914,269)</u>
<b>General Revenues</b>						
Property Taxes Levied for:						
General Purposes					3,471,053	3,265,253
Community Service					122,003	108,746
Debt Service					379,685	219,950
State Aid Not Restricted to Specific Purposes					5,614,011	5,775,402
Earnings on Investments					1,628	2,131
Gain on Sale of Assets					1,900	5,861
Miscellaneous					115,251	127,574
Total General Revenues					<u>9,705,531</u>	<u>9,504,917</u>
<b>CHANGE IN NET POSITION</b>						
Net Position - Beginning of Year					(1,338,887)	(929,535)
<b>NET POSITION - END OF YEAR</b>					<u>\$ (641,206)</u>	<u>\$ (1,338,887)</u>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
BALANCE SHEET — GOVERNMENTAL FUNDS  
JUNE 30, 2022  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2021)**

	Major Funds				Total	
	General	Food Service	Community Service	Debt Service	Governmental Funds	
					2022	2021
<b>ASSETS</b>						
Cash and Investments	\$ 4,724,352	\$ 157,142	\$ 79,530	\$ 259,421	\$ 5,220,445	\$ 4,637,184
Receivables						
Current Property Taxes	1,312,177	-	62,498	226,664	1,601,339	1,316,602
Delinquent Property Taxes	78,830	-	4,481	10,194	93,505	109,424
Due from Other Minnesota School Districts	130,260	-	-	-	130,260	178,078
Due from Minnesota Department of Education	131,753	320	10,538	17,152	159,763	202,715
Due from Federal through Minnesota Department of Education	910,804	40,452	50,707	-	1,001,963	404,576
Due from Other Governmental Units	-	-	-	-	-	935,906
Other Receivables	16,252	1,153	42,943	-	60,348	26,526
Prepaid Items	48,892	-	-	-	48,892	-
Inventory	13,323	21,870	-	-	35,193	31,357
Total Assets	<u>\$ 7,366,643</u>	<u>\$ 220,937</u>	<u>\$ 250,697</u>	<u>\$ 513,431</u>	<u>\$ 8,351,708</u>	<u>\$ 7,842,368</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities</b>						
Salaries and Payroll Deductions	\$ 194,123	\$ 7,365	\$ 8,164	\$ -	\$ 209,652	\$ 107,648
Accounts and Contracts Payable	98,213	120	-	-	98,333	199,725
Due to Other Minnesota School Districts	112,446	-	-	-	112,446	133,627
Due to Other Governmental Units	477,795	-	4,022	-	481,817	339,358
Unearned Revenue	6,351	17,785	-	-	24,136	42,163
Total Liabilities	<u>888,928</u>	<u>25,270</u>	<u>12,186</u>	<u>-</u>	<u>926,384</u>	<u>822,521</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes Levied for Subsequent Year	2,532,493	-	121,892	419,188	3,073,573	2,735,427
Unavailable Revenue - Delinquent Taxes	78,830	-	4,481	10,194	93,505	109,423
Total Deferred Inflows of Resources	<u>2,611,323</u>	<u>-</u>	<u>126,373</u>	<u>429,382</u>	<u>3,167,078</u>	<u>2,844,850</u>
<b>Fund Balance</b>						
<b>Nonspendable:</b>						
Prepaid Items	48,892	-	-	-	48,892	-
Inventory	13,323	21,870	-	-	35,193	31,357
<b>Restricted:</b>						
Student Activities	42,744	-	-	-	42,744	32,271
Operating Capital	439,014	-	-	-	439,014	350,308
Basic Skills Programs	185,355	-	-	-	185,355	213,915
Basic Skills Ext Time	-	-	-	-	-	20,340
Safe Schools - Crime	22,388	-	-	-	22,388	-
Staff Development	134,928	-	-	-	134,928	85,098
Long-Term Facilities Maintenance (LTFM)	51,137	-	-	-	51,137	(97,356)
Community Education Programs	-	-	71,113	-	71,113	47,376
Early Childhood and Family Educations Programs	-	-	-	-	-	187
Adult Basic Education	-	-	1,308	-	1,308	1,308
Other Restricted	-	173,797	39,772	84,049	297,618	155,961
<b>Committed:</b>						
Other Committed	7,016	-	-	-	7,016	15,137
<b>Assigned:</b>						
Other Assigned	501,062	-	-	-	501,062	430,754
Unassigned	2,420,533	-	(55)	-	2,420,478	2,888,341
Total Fund Balances	<u>3,866,392</u>	<u>195,667</u>	<u>112,138</u>	<u>84,049</u>	<u>4,258,246</u>	<u>4,174,997</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,366,643</u>	<u>\$ 220,937</u>	<u>\$ 250,697</u>	<u>\$ 513,431</u>	<u>\$ 8,351,708</u>	<u>\$ 7,842,368</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, 2022  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2021)**

	2022	2021
<b>Total Fund Balance for Governmental Funds</b>	<b>\$ 4,258,246</b>	<b>\$ 4,174,997</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	131,500	137,333
Land Improvements, Net of Accumulated Depreciation	716,640	733,201
Right-of-Use Assets, Net of Accumulated Amortization	82,762	-
Buildings and Improvements, Net of Accumulated Depreciation	9,103,171	9,654,850
Equipment, Net of Accumulated Depreciation	1,117,015	904,500
 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.		
	93,505	109,423
 Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		
	(49,229)	(56,197)
 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	(5,508,253)	(8,741,429)
Deferred Inflows of Resources - Pension Related	(8,633,407)	(6,129,786)
Deferred Outflows of Resources - Pension Related	3,474,697	3,601,559
 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	(1,454,762)	(1,279,819)
Deferred Inflows of Resources - OPEB Related	(35,623)	(51,105)
Deferred Outflows of Resources - OPEB Related	132,252	124,254
 Long-term liabilities that pertain to governmental funds are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Position. Balances at year-end are:		
Bonds Payable	(3,670,000)	(4,060,000)
Unamortized Premiums	(237,422)	(355,860)
Lease Liability	(84,006)	(9,933)
Severance Benefits Payable	(218,277)	(234,860)
<b>Total Net Position of Governmental Activities</b>	<b><u>\$ (641,206)</u></b>	<b><u>\$ (1,338,887)</u></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, 2022  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2021)**

	Major Funds				Total	
	General	Food Service	Community Service	Debt Service	Governmental Funds	
					2022	2021
<b>REVENUES</b>						
Local						
Property Taxes	\$ 3,486,971	\$ -	\$ 122,003	\$ 379,685	\$ 3,988,659	\$ 3,484,526
Earnings on Investments	1,628	-	-	-	1,628	2,131
Charges for Services	71,308	73,065	104,369	-	248,742	145,142
Other	145,125	-	5,173	-	150,298	177,960
State Sources	8,116,431	14,659	245,282	171,263	8,547,635	8,819,898
Federal Sources	2,010,418	677,734	68,707	-	2,756,859	1,997,067
Total Revenues	<u>13,831,881</u>	<u>765,458</u>	<u>545,534</u>	<u>550,948</u>	<u>15,693,821</u>	<u>14,626,724</u>
<b>EXPENDITURES</b>						
Current						
Administration	710,185	-	-	-	710,185	652,454
District Support Services	937,552	-	-	-	937,552	750,882
Regular Instruction	6,664,548	-	-	-	6,664,548	6,276,172
Vocational Education Instruction	62,780	-	-	-	62,780	61,417
Special Education Instruction	1,742,736	-	-	-	1,742,736	1,894,229
Instructional Support Services	368,885	-	-	-	368,885	327,402
Pupil Support Services	1,358,044	-	-	-	1,358,044	1,421,220
Sites and Buildings	1,515,375	-	-	-	1,515,375	1,402,469
Fiscal and Other Fixed Cost Programs	74,121	-	-	-	74,121	52,064
Food Service	-	646,678	-	-	646,678	518,880
Community Service	-	-	516,092	-	516,092	443,245
Capital Outlay	537,441	-	20,258	-	557,699	2,390,879
Debt Service						
Principal	24,787	-	1,306	390,000	416,093	1,132,500
Interest and Fiscal Charges	535	-	45	135,800	136,380	131,175
Total Expenditures	<u>13,996,989</u>	<u>646,678</u>	<u>537,701</u>	<u>525,800</u>	<u>15,707,168</u>	<u>17,454,988</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(165,108)	118,780	7,833	25,148	(13,347)	(2,828,264)
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Lease Liability	74,438	-	20,258	-	94,696	-
Sale of Assets	1,900	-	-	-	1,900	5,861
Total Other Financing Sources (Uses)	<u>76,338</u>	<u>-</u>	<u>20,258</u>	<u>-</u>	<u>96,596</u>	<u>5,861</u>
<b>NET CHANGE IN FUND BALANCE</b>	(88,770)	118,780	28,091	25,148	83,249	(2,822,403)
Fund Balance - Beginning of Year	<u>3,955,162</u>	<u>76,887</u>	<u>84,047</u>	<u>58,901</u>	<u>4,174,997</u>	<u>6,997,400</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 3,866,392</u>	<u>\$ 195,667</u>	<u>\$ 112,138</u>	<u>\$ 84,049</u>	<u>\$ 4,258,246</u>	<u>\$ 4,174,997</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, 2022  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2021)**

	2022	2021
<b>Net Change in Fund Balance-Total Governmental Funds</b>	<b>\$ 83,249</b>	<b>\$ (2,822,403)</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/amortization expense.		
Capital Outlays	570,909	2,422,602
Depreciation/Amortization Expense	(855,175)	(790,249)
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.		
	(151,463)	(55,614)
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.		
	602,693	(396,139)
The governmental funds report debt proceeds as financing sources, while repayment of debt 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 debt and related items is as follows:		
Repayment of Bond Principal	390,000	1,125,000
Change in Accrued Interest Expense	6,968	(15,074)
Amortization of Bond Premium/(Discount)	118,438	32,136
Issuance of Lease Liability	(94,696)	-
Repayment of Lease Liability	26,093	7,500
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.		
	(15,918)	109,423
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).		
	16,583	(26,534)
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 697,681</b>	<b>\$ (409,352)</b>

See accompanying Notes to Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2022**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash and Investments	<u>\$ 57,100</u>	<u>\$ 58,997</u>
<b>NET POSITION</b>		
Held in Trust	<u>\$ 57,100</u>	<u>\$ 58,997</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, 2022**

	<u>2022</u>	<u>2021</u>
<b>ADDITIONS</b>		
Miscellaneous	<u>\$ 2,029</u>	<u>\$ 1,812</u>
<b>DEDUCTIONS</b>		
Scholarships	<u>3,926</u>	<u>6,512</u>
<b>CHANGE IN NET POSITION</b>	(1,897)	(4,700)
Net Position - Beginning of Year	<u>58,997</u>	<u>63,697</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 57,100</u></u>	<u><u>\$ 58,997</u></u>

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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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.

*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, 2022**

**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	\$ 12,610,848	\$ 1,373,422	\$ 13,984,270
Special Revenue Funds			
Food Service Fund	484,923	239,465	724,388
Community Service Fund	383,047	151,048	534,095
 <u>Expenditures</u>			
General Fund	13,500,552	701,675	14,202,227
Special Revenue Funds			
Food Service Fund	530,254	103,678	633,932
Community Service Fund	405,010	171,907	576,917

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, 2022**

**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 2021 Pay 2022 levy, normally revenue for the 2022-23 fiscal year, are also advance recognized as June 30, 2022, 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, 2022**

**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, 2022, 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 or amortized 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. Leases

The District determines if an arrangement is a lease at inception. Leases are included right-to-use assets and lease liabilities in the Statement of Net Position.

Right-to-use assets represent the District's control of the right to use an underlying capital asset for the lease term, as specified in the contract, in an exchange or exchange like transaction. Right-to-use assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement date of the lease term and certain direct costs. Right-to-use assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

**K. Leases (Continued)**

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term.

The lease term may include options to extend or terminate the lease when it is reasonably certain that the District will exercise that option.

The District has recognized payments for short-term leases with a lease term of 12 months or less of expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statements of net position.

The District accounts for contracts containing both lease and non-lease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and non-lease components, and it is impractical to eliminate the price of such components, the District treats the components as a single lease unit.

**L. 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.

**M. 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, 2022**

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

M. 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.

N. 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, 2022. The total cost of severance paid in fiscal year ended June 30, 2022 for all retirement groups was \$16,583.

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, 2022**

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

O. 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.

P. 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.

Q. 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.

R. 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, 2022**

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

S. 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 and other capital-related liabilities. 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.

T. Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

U. Comparative Data

The basic financial statements include certain prior year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, no such information should be read in conjunction with the government's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

V. Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

The District adopted the requirements of the guidance effective July 1, 2021, and has applied the provisions of this standard to the beginning period of adoption.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 2 STEWARDSHIP AND ACCOUNTABILITY**

A. Expenditures exceeded budgeted amounts in the following fund:

	Budget	Expenditures	Excess
Special Revenue Funds			
Food Service Fund	\$ 633,932	\$ 646,678	\$ 12,746

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.

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 includes: 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, 2022 were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

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.
- 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, 2022, the District had the following investments:

	Amount
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	\$ 44,163
MN Trust Investment Share	700,239
Total Investments	\$ 744,402

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

B. Investments (Continued)

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 in place options prior to 14 days may be subject to penalty.

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	\$ 44,163
MN Trust Investment Shares	AAAm	700,239
Total		<u>\$ 744,402</u>

The District’s deposits (\$4,533,143) and investments (\$744,402) are presented in the financial statements as follows:

Cash and Investments - Statement of Net Position	\$ 5,220,445
Cash and Investments - Custodial Fund (Deposits)	57,100
Total Cash and Investments	<u>\$ 5,277,545</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

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

C. Fair Value Measurements

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

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

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

*Level 1* – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities. 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, 2022.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 4 CAPITAL ASSETS**

Capital asset activity was as follows for the year ended June 30, 2022:

	Beginning Balance As Restated	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated/Amortized				
Land	\$ 139,985	\$ -	\$ -	\$ 139,985
Construction-in-Progress	137,333	202,895	(208,728)	131,500
Total Capital Assets, Not Being Depreciated/Amortized	277,318	202,895	(208,728)	271,485
Capital Assets, Being Depreciated/Amortized				
Land Improvements	2,137,688	41,834	-	2,179,522
Right-to-Use Assets	* 15,402	94,697	-	110,099
Buildings and Improvements	19,896,643	20,875	-	19,917,518
Equipment	* 3,561,271	418,078	(67,310)	3,912,039
Total Capital Assets, Being Depreciated/Amortized	25,611,004	575,484	(67,310)	26,119,178
Accumulated Depreciation/Amortization for				
Land Improvements	(1,404,487)	(58,395)	-	(1,462,882)
Right-to-Use Asset	* -	(27,337)	-	(27,337)
Buildings and Improvements	(10,241,793)	(572,554)	-	(10,814,347)
Equipment	* (2,665,445)	(196,889)	67,310	(2,795,024)
Total Accumulated Depreciation/Amortization	(14,311,725)	(855,175)	67,310	(15,099,590)
Total Capital Assets, Being Depreciated/Amortized, Net	11,299,279	(279,691)	-	11,019,588
Governmental Activities Capital Assets, Net	\$ 11,576,597	\$ (76,796)	\$ (208,728)	\$ 11,291,073

\*The beginning balance of capital assets was restated to record the right-to-use assets due to the implementation of GASB Statement No. 87.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 4 CAPITAL ASSETS (CONTINUED)**

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

Administration	\$ 5,754
District Support Services	14,991
Regular Instruction	334,117
Community Services	1,351
Special Education Instruction	889
Instructional Support Services	646
Pupil Support Services	141,964
Sites and Buildings	309,772
Unallocated	45,691
Total Depreciation/Amortization Expense	<u><u>\$ 855,175</u></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	\$ 1,150,000
Alternative Facilities Refunding Bond					
Series 2020A	6/11/2020	2.00 - 4.00%	850,000	2/1/2030	585,000
Alternative Facilities Maintenance					
Bonds, Series 2020A	6/11/2020	2.00 - 4.00%	2,080,000	2/1/2030	<u>1,935,000</u>
Total General Obligation Bonds					<u>3,670,000</u>
Lease Liability					
Bizhub Copiers	08/22/17	11.52%	34,932	7/22/2022	1,527
Konica 750i Copiers	07/01/21	0.70%	74,438	7/1/2026	60,004
Marco C300i Copiers	04/01/20	0.70%	4,752	4/1/2025	3,524
Marco C450i Copiers	03/01/22	0.70%	20,258	3/1/2027	<u>18,951</u>
Total Lease Liability					<u>84,006</u>
Severance Benefits Payable					<u>218,277</u>
Total Long-Term Liabilities					<u><u>\$ 3,972,283</u></u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

**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>	General Obligation Bonds Payable		Lease Liabilities	
	Principal	Interest	Principal	Interest
2023	\$ 410,000	\$ 134,850	\$ 21,237	\$ 503
2024	425,000	118,150	19,849	364
2025	445,000	100,500	19,778	225
2026	465,000	82,250	18,866	90
2027	485,000	63,100	4,276	7
2028-2030	1,440,000	114,800	-	-
Total	<u>\$ 3,670,000</u>	<u>\$ 613,650</u>	<u>\$ 84,006</u>	<u>\$ 1,189</u>

**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, 2022 are approximately \$4,500,000. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota Statutes.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

C. Description of Long-Term Debt (Continued)

3. Lease Liabilities

Equipment-

On August 22, 2017, the District entered into a five-year lease liability arrangement with Marco for two copiers in the amount of \$34,932, bearing interest at 11.52%. Repayment of the lease liability will occur in monthly installments of \$764.

On April 1<sup>st</sup>, 2020, the District entered into a five-year lease liability arrangement with Marco for a copier in the amount of \$4,752, bearing interest at 0.7%. Repayment of the lease liability will occur in monthly installments of \$105.

On July 1, 2021, the District entered into a five-year lease liability arrangement with Marco for two copiers in the amount of \$74,438, bearing interest at 0.7%. Repayment of the lease liability will occur in monthly installments of \$1,242.

On March 1, 2022, the District entered into a five-year lease liability arrangement with Marco for a copier in the amount of \$20,258, bearing interest at 0.7%. Repayment of the lease liability will occur in monthly installments of \$338.

D. Changes in Long-Term Debt

	Beginning Balance <u>As Restated</u>	Net Additions	Retirements	Ending Balance	Due Within One Year
General Obligation Bonds	\$ 4,060,000	\$ -	\$ 390,000	\$ 3,670,000	\$ 410,000
Net Bond Premiums (Discount)	355,860	-	118,438	237,422	-
Lease Liability	* 15,403	94,696	26,093	84,006	21,237
Subtotal	4,431,263	94,696	534,531	3,991,428	431,237
Severance Benefits Payable	234,860	46,487	63,070	218,277	21,163
Total	<u>\$ 4,666,123</u>	<u>\$ 141,183</u>	<u>\$ 597,601</u>	<u>\$ 4,209,705</u>	<u>\$ 452,400</u>

\*The beginning balance of the lease liability was restated due to the implementation of GASB Statement No. 87.

Right-to-use assets acquired through outstanding leases are shown below by underlying asset class.

Equipment	\$ 110,099
Less: Accumulated Depreciation	<u>(27,337)</u>
Total	<u>\$ 82,762</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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 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  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 6 RESTRICTED FUND BALANCES (CONTINUED)**

H. 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.

I. Restricted for Early Childhood and Family Education

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

J. Restricted for Adult Basic Education

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

K. 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	\$ 173,797
Community Service	39,772
Debt Service	<u>84,049</u>
Total Other Restricted	<u><u>\$ 297,618</u></u>

**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 \$7,016 is for the Bronco Hall of Fame.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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	\$ 1,733
3rd Grade Field Trip Funds	157
5th Grade Field Trip Funds	2,202
6th Grade Field Trip Funds	6,499
All Class Reunion	4,501
Falls Education Foundation	
Donation	8,722
FHS PBIS	3,991
Project Read	1,138
Purple Pride	2,389
PIE Projects	2,701
FES Miscellaneous Donations	2,332
FHS Miscellaneous Donations	2,440
Science Trip	215
NW Student Group	529
Track Projects	4,800
Volleyball Projects	132
Baseball Projects	3,343
Boys Hockey Projects	8,047
Technology	375,000
Arena Advertising	60,363
Arena Projects	2,341
Pool Projects	276
Journalism	50
Cross Country Ski Project	1,622
Band Trip	1,000
Football Projects	3,815
Basketball Projects	35
FES Library	689
Total Other Assigned	<u><u>\$ 501,062</u></u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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 2022 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, 2022, were \$190,622. The District's contributions were equal to the required contributions as set by state statute.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 rates for the fiscal year for coordinated were 7.50% for the employee and 8.34% 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, 2022, were \$472,789. The District's contributions were equal to the required contributions for each year as set by state statute.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 9 PENSION PLANS (CONTINUED)**

D. Pension Costs

1. General Employees Plan Pension Costs

At June 30, 2022, the district reported a liability of \$1,473,305 for its proportionate share of the General Employees Fund's net pension liability. The district's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the district totaled \$45,050.

The net pension liability was measured as of June 30, 2021, 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, 2020 through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The district's proportionate share was 0.0345% at the end of the measurement period and 0.0328% for the beginning of the period.

<u>Description</u>	<u>Amount</u>
District's Proportionate Share of the GERF Net Pension Liability	\$ 1,473,305
State's Proportionate Share of GERF's Net Pension Liability Associated with the District	45,050
Total	<u>\$ 1,518,355</u>

For the year ended June 30, 2022, the district recognized pension expense of \$10,487 for its proportionate share of the General Employees Plan's pension expense. In addition, the district recognized an additional \$3,635 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 9 PENSION PLANS (CONTINUED)**

D. Pension Costs (Continued)

1. General Employees Plan Pension Costs (Continued)

On June 30, 2022, 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	\$ 9,052	\$ 45,087
Changes in Actuarial Assumptions	899,568	32,590
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	1,275,945
Changes in Proportion	87,104	9,334
District Contributions Subsequent to the Measurement Date	190,622	-
Total	<u>\$ 1,186,346</u>	<u>\$ 1,362,956</u>

The \$190,622 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, 2023. 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>
2023	\$ (42,091)
2024	8,503
2025	14,373
2026	(348,017)

2. TRA Pension Costs

At June 30, 2022 the District reported a liability of \$4,034,908 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2021, 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 0.0922% at the end of the measurement period and 0.0917% at the beginning of the period.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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	\$ 4,034,948
State's Proportionate Share of TRA's Net Pension Liability Associated with the District	340,304
Total	<u>\$ 4,375,252</u>

For the year ended June 30, 2022, the District recognized pension expense of \$53,738. It also recognized (\$32,600) as pension expense and grant revenue for the support provided by direct aid.

At June 30, 2022, 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	\$ 109,284	\$ 114,317
Changes in Actuarial Assumptions	1,478,657	3,640,367
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	3,383,268
Changes in Proportion	227,621	132,499
District Contributions Subsequent to the Measurement Date	472,789	-
Total	<u>\$ 2,288,351</u>	<u>\$ 7,270,451</u>

The \$472,789 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, 2023. 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  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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>
2023	\$ (2,718,032)
2024	(2,018,738)
2025	(454,506)
2026	(557,413)
2027	293,800

The District's total pension expense for all plans for the year ended June 30, 2022 was \$35,260.

E. Summary

The aggregate amount of net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense for the District's defined benefit pension plans are summarized below. These liabilities are typically liquidated by the individual activity in which the employee's costs are associated.

	General Employees Fund	Teachers Retirement Fund	Total
Net Pension Liability	\$ 1,473,305	\$ 4,034,948	\$ 5,508,253
Deferred Outflows of Resources	1,186,346	2,288,351	3,474,697
Deferred Inflows of Resources	1,362,956	7,270,451	8,633,407
Pension Expense	14,122	21,138	35,260

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 9 PENSION PLANS (CONTINUED)**

F. Long-Term Expected Return on Investments

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

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

The long-term expected rate of return on TRA pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The largest allocations are 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
Fixed Income	20.0	0.75
Private Markets	25.0	5.90
Cash	2.0	-
Totals	<u>100.0 %</u>	

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 9 PENSION PLANS (CONTINUED)**

G. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

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

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter.

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

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

TRA pre-retirement mortality rates were based on 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. Post-retirement mortality rates were based on 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. Post-disability mortality rates were based on the RP-2014 disabled retiree mortality table, without adjustment.

Inflation is assumed to be 2.5% for TRA, Benefit increases after retirement are assumed to be 1.0% for January 2020 through January 2023 then increasing by 0.10% each year up to 1.5% annually.

Salary growth assumptions for TRA range in annual increments from 2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 9 PENSION PLANS (CONTINUED)**

G. Actuarial Methods and Assumptions (Continued)

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

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- There have been no changes in plan provisions since the prior valuation.

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

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 7.50% to 7.00%.

Changes in Plan Provisions:

- There have been no changes in plan provisions since the prior valuation.

The discount rate used to measure the total PERA pension liability in 2021 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The discount rate used to measure the TRA pension liability in 2021 was 7.00%. The discount rate used to measure the TPL at the prior measurement date was 7.50%. The projection of cash flows used to determine the discount rate assumed the employee contributions will be made at the fiscal year 2021 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions 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 as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 9 PENSION PLANS (CONTINUED)**

H. Pension Liability Sensitivity

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

<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>	5.50%	6.50%	7.50%
District's Proportionate Share of the General Employees Plan Net Pension Liability	\$ 3,004,789	\$ 1,473,305	\$ 216,628
 <u>TRA Discount Rate</u>	 6.00%	 7.00%	 8.00%
District's Proportionate Share of the TRA Net Pension Liability	\$ 8,150,791	\$ 4,034,948	\$ 659,628

I. 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  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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 2022, the District contributed \$59,286 to the Plan.

**C. Actuarial Methods and Assumptions**

The District's OPEB liability was measured as of July 1, 2021, 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
	6.25% Decreasing to
	5.0% Over 6 Years then
Health Care Trend Rates	4.00% over 48 years

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 2.1%. 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, 2022**

**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 discount rate was changed from 2.4% to 2.1%.

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

- The maximum limit on the post-employment medical benefit for the Teachers increased from \$17,000 to \$18,000. In addition, this limit is expected to increase in the future, so an annual increase assumption was added.

D. Changes in the OPEB Liability

	Total OPEB Liability
Balances - June 30, 2021	\$ 1,279,819
Changes for the Year:	
Service Cost	100,074
Interest	32,329
Change of Assumptions	25,315
Plan Changes	83,300
Benefit Payments	(66,075)
Net Changes	174,943
Balances - June 30, 2022	<u>\$ 1,454,762</u>

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 (1.1%)	Discount Rate (2.1%)	One Percent Increase (3.1%)
OPEB Liability	<u>\$ 1,539,705</u>	<u>\$ 1,454,762</u>	<u>\$ 1,370,908</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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 (5.25% decreasing to 4.0% over five years) or 1% higher (7.25% decreasing to 6.0% over five years) than the current healthcare cost trend rates:

	One Percent Decrease (5.25% decreasing to 4.0% then 3.00%)	Current Trend Rates (6.25% decreasing to 5.0% then 4.00%)	One Percent Increase (7.25% 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>\$ 1,313,834</u>	<u>\$ 1,454,762</u>	<u>\$ 1,595,221</u>

At June 30, 2022, 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	\$ 29,288	\$ 18,240
Change of Assumptions	43,678	17,383
District Contributions Subsequent to the Measurement Date	59,286	-
Total	<u>\$ 132,252</u>	<u>\$ 35,623</u>

The \$59,286 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, 2023. 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>
2023	\$ (4,954)
2024	(3,585)
2025	9,322
2026	9,322
2027	9,322
Thereafter	17,916
Total	<u>\$ 37,343</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**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, 2022, the District had outstanding commitments with various vendors in the amount of \$493,982. These commitments are related to the High School PA system, gym floor repair and boiler burner replacement.

**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, 2022 was \$113,550.

**REQUIRED SUPPLEMENTARY INFORMATION**

**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, 2022**

	Budgeted Amounts		Actual Amounts	Over (Under)
	Original	Final		Final Budget
<b>REVENUES</b>				
Local Sources				
Property Taxes	\$ 2,418,150	\$ 3,406,935	\$ 3,486,971	\$ 80,036
Earnings on Investments	35,000	750	1,628	878
Charges For Services	117,300	56,500	71,308	14,808
Other	181,000	187,500	145,125	(42,375)
State Sources	9,216,610	8,177,310	8,116,431	(60,879)
Federal Sources	642,788	2,155,275	2,010,418	(144,857)
Total Revenues	<u>12,610,848</u>	<u>13,984,270</u>	<u>13,831,881</u>	<u>(152,389)</u>
<b>EXPENDITURES</b>				
Current				
Administration	698,670	762,426	710,185	(52,241)
District Support Services	581,664	1,105,861	937,552	(168,309)
Elementary and Secondary Regular Instruction	6,470,131	6,662,126	6,664,548	2,422
Vocational Education Instruction	65,970	67,320	62,780	(4,540)
Special Education Instruction	1,857,915	1,808,700	1,742,736	(65,964)
Community Education	38,221	-	-	-
Instructional Support Services	339,430	324,387	368,885	44,498
Pupil Support Services	1,176,691	1,320,162	1,358,044	37,882
Sites and Buildings	1,664,527	1,661,912	1,515,375	(146,537)
Fiscal and Other Fixed Cost Programs	50,000	50,000	74,121	24,121
Capital Outlay	557,333	439,333	537,441	98,108
Debt Service				
Principal	-	-	24,787	24,787
Interest and Fiscal Charges	-	-	535	535
Total Expenditures	<u>13,500,552</u>	<u>14,202,227</u>	<u>13,996,989</u>	<u>(205,238)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(889,704)	(217,957)	(165,108)	52,849
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(24,233)	-	-	-
Issuance of Lease Liability	-	-	74,438	74,438
Sale of Assets	-	-	1,900	1,900
Total Other Financing Sources (Uses)	<u>(24,233)</u>	<u>-</u>	<u>76,338</u>	<u>76,338</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (913,937)</u>	<u>\$ (217,957)</u>	(88,770)	<u>\$ 129,187</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>3,955,162</u>	
<b>END OF YEAR</b>			<u>\$ 3,866,392</u>	

See accompanying Notes to Required Supplementary Information.

**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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local Sources				
Other - Primarily Meal Sales	\$ 28,710	\$ 73,762	\$ 73,065	\$ (697)
State Sources	11,245	14,068	14,659	591
Federal Sources	444,968	636,558	677,734	41,176
Total Revenues	<u>484,923</u>	<u>724,388</u>	<u>765,458</u>	<u>41,070</u>
<b>EXPENDITURES</b>				
Current				
Food Service	529,054	632,732	646,678	13,946
Capital Outlay	1,200	1,200	-	(1,200)
Total Expenses	<u>530,254</u>	<u>633,932</u>	<u>646,678</u>	<u>12,746</u>
Excess (Deficiency) of Revenues Over Expenditures	(45,331)	90,456	118,780	28,324
<b>OTHER FINANCING SOURCES</b>				
Transfers In	24,233	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (21,098)</u>	<u>\$ 90,456</u>	118,780	<u>\$ 28,324</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>76,887</u>	
<b>END OF YEAR</b>			<u>\$ 195,667</u>	

See accompanying Notes to Required Supplementary Information.

**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, 2022**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources				
Property Taxes	\$ 133,561	\$ 120,703	\$ 122,003	\$ 1,300
Charges for Services	91,650	93,800	104,369	10,569
Other	-	2,550	5,173	2,623
State Sources	157,836	238,748	245,282	6,534
Federal Sources	-	78,294	68,707	(9,587)
Total Revenues	<u>383,047</u>	<u>534,095</u>	<u>545,534</u>	<u>11,439</u>
<b>EXPENDITURES</b>				
Current				
Community Service	405,010	576,917	516,092	(60,825)
Capital Outlay	-	-	20,258	20,258
Debt Service				
Principal	-	-	1,306	1,306
Interest and Fiscal Charges	-	-	45	45
Total Expenditures	<u>405,010</u>	<u>576,917</u>	<u>537,701</u>	<u>(39,216)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,963)	(42,822)	7,833	50,655
<b>OTHER FINANCING SOURCES</b>				
Issuance of Lease Liability	-	-	20,258	20,258
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (21,963)</u>	<u>\$ (42,822)</u>	28,091	<u>\$ 70,913</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>84,047</u>	
<b>END OF YEAR</b>			<u>\$ 112,138</u>	

See accompanying Notes to 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, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
<b>Total OPEB Liability</b>					
Service Cost	\$ 100,074	\$ 86,784	\$ 67,310	\$ 36,922	\$ 39,674
Interest	32,329	38,142	23,813	23,553	20,525
Changes of Assumptions	25,315	(10,852)	31,766	(6,833)	(26,751)
Plan Changes	83,300	17,395	463,000	44,423	-
Differences between Expected and Actual Experience	-	37,658	-	(54,720)	-
Benefit Payments	<u>(66,075)</u>	<u>(65,334)</u>	<u>(45,442)</u>	<u>(64,348)</u>	<u>(80,209)</u>
<b>Net Change in Total OPEB Liability</b>	174,943	103,793	540,447	(21,003)	(46,761)
<b>Total OPEB Liability - Beginning</b>	<u>1,279,819</u>	<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>\$ 1,454,762</u></u>	<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	 7,516,114	 7,297,198	 6,722,869	 6,527,057	 \$ 6,719,428
 District's OPEB Liability as a Percentage of Covered Payroll	 19.36%	 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, 2021	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	0.0345%	0.0328%	0.0325%	0.0331%	0.0344%	0.0339%	0.0369%	0.0412%
District's Proportionate Share of the Net Pension Liability	\$ 1,473,305	\$ 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	45,050	60,620	55,831	60,257	27,653	35,904	-	-
Total of District's and State's Proportionate Share of the Net Pension Liability	\$ 1,518,355	\$ 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	\$ 2,492,613	\$ 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	59.11%	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	87.00%	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	0.0922%	0.0917%	0.0890%	0.0904%	0.0909%	0.0940%	0.0949%	0.102%
District's Proportionate Share of the Net Pension Liability	\$ 4,034,948	\$ 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	340,304	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	\$ 4,375,252	\$ 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	\$ 5,515,683	\$ 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	73.15%	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	86.63%	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**

	2022	2021	2020	2019	2018	2017	2016	2015
<b>General Employees Plan</b>								
Contractually Required Contribution	\$ 190,622	\$ 186,946	\$ 176,024	\$ 173,199	\$ 166,957	\$ 167,479	\$ 157,891	\$ 160,096
Contributions in Relation to the Contractually Required Contribution	<u>(190,622)</u>	<u>(186,946)</u>	<u>(176,024)</u>	<u>(173,199)</u>	<u>(166,957)</u>	<u>(167,479)</u>	<u>(157,891)</u>	<u>(160,096)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>							
District's Covered Payroll	\$ 2,541,627	\$ 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%	7.50%	7.39%
<b>TRA</b>								
Contractually Required Contribution	\$ 472,789	\$ 448,425	\$ 421,925	\$ 386,843	\$ 374,606	\$ 385,702	\$ 366,907	\$ 361,311
Contributions in Relation to the Contractually Required Contribution	<u>(472,789)</u>	<u>(448,425)</u>	<u>(421,925)</u>	<u>(386,843)</u>	<u>(374,606)</u>	<u>(385,702)</u>	<u>(366,907)</u>	<u>(361,311)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>							
District's Covered Payroll	\$ 5,668,933	\$ 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	8.34%	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, 2022**

**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, 2022:

	Budget	Expenditures	Excess
Special Revenue Funds			
Food Service Fund	\$ 633,932	\$ 646,678	\$ 12,746

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:

**2021**

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

**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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

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

**2020 (Continued)**

Changes in Actuarial Assumptions (Continued)

- 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.
- 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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

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

**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.
- 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, 2022**

**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:

**2021**

Changes in Actuarial Assumptions

- The investment return assumptions was changed from 7.50% to 7.00%.

Changes in Plan Provisions

- There have been no changes in plan provisions since the prior valuation.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

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

**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.

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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

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

**2018 (Continued)**

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.
- 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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

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

**2017 (Continued)**

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**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, 2022**

**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, 2021:

- The discount rate was changed from 2.40% to 2.10%.

The following plan change was made for the measurement date July 1, 2021:

- The maximum limit on the post-employment medical benefit for the teachers increased from \$17,500 to \$18,000. In addition, this limit is expected to increase in the future, so there was an annual increase assumption added.

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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

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

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.

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, 2022**

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenues	\$ 13,831,881	\$ 13,831,878	\$ 3	Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	\$ 13,996,989	\$ 13,996,986	\$ 3	Total Expenditures	\$ -	\$ -	\$ -
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
460 Non Spendable Fund Balance	\$ 62,215	\$ 62,215	\$ -	460 Non Spendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserve:</i>				<i>Restricted/Reserve:</i>			
401 Student Activities	\$ 42,744	\$ 42,744	\$ -	407 Capital Projects Levy	\$ -	\$ -	\$ -
402 Scholarships	\$ -	\$ -	\$ -	409 Alternative Fac. Program	\$ -	\$ -	\$ -
403 Staff Development	\$ 134,928	\$ 134,928	\$ -	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	\$ 550,948	\$ 550,948	\$ -
424 Operating Capital	\$ 439,014	\$ 439,014	\$ -	Total Expenditures	\$ 525,800	\$ 525,800	\$ -
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	\$ 84,049	\$ 84,050	\$ (1)
441 Basic Skills	\$ 185,355	\$ 185,355	\$ -	<i>Unassigned:</i>			
443 Telecomm. Access Cost	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
446 First Grade Preparedness	\$ -	\$ -	\$ -				
449 Safe Schools Levy	\$ 22,388	\$ 22,388	\$ -	<b>18 CUSTODIAL FUND</b>			
450 Pre-Kindergarten	\$ -	\$ -	\$ -	Total Revenues	\$ 2,029	\$ 2,029	\$ -
459 Basic Skills Ext Time	\$ -	\$ -	\$ -	Total Expenditures	\$ 3,926	\$ 3,927	\$ (1)
467 LTFM	\$ 51,137	\$ 51,137	\$ -	402 Scholarships	\$ 57,100	\$ 57,100	\$ -
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	\$ 7,016	\$ 7,016	\$ -				
<i>Assigned:</i>				<b>25 OPEB REVOCABLE TRUST</b>			
462 Assigned Fund Balance	\$ 501,062	\$ 501,062	\$ -	Total Revenues	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total Expenditures	\$ -	\$ -	\$ -
422 Unassigned Fund Balance	\$ 2,420,533	\$ 2,420,534	\$ (1)	422 Net Position	\$ -	\$ -	\$ -
<b>02 FOOD SERVICE</b>				<b>45 OPEB IRREVOCABLE TRUST</b>			
Total Revenues	\$ 765,458	\$ 765,456	\$ 2	Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	\$ 646,678	\$ 646,676	\$ 2	Total Expenditures	\$ -	\$ -	\$ -
<i>Non Spendable:</i>				422 Net Position	\$ -	\$ -	\$ -
460 Non Spendable Fund Balance	\$ 21,870	\$ 21,870	\$ -				
<i>Restricted</i>				<b>47 OPEB DEBT SERVICE</b>			
452 OPEB Liab. Not in Trust	\$ -	\$ -	\$ -	Total Revenues	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 173,797	\$ 173,797	\$ -	Total Expenditures	\$ -	\$ -	\$ -
<i>Unassigned:</i>				<i>Non Spendable:</i>			
463 Unassigned Fund Balance	\$ -	\$ -	\$ -	460 Non Spendable 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	\$ 545,534	\$ 545,533	\$ 1				
Total Expenditures	\$ 537,701	\$ 537,702	\$ (1)				
<i>Non Spendable:</i>							
460 Non Spendable Fund Balance	\$ -	\$ -	\$ -				
<i>Restricted/Reserve:</i>							
426 \$25 Taconite	\$ -	\$ -	\$ -				
431 Community Education	\$ 71,113	\$ 71,113	\$ -				
432 E. C. F. E.	\$ -	\$ -	\$ -				
444 School Readiness	\$ (55)	\$ (55)	\$ -				
447 Adult Basic Education	\$ 1,308	\$ 1,308	\$ -				
452 OPEB Liab. Not in Trust	\$ -	\$ -	\$ -				
<i>Restricted:</i>							
464 Restricted Fund Balance	\$ 39,772	\$ 39,772	\$ -				
<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 International Falls Public School (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2022.

***Report on Internal Control Over Financial Reporting***

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 through 2022-003 that we consider to be material weaknesses.

***Report on Compliance and Other Matters***

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

***The District’s Response to Findings***

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

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
December 15, 2022



**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**

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

We have audited International Falls Public School's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2022. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
December 15, 2022

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying 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	\$ 46,525	\$ -
Cash Assistance:				
School Breakfast Program	10.553	1-0361-000	\$ 121,653	
National School Lunch Program	10.555	1-0361-000	463,792	
COVID-19 - National School Lunch Program - Child Nutrition Emergency Operational Costs	10.555	1-0361-000	121	
COVID-19 - Supply Chain Assistance Funding	10.555	1-0361-000	19,749	
Cash Assistance Subtotal			<u>605,315</u>	-
Total Child Nutrition Cluster			<u>651,840</u>	-
CARES Act Funding Received Through Other Local Entities				
	10.649C	1-0361-000	<u>2,182</u>	
Total U.S. Department of Agriculture			<u>654,022</u>	-
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Passed Through Minnesota Department of Education				
Cash Assistance:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SFRF001	10,578	-
<b>FEDERAL COMMUNICATIONS COMMISSION</b>				
Direct				
Cash Assistance:				
Emergency Connectivity Fund Program	32.009		127,529	
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through Minnesota Department of Education:				
Cash Assistance:				
Title I, Part A	84.010	S010A210023A	366,831	-
Title II, Part A - Improving Teacher Quality	84.367	S367A210022	32,282	
Title IV, Part A, Student Support and Academic Enrichment	84.424	S424A210024	30,020	
Title V, Part B - Rural and Low-Income Schools	84.358	S358B210023	22,329	
Title VII - Indian Education	84.060	N/A	27,466	
Carl Perkins Vocational and Applied Technology Education Stabilization Fund:	84.048	N/A	3,069	-
COVID-19 - 9.5% Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	S425D210045	1,167,177	
COVID-19 - Expanded Summer Learning for Elementary and Secondary School	84.425D	S425D210045	32,939	
COVID-19 - 90% Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	S425U210045	<u>78,573</u>	
Total Education Stabilization Fund			1,278,689	-
Passed Through Northland Learning Center				
Cash Assistance:				
Special Education Cluster:				
Special Education	84.027	H027A210087	128,705	
Special Education Preschool Grants	84.173	H173A210086	<u>1,556</u>	
Total Special Education Cluster			130,261	-
Total U.S. Department of Education			<u>1,890,947</u>	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed Through Minnesota Department of Human Services:				
Cash Assistance:				
Minnesota COVID-19 Testing Program	93.323	N/A	15,494	-
Direct				
Cash Assistance				
Drug-Free Communities Support Program	93.276		<u>50,607</u>	-
Total U.S. Department of Health and Human Services			<u>66,101</u>	-
Total Expenditures of Federal Awards			<u>\$ 2,749,177</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, 2022**

**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, 2022. 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. 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 International Falls Public School (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2022.

In connection with our audit, we noted that the District failed to comply with provisions of depositories of public funds and public investments 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 2022-004. 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 contracting – bid laws, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters

The District's written response to the legal compliance finding identified in our audit is 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 black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Brainerd, Minnesota  
December 15, 2022

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

**SECTION I – 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>
84.425D, 84.425U	Education Stabilization Fund

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

Auditee qualified as low-risk auditee?            yes     X     no

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding: 2022-001**    **Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)**

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

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

The District engages CLA to assist in preparing the 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 U.S. generally accepted accounting principles (GAAP) and knowledge of the District's activities and operations.

**Criteria or Specific Requirement:**    Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including the related disclosures, in conformity with U.S GAAP.

**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.

**Cause:**    The District personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the District's financial statements and related disclosures. However, management has reviewed and approved the financial statements and related disclosures.

**Repeat Finding:**    Yes – Finding 2021-001

**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 and planned corrective actions:**    There is no disagreement with the audit finding. Management will continue to rely on the audit firm to draft the financial statements and the related notes to the financial statements, and will review, approve and accept responsibility for the annual financial statements prior to their issuance.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**Finding: 2022-002    Limited Segregation of Duties**

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

**Condition:**    Due to the limited size of the District’s business office staff, the District has limited segregation of duties. It was specifically noted that mileage and expense reimbursements of District staff were not being reviewed and verified for accuracy.

**Criteria or Specific Requirement:**    Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

**Effect:**    The District is unable to maintain segregation of incompatible duties.

**Cause:**    There is a limited number of staff in the business office.

**Repeat Finding:**    Yes – Finding 2021-002

**Recommendation:**    We recommend that the District continue to segregate duties as best it can within the limits of what the District considers to be cost beneficial. In addition, we recommend the District implement review process over journal entries to strengthen internal controls.

**Views of responsible officials and planned corrective actions:**    There is no disagreement with the audit finding. The District will review the accounting functions and segregate them if deemed cost-beneficial.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

**Finding: 2022-003    Audit Adjustments**

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

**Condition:**            As part of the audit, we proposed material adjustments related to property taxes and state aids.

**Criteria or Specific Requirement:**    Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair representation in the financial statements in accordance with U.S. GAAP. Management is responsible for the accuracy and completeness of all financial records and related information. Their responsibilities include adjusting the financial statement to correct material misstatements and produce accurate financial statements on a timely basis.

**Effect:**                 Errors in the preparation of year-end balances increases the risk related to financial statement misstatements. The amounts were, in our judgment, material to the financial statements and therefore, we concluded that a material weakness existed in the District’s control policies and procedures related to recording such adjustments, which are required to be reported under professional standards.

**Cause:**                 The District did not have the time to adjust and allocate accruals in the current year. Therefore, the auditor proposed entries related to these adjustments.

**Repeat Finding:**        Not a repeat finding

**Recommendation:**    We recommend that District management and financial personnel establish a process to ensure the recording of all related transactions to properly adjust financial statements at year-end.

**Views of responsible officials and planned corrective actions:**    There is no disagreement with the audit finding. Management will continue to work at eliminating the need for all audit adjustments through continued commitment to ongoing learning.

**INTERNATIONAL FALLS PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 361  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS**

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

**SECTION IV – MINNESOTA LEGAL COMPLIANCE FINDINGS**

**Finding: 2022-004    Deposits and Investments**

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

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

**Effect:**                                    The District was not in compliance with this statute.

**Cause:**                                    The district was unaware statute was applicable to all contracts.

**Repeat Finding:**                    Yes – Finding 2021-004

**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.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



*We'll get you there.*

# International Falls Public Schools ISD No. 361

**Executive Audit Summary (EAS)**

**June 30, 2022**

CPAs | CONSULTANTS | WEALTH ADVISORS



© 2022 CliftonLarsonAllen LLP. 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 – GASB 87, leases



# 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
  - Other information – We made inquiries and evaluated the comparability – No 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 – adjustments to taxes and state aids.



# SUMMARY OF AUDIT RESULTS

- Financial Statements
  - Unmodified (“clean”) opinion
- Internal Control Over Financial Reporting - Government Auditing Standards
  - Three material weaknesses in internal control were identified
    - Preparation of financial statements
    - Lack of segregation of duties
    - Audit Entries
- Compliance Reporting under Government Auditing Standards
  - None noted
- Uniform Grant Guidance (Single Audit)
  - Unmodified Opinion
  - Major programs – Education Stabilization Funds
  - No Findings
- Minnesota Legal Compliance
  - Deposits and Investments – approval of safekeeping



Independent School District No. 361  
Fund Trends

**General Fund**

For the Year Ended June 30,	2022	2021	2020	2019	2018
Total Revenues	\$ 13,831,881	\$ 13,323,652	\$ 13,623,940	\$ 13,587,418	\$ 13,598,564
Total Expenditures	13,996,989	14,081,170	13,207,310	13,408,086	13,388,690
Excess (Deficit) of Revenues Over (Under) Expenditures	(165,108)	(757,518)	416,630	179,332	209,874
Other Financing Sources (Uses)	76,338	5,861	1,119	1,204	34,878
Net Change in Fund Balance	(88,770)	(751,657)	417,749	180,536	244,752
Change in Accounting Principle	-	-	15,676	-	-
Fund Balance - Beginning	3,955,162	4,706,819	4,273,394	4,092,858	3,848,106
Unassigned Fund Balance	2,420,533	2,790,985	3,714,056	3,621,368	3,169,566
Nonspendable Fund Balance	62,215	16,354	20,632	12,548	79,822
Restricted Fund Balance	875,566	701,932	697,769	466,208	741,529
Committed Fund Balance	7,016	15,137	15,137	10,858	8,424
Assigned Fund Balance	501,062	430,754	259,225	162,412	93,517
Fund Balance - Ending	\$ 3,866,392	\$ 3,955,162	\$ 4,706,819	\$ 4,273,394	\$ 4,092,858

For the Year Ended June 30, 2022	Actual	Budget	Difference
Total Revenues	\$ 13,831,881	\$ 13,984,270	\$ (152,389)
Total Expenditures	13,996,989	14,202,227	(205,238)
Excess (Deficit) of Revenues Over (Under) Expenditures	(165,108)	(217,957)	52,849
Other Financing Sources (Uses)	76,338	-	76,338
Net Change in Fund Balance	(88,770)	(217,957)	129,187



**Food Service Fund**

For the Year Ended June 30,	2022	2021	2020	2019	2018
Total Revenues	\$ 765,458	\$ 529,889	\$ 548,369	\$ 558,777	\$ 579,224
Total Expenditures	646,678	518,880	546,824	572,368	578,930
Excess (Deficit) of Revenues Over (Under) Expenditures	118,780	11,009	1,545	(13,591)	294
Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	118,780	11,009	1,545	(13,591)	294
Fund Balance - Beginning	76,887	65,878	64,333	77,924	77,630
Nonspendable Fund Balance	21,870	15,003	11,838	8,451	13,722
Restricted Fund Balance	173,797	61,884	54,040	55,882	64,202
Fund Balance - Ending	\$ 195,667	\$ 76,887	\$ 65,878	\$ 64,333	\$ 77,924

For the Year Ended June 30, 2022	Actual	Budget	Difference
Total Revenues	\$ 765,458	\$ 724,388	\$ 41,070
Total Expenditures	646,678	633,932	12,746
Excess (Deficit) of Revenues Over (Under) Expenditures	118,780	90,456	28,324
Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	118,780	90,456	28,324



**Community Service Fund**

For the Year Ended June 30,	2022	2021	2020	2019	2018
Total Revenues	\$ 545,534	\$ 453,296	\$ 380,969	\$ 418,366	\$ 383,545
Total Expenditures	537,701	443,245	359,936	390,160	391,529
Excess (Deficit) of Revenues Over (Under) Expenditures	7,833	10,051	21,033	28,206	(7,984)
Other Financing Sources (Uses)	20,258	-	-	-	-
Net Change in Fund Balance	28,091	10,051	21,033	28,206	(7,984)
Restricted Fund Balance - Beginning	84,047	73,996	52,963	24,757	32,741
Restricted Fund Balance - Ending	\$ 112,138	\$ 84,047	\$ 73,996	\$ 52,963	\$ 24,757

For the Year Ended June 30, 2022	Actual	Budget	Difference
Total Revenues	\$ 545,534	\$ 534,095	\$ 11,439
Total Expenditures	537,701	576,917	(39,216)
Excess (Deficit) of Revenues Over (Under) Expenditures	7,833	(42,822)	50,655
Other Financing Sources (Uses)	20,258	-	20,258
Net Change in Fund Balance	28,091	(42,822)	70,913



**Debt Service Fund**

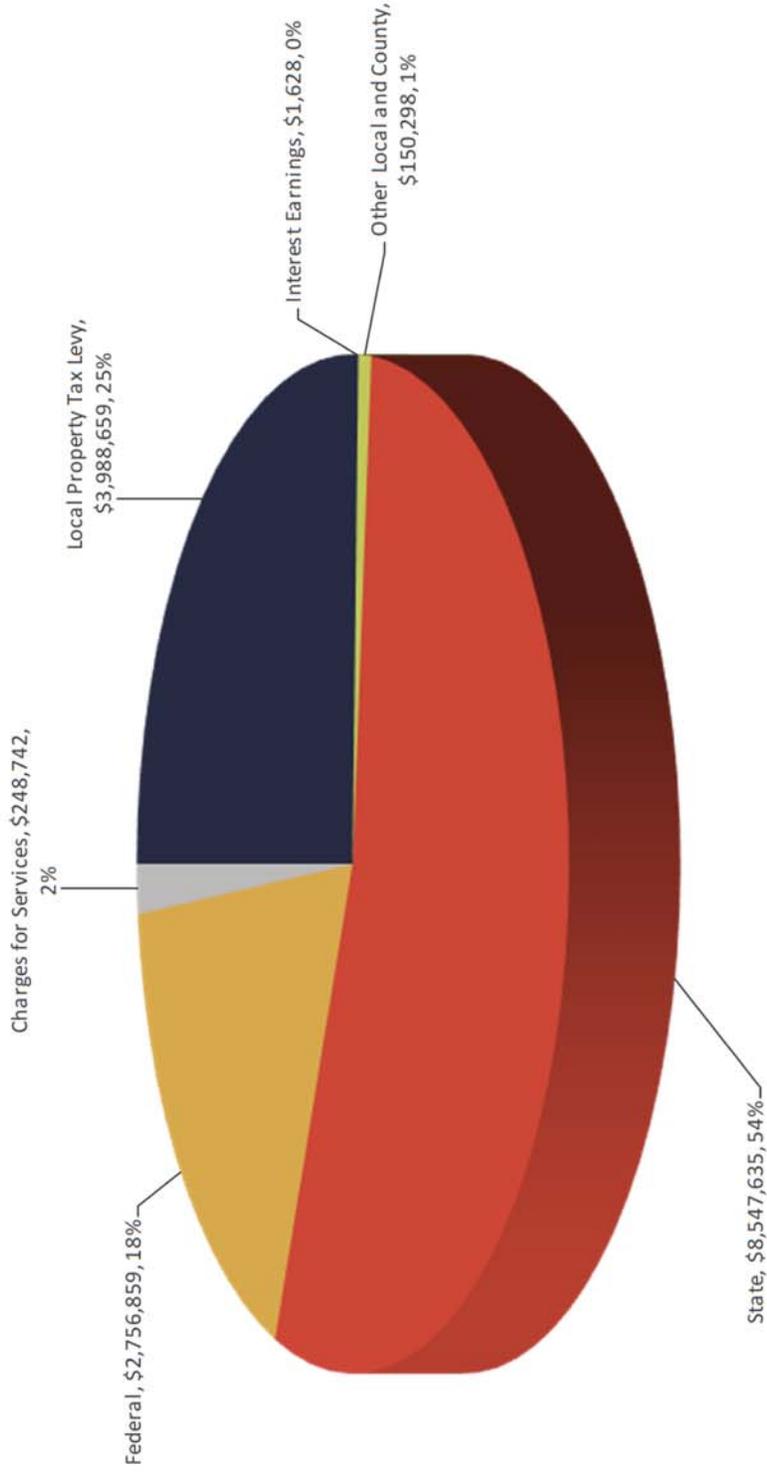
For the Year Ended June 30,	2022	2021	2020	2019	2018
Total Revenues	\$ 550,948	\$ 319,512	\$ 353,393	\$ 337,893	\$ 160,852
Total Expenditures	525,800	1,254,511	353,327	324,213	166,463
Excess (Deficit) of Revenues Over (Under) Expenditures	25,148	(934,999)	66	13,680	(5,611)
Other Financing Sources (Uses)	-	-	945,907	-	1,845
Net Change in Fund Balance	25,148	(934,999)	945,973	13,680	(3,766)
Restricted Fund Balance - Beginning	58,901	993,900	47,927	34,247	38,013
Restricted Fund Balance - Ending	\$ 84,049	\$ 58,901	\$ 993,900	\$ 47,927	\$ 34,247

**Capital Projects Fund**

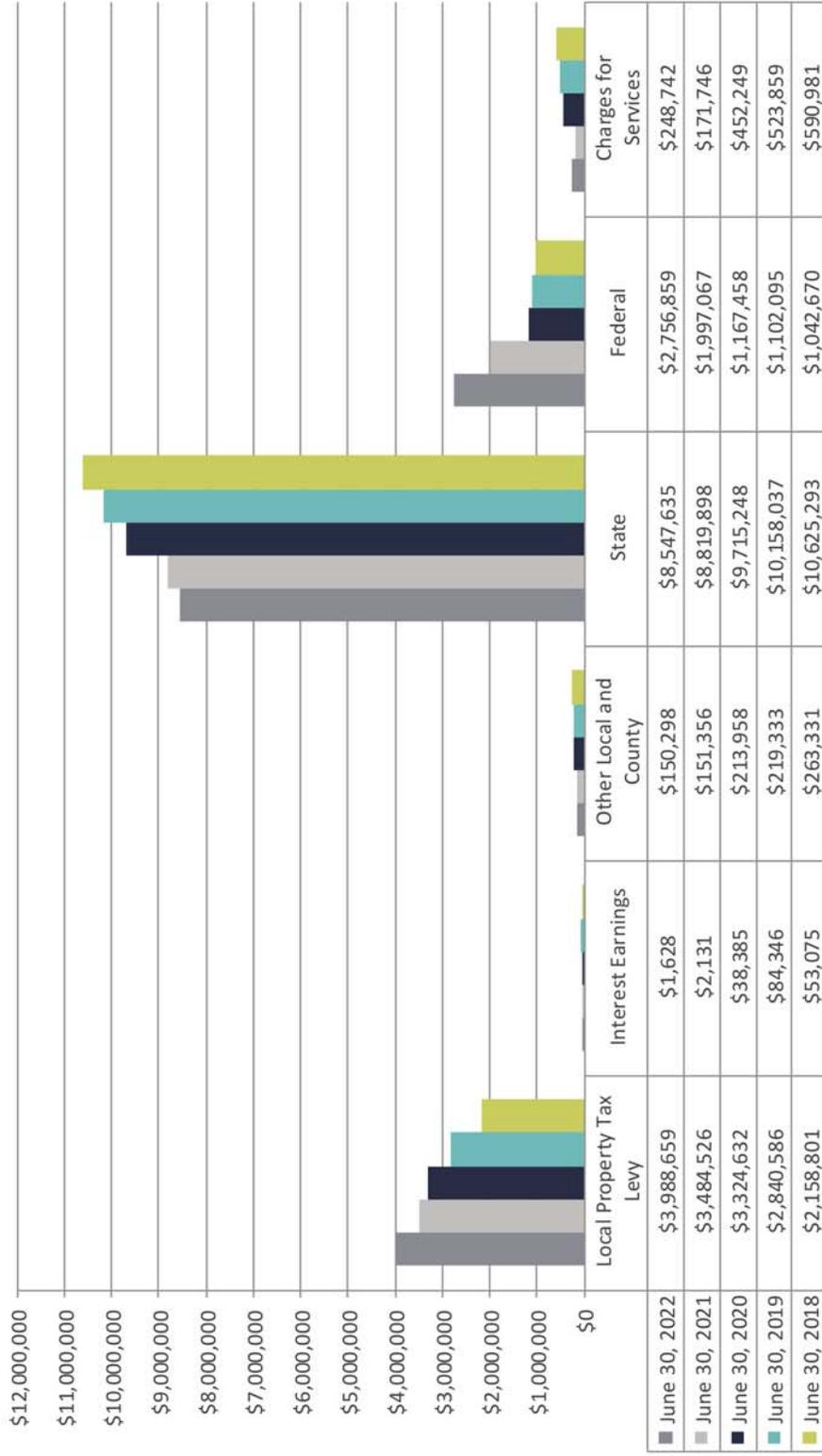
For the Year Ended June 30,	2022	2021	2020	2019	2018
Total Revenues	\$ -	\$ 375	\$ 5,259	\$ 25,802	\$ 11,966
Total Expenditures	-	1,157,182	1,345,104	1,116,532	386,916
Excess (Deficit) of Revenues Over (Under) Expenditures	-	(1,156,807)	(1,339,845)	(1,090,730)	(374,950)
Other Financing Sources (Uses)	-	-	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, 2022



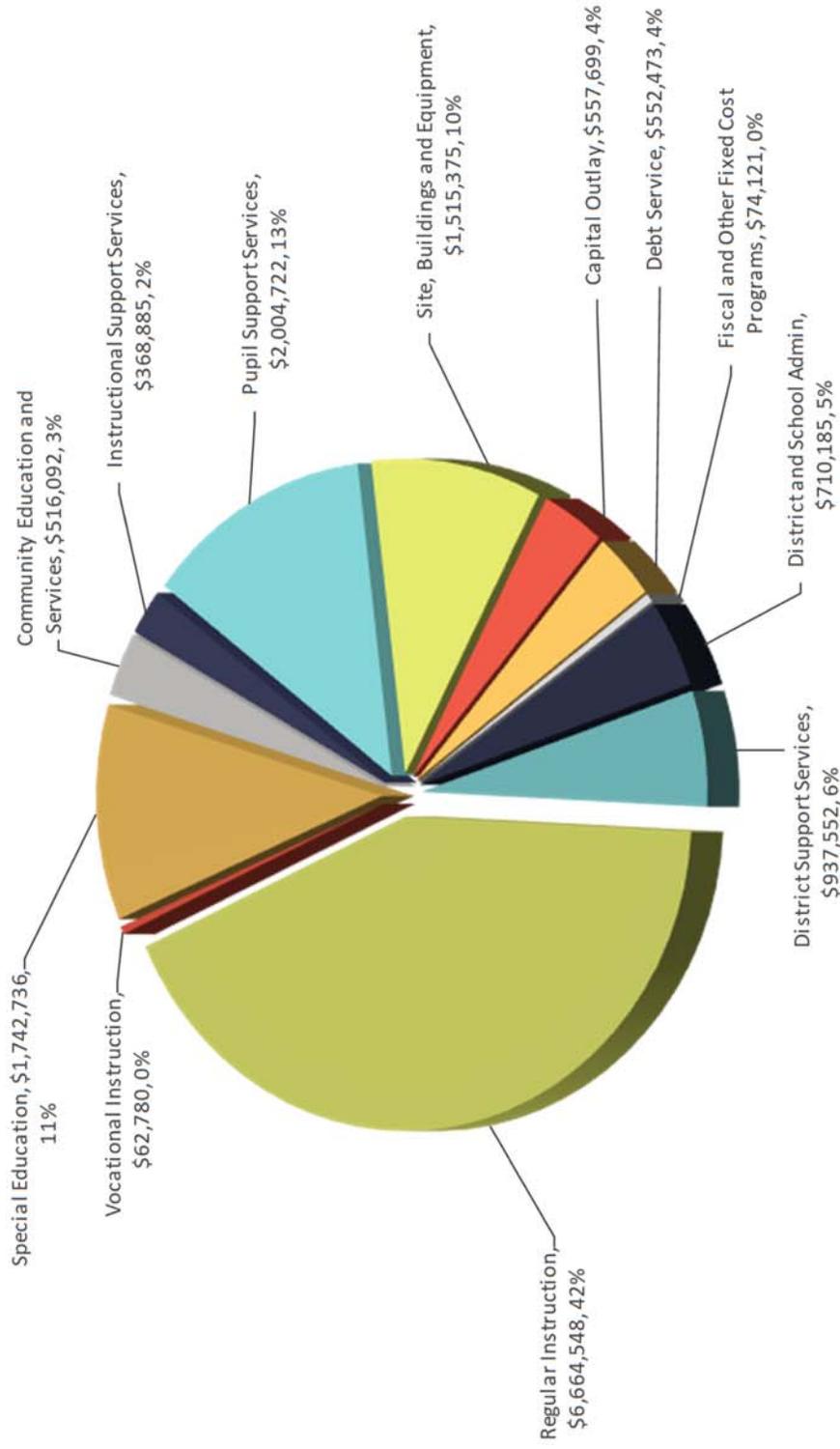
## COMPARATIVE GOVERNMENTAL REVENUES OF INDEPENDENT SCHOOL DISTRICT NO. 361



SOURCE OF REVENUES



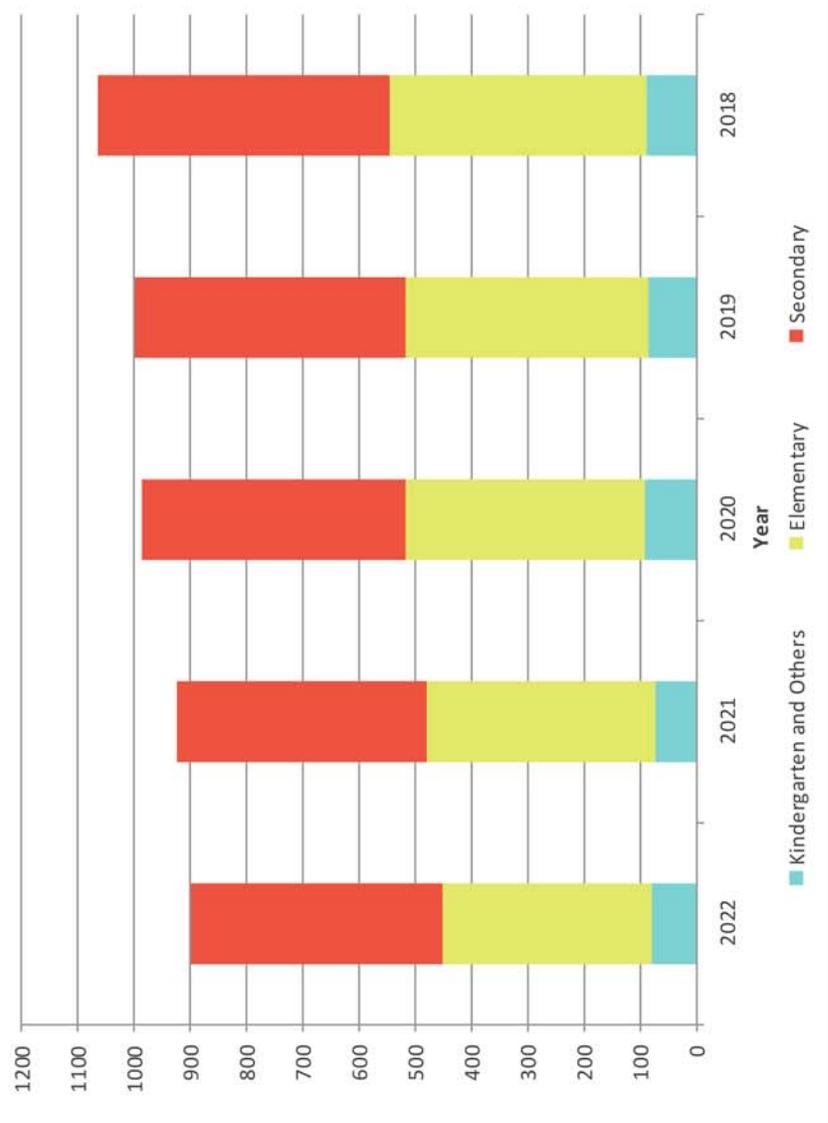
# BREAKDOWN OF EXPENDITURES FOR INDEPENDENT SCHOOL DISTRICT NO. 361 FOR THE YEAR ENDED JUNE 30, 2022



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



## Average Daily Memberships

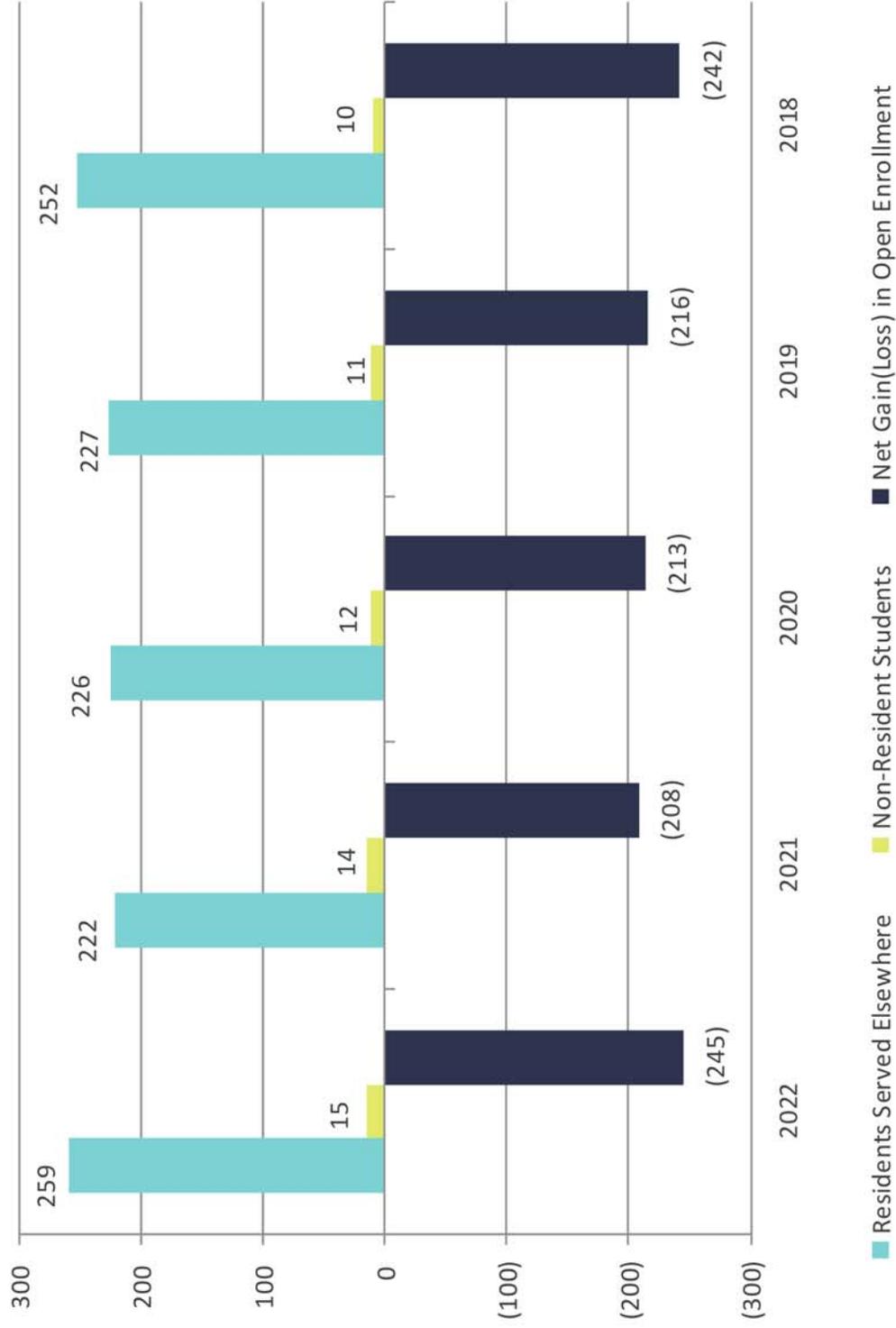


	2022	2021	2020	2019	2018
<b>Resident Average Daily Membership (ADM)</b>	<b>77.58</b>	<b>73.15</b>	<b>90.18</b>	<b>85.06</b>	<b>88.81</b>
Kindergarten and Others	372.31	405.31	426.25	431.35	454.98
Elementary	447.99	444.15	469.20	483.04	520.16
Secondary	897.88	922.61	985.63	999.45	1,063.95

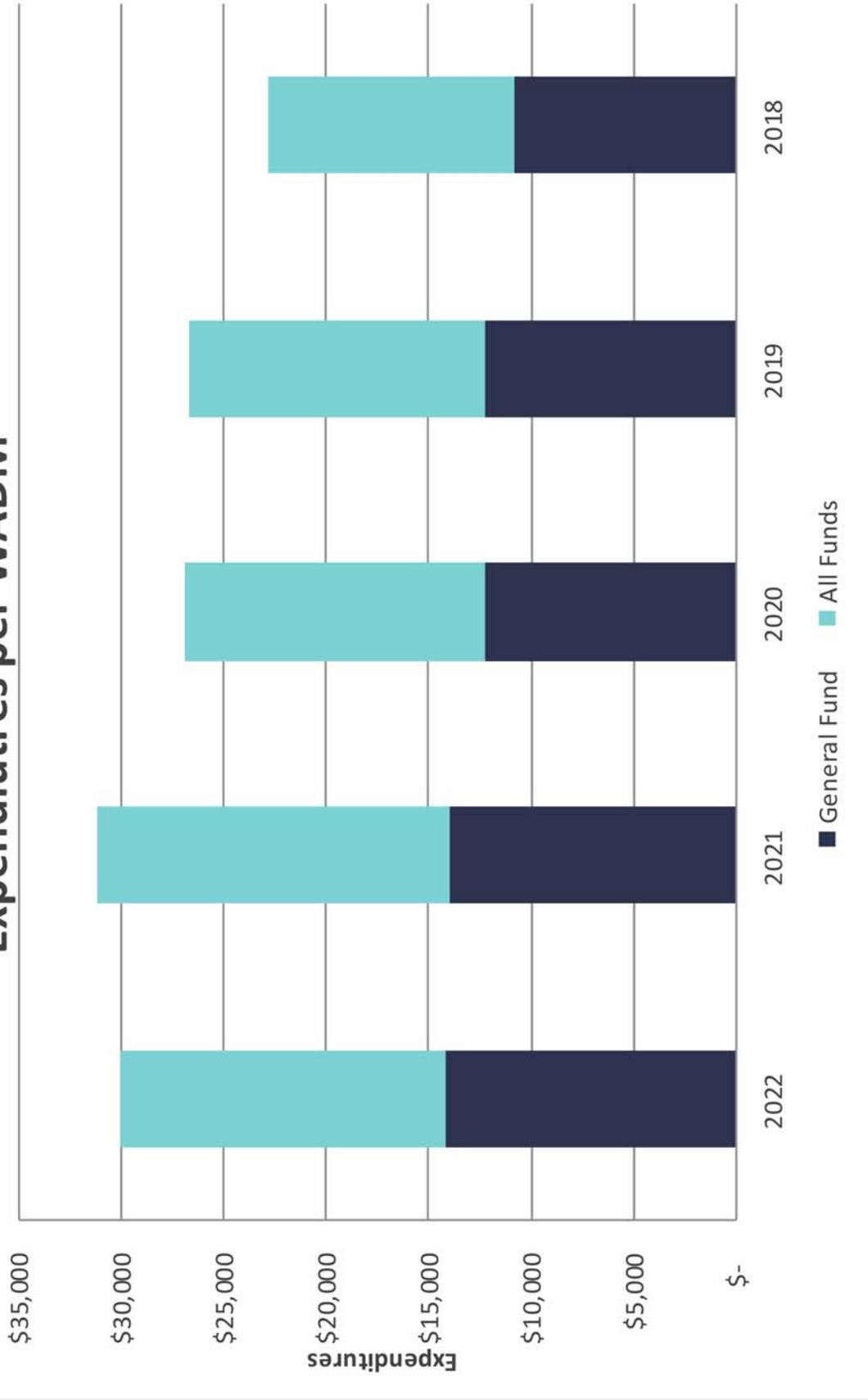
<b>Total Adjusted Weighted ADM (WADM)</b>	<b>987.48</b>	<b>1,011.44</b>	<b>1,079.47</b>	<b>1,096.06</b>	<b>1,240.82</b>
---	---------------	-----------------	-----------------	-----------------	-----------------



## Enrollment Gain (Loss)



# Expenditures per WADM



# Revenues per WADM



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

CliftonLarsonAllen LLP  
Mary Reedy, CPA, CGFM  
Principal  
320-203-5534  
mary.reedy@CLAconnect.com



CLAconnect.com



CPAs | CONSULTANTS | WEALTH ADVISORS

©2022 CliftonLarsonAllen LLP  
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
201126015	AFSCME Council 65	11/18/2022	20221118ADAFS'	Payroll accrual	0	\$ 961.99
	AFSCME Council 65	11/18/2022	20221118ADAFS'	Payroll accrual	0	\$ 292.80
	AFSCME Council 65	11/18/2022	20221118ADAFS'	Payroll accrual	0	\$ 17.63
	AFSCME Council 65	11/18/2022	20221118ADAFS'	Payroll accrual	0	\$ 16.67
	AFSCME Council 65	11/18/2022	20221118ADAFS'	Payroll accrual	0	\$ 8.00
	AFSCME Council 65	11/18/2022	20221118ADAFS'	Payroll accrual	0	\$ 0.33
201126016	AFT Local #331	11/18/2022	20221118ADDUE	Payroll accrual	0	\$ 2,899.93
	AFT Local #331	11/18/2022	20221118ADDUE	Payroll accrual	0	\$ 93.66
201126017	Messerli & Kramer P.A.	11/18/2022	20221118ADGAR	Payroll Garnishment	0	\$ 251.12
201126018	ND Child Support Division	11/18/2022	20221118ADCSP	Child Support	0	\$ 276.93
201126019	Para Local #4798	11/18/2022	20221118ADDUE	Payroll accrual	0	\$ 716.43
	Para Local #4798	11/18/2022	20221118ADDUE	Payroll accrual	0	\$ 66.46
201126020	Align Chiropractic & Wellness Center, F	11/25/2022	3928-C01	DOT Physical - 3928-C01	7602300000	\$ 95.00
201126021	Aviben	11/25/2022	25567	403b Third Party Admin Svc	1102300020	\$ 175.94
201126022	BEMIDJI STATE UNIVERSITY	11/25/2022	274755	PSEO Contract / Concurrent Enrollment	3002300001	\$ 16,000.00
201126023	BEMIDJI STEEL COMPANY	11/25/2022	172630	METALS SUPPLIES DAVE OLSON	2552300008	\$ 2,177.35
201126024	BSN SPORTS	11/25/2022	919143165	Girls Swimming Section Suits	2922300021	\$ 1,850.94
	BSN SPORTS	11/25/2022	919064809	Football Helmets	2922300001	\$ 1,789.80
201126025	COCA-COLA BOTTLING CO	11/25/2022	39442	FHS; Ala Carte Beverages	7702300008	\$ 234.45
	COCA-COLA BOTTLING CO	11/25/2022	39580	FHS; Ala Carte Beverages	7702300008	\$ 251.90
201126026	DISTRIBUTED WEBSITE CORP	11/25/2022	80799	rSchool Today Activity Scheduler Renewal	2922300016	\$ 890.69
201126027	Erickson's Lawn Care	11/25/2022	922FHSB	Fertilizing Baseball, Football & Softball Fields Fall 2022 Paid by Booster Club	2922300019	\$ 1,128.00
201126028	Hasbargen Customs LLC	11/25/2022	1349	KAPE Sweatshirts for Youth Leadership and Development Youth Group.	7902300042	\$ 870.00
201126029	KGHS-AM	11/25/2022	18996	Media Advertising Contract	7902300035	\$ 3,600.00
201126030	KING OF THE ROAD ENTERTAINMENT	11/25/2022	2576	DJ for Homecoming Dance	9012300024	\$ 300.00
201126031	Marco Technologies LLC	11/25/2022	486668189	Copier Leases	1102300026	\$ 1,004.54
	Marco Technologies LLC	11/25/2022	486668189	Copier Leases	1102300026	\$ 620.98

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Marco Technologies LLC	11/25/2022	486661317	Printer services	1102300025	\$ 1,395.40
	Marco Technologies LLC	11/25/2022	486661317	Printer services	1102300025	\$ 401.39
	Marco Technologies LLC	11/25/2022	486662547	Printer in Business Classroom	3002300006	\$ 215.64
	Marco Technologies LLC	11/25/2022	486667892	Printer services	1102300027	\$ 347.94
201126032	MEDTOX LABORATORIES	11/25/2022	1.02023E+11	Random Drug Test	0	\$ 55.00
201126033	MIDCONTINENT COMMUNICATIONS	11/25/2022	1.24861E+13	Arena, FHS Fax & Fields	6052300006	\$ 144.09
	MIDCONTINENT COMMUNICATIONS	11/25/2022	1.24861E+13	FHS Fax & Fields	6052300006	\$ 27.09
	MIDCONTINENT COMMUNICATIONS	11/25/2022	1.24861E+13	FHS Fax & Fields	6052300006	\$ 20.00
201126034	MIDWEST BUS PARTS INC	11/25/2022	175597	2 Blower motors-2 seat covers	7602300030	\$ 163.75
201126035	MN ENERGY RESOURCES CORP	11/25/2022	0503526034-000	FES Natural Gas Services	8102300029	\$ 4,655.34
201126036	MVP Robotics	11/25/2022	1232	Football Robotic Tackle Dummy	2922300010	\$ 3,800.00
201126037	NORTHEAST SERVICE COOPERATIVE	11/25/2022	46112	Annual Health and safety contract - IEA	8102300057	\$ 865.00
201126038	PAN O GOLD BAKING CO	11/25/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 80.25
	PAN O GOLD BAKING CO	11/25/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 26.25
	PAN O GOLD BAKING CO	11/25/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 43.75
	PAN O GOLD BAKING CO	11/25/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 8.75
	PAN O GOLD BAKING CO	11/25/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 87.50
	PAN O GOLD BAKING CO	11/25/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 35.00
201126039	RAINY LAKE MEDICAL CENTER	11/25/2022	3934	OT/PT & Speech Services	1102300014	\$ 9,286.50
	RAINY LAKE MEDICAL CENTER	11/25/2022	3934	OT/PT & Speech Services	1102300014	\$ 3,141.38
	RAINY LAKE MEDICAL CENTER	11/25/2022	316123209	Vaccine for Employee	0	\$ 208.07
201126040	RATWIK ROSZAK & MALONEY PA	11/25/2022	72486	Attorney Services	1102300015	\$ 408.00
201126041	SANDSTROM'S INC	11/25/2022	433838	Milk for Meal Service	7702300002	\$ 394.00
	SANDSTROM'S INC	11/25/2022	433839	Milk for Meal Service	7702300002	\$ 847.00
	SANDSTROM'S INC	11/25/2022	434793	Milk for Meal Service	7702300002	\$ 496.00
201126042	Swanky Gifts on Rainy	11/25/2022	111622	Carmel Apples from Swanky Gifts on Rainy for Fundraiser	9012300021	\$ 405.00
201126043	TeamWorks International, Inc.	11/25/2022	12922	Consulting Services	1102300023	\$ 1,250.00
201126044	The Sport Shop	11/25/2022	110222	FEF Girls Hockey	3002300044	\$ 732.75
201126045	Trophies Plus, Inc.	11/25/2022	376832	Football District Plaques	2922300029	\$ 65.69
201126046	US Foods CES	11/25/2022	8595516	Warmer Oven for FHS	7702300004	\$ 5,274.40
201126047	ZIEMBA, BERNIE	11/25/2022	111822	Wood for Ind Arts Class	3002300047	\$ 480.00

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
201126048	ADVANCED FIRST AID INC	12/2/2022	1122-0938	District wide AED yearly Renewal	8102300089	\$ 1,496.00
201126049	ALL SEASON EQUIPMENT INC	12/2/2022	3298	Tire for Ford truck, (State price)	7602300032	\$ 760.16
201126050	BEMIDJI WELDERS SUPPLY	12/2/2022	10094276	Resharpen Blades, Switch Mill Gun	2552300004	\$ 50.78
	BEMIDJI WELDERS SUPPLY	12/2/2022	10094252	METAL/WOOD SHOP CLASSROOM SUPPLIES DAVE OLSON	2552300007	\$ 3,507.75
201126051	Filtration Systems Inc	12/2/2022	109797	Extra filters for shops	8102300087	\$ 256.10
201126052	Fun Express, LLC	12/2/2022	720788715-02	ECFE Supplies (Baron)	1302300103	\$ 34.99
	Fun Express, LLC	12/2/2022	720788715-01	ECFE Supplies (Baron)	1302300103	\$ 115.35
201126053	HAWKINS INC	12/2/2022	6331516	Pool Chemicals	8102300025	\$ 38.92
	HAWKINS INC	12/2/2022	6338626	Pool Chemicals	8102300025	\$ 610.75
201126054	MENARDS	12/2/2022	70452	Amerilux Mirrors for weight room PO 8102300058	0	\$ 1,755.16
201126055	MN ENERGY RESOURCES CORP	12/2/2022	0505015015-000	Garage; Natural Gas Services	8102300029	\$ 401.72
201126056	OFFICE DEPOT	12/2/2022	2.7818E+11	FES Office Supplies	1302300102	\$ 91.46
	OFFICE DEPOT	12/2/2022	2.7818E+11	FES Office Supplies	1302300102	\$ 178.14
	OFFICE DEPOT	12/2/2022	1.27818E+12	FES Office Supplies	1302300102	\$ 59.38
201126057	PEPPER JW & SON INC	12/2/2022	364742406	Choral Music	2582300005	\$ 2.25
201126058	Staples Advantage	12/2/2022	3523803703	General Office Supplies for KAPE Room.	7902300037	\$ 101.31
201126059	Dremmel, Bradyn	12/2/2022	GHockey 11/25/22	Girls Hockey Official on 11/25/22 vs Benson	0	\$ 110.00
201126060	Erickson, Jacob	12/2/2022	GHockey 11/25/22	Girls Hockey Official on 11/25/2022	0	\$ 85.00
	Erickson, Jacob	12/2/2022	GHockey 11/26/22	Girls Hockey Official on 11/26/22 vs Benson	0	\$ 85.00
201126061	Fisher, Jayme	12/2/2022	GHockey 11/26/22	Girls Hockey Official on 11/26/22 vs Benson	0	\$ 110.00
201126062	Kuschal, Drew	12/2/2022	GHockey 11/19/22	Girls Hockey Official on 11/19/22 vs Thief River	0	\$ 110.00
201126063	Mason, Myles	12/2/2022	GHockey 11/25/22	Girls Hockey Official on 11/25/22 vs Benson	0	\$ 110.00

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Mason, Myles	12/2/2022	GHockey 11/26/22	Girls Hockey Official on 11/26/22 vs Benson	0	\$ 110.00
201126065	Zuehlke, Bob	12/2/2022	GHockey 11/19/22	Girls Hockey Official on 11/19/22 vs Thief River	0	\$ 110.00
	Zuehlke, Bob	12/2/2022	GHockey 11/19/22	Girls Hockey Official on 11/19/22 vs Thief River	0	\$ 141.57
201126066	AFT Local #331	12/2/2022	20221202ADDUE	Payroll accrual	0	\$ 2,914.34
	AFT Local #331	12/2/2022	20221202ADDUE	Payroll accrual	0	\$ 93.66
201126067	Messerli & Kramer P.A.	12/2/2022	20221202ADGAR	Payroll Garnishment	0	\$ 230.33
201126068	ND Child Support Division	12/2/2022	20221202ADCSP	Child Support	0	\$ 276.93
201126069	Para Local #4798	12/2/2022	20221202ADDUE	Payroll accrual	0	\$ 716.43
	Para Local #4798	12/2/2022	20221202ADDUE	Payroll accrual	0	\$ 66.46
201126070	UNITED TRUCK BODY	12/2/2022	M202216	2020 Blue bird school bus	7602300029	\$ 74,550.00
201126071	Align Chiropractic & Wellness Center, F	12/9/2022	4053-C01	Drug Testing - 4053-C01	7602300000	\$ 25.00
	Align Chiropractic & Wellness Center, F	12/9/2022	4072-C01	Drug Testing - 4072-C01	7602300000	\$ 25.00
	Align Chiropractic & Wellness Center, F	12/9/2022	4073-C01	Alcohol Testing - 4073-C01	7602300000	\$ 45.00
201126072	Annie's Frozen Yogurt	12/9/2022	26084	Frozen Yogurt	7702300003	\$ 100.00
201126073	ARROWHEAD REG COMPUTING CON	12/9/2022	1680	TUG Membership 2023	0	\$ 155.00
201126074	AUTO-JET MUFFLER CORP	12/9/2022	489330	Exhaust Parts	7602300031	\$ 128.50
201126075	COMMERICAL REFRIGERATION INC	12/9/2022	49067	Arena refrigerant trouble shoot and repair	8102300086	\$ 253.00
201126076	Faith United Church	12/9/2022	120122	ALC classroom lease	1102300007	\$ 837.07
201126077	FRIENDS GARBAGE SERVICE, LLC	12/9/2022	9290053	Garbage Pickups	8102300008	\$ 1,968.06
201126078	Innovative	12/9/2022	IN4014183	Table and Chairs for KAPE Youth Room with 2022 carry over money.	7902300039	\$ 2,257.20
201126079	KANTOR ELECTRIC INC	12/9/2022	17380	Wire shorting out on conduit in Zamboni room	8102300082	\$ 115.02
	KANTOR ELECTRIC INC	12/9/2022	17376	Replace GFCI TR receptacle in arena Cappuccino Machine	8102300083	\$ 132.88
	KANTOR ELECTRIC INC	12/9/2022	17377	Replace 2 ballasts in room	8102300084	\$ 167.94
201126080	KGHS-AM	12/9/2022	120122	School Matters	102300003	\$ 225.00

104

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
201126081	MIDCONTINENT COMMUNICATIONS	12/9/2022	2.75104E+13	FES Fax Line	1102300022	\$ 37.09
201126082	MN North College	12/9/2022	112222	Fall 2022 PSEO Tuition	0	\$ 98,579.70
201126083	NORTHERN LUMBER CO	12/9/2022	802222	Supplies for Ind Arts Class	2552300003	\$ 475.86
201126084	PAN O GOLD BAKING CO	12/9/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 94.29
	PAN O GOLD BAKING CO	12/9/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 69.58
	PAN O GOLD BAKING CO	12/9/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 61.32
	PAN O GOLD BAKING CO	12/9/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 70.00
	PAN O GOLD BAKING CO	12/9/2022	1.00099E+13	Bread for Meal Service	7702300009	\$ 120.88
201126085	PERMA BOUND	12/9/2022	1942338-00	FHS LIBRARY BOOK ORDER BREND HJELLE	6202300003	\$ 695.46
	PERMA BOUND	12/9/2022	1944904-00	ENGLISH DEPT. BOOKS SARAH STAPLES	2202300003	\$ 469.50
201126086	R&R SPECIALTIES, INC	12/9/2022	0077332-IN	Auger Bearings for the Zamboni	8102300085	\$ 301.40
201126087	RANDY'S TIRE AND AUTO REPAIR	12/9/2022	95110	4 new tires for Type III van Firestone state pricing	7602300035	\$ 643.96
201126088	SANDSTROM'S INC	12/9/2022	434794	Milk for Meal Service	7702300002	\$ 796.00
	SANDSTROM'S INC	12/9/2022	435704	Milk for Meal Service	7702300002	\$ 454.00
	SANDSTROM'S INC	12/9/2022	435703	Milk for Meal Service	7702300002	\$ 372.00
	SANDSTROM'S INC	12/9/2022	436430	Milk for Meal Service	7702300002	\$ 553.00
	SANDSTROM'S INC	12/9/2022	436433	Milk for Meal Service	7702300002	\$ 341.00
201126089	WATER DEPT	12/9/2022	74-006700-00	Water Usage - Garage	8102300021	\$ 51.60
	WATER DEPT	12/9/2022	13-014700-00	FHS; Water Usage	8102300021	\$ 1,889.79
	WATER DEPT	12/9/2022	13-014800-00	FES; Water Usage	8102300021	\$ 1,687.65
	WATER DEPT	12/9/2022	13-014900-00	Arena; Water Usage	8102300021	\$ 3,529.37
	WATER DEPT	12/9/2022	30-007100-02	Stadium; Water Usage	8102300021	\$ 48.91
201126090	Blais, TRAVIS	12/14/2022	GHockey 11/29/22	Girls Hockey Official on 11/29/22 vs Hibbing	0	\$ 110.00
	Blais, TRAVIS	12/14/2022	GHockey 12/8/22	Girls Hockey Official on 12/8/22 vs Fort Frances	0	\$ 85.00
201126091	Fish, Dave	12/14/2022	GBasketball 12/6	Girls Basketball Official on 12/6/22 vs Chisholm	0	\$ 70.00
	Fish, Dave	12/14/2022	GBasketball 12/6	Girls Basketball Official on	0	\$ 105.00

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Fish, Dave	12/14/2022	GBasketball 12/9	12/6/22 vs Chisholm Girls Basketball Official on 12/9/22 vs Ely	0	\$ 70.00
	Fish, Dave	12/14/2022	GBasketball 12/9	12/9/22 vs Ely Girls Basketball Official on 12/9/22 vs Ely	0	\$ 105.00
201126092	Fisher, Jayme	12/14/2022	GHockey 11/29/22	Girls Hockey Official on 11/29/22 vs	0	\$ 85.00
	Fisher, Jayme	12/14/2022	GHockey 12/8/22	Girls Hockey Official on 12/8/22 vs Fort Frances	0	\$ 110.00
	Fisher, Jayme	12/14/2022	GHockey 12/10/22	Girls Hockey Official on 12/10/22 vs Crookston	0	\$ 110.00
201126093	LAINÉ, Bob	12/14/2022	GBasketball 12/9	Girls Basketball Official on 12/9/22 vs Ely	0	\$ 70.00
	LAINÉ, Bob	12/14/2022	GBasketball 12/9	Girls Basketball Official on 12/9/22 vs Ely	0	\$ 105.00
	LAINÉ, Bob	12/14/2022	GBasketball 12/9	Girls Basketball Official on 12/9/22 vs Ely	0	\$ 78.39
201126094	NORTHEAST SERVICE COOPERATIVE	12/14/2022	KBS SHigh 12/2/22	Knowledge Bowl Senior High Team Meet Entry Fee	0	\$ 600.00
201126096	Shikowsky, Chad	12/14/2022	GHockey 11/29/22	Girls Hockey Official on 11/29/22 vs Hibbing	0	\$ 110.00
	Shikowsky, Chad	12/14/2022	BHockey 12/6/22	Boys Hockey Official on 12/6/22 vs Rock Ridge	0	\$ 85.00
201126097	TAUS, Dave	12/14/2022	GBasketbal 12/6,	Girls Basketball Official on 12/6/22 vs Chisholm	0	\$ 70.00
	TAUS, Dave	12/14/2022	GBasketbal 12/6,	Girls Basketball Official on 12/6/22 vs Chisholm	0	\$ 105.00
	TAUS, Dave	12/14/2022	GBasketbal 12/6,	Girls Basketball Official on 12/6/22 vs Chisholm	0	\$ 119.34
201126098	Valkovich, Jeff	12/14/2022	Football 9/23/22	Football Official on 9/23/22 vs Deer River	0	\$ 100.00
201126099	Zuehlke, Bay	12/14/2022	BHockey 12/6/22	Boys Hockey Official on 12/6/22 vs Rock Ridge	0	\$ 110.00

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Zuehlke, Bay	12/14/2022	BHockey 12/6/22	Boys Hockey Official on 12/6/22 vs Rock Ridge	0	\$ 141.57
201126100	Zuehlke, Bob	12/14/2022	BHockey 12/6/22	Boys Hockey Official on 12/6/22 vs Rock Ridge	0	\$ 110.00
201126101	AT & T Mobility	12/20/2022	287297713167X	IT Dir. Phone	1102300021	\$ 49.66
	AT & T Mobility	12/20/2022	287297713167X	Hot Spots	1102300021	\$ 229.38
201126102	BSN SPORTS	12/20/2022	919412455	Nylon Basketball Nets	2922300035	\$ 39.51
	BSN SPORTS	12/20/2022	919537342	Game Balls for Girls Basketball	2922300034	\$ 518.34
	BSN SPORTS	12/20/2022	919408610	Football: Shoulder Pads, Helmet Cover, Ball Nets, Cones, Footballs	2922300000	\$ 692.02
201126103	Hasbargen Customs LLC	12/20/2022	1354	More KAPE Youth room sweatshirts for members. Roll over money from 2022.	7902300047	\$ 425.00
201126104	KEEP ENTERPRISES INC	12/20/2022	35810	120lb Grease	7602300033	\$ 472.79
201126105	KRUEGER, KENNETH	12/20/2022	120122	Tae Kwon Do Tickets	0	\$ 425.00
201126106	LAKESHORE LEARNING MATERIALS	12/20/2022	7.84545E+11	Room Supplies for KAPE Youth Room with 2022 carry over money.	7902300040	\$ 399.00
201126107	Liquid Networx	12/20/2022	25212	EDR Annual FortiEDR License and Monitoring Service	6052300050	\$ 13,140.00
201126108	MAXWELL MEDALS & AWARDS	12/20/2022	3178263-IN	Quiz Bowl Awards	3002300054	\$ 254.46
201126109	MN DEPT LABOR & INDUSTRY	12/20/2022	ALR0141047X	Elevator Annual Op	0	\$ 100.00
201126110	RAINY LAKE MEDICAL CENTER	12/20/2022	3948	OT/PT & Speech Services	1102300014	\$ 7,645.00
	RAINY LAKE MEDICAL CENTER	12/20/2022	3948	OT/PT & Speech Services	1102300014	\$ 2,638.00
201126111	TK Elevator Corp	12/20/2022	3006963624	Elevator inspection and Service	8102300009	\$ 1,440.56
201126112	US FOODSERVICE	12/15/2022	5760246	Food for Meal Services	7702300000	\$ 557.62
	US FOODSERVICE	12/15/2022	5760247	Food for Meal Services	7702300000	\$ 348.45
	US FOODSERVICE	12/15/2022	5834876	Food for Meal Services	7702300000	\$ 10.08
	US FOODSERVICE	12/15/2022	5834874	Food for Meal Services	7702300000	\$ 212.16
	US FOODSERVICE	12/15/2022	5834875	Food for Meal Services	7702300000	\$ 794.03
	US FOODSERVICE	12/15/2022	5834875	Food for Meal Services	7702300000	\$ 103.15

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	US FOODSERVICE	12/15/2022	5787249	Pre School Supplies	1302300041	\$ 143.67
	US FOODSERVICE	12/15/2022	5663116	Food for Meal Services	7702300000	\$ 577.78
	US FOODSERVICE	12/15/2022	5663116	Food for Meal Services	7702300000	\$ 333.43
	US FOODSERVICE	12/15/2022	5663115	Food for Meal Services	7702300000	\$ 224.24
	US FOODSERVICE	12/15/2022	5760249	Food for Meal Services	7702300000	\$ 463.47
	US FOODSERVICE	12/15/2022	5760249	Food for Meal Services	7702300000	\$ 174.10
	US FOODSERVICE	12/15/2022	5760248	Food for Meal Services	7702300000	\$ 120.24
	US FOODSERVICE	12/15/2022	5760256	Food for Meal Services	7702300000	\$ 103.11
	US FOODSERVICE	12/15/2022	5834890	Food for Meal Services	7702300000	\$ 105.00
	US FOODSERVICE	12/15/2022	5834872	Food for Meal Services	7702300000	\$ 303.29
201126112	US FOODSERVICE	12/15/2022	5834872	Food for Meal Services	7702300000	\$ 26.32
	US FOODSERVICE	12/15/2022	5834872	Food for Meal Services	7702300000	\$ 30.16
	US FOODSERVICE	12/15/2022	5834871	Food for Meal Services	7702300000	\$ 257.96
	US FOODSERVICE	12/15/2022	3119509	Food for Meal Services	7702300000	\$ 56.67
	US FOODSERVICE	12/15/2022	5975999	Food for Meal Services	7702300000	\$ (13.80)
	US FOODSERVICE	12/15/2022	3189219	Food for Meal Services	7702300000	\$ 1,165.14
	US FOODSERVICE	12/15/2022	3189219	Food for Meal Services	7702300000	\$ 311.45
	US FOODSERVICE	12/15/2022	3189219	Food for Meal Services	7702300000	\$ 69.66
	US FOODSERVICE	12/15/2022	3189222	Food for Meal Services	7702300000	\$ 457.08
	US FOODSERVICE	12/15/2022	3098434	Food for Meal Services	7702300000	\$ 1,112.98
	US FOODSERVICE	12/15/2022	3098434	Food for Meal Services	7702300000	\$ 343.03
	US FOODSERVICE	12/15/2022	3098434	Food for Meal Services	7702300000	\$ 17.43
	US FOODSERVICE	12/15/2022	3226665	Food for Meal Services	7702300000	\$ 26.90
	US FOODSERVICE	12/15/2022	3215920	Food for Meal Services	7702300000	\$ 5.13
	US FOODSERVICE	12/15/2022	3148117	Food for Meal Services	7702300000	\$ 10.85
	US FOODSERVICE	12/15/2022	3098433	Food for Meal Services	7702300000	\$ 761.46
	US FOODSERVICE	12/15/2022	3264859	Food for Meal Services	7702300000	\$ 1,127.73
	US FOODSERVICE	12/15/2022	3264860	Food for Meal Services	7702300000	\$ 1,039.18
	US FOODSERVICE	12/15/2022	3264860	Food for Meal Services	7702300000	\$ 181.63
	US FOODSERVICE	12/15/2022	3264860	Food for Meal Services	7702300000	\$ 237.53
	US FOODSERVICE	12/15/2022	3264879	Food for Meal Services	7702300000	\$ 617.28
	US FOODSERVICE	12/15/2022	3189221	Food for Meal Services	7702300000	\$ 831.12
	US FOODSERVICE	12/15/2022	3098435	Food for Meal Services	7702300000	\$ 483.37

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	US FOODSERVICE	12/15/2022	3098437	Food for Meal Services	7702300000	\$ 490.20
	US FOODSERVICE	12/15/2022	3098437	Food for Meal Services	7702300000	\$ 154.83
	US FOODSERVICE	12/15/2022	3098437	Food for Meal Services	7702300000	\$ 14.42
	US FOODSERVICE	12/15/2022	3189220	Food for Meal Services	7702300000	\$ 273.53
	US FOODSERVICE	12/15/2022	3098438	Pre School Snacks	1302300041	\$ 213.87
	US FOODSERVICE	12/15/2022	3364237	Food for Meal Services	7702300000	\$ 1,150.42
	US FOODSERVICE	12/15/2022	3364237	Food for Meal Services	7702300000	\$ 287.72
	US FOODSERVICE	12/15/2022	3364236	Food for Meal Services	7702300000	\$ 281.85
	US FOODSERVICE	12/15/2022	3264878	Food for Meal Services	7702300000	\$ 617.28
	US FOODSERVICE	12/15/2022	3264869	Food for Meal Services	7702300000	\$ 357.61
	US FOODSERVICE	12/15/2022	3264869	Food for Meal Services	7702300000	\$ 87.64
	US FOODSERVICE	12/15/2022	3264862	Food for Meal Services	7702300000	\$ 602.81
	US FOODSERVICE	12/15/2022	3364240	Food for Meal Services	7702300000	\$ 108.70
	US FOODSERVICE	12/15/2022	3364239	Food for Meal Services	7702300000	\$ 1,495.20
	US FOODSERVICE	12/15/2022	3364239	Food for Meal Services	7702300000	\$ 174.96
	US FOODSERVICE	12/15/2022	3264863	Kindergarten Snacks	1302300041	\$ 165.52
201126112	US FOODSERVICE	12/15/2022	3433676	Food for Meal Services	7702300000	\$ 531.51
	US FOODSERVICE	12/15/2022	3433676	Food for Meal Services	7702300000	\$ 282.20
	US FOODSERVICE	12/15/2022	3433677	Food for Meal Services	7702300000	\$ 251.29
202200596	Aviben	11/18/2022	20221118ADTSA	Payroll accrual		0 \$ 173.08
	Aviben	11/18/2022	20221118ADTSA	Payroll accrual		0 \$ 288.48
	Aviben	11/18/2022	20221118ADTSA	Payroll accrual		0 \$ 1,244.61
	Aviben	11/18/2022	20221118ADTSA	Payroll accrual		0 \$ 47.37
	Aviben	11/18/2022	20221118ADTSE	Payroll accrual		0 \$ 2,771.71
	Aviben	11/18/2022	20221118ADTSE	Payroll accrual		0 \$ 319.04
	Aviben	11/18/2022	20221118ADTSF	Payroll accrual		0 \$ 1,114.64
	Aviben	11/18/2022	20221118ADTSG	Payroll accrual		0 \$ 384.62
	Aviben	11/18/2022	20221118ADTSH	Payroll accrual		0 \$ 136.76
	Aviben	11/18/2022	20221118ADTSIN	Payroll accrual		0 \$ 857.48
	Aviben	11/18/2022	20221118ADTSM	Payroll accrual		0 \$ 177.74
	Aviben	11/18/2022	20221118ADTSS	Payroll accrual		0 \$ 350.00
	Aviben	11/18/2022	20221118ADTSV	Payroll accrual		0 \$ 2,596.76
	Aviben	11/18/2022	20221118ADTSV	Payroll accrual		0 \$ 160.00

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Aviben	11/18/2022	20221118ADTSV	Payroll accrual	0	\$ 2,525.00
	Aviben	11/18/2022	20221118AFTSAI	TSA Benefit	0	\$ 92.32
	Aviben	11/18/2022	20221118AFTSAI	TSA Benefit	0	\$ 288.48
	Aviben	11/18/2022	20221118AFTSAI	TSA Benefit	0	\$ 392.20
	Aviben	11/18/2022	20221118AFTSAI	TSA Benefit	0	\$ 47.37
	Aviben	11/18/2022	20221118AFTSEC	TSA Benefit	0	\$ 1,316.39
	Aviben	11/18/2022	20221118AFTSEC	TSA Benefit	0	\$ 111.14
	Aviben	11/18/2022	20221118AFTSFF	TSA Benefit	0	\$ 380.39
	Aviben	11/18/2022	20221118AFTSGI	Payroll accrual	0	\$ 96.16
	Aviben	11/18/2022	20221118AFTSHI	TSA Benefit	0	\$ 57.70
	Aviben	11/18/2022	20221118AFTSIN	TSA Benefits	0	\$ 395.52
	Aviben	11/18/2022	20221118AFTSM	TSA Benefit	0	\$ 177.74
	Aviben	11/18/2022	20221118AFTSST	TSA Benefit	0	\$ 76.93
	Aviben	11/18/2022	20221118AFTSVI	TSA Benefit	0	\$ 748.50
	Aviben	11/18/2022	20221118AFTSVI	TSA Benefit	0	\$ 96.16
	Aviben	11/18/2022	20221118AFTSVI	TSA Benefits	0	\$ 196.16
202200597	Empower Retirement	11/18/2022	20221118ADDEF	Payroll accrual	0	\$ 471.32
	Empower Retirement	11/18/2022	20221118ADDEF	Payroll accrual	0	\$ 35.00
	Empower Retirement	11/18/2022	20221118ADG-4I	Payroll accrual	0	\$ 34.21
	Empower Retirement	11/18/2022	20221118ADG-4I	Payroll accrual	0	\$ 34.21
202200597	Empower Retirement	11/18/2022	20221118AFDEFI	Deferred Comp 457 Benefit	0	\$ 60.53
	Empower Retirement	11/18/2022	20221118AFDEFI	Deferred Comp 457 Benefit	0	\$ 34.21
	Empower Retirement	11/18/2022	20221118AFHCSI	HCSP	0	\$ 2,324.09
	Empower Retirement	11/18/2022	20221118AFHCSI	HCSP	0	\$ 147.97
202200598	Internal Revenue Service	11/18/2022	20221118ADFICA	Payroll accrual	0	\$ 19,498.79
	Internal Revenue Service	11/18/2022	20221118ADFICA	Payroll accrual	0	\$ 1,029.43
	Internal Revenue Service	11/18/2022	20221118ADFICA	Payroll accrual	0	\$ 779.85
	Internal Revenue Service	11/18/2022	20221118ADFTA	Payroll accrual	0	\$ 497.47
	Internal Revenue Service	11/18/2022	20221118ADFTA	Payroll accrual	0	\$ 25.00
	Internal Revenue Service	11/18/2022	20221118ADFTP	Payroll accrual	0	\$ 124.44
	Internal Revenue Service	11/18/2022	20221118ADFTX	Payroll accrual	0	\$ 23,162.11
	Internal Revenue Service	11/18/2022	20221118ADFTX	Payroll accrual	0	\$ 945.28
	Internal Revenue Service	11/18/2022	20221118ADFTX	Payroll accrual	0	\$ 772.20

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Internal Revenue Service	11/18/2022	20221118ADMD	Payroll accrual	0	\$ 4,560.24
	Internal Revenue Service	11/18/2022	20221118ADMD	Payroll accrual	0	\$ 240.75
	Internal Revenue Service	11/18/2022	20221118ADMD	Payroll accrual	0	\$ 182.36
	Internal Revenue Service	11/18/2022	20221118AFFICA	FICA Benefit	0	\$ 19,498.79
	Internal Revenue Service	11/18/2022	20221118AFFICA	FICA Benefit	0	\$ 1,029.43
	Internal Revenue Service	11/18/2022	20221118AFFICA	FICA Benefit	0	\$ 779.85
	Internal Revenue Service	11/18/2022	20221118AFMD	Medicare Benefit	0	\$ 4,560.24
	Internal Revenue Service	11/18/2022	20221118AFMD	Medicare Benefit	0	\$ 240.75
	Internal Revenue Service	11/18/2022	20221118AFMD	Medicare Benefit	0	\$ 182.36
202200599	MINNESOTA REVENUE	11/18/2022	20221118ADSIT	Payroll accrual	0	\$ 60.00
	MINNESOTA REVENUE	11/18/2022	20221118ADSIT	Payroll accrual	0	\$ 25.00
	MINNESOTA REVENUE	11/18/2022	20221118ADSIT	Payroll accrual	0	\$ 11,152.98
	MINNESOTA REVENUE	11/18/2022	20221118ADSIT	Payroll accrual	0	\$ 478.67
	MINNESOTA REVENUE	11/18/2022	20221118ADSIT	Payroll accrual	0	\$ 392.98
202200600	MN Teachers Retirement Association	11/18/2022	20221118ADTRA	Payroll accrual	0	\$ 15,433.32
	MN Teachers Retirement Association	11/18/2022	20221118ADTRA	Payroll accrual	0	\$ 574.85
	MN Teachers Retirement Association	11/18/2022	20221118ADTRA	Payroll accrual	0	\$ 36.57
	MN Teachers Retirement Association	11/18/2022	20221118ADTRA	Payroll accrual	0	\$ (1.78)
	MN Teachers Retirement Association	11/18/2022	20221118AFTRA	TRA Benefit	0	\$ 17,593.86
	MN Teachers Retirement Association	11/18/2022	20221118AFTRA	TRA Benefit	0	\$ 655.33
	MN Teachers Retirement Association	11/18/2022	20221118AFTRA	TRA Benefit	0	\$ 41.69
	MN Teachers Retirement Association	11/18/2022	20221118AFTRA	Payroll accrual	0	\$ (2.04)
202200601	Public Employees Retirement Associati	11/18/2022	20221118ADDCP	Payroll accrual	0	\$ 30.00
	Public Employees Retirement Associati	11/18/2022	20221118ADPER	Payroll accrual	0	\$ 6,765.53
	Public Employees Retirement Associati	11/18/2022	20221118ADPER	Payroll accrual	0	\$ 502.12
	Public Employees Retirement Associati	11/18/2022	20221118ADPER	Payroll accrual	0	\$ 790.30
	Public Employees Retirement Associati	11/18/2022	20221118AFDCP	DCP Benefit	0	\$ 30.00
	Public Employees Retirement Associati	11/18/2022	20221118AFPER	PERA Benefit	0	\$ 7,806.45
	Public Employees Retirement Associati	11/18/2022	20221118AFPER	PERA Benefit	0	\$ 579.35
	Public Employees Retirement Associati	11/18/2022	20221118AFPER	PERA Benefit	0	\$ 911.89
202200602	Aviben	12/2/2022	20221202ADTSA	Payroll accrual	0	\$ 173.08
	Aviben	12/2/2022	20221202ADTSA	Payroll accrual	0	\$ 288.48
	Aviben	12/2/2022	20221202ADTSA	Payroll accrual	0	\$ 1,244.61

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Aviben	12/2/2022	20221202ADTSA	Payroll accrual		0 \$ 47.37
	Aviben	12/2/2022	20221202ADTSE	Payroll accrual		0 \$ 2,771.71
	Aviben	12/2/2022	20221202ADTSE	Payroll accrual		0 \$ 319.04
	Aviben	12/2/2022	20221202ADTSF	Payroll accrual		0 \$ 1,151.56
	Aviben	12/2/2022	20221202ADTSG	Payroll accrual		0 \$ 384.62
	Aviben	12/2/2022	20221202ADTSH	Payroll accrual		0 \$ 136.76
	Aviben	12/2/2022	20221202ADTSIN	Payroll accrual		0 \$ 857.48
	Aviben	12/2/2022	20221202ADTSM	Payroll accrual		0 \$ 177.74
	Aviben	12/2/2022	20221202ADTSS	Payroll accrual		0 \$ 350.00
	Aviben	12/2/2022	20221202ADTSV	Payroll accrual		0 \$ 2,596.76
	Aviben	12/2/2022	20221202ADTSV	Payroll accrual		0 \$ 160.00
	Aviben	12/2/2022	20221202ADTSV	Payroll accrual		0 \$ 2,525.00
	Aviben	12/2/2022	20221202AFTSAI	TSA Benefit		0 \$ 92.32
	Aviben	12/2/2022	20221202AFTSAI	TSA Benefit		0 \$ 288.48
	Aviben	12/2/2022	20221202AFTSA	TSA Benefit		0 \$ 392.20
	Aviben	12/2/2022	20221202AFTSA	TSA Benefit		0 \$ 47.37
	Aviben	12/2/2022	20221202AFTSEC	TSA Benefit		0 \$ 1,316.39
	Aviben	12/2/2022	20221202AFTSEC	TSA Benefit		0 \$ 111.14
	Aviben	12/2/2022	20221202AFTSFF	TSA Benefit		0 \$ 380.39
	Aviben	12/2/2022	20221202AFTSGI	Payroll accrual		0 \$ 96.16
	Aviben	12/2/2022	20221202AFTSH	TSA Benefit		0 \$ 57.70
	Aviben	12/2/2022	20221202AFTSIN	TSA Benefits		0 \$ 395.52
	Aviben	12/2/2022	20221202AFTSM	TSA Benefit		0 \$ 177.74
	Aviben	12/2/2022	20221202AFTSST	TSA Benefit		0 \$ 76.93
	Aviben	12/2/2022	20221202AFTSV	TSA Benefit		0 \$ 748.50
	Aviben	12/2/2022	20221202AFTSV	TSA Benefit		0 \$ 96.16
	Aviben	12/2/2022	20221202AFTSV	TSA Benefits		0 \$ 196.16
202200603	Empower Retirement	12/2/2022	20221202ADDEF	Payroll accrual		0 \$ 471.32
	Empower Retirement	12/2/2022	20221202ADDEF	Payroll accrual		0 \$ 35.00
	Empower Retirement	12/2/2022	20221202ADG-4	Payroll accrual		0 \$ 34.21
	Empower Retirement	12/2/2022	20221202ADG-4	Payroll accrual		0 \$ 34.21
	Empower Retirement	12/2/2022	20221202AFDEFI	Deferred Comp 457 Benefit		0 \$ 60.53
	Empower Retirement	12/2/2022	20221202AFDEFI	Deferred Comp 457 Benefit		0 \$ 34.21

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Empower Retirement	12/2/2022	20221202AFHCSI	HCSP		0 \$ 2,324.09
	Empower Retirement	12/2/2022	20221202AFHCSI	HCSP		0 \$ 147.97
202200604	Internal Revenue Service	12/2/2022	20221202ADFICA	Payroll accrual		0 \$ 17,728.50
	Internal Revenue Service	12/2/2022	20221202ADFICA	Payroll accrual		0 \$ 911.90
	Internal Revenue Service	12/2/2022	20221202ADFICA	Payroll accrual		0 \$ 690.83
	Internal Revenue Service	12/2/2022	20221202ADFTA	Payroll accrual		0 \$ 497.47
	Internal Revenue Service	12/2/2022	20221202ADFTA	Payroll accrual		0 \$ 25.00
	Internal Revenue Service	12/2/2022	20221202ADFTP	Payroll accrual		0 \$ 93.03
	Internal Revenue Service	12/2/2022	20221202ADFTX	Payroll accrual		0 \$ 20,787.18
	Internal Revenue Service	12/2/2022	20221202ADFTX	Payroll accrual		0 \$ 893.82
	Internal Revenue Service	12/2/2022	20221202ADFTX	Payroll accrual		0 \$ 614.53
	Internal Revenue Service	12/2/2022	20221202ADMDI	Payroll accrual		0 \$ 4,146.20
	Internal Revenue Service	12/2/2022	20221202ADMDI	Payroll accrual		0 \$ 213.27
	Internal Revenue Service	12/2/2022	20221202ADMDI	Payroll accrual		0 \$ 161.57
	Internal Revenue Service	12/2/2022	20221202AFFICA	FICA Benefit		0 \$ 17,728.50
	Internal Revenue Service	12/2/2022	20221202AFFICA	FICA Benefit		0 \$ 911.90
	Internal Revenue Service	12/2/2022	20221202AFFICA	FICA Benefit		0 \$ 690.83
	Internal Revenue Service	12/2/2022	20221202AFMDI	Medicare Benefit		0 \$ 4,146.20
	Internal Revenue Service	12/2/2022	20221202AFMDI	Medicare Benefit		0 \$ 213.27
	Internal Revenue Service	12/2/2022	20221202AFMDI	Medicare Benefit		0 \$ 161.57
202200605	MINNESOTA REVENUE	12/2/2022	20221202ADSITA	Payroll accrual		0 \$ 60.00
	MINNESOTA REVENUE	12/2/2022	20221202ADSITA	Payroll accrual		0 \$ 25.00
	MINNESOTA REVENUE	12/2/2022	20221202ADSITM	Payroll accrual		0 \$ 9,994.45
	MINNESOTA REVENUE	12/2/2022	20221202ADSITM	Payroll accrual		0 \$ 449.03
	MINNESOTA REVENUE	12/2/2022	20221202ADSITM	Payroll accrual		0 \$ 314.33
	MINNESOTA REVENUE	12/2/2022	20221202ADSITP	Payroll accrual		0 \$ 61.98
202200606	MN Teachers Retirement Association	12/2/2022	20221202ADTRA	Payroll accrual		0 \$ 14,661.61
	MN Teachers Retirement Association	12/2/2022	20221202ADTRA	Payroll accrual		0 \$ 576.70
	MN Teachers Retirement Association	12/2/2022	20221202ADTRA	Payroll accrual		0 \$ 34.49
202200606	MN Teachers Retirement Association	12/2/2022	20221202AFTRA	TRA Benefit		0 \$ 16,714.15
	MN Teachers Retirement Association	12/2/2022	20221202AFTRA	TRA Benefit		0 \$ 657.45
	MN Teachers Retirement Association	12/2/2022	20221202AFTRA	TRA Benefit		0 \$ 39.32
202200607	Public Employees Retirement Associati	12/2/2022	20221202ADDCP	Payroll accrual		0 \$ 30.00

Payables Summary  
December 2022

Check No	Check Vendor	Check Date	Invoice No	Description	PO Number	Amount
	Public Employees Retirement Associati	12/2/2022	20221202ADPER	Payroll accrual		0 \$ 6,082.08
	Public Employees Retirement Associati	12/2/2022	20221202ADPER	Payroll accrual		0 \$ 467.51
	Public Employees Retirement Associati	12/2/2022	20221202ADPER	Payroll accrual		0 \$ 693.32
	Public Employees Retirement Associati	12/2/2022	20221202AFDCP	DCP Benefit		0 \$ 30.00
	Public Employees Retirement Associati	12/2/2022	20221202AFPER/	PERA Benefit		0 \$ 7,017.85
	Public Employees Retirement Associati	12/2/2022	20221202AFPER/	PERA Benefit		0 \$ 539.46
	Public Employees Retirement Associati	12/2/2022	20221202AFPER/	PERA Benefit		0 \$ 799.98
202200608-	BMO	12/3/2022	C/C00000	See separate report for details		
202200741		12/3/2022	c/c00000			\$ 21,907.79
222300019	Bennett, Kendra	12/20/2022	ERIN20221201A	7/25/2022-8/31/2022 mileage to and from bank		0 \$ 27.88
	Bennett, Kendra	12/20/2022	ERIN20221201B	9/1/2022-9/30/2022 mileage to and from bank		0 \$ 33.75
	Bennett, Kendra	12/20/2022	ERIN20221201C	10/1/2022-10/31/2022 mileage to and from bank		0 \$ 36.00
	Bennett, Kendra	12/20/2022	ERIN20221206A	11/1/2022-11/30/2022 mileage to and from bank		0 \$ 29.25
222300020	Boe, Angel	12/20/2022	ERIN20221207A	11/2/2022-11/30/2022 mileage between FES, public library and FHS		0 \$ 26.28
222300021	Foss, Ashley	12/20/2022	ERIN20221206A	11/15/2022-11/23/2022 mileage to bus garage		0 \$ 9.40
222300022	Grover, Kevin	12/20/2022	120922	Mileage to Two Harbors		0 \$ 169.10
222300023	Ness, Chelsea	12/20/2022	ERIN20221117A	11/1/2022-11/11/2022 Mileage to bus garage		0 \$ 6.58
222300024	Peterson, Paul	12/20/2022	ERIN20221206A	11/1/2022-11/30/2022 Homebased travel.		0 \$ 15.00
222300025	Wilson, June	12/20/2022	ERIN20221201A	11/1/2022-11/30/2022 Bus garage to FHS and FHS to bus garage		0 \$ 30.00
<b>TOTAL</b>						<b>\$ 667,086.72</b>

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX8327	11/09/2022	9665	HEISSVIC000	Heiss Victoria L	Ac Marriott Blmngtn, Bloomngto		11/28/2022		Invoiced	A	161.48
	2	1 NIGHT LODGING LISA WEST			3002300055	Tim's c/c00000	12/03/2022	161.48			
XXXXXXXXXXXX8335	11/23/2022	9669	SteelEug000	Steele Eugene L	Napa Falls Suply 00229, Interna	NAPA FAL000	11/28/2022		Invoiced	A	48.51
	2	Transportation Supplies			7602300005	Gene's C/C00000	12/03/2022	48.51			
	11/21/2022	9668	SteelEug000	Steele Eugene L	Auto Value Internation, Interna	AUTO VAL000	11/28/2022		Invoiced	A	16.97
	2	Transportation Blanket P.O. for Auto Value			7602300001	Gene's C/C00001	12/03/2022	16.97			
	11/10/2022	9666	SteelEug000	Steele Eugene L	Oreilly Auto Parts 39, Internat	O'REILLY000	11/28/2022		Invoiced	A	24.98
	2	Transportation Supplies			7602300007	Gene's C/C00002	12/03/2022	24.98			
	11/10/2022	9667	SteelEug000	Steele Eugene L	Oreilly Auto Parts 39, Internat	O'REILLY000	11/28/2022		Invoiced	A	47.74
	2	Transportation Supplies			7602300007	Gene's C/C00003	12/03/2022	47.74			
											4 transaction(s) for XXXXXXXXXXXX8335. Total Amount ==>
											138.20
XXXXXXXXXXXX7362	11/21/2022	9676			Amzn Mktp US Hi5ka7hd1, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	70.52
	2	Blue Summit Supplies 3 Ring Binder Dividers wi			1102300041	Stacy's c/c00000	12/03/2022	70.52			
	11/21/2022	9677			Midco, 800-888-1300, MN, 55435,	MIDCONTI000	11/28/2022		Invoiced	A	37.09
	2	FHS FAX			6052300006	Stacy's c/c00001	12/03/2022	37.09			
	11/17/2022	9675			Amzn Mktp US Hi5ot21x0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	16.68
	2	KINGLAKE 328 Feet Natural Jute Twine Best Arts			1302300097	Stacy's c/c00002	12/03/2022	4.99			
	3	1InTheOffice Rubber Band #19, Heavy Duty Rubbe			1302300097	Stacy's c/c00002	12/03/2022	11.69			
	11/15/2022	9674			Amzn Mktp US Hb8cj0ai2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	140.45
	2	Strictly Briks Classic Baseplates 6" x 6" Buil			1302300097	Stacy's c/c00003	12/03/2022	38.99			
	3	48 Pieces Christmas Fabric Bundle Squares 6 In			1302300097	Stacy's c/c00003	12/03/2022	12.99			
	4	CertBuy 50 Pcs Unfinished Wood Pieces 6 x 6 In			1302300097	Stacy's c/c00003	12/03/2022	49.98			
	5	Fuyit Natural Wood Slices 30 Pcs 2.4-2.8 Inche			1302300097	Stacy's c/c00003	12/03/2022	27.10			
	6	Brickyard Building Blocks Lego Compatible Base			1302300097	Stacy's c/c00003	12/03/2022	11.39			
	11/14/2022	9673			Amzn Mktp US Hb03g8qc0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	154.97
	2	Charles Leonard Set of 12 Dry Erase Lapboards,			1302300095	Stacy's c/c00004	12/03/2022	34.99			
	3	Degrees of Comfort Cooling Weighted Blanket wi			1302300095	Stacy's c/c00004	12/03/2022	119.98			
	11/11/2022	9672			Amzn Mktp US H26825bh2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	66.80
	2	Date Due Slips - 2 Columns - 5"H x 3W" - Peel			1302300098	Stacy's c/c00005	12/03/2022	66.80			
	11/10/2022	9671			Ferrell Gas Lp, 888-337-7355, M	FERRELLG000	11/28/2022		Invoiced	A	208.84
	2	Zamboni Propane			8102300055	Stacy's c/c00006	12/03/2022	208.84			
	11/03/2022	9670			Paul Bunyan Communicat, 2184441	PAUL BUN000	11/28/2022		Invoiced	A	650.00
	2	12 Month Contract for 1000Mbps, Midnight-4pm/5			6052300010	Stacy's c/c00007	12/03/2022	650.00			
	10/31/2022	9678			Midco, 800-888-1300, MN, 55435,	MIDCONTI000	11/28/2022		Invoiced	A	104.09
	2	Internet Service for Bus Garage			7602300010	Stacy's c/c00008	12/03/2022	104.09			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX7362	continued...										
	10/31/2022	9679			Midco, 800-888-1300, MN, 55435,	MIDCONTI000	11/28/2022		Invoiced	A	82.40
	2	FHS Fax Line			1102300022 Stacy's c/c00009	12/03/2022		82.40			
					10 transaction(s) for XXXXXXXXXXXX7362. Total Amount ==>						1,531.84
XXXXXXXXXXXX7132	11/09/2022	9705	ANDERJER000	Anderson Jeremy R	Northern Lumber Yard I, Intl Fa	NORTHERN005	11/28/2022		Invoiced	A	27.12
	2	Transportation Supplies			7602300006 Jeremy's C/C00000	12/03/2022		27.12			
	11/04/2022	9704	ANDERJER000	Anderson Jeremy R	Oreilly Auto Parts 39, Internat	O'REILLY000	11/28/2022		Invoiced	A	60.44
	2	Transportation Supplies			7602300007 Jeremy's C/C00001	12/03/2022		60.44			
					2 transaction(s) for XXXXXXXXXXXX7132. Total Amount ==>						87.56
XXXXXXXXXXXX5747	11/22/2022	9654	GROVEKEV000	Grover Kevin K	Minnesota School Board, Saint P	AMAZON B000	11/28/2022		Invoiced	A	335.00
	1				Kevin's C/C00000	12/03/2022		335.00			
XXXXXXXXXXXX7648	11/23/2022	9712	SLATIBET000	Slatinski BethAnne K	Amzn Mktp US Hw3cp10e0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	61.63
	2	Colorations - SWT16 Simply Washable Tempera Pa			5102300001 Beth's C/C00000	12/03/2022		46.35			
	3	Shipping - Cost of shipping, not including shi			5102300001 Beth's C/C00000	12/03/2022		15.28			
	11/23/2022	9713	SLATIBET000	Slatinski BethAnne K	Amzn Mktp US Hi65z07w2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	21.04
	2	Snowman Fluffs Marshmallow Candy Packs (72 bag			5102300001 Beth's C/C00001	12/03/2022		21.04			
	11/18/2022	9711	SLATIBET000	Slatinski BethAnne K	Super One Foods, International,	SUPER ON000	11/28/2022		Invoiced	A	11.10
	2	Youth Program General Supplies			5002300022 Beth's C/C00002	12/03/2022		11.10			
	11/17/2022	9710	SLATIBET000	Slatinski BethAnne K	Battalion Distributing, Intl Fa	BATTALIO000	11/28/2022		Invoiced	A	27.70
	2	Youth Program General supplies			5002300021 Beth's C/C00003	12/03/2022		27.70			
	11/16/2022	9709	SLATIBET000	Slatinski BethAnne K	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	18.95
	2	Youth Program General Supplies			5002300023 Beth's C/C00004	12/03/2022		18.95			
	11/15/2022	9707	SLATIBET000	Slatinski BethAnne K	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	11/28/2022		Invoiced	A	23.75
	2	PALS General Supplies			5002300007 Beth's C/C00005	12/03/2022		23.75			
	11/15/2022	9708	SLATIBET000	Slatinski BethAnne K	Country Market, International,	COUNTY M000	11/28/2022		Invoiced	A	6.58
	2	Supplies for PALS			5002300016 Beth's C/C00006	12/03/2022		6.58			
	11/10/2022	9706	SLATIBET000	Slatinski BethAnne K	Cadca Alexandria Va, 7037060560	AMAZON B000	11/28/2022		Invoiced	A	1,600.00
	1				Beth's C/C00007	12/03/2022		1,600.00			
	10/28/2022	9714	SLATIBET000	Slatinski BethAnne K	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	11/28/2022		Invoiced	A	11.25
	2	Community Ed General Supplies			5002300024 Beth's C/C00008	12/03/2022		11.25			
					9 transaction(s) for XXXXXXXXXXXX7648. Total Amount ==>						1,782.00
XXXXXXXXXXXX2314	11/24/2022	9723	OLSONKAR000	Olson-Line Karla A	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	269.81
	2	MHS Christmas Decorations			2502300027 Karla's C/C00000	12/03/2022		269.81			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX2314		continued...									
	11/24/2022	9724	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US Hw9807ex1, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	37.91
	2	Red LED Light Up Flashing Heart Pins Brooches			2502300018	Karla's C/C00001	12/03/2022	37.91			
	11/23/2022	9722	OLSONKAR000	Olson-Line Karla A	Super One Foods, International,	SUPER ON000	11/28/2022		Invoiced	A	21.58
	2	Blanket PO for HOME EC Classes			2502300023	Karla's C/C00002	12/03/2022	21.58			
	11/17/2022	9721	OLSONKAR000	Olson-Line Karla A	Super One Foods, International,	SUPER ON000	11/28/2022		Invoiced	A	52.96
	2	MHS breakfast			2502300015	Karla's C/C00003	12/03/2022	52.96			
	11/15/2022	9720	OLSONKAR000	Olson-Line Karla A	Super One Foods, International,	SUPER ON000	11/28/2022		Invoiced	A	108.49
	2	Blanket PO for HOME EC Classes			2502300023	Karla's C/C00004	12/03/2022	108.49			
	11/14/2022	9719	OLSONKAR000	Olson-Line Karla A	Paypal Tilson Bay, 4029357733,	TILSON B000	11/28/2022		Invoiced	A	752.00
	2	Apparel			2502300020	Karla's C/C00005	12/03/2022	154.00			
	3	Apparel			2502300020	Karla's C/C00005	12/03/2022	598.00			
	11/11/2022	9718	OLSONKAR000	Olson-Line Karla A	On A Wing Quilting, Internation		11/28/2022		Invoiced	A	125.00
	2	Pillow Cases			2502300024	Karla's C/C00006	12/03/2022	125.00			
	11/10/2022	9717	OLSONKAR000	Olson-Line Karla A	Super One Foods, International,	SUPER ON000	11/28/2022		Invoiced	A	115.77
	2	Blanket PO for HOME EC Classes			2502300023	Karla's C/C00007	12/03/2022	115.77			
	11/07/2022	9715	OLSONKAR000	Olson-Line Karla A	Super One Foods #578, Internati	SUPER ON000	11/28/2022		Invoiced	A	45.06
	2	Blanket PO for HOME EC Classes			2502300023	Karla's C/C00008	12/03/2022	45.06			
	11/07/2022	9716	OLSONKAR000	Olson-Line Karla A	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	105.80
	2	MHS Dance Items - lights			2502300029	Karla's C/C00009	12/03/2022	105.80			
	11/01/2022	9729	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US H27r36cd0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	161.82
	2	KMOTASUO 12Pcs Metallic Cheerleading Pom Poms			2502300018	Karla's C/C00010	12/03/2022	161.82			
	11/01/2022	9730	OLSONKAR000	Olson-Line Karla A	County Mkt. #574, International	COUNTY M000	11/28/2022		Invoiced	A	17.96
	2	Blanket PO for HOME EC Classes			2502300023	Karla's C/C00011	12/03/2022	17.96			
	10/31/2022	9727	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US H02oz30bl, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	57.97
	2	Red LED Light Up Flashing Heart Pins Brooches			2502300018	Karla's C/C00012	12/03/2022	39.99			
	3	KMOTASUO 12Pcs Metallic Cheerleading Pom Poms			2502300018	Karla's C/C00012	12/03/2022	17.98			
	10/31/2022	9728	OLSONKAR000	Olson-Line Karla A	Super One Foods #578, Internati	SUPER ON000	11/28/2022		Invoiced	A	127.62
	2	Blanket PO for HOME EC Classes			2502300023	Karla's C/C00013	12/03/2022	127.62			
	10/28/2022	9725	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US H02tm33jl, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	179.80
	2	KMOTASUO 12Pcs Metallic Cheerleading Pom Poms			2502300018	Karla's C/C00014	12/03/2022	179.80			
	10/28/2022	9726	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US H00hg8vi0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	208.12
	2	Glue Dots Double-Sided Craft Dots, 1/2'', Clea			2502300019	Karla's C/C00015	12/03/2022	12.49			
	3	Page Protectors by Creative Memories (12x12 Pa			2502300019	Karla's C/C00015	12/03/2022	57.75			
	4	Black Licorice Cardstock Paper - 12 X 12 Inch			2502300019	Karla's C/C00015	12/03/2022	38.97			
	5	TooMeeCrafts 12 Inches by 12 Inches Glitter Ca			2502300019	Karla's C/C00015	12/03/2022	27.98			
	6	Gold Metallic Paper Sheets 60 Pack Golden Foil			2502300019	Karla's C/C00015	12/03/2022	18.99			
	7	Premium Fine Point Blade for Cricut,Gold for c			2502300019	Karla's C/C00015	12/03/2022	10.98			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX2314	continued...										
	8	Crafts Glitter Cardstock Paper,No-Shed Shimmer			2502300019	Karla's C/C00015	12/03/2022	29.98			
	9	Replacement Black Deep Point Cutting Blades Su			2502300019	Karla's C/C00015	12/03/2022	10.98			
	16 transaction(s) for XXXXXXXXXXXX2314. Total Amount ==>										2,387.67
XXXXXXXXXXXX3600	11/25/2022	9635	HUMBELAU002	Humbert Laurie A	Innovative Office Solu, 9528089	INNOVATI000	11/28/2022		Invoiced	A	894.40
	2	TABLE,UUTLTY,30X60,LGY/LGY			7902300039	Laurie's c/c's00000	12/03/2022	894.40			
	11/24/2022	9634	HUMBELAU002	Humbert Laurie A	Amzn Mktp US Hw0at5p01, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	4.99
	7	UPINS 300 Pcs Black Wiggle Googly Eyes with Se			1302300124	Laurie's C/C00000	12/03/2022	4.99			
	11/23/2022	9633	HUMBELAU002	Humbert Laurie A	Amazon.Com Hw0353zh1, Amzn.Com/	AMAZON B000	11/28/2022		Invoiced	A	44.17
	2	Crayola Model Magic White, 1 oz, Air Dry Model			1302300116	Laurie's C/C00001	12/03/2022	44.17			
	11/22/2022	9632	HUMBELAU002	Humbert Laurie A	Ets Par, 8664734373, NJ, 08541,	PARAPRO 000	11/28/2022		Invoiced	A	55.00
	2	FES ParaPro Assessments			1302300117	Laurie's C/C00002	12/03/2022	55.00			
	11/21/2022	9629	HUMBELAU002	Humbert Laurie A	Innovative Office Solu, 9528089	INNOVATI000	11/28/2022		Invoiced	A	126.62
	5					Laurie's c/c's00001	12/03/2022	4.50			
	9	PEN,FRIXION CLICKR,ERS,BE			1302300113	Laurie's c/c's00002	12/03/2022	21.14			
	10	PENCIL,MECH,.5MM,GN			1302300113	Laurie's c/c's00002	12/03/2022	7.92			
	11	ENVELOPE,#10,PLN,TINT,WE			1302300113	Laurie's c/c's00002	12/03/2022	93.06			
	11/21/2022	9630	HUMBELAU002	Humbert Laurie A	Amazon.Com Hi6hh2hk1, Amzn.Com/	AMAZON B000	11/28/2022		Invoiced	A	191.65
	2	TIME TIMER 12 inch Visual Timer 60 Minute Kids			1302300111	Laurie's C/C00003	12/03/2022	95.85			
	3	Time Timer 3 inch Visual Timer 60 Minute K			1302300111	Laurie's C/C00003	12/03/2022	95.80			
	11/21/2022	9631	HUMBELAU002	Humbert Laurie A	Amzn Mktp US Hi4zr6hl2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	40.95
	3	2 Pack Bonus Bundle! Audio-Wipes Hearing Aid W			1302300110	Laurie's C/C00004	12/03/2022	40.95			
	11/18/2022	9627	HUMBELAU002	Humbert Laurie A	Amzn Mktp US Hb7d54762, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	173.31
	2	Sterilite 16448012 16 Quart/15 Liter Storage B			1302300115	Laurie's C/C00005	12/03/2022	173.31			
	11/18/2022	9628	HUMBELAU002	Humbert Laurie A	Amazon.Com Hb6sj3i32 A, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	30.98
	2	AmazonCommercial 2-Ply White Flat Box Facial T			1302300114	Laurie's C/C00006	12/03/2022	24.99			
	3	Shipping - Cost of shipping, not including shi			1302300114	Laurie's C/C00006	12/03/2022	5.99			
	11/17/2022	9626	HUMBELAU002	Humbert Laurie A	Amzn Mktp US Hil3o50b0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	26.95
	2	120 x Size P13 PowerOne Hearing Aid Batteries			1302300110	Laurie's C/C00007	12/03/2022	26.95			
	11/15/2022	9625	HUMBELAU002	Humbert Laurie A	Country Market, International,	COUNTY M000	11/28/2022		Invoiced	A	21.48
	2	FES Sensory Room Supplies			1302300109	Laurie's C/C00008	12/03/2022	21.48			
	11/14/2022	9622	HUMBELAU002	Humbert Laurie A	Ventris Learning, Sun Prairie,		11/28/2022		Invoiced	A	370.00
	2	Teachers Manuals			1302300106	Laurie's C/C00009	12/03/2022	350.00			
	3	S&H			1302300106	Laurie's C/C00009	12/03/2022	20.00			
	11/14/2022	9623	HUMBELAU002	Humbert Laurie A	Innovative Office Solu, 9528089	INNOVATI000	11/28/2022		Invoiced	A	635.36
	25					Laurie's c/c's00001	12/03/2022	4.50			
	26	TISSUE,FACL,BOUTQUE,36CTN			1302300099	Laurie's c/c's00003	12/03/2022	213.42			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
		Line	Description		PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX3600	continued...										
		27	INDEX,BNDR,11X8.5,5CLRD		1302300099	Laurie's c/c's00003	12/03/2022	2.76			
		28	MARKER,SHARPIE,ULTRAFN,BK		1302300099	Laurie's c/c's00003	12/03/2022	9.00			
		29	MARKER,SHARPIE,FINE PT,BK		1302300099	Laurie's c/c's00003	12/03/2022	36.00			
		30	PAPER,LASER,250SH,65#,BRW		1302300099	Laurie's c/c's00003	12/03/2022	55.80			
		31	CLIP,BINDER,1.25"		1302300099	Laurie's c/c's00003	12/03/2022	21.18			
		32	MARKER,EXPO 2,CHISEL,BK		1302300099	Laurie's c/c's00003	12/03/2022	50.88			
		33	MARKER,EXPO 2,CHISEL,RD		1302300099	Laurie's c/c's00003	12/03/2022	50.88			
		34	MARKER,EXPO 2,CHISEL,BE		1302300099	Laurie's c/c's00003	12/03/2022	50.88			
		35	MARKER,EXPO 2,CHISEL,GN		1302300099	Laurie's c/c's00003	12/03/2022	50.88			
		36	CARTRIDGE,DUAL LAMNTE,RFL		1302300099	Laurie's c/c's00003	12/03/2022	89.18			
	11/14/2022	9624	HUMBELAU002 Humbert Laurie A		Amazon.Com Hb53qlku0, Amzn.Com/	AMAZON B000	11/28/2022		Invoiced	A	34.34
		22	VELCRO Brand Adhesive Dots White 500 Pk 3/4" C		1302300100	Laurie's C/C00010	12/03/2022	34.34			
	11/04/2022	9621	HUMBELAU002 Humbert Laurie A		Ventris Learning, Sun Prairie,		11/28/2022		Invoiced	A	370.00
		2	Teacher Manuals		1302300101	Laurie's C/C00011	12/03/2022	350.00			
		3	S&H		1302300101	Laurie's C/C00011	12/03/2022	20.00			
	11/01/2022	9637	HUMBELAU002 Humbert Laurie A		Amazon.Com H072qll52, Amzn.Com/	AMAZON B000	11/28/2022		Invoiced	A	17.80
		3	Escaping Peril (Wings of Fire)		1302300072	Laurie's C/C00012	12/03/2022	17.80			
	10/31/2022	9636	HUMBELAU002 Humbert Laurie A		Innovative Office Solu, 9528089	INNOVATI000	11/28/2022		Invoiced	A	153.68
		2	PAPER,LASER,250SH,65#,BRW		1302300087	Laurie's c/c's00004	12/03/2022	55.80			
		3	MARKER,VISAVIS,FINE,RD		1302300087	Laurie's c/c's00004	12/03/2022	35.42			
		4	MARKER,VISAVIS,FINE,BE		1302300087	Laurie's c/c's00004	12/03/2022	35.42			
		5	MARKER,EXPO 2,FINE,BK		1302300087	Laurie's c/c's00004	12/03/2022	22.54			
		6	Fuel Charge			Laurie's c/c's00001	12/03/2022	4.50			
		17 transaction(s) for XXXXXXXXXXXX3600. Total Amount ==>									3,191.68
XXXXXXXXXXXX2606	11/18/2022	9688	HOLT THO000 Holt Thomas T		Tessman Company Fargo, F, ND, 5	TESSMAN 000	11/28/2022		Invoiced	A	1,370.00
		2	salt for winter		8102300078	Tom's C/C00000	12/03/2022	1,150.00			
		3	shipping		8102300078	Tom's C/C00000	12/03/2022	220.00			
	11/18/2022	9689	HOLT THO000 Holt Thomas T		Dalco Enterprises, 6512516657,	DALCO 000	11/28/2022		Invoiced	A	334.64
		2	JP 5283038 MORNING MIST 4X1GADISINFECTNANT CLE		8102300075	Tom's C/C00001	12/03/2022	334.64			
	11/17/2022	9687	HOLT THO000 Holt Thomas T		Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	41.98
		2	Menards Blanket P.O. Transportation		7602300003	Tom's C/C00002	12/03/2022	41.98			
	11/16/2022	9685	HOLT THO000 Holt Thomas T		Dalco Enterprises, 6512516657,	DALCO 000	11/28/2022		Invoiced	A	59.14
		2	AV 9099133000 SQUEEGEE WHEEL.60D		8102300063	Tom's C/C00003	12/03/2022	9.21			
		3	DAL 5078 BLEND 24OZ BLUE 12CACUT END 1" HB WET		8102300063	Tom's C/C00003	12/03/2022	49.93			
	11/16/2022	9686	HOLT THO000 Holt Thomas T		Jorson And Carlson Com, 847-437	JORSON &000	11/28/2022		Invoiced	A	329.16
		2	shipping		8102300079	Tom's C/C00005	12/03/2022	10.00			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX2606	continued...										
	3	Sharpen Zamboni blades			8102300079	Tom's C/C00005	12/03/2022	314.16			
	4	Fuel				Tom's C/C00004	12/03/2022	5.00			
	11/10/2022	9684	HOLT	THO000 Holt Thomas T	Decker Equipment, 800-7624899,	DECKER I000	11/28/2022		Invoiced	A	62.65
	2	zephyr locker keys			8102300048	Tom's C/C00006	12/03/2022	46.20			
	3	shipping			8102300048	Tom's C/C00006	12/03/2022	16.45			
	11/08/2022	9683	HOLT	THO000 Holt Thomas T	Decker Equipment, 800-7624899,	DECKER I000	11/28/2022		Invoiced	A	56.35
	2	1/8" & 3/16" dogging lockdown keys			8102300076	Tom's C/C00007	12/03/2022	39.90			
	3	Shipping			8102300076	Tom's C/C00007	12/03/2022	16.45			
	11/07/2022	9681	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 6512516657,	DALCO 000	11/28/2022		Invoiced	A	1,947.39
	2	DAL LANO VERA 4X1GABULK FOAMING HAND CARE			8102300075	Tom's C/C00008	12/03/2022	208.26			
	3	SP 001904 XCELENTE 4X1GAMULTI PURPOSE CLEANER			8102300075	Tom's C/C00008	12/03/2022	95.82			
	4	GP 26495 PACIFIC BLUE ULTRA6X1150 BROWN PAPER			8102300075	Tom's C/C00008	12/03/2022	1,081.05			
	5	DAL DAL3858X3B BLACK 100CA38X58 1.5M ROLL CAN			8102300075	Tom's C/C00008	12/03/2022	263.58			
	6	GP 12798 PACIFIC 9" 8X10002PLY TOILET TISSUE			8102300075	Tom's C/C00008	12/03/2022	298.68			
	11/07/2022	9682	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 6512516657,	DALCO 000	11/28/2022		Invoiced	A	337.64
	2	VJ 1000043392 GERM-X 2X1150MLOMNIPOD GREEN FOA			8102300071	Tom's C/C00009	12/03/2022	55.24			
	3	JP 4963314 OXIVIR FIVE 164X1GA CONCENTRATE DIS			8102300071	Tom's C/C00009	12/03/2022	282.40			
	11/02/2022	9680	HOLT	THO000 Holt Thomas T	Grizzly Industrial Pho, 3606470	GRIZZLY 000	11/28/2022		Invoiced	A	33.49
	2	locker slim pry bars			8102300074	Tom's C/C00010	12/03/2022	33.49			
	11/01/2022	9693	HOLT	THO000 Holt Thomas T	Grizzly Industrial Pho, 3606470	GRIZZLY 000	11/28/2022		Invoiced	A	33.49
	2	locker slim pry bars/ They shipped 2 orders to			8102300074	Tom's C/C00011	12/03/2022	33.49			
	10/31/2022	9691	HOLT	THO000 Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	50.67
	2	FHS Blanket p.o. for Menards			8102300011	Tom's C/C00012	12/03/2022	50.67			
	10/31/2022	9692	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 6512516657,	DALCO 000	11/28/2022		Invoiced	A	1,989.96
	2	FP EA36CM ECO AIR REFILL 6X6CACUCUMBER MELON P			8102300071	Tom's C/C00013	12/03/2022	219.04			
	3	GP 26495 PACIFIC BLUE ULTRA6X1150 BROWN PAPER			8102300071	Tom's C/C00013	12/03/2022	409.62			
	4	JP 905779 GLANCE HC 2X2.5LJ FILL GLASS CLEANER			8102300071	Tom's C/C00013	12/03/2022	230.19			
	5	DAL DAL3858X3B BLACK 100CA38X58 1.5M ROLL CAN			8102300071	Tom's C/C00013	12/03/2022	351.44			
	6	DAL DAL2432XB BLACK 500CA24X32 1M ROLL CAN LIN			8102300071	Tom's C/C00013	12/03/2022	382.08			
	7	GP 12798 PACIFIC 9" 8X10002PLY TOILET TISSUE			8102300071	Tom's C/C00013	12/03/2022	246.60			
	8	SP 106205 DMQ CLEANER 5GADISINFECTANT CLEANER			8102300071	Tom's C/C00013	12/03/2022	150.99			
	10/28/2022	9690	HOLT	THO000 Holt Thomas T	Amzn Mktp US H04tt01nl, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	100.80
	2	Genuine Windsor Versamatic 2003 Filter Bags 10			8102300072	Tom's C/C00014	12/03/2022	100.80			
	14 transaction(s) for XXXXXXXXXXXX2606. Total Amount ==>										6,747.36
XXXXXXXXXXXX5690	11/17/2022	9641	HEISSVIC000	Heiss Victoria L	Amazon.Com Hi2892nc1, Amzn.Com/	AMAZON B000	11/28/2022		Invoiced	A	404.57
	2	A Yellow Raft in Blue Water: A Novel			2202300001	Vicki's c/c00000	12/03/2022	128.52			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX5690	continued...										
	3	Rumble Fish			2202300001	Vicki's c/c00000	12/03/2022	276.05			
	11/15/2022	9639	HEISSVIC000	Heiss Victoria L	Amazon.Com Hi6ailox0, Amzn.Com/	AMAZON B000	11/28/2022		Invoiced	A	89.90
	2	Al Capone Does My Shirts (Tales from Alcatraz)			2202300002	Vicki's c/c00001	12/03/2022	89.90			
	11/15/2022	9640	HEISSVIC000	Heiss Victoria L	Amazon.Com Hi9qr8oa0, Amzn.Com/	AMAZON B000	11/28/2022		Invoiced	A	230.90
	2	Citizen: An American Lyric			2202300001	Vicki's c/c00002	12/03/2022	74.19			
	3	The Fire Keeper (A Storm Runner Novel, Book 2)			2202300001	Vicki's c/c00002	12/03/2022	80.67			
	4	The Absolutely True Diary of a Part-Time India			2202300001	Vicki's c/c00002	12/03/2022	76.04			
	11/09/2022	9638	HEISSVIC000	Heiss Victoria L	Sq Square Weebly, Gosq.Com, CA,	WEEBLY 000	11/28/2022		Invoiced	A	144.00
	1	ONLINE SUBSCRIPTION				Vicki's c/c00003	12/03/2022	144.00			
	10/31/2022	9642	HEISSVIC000	Heiss Victoria L	Innovative Office Solu, 9528089	INNOVATI000	11/28/2022		Invoiced	A	364.69
	2	SHARPENER,XACTO,PENCIL,BE			3002300042	Vicki's c/c00005	12/03/2022	303.96			
	3	BNDR,VIEW,11X8.5,1",BK			3002300042	Vicki's c/c00005	12/03/2022	11.10			
	4	BNDR,VIEW,11X8.5,1.5",BK			3002300042	Vicki's c/c00005	12/03/2022	14.65			
	5	BNDR,VIEW,11X8.5,3",BK			3002300042	Vicki's c/c00005	12/03/2022	10.20			
	6	CLIPBOARD,RECY,PE			3002300042	Vicki's c/c00005	12/03/2022	20.28			
	7	FUEL SURCHARGE				Vicki's c/c00004	12/03/2022	4.50			
	10/31/2022	9643	HEISSVIC000	Heiss Victoria L	Amzn Mktp US H03q44c12, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	12.99
	2	ZKC 5mm Suede Cord, 50 Yards Suede Lace Faux L			3002300032	Vicki's c/c00006	12/03/2022	12.99			
	6 transaction(s) for XXXXXXXXXXXX5690. Total Amount ==>										1,247.05
XXXXXXXXXXXX8814	11/17/2022	9647	ERICKJEN000	Erickson Jennifer L	Arco Brothers Market I, Barrett		11/28/2022		Invoiced	A	113.22
	1	Gas for Tom Vollom's class trip to visit a col				FHS Travel C/C00000	12/03/2022	113.22			
	11/17/2022	9648	ERICKJEN000	Erickson Jennifer L	Grandstay Hotel & Suit, Glenwoo	GRANDSTA000	11/28/2022		Invoiced	A	118.64
	2	Hotel rooms for a college visit - Tom Vollom's			3002300048	FHS Travel C/C00001	12/03/2022	118.64			
	11/17/2022	9649	ERICKJEN000	Erickson Jennifer L	Grandstay Hotel & Suit, Glenwoo	GRANDSTA000	11/28/2022		Invoiced	A	118.64
	2	Hotel rooms for a college visit - Tom Vollom's			3002300048	FHS Travel C/C00002	12/03/2022	118.64			
	11/17/2022	9650	ERICKJEN000	Erickson Jennifer L	Grandstay Hotel & Suit, Glenwoo	GRANDSTA000	11/28/2022		Invoiced	A	118.64
	2	Hotel rooms for a college visit - Tom Vollom's			3002300048	FHS Travel C/C00003	12/03/2022	118.64			
	11/17/2022	9651	ERICKJEN000	Erickson Jennifer L	Grandstay Hotel & Suit, Glenwoo	GRANDSTA000	11/28/2022		Invoiced	A	118.64
	2	Hotel rooms for a college visit - Tom Vollom's			3002300048	FHS Travel C/C00004	12/03/2022	118.64			
	11/17/2022	9652	ERICKJEN000	Erickson Jennifer L	Grandstay Hotel & Suit, Glenwoo	GRANDSTA000	11/28/2022		Invoiced	A	118.64
	2	Hotel rooms for a college visit - Tom Vollom's			3002300048	FHS Travel C/C00005	12/03/2022	118.64			
	11/17/2022	9653	ERICKJEN000	Erickson Jennifer L	Grandstay Hotel & Suit, Glenwoo	GRANDSTA000	11/28/2022		Invoiced	A	118.64
	2	Hotel rooms for a college visit - Tom Vollom's			3002300048	FHS Travel C/C00006	12/03/2022	118.64			
	11/07/2022	9644	ERICKJEN000	Erickson Jennifer L	Best Western Plus, 9528548200,	BEST WES000	11/28/2022		Invoiced	A	138.58
	2	State cross country hotel rooms - 1 room for			2922300028	FHS Travel C/C00007	12/03/2022	138.58			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX8814	continued...										
	11/07/2022	9645	ERICKJEN000	Erickson Jennifer L	Best Western Plus, 9528548200,	BEST WES000	11/28/2022		Invoiced	A	138.58
	2	State cross country hotel rooms - 1 room for			2922300028	FHS Travel C/C00008	12/03/2022	138.58			
	11/07/2022	9646	ERICKJEN000	Erickson Jennifer L	Holiday Stations 0253, Forest L	HOLIDAY 003	11/28/2022		Invoiced	A	55.75
	2	Gas for the state cross country meet				FHS Travel C/C00009	12/03/2022	55.75			
											10 transaction(s) for XXXXXXXXXXXX8814. Total Amount ==>>>>
											1,157.97
XXXXXXXXXXXX8863	11/21/2022	9697	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	25.98
	2	FHS Blanket p.o. for Menards			8102300011	FHS Cust C/C00000	12/03/2022	25.98			
	11/14/2022	9696	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	48.50
	2	FHS Blanket p.o. for Menards			8102300011	FHS Cust C/C00001	12/03/2022	48.50			
	11/11/2022	9695	HOLT THO000	Holt Thomas T	Oreilly Auto Parts 39, Internat	O'REILLY000	11/28/2022		Invoiced	A	68.97
	2	O'Reilly Blanket P.O. Transportation			8102300012	FHS Cust C/C00002	12/03/2022	68.97			
	11/03/2022	9694	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	6.72
	2	FHS Blanket p.o. for Menards			8102300011	FHS Cust C/C00003	12/03/2022	6.72			
	10/31/2022	9698	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	28.95
	2	FHS Blanket p.o. for Menards			8102300011	FHS Cust C/C00004	12/03/2022	28.95			
											5 transaction(s) for XXXXXXXXXXXX8863. Total Amount ==>>>>
											179.12
XXXXXXXXXXXX9069	11/09/2022	9748	HOPKIMIC000	Hopkins Michelle L	Super One Foods #578, Internati	SUPER ON000	11/28/2022		Invoiced	A	16.91
	2	Last Minute Groceries			7702300005	FES Cafe C/C00000	12/03/2022	16.91			
	11/04/2022	9747	HOPKIMIC000	Hopkins Michelle L	Super One Foods #578, Internati	SUPER ON000	11/28/2022		Invoiced	A	21.86
	2	Last Minute Groceries			7702300005	FES Cafe C/C00001	12/03/2022	21.86			
											2 transaction(s) for XXXXXXXXXXXX9069. Total Amount ==>>>>
											38.77
XXXXXXXXXXXX9077	11/18/2022	9749	HOPKIMIC000	Hopkins Michelle L	Super One Foods, International,	SUPER ON000	11/28/2022		Invoiced	A	20.11
	2	Last Minute Groceries			7702300005	FHS Cafe C/C00000	12/03/2022	20.11			
XXXXXXXXXXXX7691	11/17/2022	9701	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	59.61
	2	Blanket P.O. for FES supplies			8102300010	FES Cust C/C00000	12/03/2022	59.61			
	11/07/2022	9700	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	13.46
	2	Blanket P.O. for FES supplies			8102300010	FES Cust C/C00001	12/03/2022	13.46			
	11/04/2022	9699	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	11/28/2022		Invoiced	A	4.18
	2	Blanket P.O. for FES supplies			8102300010	FES Cust C/C00002	12/03/2022	4.18			
											3 transaction(s) for XXXXXXXXXXXX7691. Total Amount ==>>>>
											77.25
XXXXXXXXXXXX4156	11/25/2022	9744	BALASJEN000	Balaski Jenesa K	Amzn Mktp US Hw15784z2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	9.85
	7	Teacher Created Resources Home Sweet Classroom			7902300038	Jenesa's C/C00000	12/03/2022	9.85			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX4156		continued...									
	11/24/2022	9740	BALASJEN000	Balaski Jenesa K	Amzn Mktp US Hw4ah0eg1, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	111.39
	9	100 Pcs Mini Basketball Party Favors Stress Ba			9012300022	Jenesa's C/C00001	12/03/2022	28.99			
	10	150 Pieces LED Glasses Light Glow Glasses 6 Ne			9012300022	Jenesa's C/C00001	12/03/2022	79.99			
	12	Shipping - Cost of shipping, not including shi			9012300022	Jenesa's C/C00001	12/03/2022	2.41			
	11/24/2022	9741	BALASJEN000	Balaski Jenesa K	Quality Logo Products, 86631256	QUALITY 000	11/28/2022		Invoiced	A	367.60
	2	Coasters for establishments that promote KAPE.			7902300044	Jenesa's C/C00002	12/03/2022	367.60			
	11/24/2022	9742	BALASJEN000	Balaski Jenesa K	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	11/28/2022		Invoiced	A	37.50
	2	Student involvement in Christmas parade incent			7902300045	Jenesa's C/C00003	12/03/2022	37.50			
	11/24/2022	9743	BALASJEN000	Balaski Jenesa K	Amzn Mktp US Hw53ulct2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	320.44
	2	Westcott Right- & Left-Handed Scissors For Kid			7902300041	Jenesa's C/C00004	12/03/2022	89.82			
	3	BIC Round Stic Xtra Life Ballpoint Pens, Mediu			7902300041	Jenesa's C/C00004	12/03/2022	11.18			
	4	Elmer's All Purpose School Glue Sticks, Washab			7902300041	Jenesa's C/C00004	12/03/2022	75.40			
	5	Crayola Bulk Colored Pencils, Pre-sharpened, B			7902300041	Jenesa's C/C00004	12/03/2022	46.08			
	6	Crayola Broad Line Markers Bulk, 12 Marker Pac			7902300041	Jenesa's C/C00004	12/03/2022	77.98			
	7	30 Colors Felt Tip Pens, Medium Point Felt Pen			7902300041	Jenesa's C/C00004	12/03/2022	19.98			
	11/23/2022	9738	BALASJEN000	Balaski Jenesa K	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	11/28/2022		Invoiced	A	37.50
	2	Supplies for students to participate in Christ			9012300023	Jenesa's C/C00005	12/03/2022	37.50			
	11/23/2022	9739	BALASJEN000	Balaski Jenesa K	Amzn Mktp US Hw9rb10z0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	52.73
	3	DILIBRA 24 Pcs Metallic Cheerleading Pom Poms			9012300022	Jenesa's C/C00006	12/03/2022	51.98			
	7	Shipping - Cost of shipping, not including shi			9012300022	Jenesa's C/C00006	12/03/2022	0.75			
	11/22/2022	9737	BALASJEN000	Balaski Jenesa K	Amzn Mktp US Hw8gk3cul, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	95.44
	9	Home Classroom Sweet Motivational Gallery Sign			7902300038	Jenesa's C/C00007	12/03/2022	7.99			
	14	60 PCS Christmas Bulletin Board Decoration Xma			7902300038	Jenesa's C/C00007	12/03/2022	9.99			
	15	NBjiuyin 48 Pieces Winter Snowman Snowflakes C			7902300038	Jenesa's C/C00007	12/03/2022	9.99			
	17	72 Pieces Classroom Bulletin Board Decorations			7902300038	Jenesa's C/C00007	12/03/2022	8.99			
	18	Glitter, St Patricks Day Banner - 10 Feet, 2 S			7902300038	Jenesa's C/C00007	12/03/2022	9.97			
	19	St Patricks Day Decorations Hanging Swirls - 3			7902300038	Jenesa's C/C00007	12/03/2022	9.97			
	20	24 Pieces, St Patricks Day Ornaments for Tree			7902300038	Jenesa's C/C00007	12/03/2022	9.97			
	23	Classroom Bulletin Board Decoration Set Welcom			7902300038	Jenesa's C/C00007	12/03/2022	9.99			
	26	Thanksgiving Bulletin Board Decorations Happy			7902300038	Jenesa's C/C00007	12/03/2022	5.59			
	29	68 Pcs 3-10" Welcome to Our Patch Fall Bulleti			7902300038	Jenesa's C/C00007	12/03/2022	12.99			
	11/17/2022	9735	BALASJEN000	Balaski Jenesa K	Battalion Distributing, Intl Fa	BATTALIO000	11/28/2022		Invoiced	A	100.00
	2	Incentive for youth group/youth room.			7902300036	Jenesa's C/C00008	12/03/2022	100.00			
	11/17/2022	9736	BALASJEN000	Balaski Jenesa K	Country Market, International,	COUNTY M000	11/28/2022		Invoiced	A	23.33
	2	Donuts and juice for morning student council m			9012300020	Jenesa's C/C00009	12/03/2022	23.33			
	11/07/2022	9734	BALASJEN000	Balaski Jenesa K	Amzn Mktp US H06id5s62, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	56.40
	4	TRANSCEND 15g Glucose Gels - 30 Pouch Bulk Pac			7202300001	Jenesa's C/C00010	12/03/2022	56.40			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
XXXXXXXXXXXX4156	continued...										
	11/03/2022	9732	BALASJEN000	Balaski Jenesa K	County Mkt. #574, International	COUNTY M000	11/28/2022		Invoiced	A	19.67
	2	Donuts and juice for morning student council m			9012300019	Jenesa's C/C00011	12/03/2022	19.67			
	11/03/2022	9733	BALASJEN000	Balaski Jenesa K	Super One Foods #578, Internati	SUPER ON000	11/28/2022		Invoiced	A	23.98
	2	Incentive for participants			7902300034	Jenesa's C/C00012	12/03/2022	23.98			
	11/02/2022	9731	BALASJEN000	Balaski Jenesa K	Super One Foods #578, Internati	SUPER ON000	11/28/2022		Invoiced	A	7.32
	2	Halloween Costume Contest winner prize			9012300018	Jenesa's C/C00013	12/03/2022	7.32			
	10/31/2022	9746	BALASJEN000	Balaski Jenesa K	Dominos 7380, 218-324-0367, MN,	DOMINO'S000	11/28/2022		Invoiced	A	79.99
	2	Youth recognition incentive KAPE Room			7902300031	Jenesa's C/C00014	12/03/2022	79.99			
	10/28/2022	9745	BALASJEN000	Balaski Jenesa K	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	11/28/2022		Invoiced	A	10.00
	2	Incentive for Youth KAPE Students in KAPE Room			7902300032	Jenesa's C/C00015	12/03/2022	10.00			
	16 transaction(s) for XXXXXXXXXXXX4156. Total Amount ==>										1,353.14
XXXXXXXXXXXX3468	11/21/2022	9663	ERICKJEN000	Erickson Jennifer L	Innovative Office Solu, 9528089	INNOVATI000	11/28/2022		Invoiced	A	96.35
	2	PAPER,COPY,20#,11X17,WH			3002300049	Jen's C/C00001	12/03/2022	91.85			
	3	Fuel Surcharge				Jen's C/C00000	12/03/2022	4.50			
	11/18/2022	9662	ERICKJEN000	Erickson Jennifer L	Super One Foods, International,	SUPER ON000	11/28/2022		Invoiced	A	128.23
	2	Groceries, Laundry Soap & Cooking Supplies			3002300033	Jen's C/C00002	12/03/2022	87.01			
	3	Groceries and cooking supplies for Heidi Thomp			3002300050	Jen's C/C00003	12/03/2022	41.22			
	11/16/2022	9659	ERICKJEN000	Erickson Jennifer L	Amzn Mktp US Hil5g3zi0, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	38.77
	2	New Milwaukee 48-22-3402 2 Piece Torque Lock 2			2922300032	Jen's C/C00004	12/03/2022	38.77			
	11/16/2022	9660	ERICKJEN000	Erickson Jennifer L	Monkey Sports - Manual, 2143838		11/28/2022		Invoiced	A	261.99
	2	Winnwell AC Skill Net HD 5-hole w/1.5 Order Quo			2922300031	Jen's C/C00005	12/03/2022	231.99			
	3	Shipping			2922300031	Jen's C/C00005	12/03/2022	30.00			
	11/16/2022	9661	ERICKJEN000	Erickson Jennifer L	Amzn Mktp US Hb3wg35d2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	29.13
	2	IRWIN VISE-GRIP Original Locking Pliers Set wi			2922300032	Jen's C/C00006	12/03/2022	29.13			
	11/15/2022	9657	ERICKJEN000	Erickson Jennifer L	Amzn Mktp US Hb7q38rml, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	91.10
	2	The Stick Original Body Stick Muscle Massager			2922300032	Jen's C/C00007	12/03/2022	42.45			
	3	Cannon Sports Pyramid Spike Wrench for Track &			2922300032	Jen's C/C00007	12/03/2022	48.65			
	11/15/2022	9658	ERICKJEN000	Erickson Jennifer L	Amzn Mktp US Hb4424ts2, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	154.67
	2	Texas Instruments TI15TK Financial Calculator			3002300045	Jen's C/C00008	12/03/2022	154.67			
	11/11/2022	9656	ERICKJEN000	Erickson Jennifer L	Amzn Mktp US Hb8nwltbl, Amzn.Co	AMAZON B000	11/28/2022		Invoiced	A	146.94
	2	JBM Medicine Ball Slam Ball 2lbs 4lbs 6lbs 8lb			2922300026	Jen's C/C00009	12/03/2022	48.98			
	3	JBM Medicine Ball Slam Ball 2lbs 4lbs 6lbs 8lb			2922300026	Jen's C/C00009	12/03/2022	97.96			
	11/09/2022	9655	ERICKJEN000	Erickson Jennifer L	Broadway Licensing, 646-844-147		11/28/2022		Invoiced	A	152.67
	4	Script: Bad Auditions by Bad Actors			2922300027	Jen's C/C00010	12/03/2022	142.87			
	5	Shipping and Handling			2922300027	Jen's C/C00010	12/03/2022	9.80			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
		Line	Description	PO Number	Invoice Number	Invoice Dt	Amount				
XXXXXXXXXXXX3468	continued...										
	10/31/2022	9664	ERICKJEN000	Erickson Jennifer L	Super One Foods #578, Internati	SUPER ON000	11/28/2022		Invoiced	A	69.18
		1	Groceries, Laundry Soap & Cooking Supplies	3002300033	Jen's C/C00011	12/03/2022	69.18				
											10 transaction(s) for XXXXXXXXXXXX3468. Total Amount ==>> 1,169.03
XXXXXXXXXXXX2560	11/09/2022	9703	HOPKIMIC000	Hopkins Michelle L	Bestbuycom806697516819, 888best	BEST BUY001	11/28/2022		Invoiced	A	26.98
		3	Insignia Laptop Sleeve for 15.6 Laptop	6052300047	Mike's C/C00000	12/03/2022	41.98				
		4	Rewards Discount	6052300047	Mike's C/C00000	12/03/2022	-15.00				
	11/02/2022	9702	HOPKIMIC000	Hopkins Michelle L	Siptrunk Inc, 7702827206, GA, 3	TECHCHEC000	11/28/2022		Invoiced	A	275.52
		2	Annual 3cx Phone system renewal, 8/9/22-8/9/23	6052300002	Mike's C/C00001	12/03/2022	275.52				
											2 transaction(s) for XXXXXXXXXXXX2560. Total Amount ==>> 302.50
											129 transaction(s). Total Amount ==>> 21,907.73
***** End of report *****											

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

**BOARD POLICY 205  
Open and Closed Meetings**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ **February 2022** \_\_\_\_\_

*[Note: The provisions of this policy accurately reflect ~~the~~ Minnesota's Open Meeting Law statute and are not discretionary in nature.]*

**I. PURPOSE**

- A. The school board embraces ~~the philosophy of openness~~ **accountability and transparency** in the conduct of its business, in the belief that openness produces better programs, more **efficient** ~~ey in~~ administration of programs, and an organization more responsive to public interest and less susceptible to private interest. The school board shall conduct its business under a presumption of openness. At the same time, the school board recognizes and respects the privacy rights of individuals as provided by law. The school board also recognizes that there are certain exceptions to the Minnesota Open Meeting Law as recognized in statute where it has been determined that, in limited circumstances, the public interest is best served by closing a meeting of the school board.
- B. The purpose of this policy is to provide guidelines to assure the rights of the public to be present at school board meetings, while also protecting ~~the~~ **an** individual's rights to privacy under law, and to close meetings when the public interest so requires as recognized by law.

**II. GENERAL STATEMENT OF POLICY**

- A. Except as otherwise expressly provided by statute, all meetings of the school board, including executive sessions, shall be open to the public.
- B. Meetings shall be closed only when expressly authorized by law.

**III. DEFINITION**

“Meeting” means a gathering of at least a quorum ~~or more of school board~~ **members of the school board** or quorum of a committee or subcommittee of school board members, at which members discuss, decide, or receive information as a group on issues relating to the official business of the school board. The term does not include a chance or social

gathering, or the use of social media by members of a public body so long as the social media use is limited to exchanges with all members of the general public. For purposes of the Open Meeting Law, social media does not include e-mail.

#### IV. PROCEDURES

##### A. Meetings

###### 1. Regular Meetings

A schedule of the regular meetings of the school board shall be kept on file at ~~its primary~~ the school district offices. If the school board decides to hold a regular meeting at a time or place different from the time or place stated in its regular meeting schedule, it shall give the same notice of the meeting as for a special meeting.

###### 2. Special Meetings

- a. For a special meeting, the school board shall post written notice of the date, time, place, and purpose of the meeting on the principal bulletin board of the school district or on the door of the school board's usual meeting room if there is no principal bulletin board. The school board's actions at the special meeting are limited to those topics included in the notice.
- b. The notice shall also be mailed or otherwise delivered to each person who has filed a written request for notice of special meetings. This notice shall be posted and mailed or delivered at least three days before the date of the meeting.
- c. ~~This notice shall be posted and mailed or delivered at least three days before the date of the meeting.~~ As an alternative to mailing or otherwise delivering notice to persons who have filed a written request, the school board may publish the notice once, at least three days before the meeting, in the official newspaper of the school district or, if none, in a qualified newspaper of general circulation within the area of the school district.
- d. A person filing a request for notice of special meetings may limit the request to particular subjects, in which case the school board is required to send notice to that person only concerning those particular subjects.
- e. The school board will establish an expiration date on requests for notice of special meetings and require refiling once each year. Not more than sixty (60) days before the expiration date of request for notice, the school board shall send notice of the refiling

requirement to each person who filed during the preceding year.

3. Emergency Meetings

- a. An emergency meeting is a special meeting called because of circumstances that, in the school board's judgment ~~of the school board~~, require immediate consideration.

*[Note: While the statute leaves the question to the board of whether the circumstances require immediate consideration at an emergency meeting, the advisory opinions of the Minnesota Commissioner of Administration would limit such meetings to responding to natural disasters or health epidemics caused by an event such as an accident or terrorist attack.]*

- b. If matters not directly related to the emergency are discussed or acted upon, the minutes of the meeting shall include a specific description of those matters.
- c. The school board shall make good faith efforts to provide notice of the emergency meeting to each news medium that has filed a written request for notice if the request includes the news medium's telephone number.
- d. Notice of the emergency meeting shall be given by telephone or any other method used to notify the members of the school board.
- e. Notice shall be provided to each news medium which has filed a written request for notice as soon as reasonably practicable after notice has been given to the school board members.
- f. Notice shall include the subject of the meeting.
- g. Posted or published notice of an emergency meeting shall not be required.
- h. The notice requirements for an emergency meeting as set forth in this policy shall supersede any other statutory notice requirement for a special meeting that is an emergency meeting.

4. Recessed or Continued Meetings

If a meeting is a recessed or continued session of a previous meeting, and the time and place of the meeting was established during the previous meeting and recorded in the minutes of that meeting, then no further published or mailed notice is necessary.

5. Closed Meetings

The notice requirements of the Minnesota Open Meeting Law apply to closed meetings.

6. Actual Notice

If a person receives actual notice of a meeting of the school board at least 24 hours before the meeting, all notice requirements are satisfied with respect to that person, regardless of the method of receipt of notice.

7. Health Meetings during Pandemic or Declared Chapter 12 Emergency

In the event of a health pandemic or an emergency declared under Minn. Stat. Ch. 12, a meeting may be conducted by telephone or ~~other electronic interactive technology means~~ in compliance with Minn. Stat. § 13D.021.

8. Meetings Conducted by Interactive Technology

A meeting may be conducted by interactive technology, Zoom, Skype, or other similar electronic means in compliance with Minn. Stat. § 13D.02.

B. Votes

The votes of school board members shall be recorded in a journal ~~or minutes~~ kept for that purpose, ~~and~~ The journal, ~~or any minutes used to record votes of a meeting shall be available~~ must be open to the public during all normal business hours at the ~~school district's~~ administrative offices ~~of the school district~~.

C. Written Materials

1. In any open meeting, a copy of any printed materials, including electronic communications, relating to the agenda items ~~of the meeting~~ prepared or distributed by ~~or at the direction of~~ the school board or its employees and distributed to or available to all school board members shall be available in the meeting room for inspection by the public while the school board considers their subject matter.

2. This provision does not apply to materials not classified by law as public, or to materials relating to the agenda items of a closed meeting.

D. Open Meetings and Data

1. Meetings may not be closed ~~merely because the to discuss data to be that discussed~~ are not public data ~~except as provided under Minnesota law~~.

2. Data that are not public data may be discussed at an open meeting if the

disclosure relates to a matter within the scope of the school board's authority and is reasonably necessary to conduct the business or agenda item before the school board.

3. Data discussed at an open meeting retain the data's original classification; however, a record of the meeting, regardless of form, shall be public.

E. Closed Meetings

1. Labor Negotiations Strategy

- a. The school board may, by a majority vote in a public meeting, decide to hold a closed meeting to consider strategy for labor negotiations, including negotiation strategies or developments or discussion and review of labor negotiation proposals **conducted pursuant to Minnesota's Public Employment Labor Relations Act (PELRA)**.
- b. The time and place of the closed meeting shall be announced at the public meeting. A written roll of school board members and all other persons present at the closed meeting shall be made available to the public after the closed meeting. The proceedings **of a closed meeting to discuss negotiation strategies** shall be tape recorded, and the tape recording shall be preserved for two years after the contract discussed at the meeting is signed. The recording shall be made available to the public after all labor contracts are signed by the school board for the current budget period.

2. Sessions Closed by Bureau of Mediation Services

All negotiations, mediation **sessions meetings**, and hearings between the school board and its employees or their respective representatives are public meetings. **These Mediation** meetings may be closed only by the Commissioner of the Bureau of Mediation Services (BMS). The use of recording devices, stenographic records, or other recording methods is prohibited in mediation meetings closed by the BMS.

3. Preliminary Consideration of **Allegations or Charges**

The school board shall close one or more meetings for preliminary consideration of allegations or charges against an individual subject to its authority. If the school board members conclude that discipline of any nature may be warranted as a result of those specific charges or allegations, further meetings or hearings relating to those specific charges or allegations held after that conclusion is reached must be open. A meeting must also be open at the request of the individual who is the subject of the meeting. A closed meeting **for this purpose** must be electronically recorded at the expense of the school district, and the

recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

4. Performance Evaluations

The school board may close a meeting to evaluate the performance of an individual who is subject to its authority. The school board shall identify the individual to be evaluated prior to closing a meeting. At its next open meeting, the school board shall summarize its conclusions regarding the evaluation. A meeting must be open at the request of the individual who is the subject of the meeting. A closed meeting **for this purpose** must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

5. Attorney-Client **Privilege** Meeting

A meeting may be closed if permitted by the attorney-client privilege. Attorney-client privilege applies when litigation is imminent or threatened, or when the school board needs advice above the level of general legal advice, **i.e., for example**, regarding specific acts and their legal consequences. A meeting may be closed to seek legal advice concerning litigation strategy, but the mere threat that litigation might be a consequence of deciding a matter one way or another does not, by itself, justify closing the meeting. The motion to close the meeting must specifically describe the matter to be discussed at the closed meeting, subject to relevant privacy and confidentiality considerations under state and federal law. The law does not require that such a meeting be recorded.

6. Dismissal Hearing

- a. A hearing on **the** dismissal of a licensed teacher shall be public or private at the teacher's discretion. A hearing regarding placement of teachers on unrequested leave of absence shall be public.
- b. A hearing on dismissal of a student pursuant to the Pupil Fair Dismissal Act shall be closed unless the pupil, parent or guardian requests an open hearing.
- c. To the extent a teacher or student dismissal hearing is held before the school board and is closed, the closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

7. Coaches; Opportunity to Respond

- a. If the school board has declined to renew the coaching contract of a licensed or nonlicensed head varsity coach, it must notify the coach within **fourteen (14)** days of that decision.
- b. If the coach requests the reasons for the nonrenewal, the school board must give the coach ~~the~~ **its** reasons in writing within **ten (10)** days of receiving the request. **The existence of parent complaints must not be the sole reason for the school board not to renew a coaching contract.**
- c. On the request of the coach, the school board must provide the coach with a reasonable opportunity to respond to the reasons at a school board meeting.
- d. The meeting may be open or closed at the election of the coach unless the meeting is closed as required by Minn. Stat. § 13D.05, Subd. 2, to discuss educational or certain other nonpublic data.
- e. A ~~closed~~ meeting **closed for this purpose** must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

8. Meetings to Discuss Certain Not Public Data

- a. Any portion of a meeting must be closed if the following types of data are discussed:
  - ~~a.~~(1) data that would identify alleged victims or reporters of criminal sexual conduct, domestic abuse, or maltreatment of minors or vulnerable adults;
  - ~~b.~~(2) active investigative data collected or created by a law enforcement agency;
  - ~~e.~~(3) educational data, health data, medical data, welfare data, or mental health data that are not public data; or
  - ~~d.~~(4) an individual's personal medical records.
- b. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

9. Purchase and Sale of Property

- a. The school board may close a meeting:

- (1) to determine the asking price for real or personal property to be sold by the school district;
  - (2) to review confidential or nonpublic appraisal data; and
  - (3) to develop or consider offers or counteroffers for the purchase or sale of real or personal property.
- b. Before closing the meeting, the school board must identify on the record the particular real or personal property that is the subject of the closed meeting.
  - c. The closed meeting must be tape recorded at the expense of the school district. The tape must be preserved for eight years after the date of the meeting and be made available to the public after all real or personal property discussed at the meeting has been purchased or sold or the school board has abandoned the purchase or sale. The real or personal property that is the subject of the closed meeting must be specifically identified on the tape. A list of school board members and all other persons present at the closed meeting must be made available to the public after the closed meeting.
  - d. An agreement reached that is based on an offer considered at a closed meeting is contingent on its approval by the school board at an open meeting. The actual purchase or sale must be approved at an open meeting and the purchase price or sale price is public data.

10. Security Matters

- a. The school board may close a meeting to receive security briefings and reports, to discuss issues related to security systems, to discuss emergency response procedures, and to discuss security deficiencies in or recommendations regarding public services, infrastructure, and facilities, if disclosure of the information discussed would pose a danger to public safety or compromise security procedures or responses.
- b. Financial issues related to security matters must be discussed and all related financial decisions must be made at an open meeting.
- c. Before closing a meeting, the school board must refer to the facilities, systems, procedures, services, or infrastructures to be considered during the closed meeting.
- d. The closed meeting must be tape recorded at the expense of the school district and the recording must be preserved for at least four

years.

11. Other Meetings

Other meetings shall be closed as provided by law, except as provided above. A closed meeting must be electronically recorded at the expense of the school district, and the recording must be preserved for at least three years after the date of the meeting. The recording is not available to the public.

F. Procedures for Closing a Meeting

The school board shall provide notice of a closed meeting just as for an open meeting. A school board meeting may be closed only after a majority vote at a public meeting. Before closing a meeting, the school board shall state on the record the specific authority permitting the meeting to be closed and shall describe the subject to be discussed.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. Ch. 13D (Open Meeting Law)  
Minn. Stat. § 121A.47, Subd. 5 (**Exclusion and Expulsion Procedures**)  
**(Student Dismissal Hearing)**  
Minn. Stat. § 122A.33, Subd. 3 (Coaches; Opportunity to Respond)  
Minn. Stat. § 122A.40, Subd. 14 (Teacher Discharge Hearing)  
Minn. Stat. § 179A.14, Subd. 3 (Labor Negotiations)  
Minn. Rules. Part 5510.2810 (Bureau of Mediation Services)  
*Brown v. Cannon Falls Township*, 723 N.W.2d 31 (Minn. App. 2006)  
*Brainerd Daily Dispatch v. Dehen*, 693 N.W.2d 435 (Minn. App. 2005)  
*The Free Press v. County of Blue Earth*, 677 N.W.2d 471 (Minn. App. 2004)  
*Prior Lake American v. Mader*, 642 N.W.2d 729 (Minn. 2002)  
*Star Tribune v. Board of Education, Special School District No. 1*, 507 N.W.2d 869 (Minn. App. 1993)  
*Minnesota Daily v. University of Minnesota*, 432 N.W.2d 189 (Minn. App. 1988)  
*Moberg v. Independent School District No. 281*, 336 N.W.2d 510 (Minn. 1983)  
*Sovereign v. Dunn*, 498 N.W.2d 62 (Minn. App. 1993), *rev. denied.* (Minn. 1993)  
**Dept. of Admin. Advisory Op. No. 21-003 (April 19, 2021)**  
**Dept. of Admin. Advisory Op. No. 21-002 (January 13, 2021)**  
**Dept. of Admin. Advisory Op. No. 19-012 (October 24, 2019)**  
Dept. of Admin. Advisory Op. No. 19-008 (May 22, 2019)  
Dept. of Admin. Advisory Op. No. 19-006 (April 9, 2019)  
Dept. of Admin. Advisory Op. No. 18-019 (December 28, 2018)  
Dept. of Admin. Advisory Op. No. 17-005 (June 22, 2017)  
Dept. of Admin. Advisory Op. No. 13-009 (March 19, 2013)

Dept. of Admin. Advisory Op. No. 12-004 (March 8, 2012)  
Dept. of Admin. Advisory Op. No. 11-004 (April 18, 2011)  
Dept. of Admin. Advisory Op. No. 10-020 (September 23, 2010)  
Dept. of Admin. Advisory Op. No. 09-020 (September 8, 2009)  
Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)  
Dept. of Admin. Advisory Op. No. 06-027 (September 28, 2006)  
Dept. of Admin. Advisory Op. No. 04-004 (February 3, 2004)

***Cross References:*** MSBA/MASA Model Policy 204 (School Board Meeting Minutes)  
MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)  
MSBA/MASA Model Policy 207 (Public Hearings)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA ~~Service Manual, Chapter 13, School~~ Law Bulletin “C”  
(Minnesota’s Open Meeting Law)

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

**BOARD POLICY 208  
Development, Adoption, and Implementation of Policies**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ **February 2022** \_\_\_

*[Note: The provisions of this policy are recommendations. The procedures for policy development, adoption, and implementation are not specifically provided by statute.]*

**I. PURPOSE**

The purpose of this policy is to emphasize the importance of the policy-making role of the school board and provide the means for it ~~to continue~~ to be an ongoing effort.

**II. GENERAL STATEMENT OF POLICY**

Formal guidelines are necessary to ensure the school community that the school system responds to its mission and operates in an effective, efficient, and consistent manner. A set of written ~~policy policies statements~~ shall be maintained and modified as needed. Policies should define the desire and intent of the school board and should be in a form ~~which that~~ is sufficiently explicit to guide administrative action.

**III. DEVELOPMENT OF POLICY**

- A. The school board has jurisdiction to legislate policy ~~with the force and effect of law~~ for the school district. ~~with the force and effect of law.~~ School board district policy provides the ~~school board's~~ general direction ~~for the district as to what the school board wishes to accomplish~~ while delegating ~~implementation of~~ policy ~~implementation~~ to the administration.
- B. The school ~~district's board's written~~ policies provide guidelines and goals to the school community. The policies ~~shall be~~ ~~are~~ the basis for ~~the formulation of~~ guidelines and directives ~~created~~ by the administration. The school board shall determine the effectiveness of the policies by evaluating periodic reports from the administration.
- C. Policies may be proposed by a school board member, employee, student, or resident of the school district. Proposed policies or ideas shall be submitted to the superintendent for review prior to possible placement on the school board agenda.

#### IV. ADOPTION AND REVIEW OF POLICY

- A. The school board shall give notice of proposed policy changes or adoption of new policies by placing the item on the agenda of two school board meetings. The proposals shall be distributed and public comment will be allowed at both meetings. ~~prior to final school board action.~~
- B. The final action taken to adopt the proposed policy shall be approved by a simple majority vote of the school board at a ~~subsequent~~ meeting after the ~~two~~ meetings at which public input was received. The policy will be effective on the later of the date of passage or the date stated in the motion.
- C. In ~~the case~~ of an emergency, a new or modified policy may be adopted by a majority vote of a quorum of the school board ~~in a single meeting~~. A statement regarding the emergency and the need for immediate adoption of the policy shall be included in the minutes. The ~~emergency~~ policy ~~adopted in an emergency~~ shall expire within one year following the emergency action unless the policy adoption procedure stated above is followed and the policy is reaffirmed. The school board shall have discretion to determine what constitutes an emergency. ~~situation.~~
- D. If a policy is modified with minor changes that do not affect the substance of the policy or because of a legal change over which the school board has no control, the modified policy may be approved at one meeting at the discretion of the school board.

#### V. IMPLEMENTATION OF AND ACCESS TO POLICY

- A. The superintendent shall be responsible for implementing school board policies other than the policies that cover how the school board will operate. The superintendent shall develop administrative guidelines and directives to provide greater specificity and consistency in the process of implementation. These guidelines and directives, including employee and student handbooks, shall be subject to annual review and approval by the school board.

*~~[Note: These policies are found in the 200 Series of the MSBA/MASA Policy Reference Manual.]~~*

- B. Each school board member shall have access to ~~this school district policies. policy manual, and a~~ A copy of the school district policies shall be placed in the office of each school attendance center and ~~on the district website. A manual shall be~~ available in the central school district office and ~~made~~ shall be available for reference purposes to other interested persons.
- C. The superintendent, employees designated by the superintendent, and individual school board members shall be responsible for keeping the policy ~~manuals~~ current.
- D. The school board shall review policies at least once every three years. The superintendent shall be responsible for developing a system of periodic review, addressing approximately one third of the policies annually. In addition, the

school board shall review the following policies annually: 410 Family and Medical Leave Policy; 413 Harassment and violence; 414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse; 415 Mandated Reporting of Maltreatment of Vulnerable Adults; 506 Student Discipline; 514 Bullying Prohibition Policy; 522 Student Sex Nondiscrimination; 524 internet Acceptable Use and Safety Policy; 616 School District System Accountability; and 806 Crisis Management Policy.

- E. When no school board policy exists to provide guidance on a matter, the superintendent is authorized to act appropriately under the circumstances keeping in mind the **mission**, educational philosophy, and financial condition of the school district. Under such circumstances, the superintendent shall advise the school board of the need for a policy and present a recommended policy to the school board for approval.

***Legal References:*** Minn. Stat. § 123B.02, Subd. 1 (School District Powers)  
Minn. Stat. § 123B.09, Subd. 1 (School Board Powers)

***Cross References:*** MSBA/MASA Model Policy 305 (Policy Implementation)

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

**BOARD POLICY 414  
Mandated Reporting of Child Neglect or Physical or Sexual Abuse**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ **February 2022** \_\_\_\_\_

*[Note: This policy reflects the mandatory law regarding reporting of maltreatment of minors and is not discretionary in nature.]*

**I. PURPOSE**

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected child neglect or physical or sexual abuse.

**II. GENERAL STATEMENT OF POLICY**

- A. The policy of the school district is to fully comply with Minn. Stat. **Ch. 260E § 626.556** requiring school personnel to report suspected child neglect or physical or sexual abuse.
- B. A violation of this policy occurs when any school personnel fails to immediately report instances of child neglect or physical or sexual abuse when the school personnel knows or has reason to believe a child is being neglected or physically or sexually abused or has been neglected or physically or sexually abused within the preceding three years.

**III. DEFINITIONS**

- A. “Accidental” means a sudden, not reasonably foreseeable, and unexpected occurrence or event **which that**:
  - 1. is not likely to occur and could not have been prevented by exercise of due care; and
  - 2. if occurring while a child is receiving services from a facility, happens when the facility and the employee or person providing services in the

facility are in compliance with the laws and rules relevant to the occurrence of event.

- B. “Child” means one under age 18 and, for purposes of Minn. Stat. Ch.260C (~~Juvenile Safety and Placement~~ ~~child Protection~~) and Minn. Stat. Ch. 260D (Child in Voluntary Foster Care for Treatment), includes an individual under age 21 who is in foster care pursuant to Minn. Stat. § 260C.451 (Foster Care Benefits Past Age 18).
- C. “Immediately” means as soon as possible but in no event longer than 24 hours.
- D. “Mandated Reporter” means any school personnel who knows or has reason to believe a child is being ~~neglected or physically or sexually abused, or has been neglected or physically or sexually abused~~ maltreated within the preceding three years.
- E. “Mental injury” means ~~an injury to the psychological capacity or emotional stability of a child as evidenced by an observable or substantial impairment in the child’s ability to function within a normal range of performance and behavior with due regard to the child’s culture.~~
- EF. “Neglect” means the commission or omission of any of the acts specified below, other than by accidental means:
1. failure by a person responsible for a child’s care to supply a child with necessary food, clothing, shelter, health care, medical ~~care~~, or other care required for the child’s physical or mental health when reasonably able to do so; ~~including a growth delay, which may be referred to as a failure to thrive, that has been diagnosed by a physician and is due to parental neglect;~~
  2. failure to protect a child from conditions or actions that seriously endanger the child’s physical or mental health when reasonably able to do so; ~~including a growth delay, which may be referred to as a failure to thrive, that has been diagnosed by a physician and is due to parental neglect;~~
  3. failure to provide for necessary supervision or child care arrangements appropriate for a child after considering factors ~~such~~ as the child’s age, mental ability, physical condition, length of absence, or environment, when the child is unable to care for ~~the child’s his or her~~ own basic needs or safety or the basic needs or safety of another child in his or her care;
  4. failure to ensure that a child is educated in accordance with state law, which does not include a parent’s refusal to provide his or her child with sympathomimetic medications;
  5. prenatal exposure to a controlled substance ~~as defined in state law~~ used by the mother for a nonmedical purpose, as evidenced by withdrawal symptoms in the child at birth, results of a toxicology test performed on the mother at delivery or the child’s birth, ~~or~~ medical effects, or developmental delays during the child’s first year of life that medically

indicate prenatal exposure to a controlled substance, or the presence of a fetal alcohol spectrum disorder;

6. medical neglect as defined by Minn. Stat. § 260C.007, Subd. 4 6, Clause (5);
7. chronic and severe use of alcohol or a controlled substance by a ~~parent or~~ person responsible for the care of the child that adversely affects the child's basic needs and safety; or
8. emotional harm from a pattern of behavior ~~which that~~ contributes to impaired emotional functioning of the child which may be demonstrated by a substantial and observable effect in the child's behavior, emotional response, or cognition that is not within the normal range for the child's age and stage of development, with due regard to the child's culture.

~~Neglect does not occur solely because the child's parent, guardian, or other person responsible for the child's care in good faith selects and depends upon spiritual means or prayer for treatment or care of disease or remedial care of the child in lieu of medical care. does not include spiritual means or prayer for treatment or care of disease where the person responsible for the child's care in good faith has selected and depended on those means for treatment or care of disease, except where the lack of medical care may cause serious danger to the child's health.~~

~~FG.~~ “Nonmaltreatment mistake: ~~means occurs when:~~ (1) at the time of the incident, the individual was performing duties identified in the center's child care program plan required under Minn. Rules Part 9503.0045; (2) the individual has not been determined responsible for a similar incident that resulted in a finding of maltreatment for at least seven years; (3) the individual has not been determined to have committed a similar nonmaltreatment mistake under this paragraph for at least four years; (4) any injury to a child resulting from the incident, if treated, is treated only with remedies that are available over the counter, whether ordered by a medical professional or not; and (5) except for the period when the incident occurred, the facility and the individual providing services were both in compliance with all licensing requirements relevant to the incident. This definition only applies to child care centers licensed under Minn. Rules Ch. 9503.

~~H.~~ “Person responsible for the child's care” means (1) an individual functioning within the family unit and having responsibilities for the care of the child such as a parent, guardian, or other person having similar care responsibilities, or (2) an individual functioning outside the family unit and having responsibilities for the care of the child such as a teacher, school administrator, other school employee or agent, or other lawful custodian of a child having either full-time or short-term care responsibilities including, but not limited to, day care, babysitting whether paid or unpaid, counseling, teaching, and coaching.

~~GI.~~ “Physical Abuse” means any physical injury, mental injury (under subdivision 13), or threatened injury (under subdivision 23), inflicted by a person responsible

for the child's care **on a child** other than by accidental means; or any physical or mental injury that cannot reasonably be explained by the child's history of injuries or any aversive or deprivation procedures, or regulated interventions, that have not been authorized by Minn. Stat. §125A.0942 or § 245.825.

Abuse does not include reasonable and moderate physical discipline of a child administered by a parent or legal guardian **which that** does not result in an injury. Abuse does not include the use of reasonable force by a teacher, principal, or school employee as allowed by Minn. Stat. § 121A.582.

Actions **which that** are not reasonable and moderate include, but are not limited to, any of the following: (1) throwing, kicking, burning, biting, or cutting a child; (2) striking a child with a closed fist; (3) shaking a child under age three; (4) striking or other actions **which that** result in any non-accidental injury to a child under 18 months of age; (5) unreasonable interference with a child's breathing; (6) threatening a child with a weapon, as defined in Minn. Stat. § 609.02, Subd. 6; (7) striking a child under age one on the face or head; (8) striking a child who is at least age one but under age four on the face or head, which results in an injury; (9) purposely giving a child poison, alcohol, or dangerous, harmful, or controlled substances **which that** were not prescribed for the child by a practitioner, in order to control or punish the child, **or giving the child** other substances that substantially affect the child's behavior, motor coordination, or judgment or that result in sickness or internal injury, or **that** subject the child to medical procedures that would be unnecessary if the child were not exposed to the substances; (10) unreasonable physical confinement or restraint not permitted under Minn. Stat. § 609.379 including, but not limited to, tying, caging, or chaining; or (11) in a school facility or school zone, an act by a person responsible for the child's care that is a violation under Minn. Stat. § 121A.58.

- HJ.** "Report" means any communication received by the local welfare agency, police department, county sheriff, or agency responsible for child protection pursuant to this section that describes **neglect or physical or sexual abuse maltreatment** of a child and contains sufficient content to identify the child and any person believed to be responsible for the **maltreatment neglect or abuse**, if known.
- HK.** "School Personnel" means professional employee or professional's delegate of the school district who provides health, educational, social, psychological, law enforcement, or child care services.
- JL.** "Sexual Abuse" means the subjection of a child by a person responsible for the child's care, by a person who has a significant relationship to the child (as defined in Minn. Stat. § 609.341, Subd. 15), or by a person in a current or recent position of authority (as defined in Minn. Stat. § 609.341, Subd. 10) to any act which constitutes a violation of Minnesota statutes prohibiting criminal sexual conduct. Such acts include sexual penetration, sexual contact, solicitation of children to engage in sexual conduct, and communication of sexually explicit materials to children. Sexual abuse also includes any act involving a minor which constitutes a violation of Minnesota statutes prohibiting prostitution or use of a minor in a sexual performance. Sexual abuse includes all reports of known or suspected child sex trafficking involving a child who is identified as a victim of sex

trafficking. Sexual abuse includes threatened sexual abuse which includes the status of a parent or household member who has committed a violation ~~which that~~ requires registration under Minn. Stat. §243.166, Subd. 1b(a) or (b) (Registration of Predatory Offenders).

- M. “Threatened injury” means a statement, overt act, condition, or status that represents a substantial risk of physical or sexual abuse or mental injury. Threatened injury includes, but is not limited to, exposing a child to a person responsible for the child’s care who has (1) subjected the child to, or failed to protect a child from, an overt act or condition that constitutes egregious harm; (2) been found to be palpably unfit; (3) committed an act that resulted in an involuntary termination of parental rights; (4) or committed an act that resulted in the involuntary transfer of permanent legal and physical custody of a child to a relative.
- ~~K. “Mental Injury” means an injury to the psychological capacity or emotional stability of a child as evidenced by an observable or substantial impairment in the child’s ability to function within a normal range of performance and behavior with due regard to the child’s culture.~~
- ~~L. “Person responsible for the child’s care” means (1) an individual functioning within the family unit and having responsibilities for the care of the child such as a parent, guardian, or other person having similar care responsibilities, or (2) an individual functioning outside the family unit and having responsibilities for the care of the child such as a teacher, school administrator, other school employees or agents, or other lawful custodian of a child having either full-time or short-term care responsibilities including, but not limited to, day care, babysitting whether paid or unpaid, counseling, teaching, and coaching.~~
- ~~M. “Threatened injury” means a statement, overt act, condition, or status that represents a substantial risk of physical or sexual abuse or mental injury. Threatened injury includes, but is not limited to, exposing a child to a person responsible for the child’s care who has subjected the child to, or failed to protect a child from, egregious harm, or a person whose parental rights were involuntarily terminated, been found palpably unfit, or one from whom legal and physical custody of a child has been involuntarily transferred to another.~~

#### IV. REPORTING PROCEDURES

- A. A mandated reporter ~~as defined herein~~ shall immediately report the ~~information neglect or physical or sexual abuse, which he or she knows or has reason to believe is happening or has happened within the preceding three years,~~ to the local welfare agency, agency responsible for assessing or investigating the report, police department, county sheriff, tribal social services agency, or tribal police department. The reporter will include his or her name and address in the report.
- B. ~~If the immediate report has been made orally,~~ An oral report shall be made ~~immediately~~ by telephone or otherwise. ~~‡The~~ oral report shall be followed by a written report within 72 hours (exclusive of weekends and holidays) to the appropriate police department, the county sheriff, local welfare agency, or agency responsible for ~~assessing assisting~~ or investigating the report. ~~maltreatment. The~~

~~written~~ Any report shall be of sufficient content to identify the child, any person believed to be responsible for the ~~abuse or neglect maltreatment~~ of the child if the person is known, the nature and extent of the ~~abuse or neglect maltreatment~~ and the name and address of the reporter.

- C. Regardless of whether a report is made, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident has occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.
- D. A mandated reporter who knows or has reason to know of the deprivation of ~~custodial or~~ parental rights or the kidnapping of a child shall report the information to the local police department or the county sheriff.
- E. With the exception of a health care professional or a social service professional who is providing the woman with prenatal care or other health care services, a mandated reporter shall immediately report to the local welfare agency if the person knows or has reason to believe that a woman is pregnant and has used a controlled substance for a nonmedical purpose during the pregnancy, including, but not limited to, tetrahydrocannabinol, or has consumed alcoholic beverages during the pregnancy in any way that is habitual or excessive.
- F. A person mandated by Minnesota law and this policy to report who fails to report may be subject to criminal penalties and/or discipline, up to and including termination of employment.
- G. An employer of a mandated reporter shall not retaliate against the person for reporting in good faith maltreatment against a child with respect to whom a report is made, because of the report.
- ~~G. Submission of a good faith report under Minnesota law and this policy will not adversely affect the reporter's employment, or the child's access to school.~~
- H. Any person who knowingly or recklessly makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury, ~~and the reckless~~ **plus costs and reasonable attorney fees.** ~~Knowinglly or recklessly making of~~ a false report **also** may result in discipline. ~~The court may also award attorney's fees.~~

***[Note: The Minnesota Department of Education (MDE) is responsible for assessing or investigating allegations of child maltreatment in schools. Although a report may be made to any of the agencies listed in Section IV. A., above, and there is no requirement to file more than one report, if the initial report is not made to MDE, it would be helpful to MDE if schools also report to MDE.]***

## **V. INVESTIGATION**

- A. The responsibility for **assessing or** investigating reports of suspected **maltreatment neglect or physical or sexual abuse** rests with the appropriate state, county, or local agency or agencies. The agency responsible for assessing or investigating reports of **child** maltreatment has the authority to interview the child, the person or persons responsible for the child's care, the alleged **perpetrator offender**, and any other person with knowledge of the **abuse or neglect maltreatment** for the purpose of gathering **the** facts, assessing safety and risk to the child, and formulating a plan. The investigating agency may interview the child at school. The interview may take place outside the presence of **the alleged offender or parent, legal guardian, or** school official. The investigating agency, not the school, is responsible for either notifying or withholding notification of the interview to the parent, guardian or person responsible for the child's care. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded.
- B. When the investigating agency determines that an interview should take place on school property, written notification of intent to interview the child on school property **will must** be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school property.
- C. Except where the alleged **perpetrator offender** is believed to be a school official or employee, the time and place, and manner of the interview on school premises shall be within the discretion of school officials, but the local welfare or law enforcement agency shall have the exclusive authority to determine who may attend the interview. The conditions as to time, place, and manner of the interview set by the school officials shall be reasonable and the interview shall be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school officials and the local welfare or law enforcement agency. Every effort must be made to reduce the disruption of the educational program of the child, other students, or school employees when an interview is conducted on school premises.
- D. Where the alleged **perpetrator offender** is believed to be a school official or employee, the school district shall conduct its own investigation independent of MDE and, if involved, the local welfare or law enforcement agency.
- E. Upon request by MDE, the school district shall provide all requested data that are relevant to a report of maltreatment and are in the possession of a school facility, pursuant to an assessment or investigation of a maltreatment report of a student in school. The school district shall provide the requested data in accordance with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g.

## **VI. MAINTENANCE OF SCHOOL RECORDS CONCERNING ABUSE OR POTENTIAL ABUSE**

- A. When a local welfare or local law enforcement agency determines that a potentially abused or abused child should be interviewed on school property, written notification of the agency's intent to interview on school property must be received by school officials prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct the interview. The notification shall be private data. School officials may not disclose to the parent, legal custodian, or guardian the contents of the notice or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation has been concluded.
- B. All records regarding a report of maltreatment, including any notification of intent to interview which was received by the school as described above in Paragraph A., shall be destroyed by the school only when ordered by the agency conducting the investigation or by a court of competent jurisdiction.

## VII. PHYSICAL OR SEXUAL ABUSE AS SEXUAL HARASSMENT OR VIOLENCE

Under certain circumstances, alleged physical or sexual abuse may also be sexual harassment or violence under Minnesota law. If so, the duties relating to the reporting and investigation of such harassment or violence may be applicable.

## VIII. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall appear in school personnel handbooks.
- B. The school district will develop a method of discussing this policy with school personnel.
- C. This policy shall be reviewed at least annually for compliance with state law.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 121A.58 (Corporal Punishment)  
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)  
Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)  
Minn. Stat. § 243.166, Subd. 1b(a)(b) (Registration of Predatory Offenders)  
Minn. Stat. § 245.825 (Use of Aversive or Deprivation Procedures)  
Minn. Stat. § 260C.007, Subd. 4 6, Clause (5) (Child in Need of Protection)  
Minn. Stat. § 260C.451 (Foster Care Benefits Past Age 18)  
Minn. Stat. § 260D (Child in Voluntary Foster Care for Treatment)  
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)  
Minn. Stat. § 609.02, Subd. 6 (Definitions – Dangerous Weapon)  
Minn. Stat. § 609.341, Subd. 10 (Definitions – Position of Authority)  
Minn. Stat. § 609.341, Subd. 15 (Definitions – Significant Relationship)  
Minn. Stat. § 609.379 (Reasonable Force)  
~~Minn. Stat. § 626.556 et seq. (Reporting of Maltreatment of Minors)~~  
~~Minn. Stat. § 626.5561 (Reporting of Prenatal Exposure to Controlled Substances)~~

20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)

***Cross References:*** MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)



# Confidential Student Maltreatment Reporting Form

Date submitted: \_\_\_\_\_ SMP File # \_\_\_\_\_ (MDE staff use only)

## REPORTER (Reporter is confidential under Minnesota Statutes, section 260E.)

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Email: \_\_\_\_\_ Mandated Reporter: Yes No

## SCHOOL INFORMATION (Current Enrollment Location of Alleged Victim)

ISD#: \_\_\_\_\_ School District: \_\_\_\_\_ School/ Program Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Principal/Director: \_\_\_\_\_ Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Transportation Company Contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Email: \_\_\_\_\_

## ALLEGED VICTIM

Name: \_\_\_\_\_ Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Male Female DOB: \_\_\_\_\_ Grade: \_\_\_\_\_ Race/Ethnicity: \_\_\_\_\_

Receives Special Education Services: Yes No Primary Disability Category: \_\_\_\_\_

Alleged Victim is over the age of 18: Yes No (If over 18, please provide the following contact information)

Alleged Victim Phone: \_\_\_\_\_ Alleged Victim Email: \_\_\_\_\_

Alleged Victim has a legal guardian: Yes No

Parent/Guardian 1: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Parent/Guardian 2: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Minnesota Department of Education  
Student Maltreatment Program  
1500 Highway 36 West, Roseville, MN 55113-4266  
Reporting Line: 651-582-8546  
Fax: 651-797-1601  
Email: [mde.student-maltreatment@state.mn.us](mailto:mde.student-maltreatment@state.mn.us)

**ALLEGED OFFENDER**

Name: \_\_\_\_\_ Position: \_\_\_\_\_ DOB: \_\_\_\_\_ Male      Female  
Home Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Email: \_\_\_\_\_  
Race/Ethnicity: \_\_\_\_\_ Phone: \_\_\_\_\_ Alternate Phone: \_\_\_\_\_  
Licensed:            Yes            No  
If licensed, name of licensing board(s): \_\_\_\_\_ License/Folder # \_\_\_\_\_

**INCIDENT**

Date: \_\_\_\_\_ Time: \_\_\_\_\_ Setting (i.e. Bus, Classroom): \_\_\_\_\_  
Location and Address (if different than enrolled school): \_\_\_\_\_  
Witness \_\_\_\_\_ Phone: \_\_\_\_\_  
Witness \_\_\_\_\_ Phone: \_\_\_\_\_  
Police Notified:      Yes      No      Police Department: \_\_\_\_\_  
Police Contact: \_\_\_\_\_ Phone: \_\_\_\_\_ Case #: \_\_\_\_\_

**Alleged Maltreatment:**      Physical Abuse      Sexual Abuse      Neglect      Unknown

Injury:            Yes            No

**Description of Incident and Injury:** (please attach additional documentation, if needed)

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

**BOARD POLICY 607  
Organization of Grade Levels**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

**I. PURPOSE**

The purpose of this policy is to address the grade level organization of schools within the school district.

**II. GENERAL STATEMENT OF POLICY**

- A. The policy of the school district is to address the groupings of grade levels as recognized in Minnesota Statutes § section 120A.05, as follows:

*[Note: Each school district should identify within the groupings as defined in Minnesota Statutes § section 120A.05, how grade levels shall be organized within the school district]*

Elementary:	Grades prekindergarten through 5
Secondary:	Grades 6 through 12

- B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.
- C. The school district may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded prekindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent.

**III. DEFINITIONS**

- A. “Kindergarten” means a program designed for students five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.
- B. “Prekindergarten” means a program designed for students younger than five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter kindergarten the following school year.

**Legal References:** Minn. Stat. § 120A.05, Subds. 9, 11, 13, 17 (~~Public Schools Definitions~~)  
Minn. Stat. § 120A.20, Subd. 4 (~~Verification of Age for~~ Admission to Public School)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)

**Cross References:** ~~None~~

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

**BOARD POLICY 611  
Home Schooling**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

**I. PURPOSE**

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

**II. GENERAL STATEMENT OF POLICY**

The Compulsory Attendance Law (Minnesota Statutes § section 120A.22) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship. (~~Minn. Stat. § 120A.22, Subd. 1).~~

**III. CONDITIONS FOR HOME SCHOOLING**

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in Minnesota Statutes § section 120A.22.

**IV. IMMUNIZATION**

The parent or guardian of a home-schooled child shall submit statements as required by Minnesota Statutes § section 121A.15, Subds. 1, 2, 3, 4 and 12 on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 of the first year of home schooling in Minnesota and the grade 7 year. (~~Minn. Stat. § 121A.15.~~)

**V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS**

Upon formal request as required by law, the school district will provide textbooks, (including a teacher's edition, guide, or other materials that accompany a textbook when

the edition, guide, or materials are packaged physically or electronically with textbooks for student use, individualized instructional or cooperative learning materials (including teacher materials that accompany pupil materials), software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided ~~in Minn. Stat. § 123B.42 and Minn. Rules Ch. 3540 under state law.~~ The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to ~~Minn. Stat. §§ 123B.40–123B.48 state law~~ for this purpose. If curriculum has both physical and electronic components, the school district will, at the request of the student or the student’s parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

## VI. PUPIL SUPPORT SERVICES

Upon formal request, as required by law, the school district will provide pupil support services in the form of health services and counseling and guidance services to a home-schooled child as provided by ~~Minn. Stat. § 123B.44 and Minn. Rules Ch. 3540 under state law.~~ The school district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to ~~Minn. Stat. §§ 123B.40–123B.48 for any of these purposes state law.~~

## VII. EXTRACURRICULAR ACTIVITIES

Resident pupils who receive instruction in a home school (where five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same basis as other public school students. ~~(Minn. Stat. §§ 123B.36, Subd. 1 and 123B.49, Subd. 4).~~

## VIII. SHARED TIME PROGRAMS

Enrollment in class offerings of the school district.

- A. A home-schooled child who is a resident of the school district may enroll in classes in the school district as a shared time pupil on the same basis as other nonpublic school students. The provisions of this policy shall not be determinative of whether the school district allows the enrollment of any pupils on a shared-time basis.
- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

*[Note: The provisions of Article VII - Shared Time Programs do not ~~make a determination as to determine~~ whether Shared Time Programs should be offered to any pupil. However, home-schooled children are required to be treated the same as all other nonpublic school children.]*

## IX. OPTIONAL COOPERATIVE ARRANGEMENTS

A. Activities.

1. Minnesota State High School League sponsored activities (where six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school which is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League ~~bylaws. Bylaw 403.00~~. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State High School League in accordance with the rules of the Minnesota State High School League.
- b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
- c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.

2. Non-Minnesota State High School League activities where six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school board to participate in the activity and the payment of any activity fees associated with the activity. However home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school board.

B. Transportation services.

1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
2. The school board of the school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

***Legal References:***

Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)  
Minn. Stat. § 123B.36 (~~School Boards may require~~ Authorized Fees)  
Minn. Stat. § 123B.41 (Definitions)  
Minn. Stat. § 123B.42 (Textbooks, Individual Instruction ~~or Cooperative~~ Material; Standard Tests)  
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)  
Minn. Stat. § 123B.49 (~~Coeurricular and~~ Extracurricular Activities; ~~Insurance~~)  
Minn. Stat. § 123B.86 (Equal Treatment – Transportation)  
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)  
Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Rules Chapter 3540 (~~Textbooks, Individualized Instruction Materials, Standardized Tests~~ Nonpublic Schools)

***Cross References:***

MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA/MASA Model Policy 510 (School Activities)

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

**BOARD POLICY 613  
Graduation Requirements**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

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

**I. PURPOSE**

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

**II. GENERAL STATEMENT OF POLICY**

The policy of the school district is that all students ~~entering grade 8 in the 2012-2013 school year and later,~~ must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

**III. DEFINITIONS**

- A. “Academic standard” means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, or the arts, or (2) a locally adopted expectation for student learning in health, the arts, career and technical education, or world languages.
- B. “Credit” means a student’s successful completion of an academic year of study or a student’s mastery of the applicable subject matter, as determined by the school district.
- C. “Section 504 Accommodation” means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

- D. "Individualized Education Plan," or "IEP," means a written statement developed for a student eligible by law for special education and services.
- E. "English Language Learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.

#### IV. DISTRICT ASSESSMENT COORDINATOR

~~School Board/Superintendent shall name a District Assessment Coordinator.~~ \_\_\_\_\_ shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

#### V. GRADUATION ASSESSMENT REQUIREMENTS

~~For students enrolled in grade 8 in the 2012-2013 school year and later,~~ Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

- A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and performance levels, identification of students' academic strengths and diagnosis of areas where students' require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data; and
- B. Consistent with this paragraph and Minn. Stat. § 120B.125 (*see Policy 604, Section II.H.*) age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for post secondary remediation.
- C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
- D. Students meeting the state graduation requirements under this section must

receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.

- E. Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.
- F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

## VI. GRADUATION CREDIT REQUIREMENTS

Students ~~beginning 8<sup>th</sup> grade in the 2012–2013 school year and later~~ must successfully complete, as determined by the school district, the following high school level credits for graduation:

- A. 24 Credits required for graduation or have met the requirements of an IEP.
- B. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
- C. Three credits of mathematics, including an algebra II credit or its equivalent, **geometry, statistics and probability, or its equivalent**, sufficient to satisfy all of the academic standards in mathematics.
- D. **Students in the graduation class of 2015 and beyond must complete** an algebra I credit by the end of 8<sup>th</sup> grade sufficient to satisfy all of the 8<sup>th</sup> grade standards in mathematics;
- E. Three credits of science, including at least: (a) one credit of biology; (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
- F. **Four credits (1/2 credit more than State)** of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;
- G. One credit in the **music/arts** sufficient to satisfy all of the state or local academic standards in the arts; and

- H. One credit in ninth grade PE/Health and one-half (.5) credit in Physical Education in grades 10-12.
- I. One credit in Industrial Technology/FACS.
- J. Credit equivalencies.
  - 1. A one-half credit of economics taught in a school's agriculture education or business department may fulfill a one-half credit in social studies under Paragraph E., above, if the credit is sufficient to satisfy all of the academic standards in economics.
  - 2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph D., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph D., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph D., above.
  - 3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph F., above.
  - 4. A computer science credit may fulfill a mathematics credit requirement under Paragraph B., above, if the credit meets state academic standards in mathematics.
  - 5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph B. or Paragraph D., above, if the credit meets the state academic standards in mathematics or science.
- K. Students shall have met all requirements for graduation to be eligible to participate in commencement activities. Exception shall be granted for seniors who are lacking  $\frac{1}{2}$  credit or less, and who are enrolled in an approved course of study (e.g. correspondence course, on-line learning course) to correct the credit deficiency, or who are enrolled in summer school immediately following commencement to correct for the deficiency. Approval of courses of study shall be responsibility of the high school principal. Enrollment and approval are required prior to participation in commencement activities.

## **VII. GRADUATION STANDARDS REQUIREMENTS**

- A. All students must demonstrate their understanding of the following academic

standards:

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

\*Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.

- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):

1. Minnesota Academic Standards, English Language Arts K-12:
2. Minnesota Academic Standards, Mathematics K-12;
3. Minnesota Academic Standards, Science K-12;
4. Minnesota Academic Standards, Social Studies K-12; and
5. Minnesota Academic Standards, Physical Education K-12.

- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

#### **VIII. GRADUATION REQUIREMENTS OF HOME-SCHOOLED STUDENTS IN RECEIVING AN INTERNATIONAL FALLS SCHOOL DISTRICT DIPLOMA.**

- A. All resident home-educated students must be registered and attend with full seat time in the International Falls Public Schools in grades 11 and 12.
- B. Resident home-educated students or non-public students will show successful performance by achieving at least a “C” grade in all coursework by the 12<sup>th</sup> week

of school. If successful, previous credits earned by a student in a non-accredited school will be recognized.

- C. The International Falls Public Schools recognizes the home-school transcript as coming from a ‘non-accredited school or secondary school’.
- D. The local school district shall be responsible for the appropriate assignment of a student transferring from a non-accredited school to the class or grade best suited for the student.
- E. Resident home-educated students with full public school seat time in grades 11 & 12 are eligible to participate in the receiving of awards and scholarships offered through the public school.

#### **VIV. EARLY GRADUATION**

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

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

**Legal References:** Minn. Stat. § 120B.02 (Educational Expectations for Minnesota’s Students)  
Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.023 (Benchmarks)  
Minn. Stat. § 120B.024 (Graduation Requirements; Course Credits)  
Minn. Stat. § 120B.07 (Early Graduation)  
Minn. Stat. § 120B.11 (School District Process)  
Minn. Stat. § 120B.125 (Planning for Students’ Successful Transition to Postsecondary Education and Employment; Involuntary Career Tracking Prohibited)  
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)

Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, et seq. (Every Student Succeeds Act)

***Cross References:*** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)

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

**BOARD POLICY 615  
Testing Accommodations, Modifications, and Exemptions for IEPs,  
Section 504 Plans, and LEP Students**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

**I. PURPOSE**

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

**II. GENERAL STATEMENT OF POLICY**

Minnesota Test of Academic Skills (MTAS)

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
  - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS;
    - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;

- (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;
- (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in multiple environments, including home, school, and community;
- (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
- (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.

b. MTAS participation decisions must not be made on the following factors:

- (1) Student's disability category;
- (2) Placement;
- (3) Participation in a separate, specialized curriculum;
- (4) An expectation that the student will receive a low score on the MCA;
- (5) Language, social, cultural, or economic differences;
- (6) Concern for accountability calculations.

A. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEP's

or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.

2. Eligibility Requirements

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

3. Alternate ACCESS participation decisions must not be made on the following factors:

- a. Student's disability category;
- b. Participation in a separate, specialized curriculum;
- c. Current level of English language proficiency;
- d. The expectation that the student will receive a low score on the ACCESS for ELs;

- e. Language, social, cultural, or economic differences;
- f. Concern for accountability calculations.

C. EL Students New to the United States

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

### III. DEFINITION OF TERMS

See the current “Procedures Manual for the Minnesota Assessments” which is produced by the Minnesota Department of Education and available through [minnesotapearsonaccessnext.com](http://minnesotapearsonaccessnext.com)

### IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR BASIC SKILLS AND GRAD TESTING

See Chapter 5 of the current “Procedures Manual for the Minnesota Assessments” and ~~2017-18~~ 2020-21 Guidelines for Administration of Accommodations and Linguistic Supports ([http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommandLS\\_2018.pdf](http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommandLS_2018.pdf)): [http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/Guidelines%20for%20Accomm 2020-21.pdf](http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/Guidelines%20for%20Accomm%2020-21.pdf)

### V. RECORDS

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

- Legal References:**
- Minn. Stat. § 120B.11 (School District Process **for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce**)
  - Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
  - Minn. Stat. § 125A.08(a)(1) (Individualized Education Programs)
  - Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
  - Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
  - Minn. Rules Parts 3501.0820 ~~-3501.0815~~ (Academic Standards for the Arts)
  - Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)

~~Minn. Rules Parts 3501.1000-3501.1190 (Graduation Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)~~

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

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

Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS),

<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

Alternate ACCESS for ELLs Participation Guidelines,

<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

***Cross References:***

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

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

MSBA/MASA Model Policy 613 (Graduation Requirements)

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

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

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

**BOARD POLICY 616  
School District System Accountability**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

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

**I. PURPOSE**

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

**II. GENERAL STATEMENT OF POLICY**

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

**III. DEFINITIONS**

- A. “Credit” means a student’s successful completion of an academic year of study or a student’s mastery of the applicable subject matter, as determined by the school district.
- B. “Graduation Standards” means the credit requirements and locally adopted content standards or Minnesota K-12 Academic Standards that school districts

must offer and certify that students complete to be eligible for a high school diploma.

- C. “World’s best workforce” means striving to: meet school readiness goals; have all third grade students achieve grade-level literacy; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.

#### IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals.

1. The school board has established school district-wide goals ~~which that~~ provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota ~~K-12~~ Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district’s Advisory Committee.
2. The Advisory Committee ~~will be is~~ established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
3. The school district-wide improvement goals should address recommendations identified through the Advisory Committee process. The school district’s goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an evaluation of student progress committee, or through some other locally determined process.

- B. System for Reviewing All Instruction and Curriculum. Incorporated in the process will be analysis of the school district’s progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes § section 123B.147, ~~Subd. 3~~, and teacher evaluations under Minnesota Statutes § section 122A.40, ~~Subd. 8~~, or 122A.41, ~~Subd. 5~~.

*[Insert Local Cycle in this space]*

- C. Implementation of Graduation Requirements.

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

D. Comprehensive Continuous Improvement of Student Achievement.

1. By October 1<sup>st</sup> of each year, the Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.
2. The Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:
  - a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;
  - b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;

- c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals;
  - d. Advising the school board about development of the annual budget.
3. The Advisory Committee shall meet the following criteria:
- a. The Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards.
  - b. The Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.
  - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.
  - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.
4. The Advisory Committee shall, when possible, be comprised of at least two-thirds community representatives and shall reflect the diversity of the community. To the extent possible, the Advisory Committee shall reflect the diversity of the school district and its school sites and include teachers, parents, support staff, students, and other community residents. Included in its membership should be:
- a. The Director of Curriculum (or similar educational leader)
  - b. Principal
  - c. School Board Member
  - d. Student Representative
  - e. One teacher from each building or instructional level
  - f. Two parents from each building or instructional level

- g. Two residents without school-aged children, non-representative of local business or industry
- h. Two residents representative of local business or industry
- i. District Assessment Coordinator (if different from “a.” above)

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

5. Translation services should be provided to the extent appropriate and practicable.

6. The Advisory Committee shall meet the following timeline each year:

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

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

Sept.: Review evaluation results and prepare recommendations.

October: Present recommendations to the school board for its input and approval.

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

F. Reporting.

- 1. Consistent with Minnesota Statutes § section 120B.36, Subd. 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency, and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to the world’s best workforce. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall

periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.

2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.

**Legal References:** Minn. Stat. § 120B.02 (Educational Expectations for Minnesota’s Students)  
Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World’s Best Workforce)  
Minn. Stat. § 120B.35 (Student Academic Achievement Levels and Growth)  
Minn. Stat. § 120B.36 (School Accountability; Appeals Process)  
Minn. Stat. § 122A.40, ~~Subd. 8~~ (Employment; Contracts; Termination)  
Minn. Stat. § 122A.41, ~~Subd. 5~~ (Teacher Tenure Act; Cities of the First Class; Definitions)  
Minn. Stat. § 123B.04 (Site Decision Making Agreement; Individualized Learning Agreement; Other Agreements)  
Minn. Stat. § 123B.147, ~~Subd. 3~~ (Principals)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0820-~~3501.0815~~ (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

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

MSBA/MASA Model Policy 617 (School District Ensurance of  
Preparatory and High School Standards)  
MSBA/MASA Model Policy 618 (Assessment of Standard Achievement)  
MSBA/MASA Model Policy 619 (Staff Development for Standards)  
MSBA/MASA Model Policy 620 (Credit for Learning)

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

**BOARD POLICY 623  
Mandatory Summer School Instruction**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

**I. PURPOSE**

The purpose of this policy is to establish program parameters and student attendance guidelines and requirements for the school district relating to the provision of mandatory summer school educational services.

**II. GENERAL STATEMENT OF POLICY**

Summer school educational services and instruction shall be directed toward the fulfillment of the goals and objectives of the educational program and graduation standards of the school district.

**III. PROCEDURES**

A. The school district may offer summer school instruction providing opportunities for:

*[Note: The following are for illustrative purposes. Summer school instructional offerings are a policy decision to be determined by the local school board.]*

1. Remedial instruction at the **Junior High** level(s);
2. Make-up and review courses at the **Senior High** level(s);
3. Special education instruction and services related to mandatory summer school instruction consistent with applicable state and federal authority for all qualified disabled children where appropriate to their educational needs;
4. Reading intervention programs or instruction for students who are at risk of not learning to read before the end of second grade; and

**5. Other mandatory summer school programs as determined by the school district.**

- B. All services of the summer school program will be free to residents of the school district whose need for a summer program has been identified by teachers or the school principal and who are required to attend pursuant to established school district criteria and the provisions of this policy.
- C. The summer school curriculum will be established in line with the needs of students and in accordance with rules of the **Minnesota** Department of Education. Remedial, make-up, and review courses shall provide opportunities for students to qualify for promotion and/or credit in areas and subjects where previous work has not met promotion/credit standards. It shall further be designed to assist students who have not passed one or more basic requirements tests and who are in need of remediation services relating to the school district's graduation standards or who have been identified as at risk of not learning to read before the end of second grade.
- D. Summer school provides the opportunity for students to improve basic skills, further their academic progress, and/or accelerate in designated academic areas. The intent of the school district to ensure that courses taught during the summer session are of the same level of instructional breadth and difficulty as provided during the regular school year.

**IV. MANDATORY SUMMER SCHOOL INSTRUCTION**

*[Note: The Compulsory Instruction Law at Minnesota Statutes § section 120A.22, **Subd. subdivision 5**, specifically authorizes school districts to require children subject to compulsory instruction to attend summer school. Each school district that wishes to implement mandatory summer school instruction must establish the criteria and standards for determining which students will be required to receive such instruction. These criteria should be developed and determined by the school board in consultation with appropriate educational professionals. The final criteria and standards should be provided with specificity in this section. These criteria are within the discretion of the school board and may be tailored to a school district's particular needs and resources. They may be aimed at certain grade levels, academic areas and programs, or at students in need of remediation services relating to the school district's graduation standards and basic requirements testing.]*

*[Also, Pursuant to Minnesota Statutes § section 120B.12, **as of the 2011-2012 school year**, school districts must identify, before the end of kindergarten, grade 1, and grade 2, students who are not reading at grade level before the end of the current school year. Such students must be screened for characteristics of dyslexia. Reading assessments in English and in the predominant languages of district students, where practicable, must identify and evaluate students' areas of academic need related to literacy. School districts must also monitor the progress and provide reading instruction appropriate to the specific needs of English learners. School districts must use a locally adopted, developmentally appropriate, and culturally responsive assessment. School districts*

*are required to provide reading intervention methods for such students, which may include requiring student attendance in summer school.]*

The school board will direct the administration to identify and develop specific criteria and standards for determining which students must receive summer school instruction. These will be provided to the school board for review and approval on no less than an annual basis. Following school board approval, the criteria and standards for mandatory summer school instruction will be included in this policy as Attachment A and incorporated herein by reference.

## **V. TRANSPORTATION SERVICES**

- A. The school district shall make available transportation services for all students required to receive instruction in the school district's summer school program in accordance with Minnesota Statutes § section 120A.22, ~~Subd. subdivision~~ 5(b). The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.
- B. The school board shall retain sole discretion, control, and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

## **VI. SCHOOL BOARD REVIEW**

The superintendent or designated representative shall report at least annually to the school board regarding the status and utilization of programs under this policy. All summer school programs will be subject to annual review and approval by the school board.

**Legal References:** Minn. Stat. § 120A.20 (Admission to Public School)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120B.12 (Reading Proficiently no Later than the End of Grade 3)  
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09 (Boards of Independent School Districts)  
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)  
Minn. Stat. § 125A.50 (Alternative Delivery of Specialized Instructional Services)  
Minn. Rules ~~Part~~ Chapter 3501 (Graduation Standards)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 605 (Alternative Programs)  
MSBA/MASA Model Policy 707 (Transportation of Public School Students)

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

**BOARD POLICY 534  
School Meals Policy**

Adopted \_\_\_ By Reference \_\_\_

Revised: November 2022

*[Note: In 2021, the Minnesota legislature amended Minnesota Statutes section 124D.111, that now states that Minnesota school districts that participate in the national school lunch program must adopt a school meals policy.]*

*[Note: This MSBA/MASA model policy is drafted to be consistent for all grade levels. However, local school districts may vary the meal charge policy for elementary, middle, and high schools.]*

*[Note: School districts must follow appropriate debt collection practices when attempting to recover unpaid meal charges.]*

**I. PURPOSE**

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families and students have a shared understanding of expectations regarding meal charges. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for school meals as well as to maintain the financial integrity of the school nutrition program.

**II. GENERAL STATEMENT OF POLICY**

- A. The goal of Independent School District No. 361 is to provide nutritious meals to students to promote healthy eating habits and enhance learning, as well as, maintain the financial integrity of the National School Breakfast and Lunch program and eliminate stigmatization of children who are unable to pay meal charges.
- B. It is the policy of Independent School District No. 361 to offer breakfast and lunch meals that meet state and federal regulations.

- C. The school district receives school lunch aid under Minn. Stat. § 124D.111, therefore, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.
- D. Families may apply for free/reduced price meals any time during the school year. Meal applications are distributed to all families in the school district prior to the start of the school year, and are included in enrollment packets. Meal applications are also available at the both school offices and on the district website. If household income or size change, families can apply for meal benefits anytime during the school year.

Parent(s) or guardian(s) are responsible for meal charges prior to qualifying for meal benefits. Families who qualify for meal benefits are required each school year to complete a new meal application form. District staff will work diligently with parents in this process, however, it is the parent/guardian responsibility to ensure they complete and respond to the annual meal application notification which is sent in August of each school year. A parent/guardian who loses their meal benefit is responsible for meal charges until such time they requalify for meal benefits.

### **III. PAYMENT OF MEALS**

- A. All meal purchases are to be prepaid before meal service begins. Students are assigned a meal account when they enroll in International Falls Public Schools. It is the parent/guardians responsibility to make sure adequate funds are available in their student(s) account each day for breakfast and/or lunch. It is recommended to have at least a week's worth of meals prepaid in the student's account.
- B. Parent(s) or guardian(s) can manage their student(s) meal accounts through online access via Skyward Family Access. The link for Skyward Family Access is found on the district website at [www.isd361.k12.mn.us](http://www.isd361.k12.mn.us) under "Quick Links" then select "Skyward Portal". Family Access allows parent(s) or guardian(s) the ability to:
  - 1. View meal account balances
  - 2. Make payments to student account(s)
  - 3. Set a low balance message
  - 4. View student meal account purchases

If parent(s) or guardian(s) do not have a user name setup for Skyward Family Access they can contact the school office to have this setup.

- C. Student meal account payments can be made as follows:
  - 1. Pay by credit or debit card online through Skyward Family Access or via ISD 361 web store offered through RevTrak. The link to either system is located on district website under "Quick Links". There is a \$1 transaction fee applied to all online payments.
  - 2. Send cash or check with student to school.
  - 3. Mail or drop off cash or check to your student's school.
  - 4. By setting up reoccurring payments:
    - a) Reoccurring payments allow parent(s) or guardian(s) to set a minimum meal account balance which will trigger an automatic payment to the

- student(s) account. An email notification is sent to the parent(s) or guardian(s) each time a payment is made.
- b) To setup reoccurring payments go to ISD 361 web store:  
Log into personal account then setup reoccurring payments for each student. At the end of school year remove the reoccurring payment option on your account.
  - c) If parent(s) or guardian(s) do not have a web store account setup they can contact the school office to have this setup.
- D. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the student'' accounts.
- E. Transferring of funds between student sibling accounts requires the approval of the parent or guardian. Graduating senior student account balances will be automatically transferred to a sibling at the end of school year.
- 1. Parent(s) or guardian(s) with graduating students will be requested to advise the school office if they want their positive senior students account balance refunded, or transferred to the districts meal donation account.

#### **IV. MEAL ACCOUNT PURCHASES**

Students may purchase meals or ala carte items when funds have been deposited into their meal account.

- A. Kindergarten Breakfast: All kindergarten students qualify to receive one free breakfast each day school is in session. Kindergarten students are always eligible for free breakfast regardless of unpaid meal account balance.
- B. Free/Reduced Breakfast and Lunch Meals: Students who qualify for free/reduced meal benefits will receive the first breakfast and/or lunch meal at no charge. Students eligible for free/reduced meals will always be served a first (1<sup>st</sup>) quantity breakfast and/or lunch meal regardless of unpaid food service accounts.
- C. Full Paid Breakfast and Lunch Meals: Students who pay the full price for breakfast and lunch meals are required to prepay for those meals prior to being served. When a student who is full paid has "cash in hand" to pay for first meal, the student will be served a first meal regardless of unpaid meal account balance. The "cash in hand" will not be applied towards past due meal account balances.
- D. Ala Carte Purchases: The Falls High School cafeteria offers ala carte items for purchase. Students will not be allowed ala carte purchases if their meal account does not have a prepaid balance to cover the cost of purchase.

Parent(s) or guardian(s) may choose to block items from being purchased, such as extra milk and ala carte items by contacting Michelle Hopkins at 218-283-2571 ext. 1181 or via email at [mhopkins@isd361.org](mailto:mhopkins@isd361.org)

- E. Second Meal Purchases: Any second (2<sup>nd</sup>) breakfast or lunch meal purchased by any student regardless of meal application status or kindergarten free breakfast status will be charged at the second meal price. Students must have positive meal account balance to purchase the second (2<sup>nd</sup>) meal.

**V. LOW OR NEGATIVE ACCOUNT BALANCE NOTIFICATION**

- A. Parent(s) or guardian(s) are encouraged to utilize Skyward Family Access to manage their student(s) meal account(s). A mobile application for Family Access is also offered by Skyward.
- B. The school district will make reasonable efforts to notify families when meal account balances are low or fall below zero as follows. Parent(s) or guardian(s) can also set a low balance email notification via Skyward Family Access.
- C. Parent(s) or guardian(s) will be notified when the student account is at \$10.00 or less via the district telephone and e-mail notification system on Tuesday of each week.
- D. Parent(s) or guardian(s) will be notified when a student account is at negative -\$10.00 via the district telephone/e-mail notification system on Monday of each week.
- E. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program.

**Policy for Meal Accounts with \$0 or Negative Balances:**

Meal Account Balances at negative -\$25.00

A meal statement will be sent requesting payment within 30 days. Invoices will be sent electronically to the parent(s) or guardian(s) guardians email address on file. If no email address is on file an invoice will be mailed to the address on file.

The district will continue to serve these students a first quantity breakfast and/or lunch meal. Second quantity meals and ala carte purchases will be denied.

Meal Account Balances at Negative -\$50.00 or more

A meal statement will be sent requesting payment within 30 days. Invoices will be sent electronically to the parent(s) or guardian(s) guardians email address on file. If no email address is on file an invoice will be mailed to the address on file.

The district will continue to serve these students a first quantity breakfast and/or lunch meal. Second quantity meals and ala carte purchases will be denied.

Meal Account Balances at Negative -\$100 or more

When a student's meal account balance reaches negative -\$100 the parent/guardian will receive a final notification from the Districts Business Manager to make payment to resolve the outstanding balance due to District within 10 days. If this notification does not result in a consistent payment plan by the parent(s) or guardian(s) any amounts owed at negative -\$100 or more will be sent to collections.

The district will continue to serve these students a first quantity breakfast and/or lunch meal. Second quantity meals and ala carte purchases will be denied.

## **VI. UNPAID MEAL CHARGES**

The school district will make reasonable efforts to communicate and work with families to resolve the matter of unpaid meal charges. When appropriate, families will be encouraged to apply for meal benefits for their students.

Assistance from county social services may be requested by the building principal, food service director, school social worker or superintendent of schools for possible neglect when attempts to resolve the unpaid meal debt are not successful or disregarded by the parent(s) or guardian(s).

The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.

Collection options for delinquent unpaid meal accounts may include, but are not limited to, use of collection agencies, claims in conciliation court, or any other legal methods permitted by law.

During the year meal statements will be sent monthly to families with unpaid balances due to non-payment of meal charges, meal charges incurred prior to qualifying for meal benefits, negative balances incurred during a lapse in meal benefits, or the student has left the district with a negative lunch balance. Meal statements will be sent electronically to the parent(s) or guardian(s) email account on file. If no email account is on file meal statements will be mailed. Invoices will request payment within 30 days.

At the end of the school year, regardless if the meal account is “stale” or not, unpaid meal account balances will be sent meal statement requesting payment within 10 days. If no payment is made after 10 days, accounts that owe \$50 or more will be referred to the District’s collection agency.

The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.

The school district may not deny any student the opportunity to participate in graduation ceremonies or other commencement activities due to unpaid meal charges.

## **VII. STAFF MEALS**

A. Staff have the option of purchasing meals or ala carte items through a staff meal account. This option is offered to staff as a prepayment meal account. Staff meal accounts require a payroll deduction form be on file with payroll, and maintain a positive account balance. Staff with negative meal account balances will be refused service.

- B. The district provides a reoccurring payment option to staff through the online payment system via RevTrak. Staff are encouraged to utilize this option if they struggle to maintain a positive meal account.
- C. At the termination of employment any outstanding negative meal account balance will be required to be paid in full or the amount owed will be deducted from the employee's last paycheck. Any positive meal account balance will be refunded to the staff member, or the staff member may elect to donate the balance to the districts meal donation account.

## VIII. COMMUNICATION OF POLICY

This policy and any pertinent supporting information shall be provided in writing (i.e., mail, email, back to school packet, student handbook, etc.) to:

1. All households at or before the start of each school year;
2. Students and families who transfer into the school district, at the time of enrollment; and
3. All school district personnel who are responsible for enforcing this policy.

The school district will post the policy on the school district's website, in addition to providing the required written notification described above.

### ***Legal References:***

Minn. Stat. § 124D.111, Subd. 4  
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)  
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)  
7 C.F.R. § 220.8 (School Breakfast Program Regulations)  
USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)  
USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)  
USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A

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

**BOARD POLICY 404  
Employment Background Checks**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

*[Note: The provisions of this policy substantially reflect statutory requirements.]*

**I. PURPOSE**

The purpose of this policy is to maintain a safe and healthful environment in the school district in order to promote the physical, social, and psychological well-being of its students. To that end, the school district will seek a criminal history background check for applicants who receive an offer of employment with the school district and on all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, or such other background checks as provided by this policy. The school district may also elect to do background checks of other volunteers, independent contractors and student employees in the school district.

**II. GENERAL STATEMENT OF POLICY**

- A. The school district shall require that applicants for school district positions who receive an offer of employment and all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, submit to a criminal history background check. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the applicant from employment with, or provision of services to, the school district.
- B. The school district specifically reserves any and all rights it may have to conduct background checks regarding current employees, applicants, or service providers without the consent of such individuals.
- C. Adherence to this policy by the school district shall in no way limit the school district's right to require additional information, or to use procedures currently in place or other procedures to gain additional background information concerning

employees, applicants, volunteers, service providers, independent contractors, and student employees.

### III. PROCEDURES

A. Normally an applicant will not commence employment or provide services until the school district receives the results of the criminal history background check. The school district may conditionally hire an applicant or allow an individual to provide services pending completion of the background check but shall notify the individual that the individual's employment or opportunity to provide services may be terminated based on the result of the background check. Background checks will be performed by the Minnesota Bureau of Criminal Apprehension "BCA". The BCA shall conduct the background check by retrieving criminal history data as defined in Minnesota Statutes § section 13.87. The school district reserves the right to also have criminal history background checks conducted by other organizations or agencies.

B. In order for an individual to be eligible for employment or to provide athletic coaching services or other extracurricular academic coaching services to the school district, except for an enrolled student volunteer, the individual must sign a criminal history consent form, which provides permission for the school district to conduct a criminal history background check, and provide a money order or check payable to either the BCA or to the school district, at the election of the school district, in an amount equal to the actual cost to the BCA and the school district of conducting the criminal history background check. The cost of the criminal history background check is the responsibility of the individual, unless the school district decides to pay the costs for a volunteer, an independent contractor, or a student employee. If the individual fails to provide the school district with a signed Informed Consent Form and fee at the time the individual receives a job offer, or permission to provide services, the individual will be considered to have voluntarily withdrawn the application for employment or request to provide services.

***[Note: If the school district elects to receive payment, it may, at its discretion, accept payment in the form of a negotiable instrument other than a money order or check and then pay the superintendent of the BCA directly to conduct the background check.]***

C. The school district, in its discretion, may elect not to request a criminal history background check on an individual who holds an initial entrance license issued by the Minnesota Professional Educator Licensing and Standards Board or the Minnesota Commissioner of Education within the 12 months preceding an offer of employment or permission to provide services.

D. The school district may use the results of a criminal background check conducted at the request of another school hiring authority if:

1. the results of the criminal background check are on file with the other school hiring authority or otherwise accessible;
2. the other school hiring authority conducted a criminal background check

within the previous 12 months;

3. the individual executes a written consent form giving the school district access to the results of the check; and
  4. there is no reason to believe that the individual has committed an act subsequent to the check that would disqualify the individual for employment or provision of services.
- E. For all non-state residents who are offered employment with or the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, the school district shall request a criminal history background check on such individuals from the superintendent of the BCA and from the government agency performing the same function in the resident state, or if no government entity performs the same function in the resident state, from the Federal Bureau of Investigation. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district. Such individuals must provide an executed criminal history consent form.
- F. When required, individuals must provide fingerprints to assist in a criminal history background check. If the fingerprints provided by the individual are unusable, the individual will be required to submit another set of prints.
- G. Copies of this policy shall be available in the school district's employment office and will be distributed to applicants for employment and individuals who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services upon request. The need to submit to a criminal history background check may be included with the basic criteria for employment or provision of services in the position posting and position advertisements.
- H. The individual will be informed of the results of the criminal background check(s) to the extent required by law.
- I. If the criminal history background check precludes employment with, or provision of services to, the school district, the individual will be so advised.
- J. The school district may apply these procedures to volunteers, independent contractors, or student employees.
- K. At the beginning of each school year or when a student enrolls, the school district will notify parents and guardians about this policy and identify those positions subject to a background check and the extent of the school district's discretion in requiring a background check. The school district may include this notice in its student handbook, a school policy guide, or other similar communication. A form notice for this purpose is included with this policy.

#### IV. CRIMINAL HISTORY CONSENT FORM

A form to obtain consent for a criminal history background check is included with this policy.

**Legal References:** Minn. Stat. § 13.04, Subd. 4 (~~Rights of Subject of Data Inaccurate or Incomplete Data~~)  
Minn. Stat. § 13.87, Subd. 1 (Criminal Justice History Data)  
Minn. Stat. § 123B.03 (Background Checks)  
Minn. Stat. §§ 299C.60-299C.64 (Minnesota Child, Elder, and Individuals with Disabilities Protection Background Check Act)  
Minn. Stat. § 364.09(b) (Exception for School Districts)

**Cross References:** None

**Sample 123B.03 Informed Consent**  
**School District Name and Number**  
**Street Address**  
**City, State and Zip Code**  
**Contact Person**  
**Phone**

**We are requesting a federal check pursuant to Minnesota Statutes 299C.62 on this individual as well.**

(Contributor, please check this box if requesting a federal check and attach fingerprint card, the Child Protection Background Check Consent form, and appropriate fee. Please note that the federal check will take one to two weeks to complete.)

The following named individual has made application with this agency for employment:

**Last Name of Applicant** (please print): \_\_\_\_\_

**First Name** (please print): \_\_\_\_\_

**Middle** (full) (please print): \_\_\_\_\_

**Maiden, Alias or Former** (please print): \_\_\_\_\_

**Date of Birth** (Month/Day/Year): \_\_\_\_\_ **Sex** (M or F): \_\_\_\_\_

I authorize the Minnesota Bureau of Criminal Apprehension to disclose criminal history record information to  (School or District)  pursuant to Minnesota Statutes 123B.03, subdivision 1 for the purpose of employment as a  (teacher, bus driver, etc.)  with this School District.

**Signature of Applicant or Potential Service Provider:** \_\_\_\_\_

**Date:** \_\_\_\_\_

This release is valid for one year from the date of my signature

Subscribed and sworn to before me  
this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public

1. Records obtained under the Minnesota State Statute 123B.03, subdivision 1, may be used solely for the purpose requested and cannot be disseminated outside the receiving departments, related agencies, or other authorized entities.
2. Your fingerprints may be used to check the criminal history records of the FBI.
3. You may challenge the accuracy and completeness of any information contained in the report provided (procedures are set forth in Minnesota Statutes §13.04 and Title 28 CFR Section 16.34).
4. You have the right to request and obtain from the school hiring authority a copy of the background check report. A school hiring authority may charge the individual for the actual cost of providing a copy of the report.

*The School District should forward this executed form, along with a check or money order in the amount of \$15.00 payable to the "MN BCA" and a self-addressed, stamped envelope, to:*

*Minnesota Bureau of Criminal Apprehension  
CHA Unit  
1430 Maryland Avenue E.  
St. Paul, MN 55106*

---

## Consent to Release Data – Request from an Individual

An individual asks the *school district* to release *his/her* private data to an outside entity or person. Because the *district* does not have statutory authority to release the data, it must get the individual's written informed consent.

### Explanation of Your Rights

If you have a question about anything on this form, or would like more explanation, please talk to

\_\_\_\_\_ before you sign it.  
[*name of school district* contact person name and contact information]

I, \_\_\_\_\_, give my permission for \_\_\_\_\_  
[*name of individual data-subject*] [name of *school district*]

to release data about me to \_\_\_\_\_ as described on this form.  
[*name of other entity/person*]

1. The specific data I want \_\_\_\_\_ to release \_\_\_\_\_.  
[*name of school district*] [explanation of data]

2. I understand that I have asked \_\_\_\_\_ to release the data.  
[*name of government-entity school district*]

3. I understand that although the data are classified as private at \_\_\_\_\_, the  
[*name of government entity*]

classification/treatment of the data at \_\_\_\_\_ depends on laws or  
[*name of other entity or person*]

policies that apply to \_\_\_\_\_.  
[*name of other entity or person*]

This authorization to release expires \_\_\_\_\_.  
[*date/time of expiration*]

Individual data subject's signature \_\_\_\_\_ Date \_\_\_\_\_

Parent/guardian's signature [*if needed*] \_\_\_\_\_ Date \_\_\_\_\_

## **ATTACHMENTS TO DRUG AND ALCOHOL TESTING POLICY**

Attachments A through C are to be used in conjunction with the drug and alcohol testing of bus drivers and driver applicants.

- Attachment A is a "Driver Acknowledgment-Drug and Alcohol Testing Policy Materials" form that should be used to document receipt of the policy and other materials by drivers and driver applicants. It is referred to in Article III., Section C., Paragraph 4. of the policy.
- Attachment B is a "Bus Driver or Driver Applicant-Authorization to Release Information" form. It is referred to in Article III., Section H., Paragraph 1. of the policy.
- Attachment C is a "Bus Driver or Driver Applicant-Refusal to Submit to Testing" form. It is referred to in Article III., Section H., Paragraph 7. of the policy.

Attachments D through G are to be used in conjunction with drug and alcohol testing of non-bus drivers and applicants.

- Attachment D is a "Pretest Notice" that must be provided to non-school bus driver employees or job applicants before requesting that the employee or job applicant undergo drug or alcohol testing. It is referred to in Article IV., Section E., Paragraph 1. of the policy.
- Attachment E is a "Notice of Test Results and Various Rights" which should be used by the District when notifying non-school bus driver employees or job applicants of test results and other rights. It is referred to in Article IV., Section E., Paragraph 6. of the policy.
- Attachment F is an "Explanation of Positive Test Result" form which should be used by the school district to request that the employee or job applicant submit information to the school district relevant to the reliability of, or explanation for, a positive test result. It is referred to in Article IV., Section E., Paragraph 4. of the policy.
- Finally, the District may wish to use Attachment G, entitled "Acknowledgment-Drug and Alcohol Testing Policy," to document that written notice of the policy was given to all affected employees. It is referred to in Article IV., Section J. of the policy.

ATTACHMENT A

( D R A F T )

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**— DRIVER ACKNOWLEDGMENT —  
DRUG AND ALCOHOL TESTING POLICY AND MATERIALS**

I have received a copy of the Drug and Alcohol Testing Policy of Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota and have read it in its entirety. I understand that I am subject to the provisions of Article III of the policy, entitled Drug and Alcohol Testing for Bus Drivers, because the position involves operating a commercial motor vehicle and requires a commercial driver's license.

The District's policy was provided to me:

- Upon adoption of the policy (employee).
- Upon my hire (job applicant/new employee).
- After receipt of my conditional job offer, before any testing if my job offer is contingent upon my passing of drug and alcohol testing (job applicant).

I also received materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or drug problem; and available methods of intervening when an alcohol or drug problem is suspected.

I have been advised that the Alcohol and Controlled Substances Testing Program Manager is \_\_\_\_\_ and that any questions I may have concerning the Policy should be directed to the Program Manager.

Dated: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Employee/Applicant*

\_\_\_\_\_  
*Typed or Printed Name*

ATTACHMENT B

( D R A F T )

[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]

— BUS DRIVER OR DRIVER APPLICANT —  
AUTHORIZATION TO RELEASE INFORMATION

Section I. To be completed by the school district, signed by the bus driver, or driver applicant, and transmitted to the previous employer:

Employee Printed or Typed Name: \_\_\_\_\_

Employee SS or ID Number: \_\_\_\_\_

I hereby authorize release of information from my Department of Transportation regulated drug and alcohol testing records by my previous employer, listed in Section I-B, to the employer listed in Section I-A. This release is in accordance with DOT Regulation 49 CFR Part 40, Section 40.25. I understand that information to be released in Section II-A by my previous employer, is limited to the following DOT-regulated testing items:

1. Alcohol tests with a result of 0.04 or higher;
2. Verified positive drug tests;
3. Refusals to be tested;
4. Other violations of DOT agency drug and alcohol testing regulations;
5. Information obtained from previous employers of a drug and alcohol rule violation;
6. Documentation, if any, of completion of the return-to-duty process following a rule violation.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Section I-A.

School District Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

Designated Employer Representative: \_\_\_\_\_

Section I-B.

Previous Employer Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: \_\_\_\_\_

Designated Employer Representative (if known): \_\_\_\_\_

Section II. To be completed by the previous employer and transmitted by mail or fax to the new employer:

Section II-A. In the two years prior to the date of the employee's signature (in Section I), for DOT-regulated testing:

1. Did the employee have alcohol tests with a result of 0.04 or higher? YES \_\_\_ NO \_\_\_
2. Did the employee have verified positive drug tests? YES \_\_\_ NO \_\_\_
3. Did the employee refuse to be tested? YES \_\_\_ NO \_\_\_
4. Did the employee have other violations of DOT agency drug and alcohol testing regulations? YES \_\_\_ NO \_\_\_
5. Did a previous employer report a drug and alcohol rule violation to you? YES \_\_\_ NO \_\_\_
6. If you answered "yes" to any of the above items, did the employee complete the return-to-duty process? N/A \_\_\_ YES \_\_\_ NO \_\_\_

NOTE: If you answered "yes" to item 5, you must provide the previous employer's report. If you answered "yes" to item 6, you must also transmit the appropriate return-to-duty documentation (e.g., SAP report(s), follow-up testing record).

Section II-B.

Name of person providing information in Section II-A: \_\_\_\_\_

Title: \_\_\_\_\_

Phone #: \_\_\_\_\_

Date: \_\_\_\_\_

ATTACHMENT C

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**— BUS DRIVER OR DRIVER APPLICANT —  
REFUSAL TO SUBMIT TO TESTING**

I hereby refuse to submit to drug/alcohol testing by doing the following:

- Failing to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so;
- Failing to remain at the testing site until the testing process is complete;
- Failing to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test;
- Failing to permit the observation or monitoring of any provision of a specimen in the case of a directly observed or monitored collection in a drug test;
- Failing to provide a sufficient breath specimen or sufficient amount of urine when directed and it has been determined that there was no adequate medical explanation for the failure;
- Failing or declining to take a second test as directed;
- Failing to undergo a medical examination or evaluation, as directed by the Medical Review Officer (MRO) or the Designated Employer Representative (DER);
- Failing to cooperate with any part of the testing process (e.g., refusing to empty pockets when so directed by the collector, behaving in a confrontational way that disrupts the collection process, failing to wash hands after being directed to do so by the collector, failing to sign the certification on the form);
- Failing to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process;
- Possessing or wearing a prosthetic or other device that could be used to interfere with the collection process;
- Admitting to the collector or MRO that the driver adulterated or substituted the specimen; or
- Having a verified adulterated or substituted test as reported by the MRO.

[An applicant who fails to appear for a preemployment test, who leaves the testing site before the preemployment testing process commences, or who does not provide a urine specimen because he or she left before it commences, is not deemed to have refused to submit to testing.]

I recognize that my refusal subjects me to the consequences specified in federal law and regulations. It also constitutes a presumption of a positive result. I further recognize that if I am an applicant, I will be disqualified from consideration for the conditionally-offered position. If I am an employee, I will not be permitted to perform safety-sensitive functions, and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If the school district offers me an opportunity to return to a DOT safety-sensitive function, I understand I will be evaluated by a substance abuse professional, and will be required to submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.

Date: \_\_\_\_\_

Time: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Employee/Applicant*

Supervisor: \_\_\_\_\_

\_\_\_\_\_  
*Supervisor's Signature*

Comments: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Employee refusal to sign

*Supervisor's Initials:* \_\_\_\_\_

ATTACHMENT D

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**— PRETEST NOTICE —**

I, the undersigned employee/job applicant of Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota ("School District") do hereby acknowledge that I have been provided a copy of the School District's Drug and Alcohol Testing Policy.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Employee/Job Applicant*

\_\_\_\_\_  
*Typed or Printed Name*

ATTACHMENT E

( D R A F T )

[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]

[Employee Name]  
[Employee Address]

**RE: Drug and/or Alcohol Test**  
**[Date of Testing]**

**NOTICE OF TEST RESULTS AND VARIOUS RIGHTS**

Test Results:

Independent School District No. \_\_\_\_\_, Minnesota has received the test result report from the testing laboratory:

- G Your initial screening test result was negative.
- G Your confirmatory test result was negative.
- G Your confirmatory test result was positive.

Test Result Report:

You have the right to request and receive from the school district a copy of the test result on any drug or alcohol test.

Right to Explain Positive Test Result:

In the case of a positive test result on a confirmatory test, you have the right to explain the results. You may, within three (3) working days after notice of a positive test result on a confirmatory test, submit information to the school district, in addition to any information already submitted, to explain that result. Attached to this Notice is a document entitled "Explanation of Positive Test Result" for this purpose.

Right to Request Confirmatory Retests:

In the case of a positive test result on a confirmatory test, you have the right to request a confirmatory retest of the original sample at your own expense.

Within five (5) working days after notice of the confirmatory test result, you must notify the school district in writing of your intention to obtain a confirmatory retest.

Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that you have requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minn. Stat. § 181.953, Subd. 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug or alcohol threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against you.

Other Rights:

In the case of a positive test result on a confirmatory test, you may have other rights provided under the sections detailed below.

A. Employee Discharge and Discipline

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee whose position does not require a commercial driver's license on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.

In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.

2. The school district may not discharge an employee whose position does not require a commercial driver's license for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test requested by the school district, unless the following conditions have been met:
  - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical use counselor or a physician trained in the diagnosis and treatment of chemical dependency; and
  - b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
3. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.
4. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire.
5. An employee must be given access to information in the employee's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

B. Withdrawal of Applicant's Job Offer

If a job applicant for a position that does not require a commercial driver's license has received a job offer made contingent on the applicant passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

ATTACHMENT F

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**EXPLANATION OF POSITIVE TEST RESULT**

I, the undersigned employee/job applicant of Independent School District No. \_\_\_\_\_, \_\_\_\_\_, Minnesota acknowledge receipt of a Notice of Test Results and Various Rights. This includes my right to explain the positive test result on a confirmatory test.

I am currently taking or have recently taken:

- no over-the-counter or prescription medications; or
- the following over-the-counter or prescription medications:

---

---

I also offer the following information relevant to the reliability of, or explanation for, a positive test result:

---

---

---

Date: \_\_\_\_\_

\_\_\_\_\_

*Signature of Employee/Job Applicant*

\_\_\_\_\_

*Typed or Printed Name*

ATTACHMENT G

**( D R A F T )**

**[TO BE PLACED ON SCHOOL DISTRICT LETTERHEAD]**

**— ACKNOWLEDGMENT —  
DRUG AND ALCOHOL TESTING POLICY**

I have received a copy of the Drug and Alcohol Testing Policy of Independent School District No. \_\_\_\_\_,  
\_\_\_\_\_, Minnesota and have read it in its entirety.

The District's policy was provided to me:

- Upon adoption of the policy (employee)
- Upon my hire (job applicant/new employee)
- After receipt of my conditional job offer, before any testing if my job offer is contingent upon my passing of drug and alcohol testing. (job applicant)

Dated: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Employee/Applicant*

\_\_\_\_\_  
*Typed or Printed Name*

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

**BOARD POLICY 614  
School District Testing Plan and Procedure**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ **February 2022** \_\_\_\_\_

**I. PURPOSE**

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

**II. GENERAL STATEMENT OF POLICY**

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

**III. DUTIES OF SCHOOL DISTRICT PERSONNEL REGARDING TEST ADMINISTRATION**

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

A. Superintendent

1. Responsibilities before testing.
  - a. Designate a district assessment coordinator and district technology coordinator.
  - b. The superintendent, or designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
  - c. Annually review and recertify staff who have access to MDE secure systems.
  - d. Read and complete the *Assurance of Test Security and Non-*

*Disclosure.*

***[Note: This form is available on the Minnesota PearsonAccess Next website-see Cross References for website address.]~~included in the 614 Form file of the Policy Reference Manual.~~***

- e. Establish a culture of academic integrity.
  - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
  - g. Ensure student information is current and accurate.
  - h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
  - i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g. staff providing assistance, paraprofessionals, etc.)
  - j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
  - k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
  - l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.
2. Responsibilities after testing.
- a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
  - b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
  - c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
  - d. Confirm the district assessment coordinator has finalized the

district's assessment information prior to the close of Post-test Editing in Test WES.

- e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
- f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.

- a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.
- b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
  - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
- d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
- e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
- f. Establish district testing schedule within the testing windows specified by the MDE and service providers.
- g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials

and scores from MTAS administration online.

- h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.
    - (1) Provide training on proper test administration and test security (Pearson's Training Management System).
    - (2) Verify staff complete any and all test-specific training.
  - i. Maintain security of test content, test materials, and record of all staff involved.
    - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
    - (2) Organize secure test materials for online administrations and keep them secure.
    - (3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
  - j. Confirm that all students have appropriate test materials.
2. Responsibilities on testing day(s).
- a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.
  - d. Address invalidations and test or accountability codes.
3. Responsibilities after testing.
- a. Ensure that student responses from paper accommodated test

materials and MTAS scores are entered.

- b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
- c. Return secure test materials as outlined in applicable manuals and resources.
- d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
- e. Review student assessment data and resolve any issues.
- f. Distribute Individual Student Reports no later than fall parent/teacher conferences.

C. School Principal

1. Responsibilities before testing.
  - a. Designate a school assessment coordinator and technology coordinator for the building.
  - b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
  - c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
  - e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
  - f. Ensure adequate computers and/or devices are available and rooms appropriately set up for online testing.
  - g. Verify that all test monitors and test administrators receive proper training for test administration.
  - h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administration.

- i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.
2. Responsibilities on testing day(s).
  - a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
3. Responsibilities after testing.
  - a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.
  - b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

1. Responsibilities before testing.
  - a. Implement test administration and test security policies and procedures.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper

test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.

- f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
- g. Maintain security of test content and test materials.
  - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
  - (2) Organize secure test materials for online administrations and keep them secure.
  - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
  - (4) Identify need for additional test materials to district assessment coordinator.
  - (5) Provide MTAS student data collection forms if necessary.
  - (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can become familiar with the script and prepare for test administration.
  - (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.

2. Responsibilities on testing day(s).

- a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
- b. Ensure *Test Monitor and Student Directions* and *Test*

*Administrator Scripts* are followed and answer questions regarding same.

- c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
- d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
- e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*.

***[Note: This form is included in the 614 Form file of the Policy Reference Manual.]***

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

3. Responsibilities after testing.

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

E. Technology Coordinator

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

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

F. Test Monitor

1. Responsibilities before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.
  - e. Be knowledgeable regarding student accommodations.
  - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
  - a. Before test.
    - (1) Receive and maintain security of test materials.
    - (2) Verify that all test materials are received.
    - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.

- (4) Verify student testing tickets and appropriate allowable materials.
  - (5) Assign numbered test books to individual students.
  - (6) Complete information as directed.
  - (7) Record extra test materials.
- b. During test.
- (1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.
  - (2) Follow all directions and scripts exactly.
  - (3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.
  - (4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.
- [Note: School districts may allow test monitors to use their cell phones only to alert other staff of issues. If allowed, the school district should train the test monitors on proper and improper use.]***
- (5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.
  - (6) Do not review, discuss, capture, email, post, or share test content in any format.
  - (7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.
  - (8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - (9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.)

- (10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.
- (11) Report any possible security breaches as soon as possible.
- c. After test.
  - (1) Follow directions and scripts exactly.
  - (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
  - (3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

- 1. Before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.
  - e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
- 2. Responsibility on testing day(s).
  - a. Before the test.
    - (1) Maintain security of materials.
    - (2) Confirm appropriate MTAS materials are available and prepared for student.
  - b. During the test.
    - (1) Administer each task to each student and record the score.

- (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
  - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
  - (4) Document and report any unusual circumstances to district or school assessment coordinator.
- c. After the test.
- (1) Keep materials secure.
  - (2) Return all materials.
  - (3) Return objects and manipulatives to classroom.
  - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

#### H. MARSS Coordinator

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

#### I. Any Person with Access to Test Materials

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

#### IV. TEST SECURITY

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

*[Note: This form is available on the Minnesota PearsonAccess Next website- see Cross References for website address.]*

*[Note: A sample procedure that has been approved by MDE is included in the 614 Form file of the Policy Reference manual.]*

- B. Students will be informed of the following:

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

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

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

- C. Staff will be informed of the following:

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

#### V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT

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

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

***[Note: This form is included in the 614 Form file of the Policy Reference Manual.]***

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

*Legal References:* Minn. Stat. § 13.34 (Examination Data)

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

Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)

Minn. Stat. § 120B.36, Subd. 2 (School Accountability) Adequate Yearly Progress)

~~Minn. Rules Parts 3501.0010–3501.0180 (Graduation Standards–Mathematics and Reading) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)~~

~~Minn. Rules Parts 3501.0200–3501.0290 (Graduation Standards–Written Composition) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)~~

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

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

Minn. Rules Parts 3501.082 00-3501.0815-(Academic Standards for the Arts)

Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)

~~Minn. Rules Parts 3501.1000–3501.1190 (Graduation Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)~~

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

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

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

*Cross References:*

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

MSBA/MASA Model Policy 613 (Graduation Requirements)

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

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

Minnesota PearsonAccess Next Resources and Forms:

<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>

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

**BOARD POLICY 806  
Crisis Management Policy**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

*[Note: The **Minnesota** Commissioner of Education is required to maintain and make available to school boards and charter schools a Model Crisis Management Policy. See **Minnesota Statutes § section 121A.035**. School boards and charter schools must adopt a Crisis Management Policy to address potential crisis situations in their school districts or charter schools. Id. This Model Crisis Management Policy was originally the result of a collaborative effort ~~between~~ **among** the Minnesota Department of Education, Division of Compliance and Assistance; the Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management; and the Minnesota School Boards Association.]*

**I. Purpose**

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. For purposes of this Policy, the term, “school districts,” shall include charter schools. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

**II. GENERAL INFORMATION**

A. The Policy and Plans

The school district’s Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and

groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

## B. Elements of the District Crisis Management Policy

1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

***[Note: More specific information on planning for children with special needs can be found in the attached Comprehensive School Safety Guide (2011 edition), and United States Department of Education's document entitled, "Practical Information on Crisis Planning, a Guide for Schools and Communities". A website link is provided in the resource section of this Policy.]***

- a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building

administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

***[Note: State law requires a minimum of five school lock-down drills each school year. See Minnesota Statutes § section 121A.035.]***

- b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

***Note: State law requires a minimum of five school fire drills, consistent with Minnesota Statutes § section 299F.30, and one school tornado drill each school year. See Minnesota Statutes § section 121A.035.]***

- c) Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

***Note: The Comprehensive School Safety Guide (2011 edition), has sample lock-down procedures, evacuation procedures, and sheltering procedures.***

2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor

response procedures when creating building-specific crisis management plans.

***[Note: The Comprehensive School Safety Guide (2011 Edition) includes crisis-specific procedures.]***

3. School Emergency Response Teams.

a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

***[Note: The Comprehensive School Safety Guide (2011 edition), has a sample School Emergency Response Team list.]***

b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

### **III. PREPARATION BEFORE AN EMERGENCY**

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be

aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.

2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)

***[Note: Evacuation areas at least 50 feet from school buildings are recommended but not mandated by statute or rule. Evacuation areas should be selected based on safety and the individual school site's proximity to streets, traffic patterns, and other hazards.]***

2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and

during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes § section 299F.30. See Minnesota Statutes § section 121A.035.

***[Note: The State Fire Marshal advises schools to defer fire drills during the winter months.]***

6. A record of fire drills conducted at the building will be maintained in the building administrator's office.

***[Note: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample fire drills schedule and log.]***

7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or is or her designee to meet local fire or law enforcement agents upon their arrival.

***[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample fire procedure form, evacuation/relocation and student reunification/release procedures, and planning for student reunification.]***

#### C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

***[Note: For single building school districts, such as charter schools, a secondary location for the diagrams and site plans will be included in the district's Crisis Management Policy and may include filing documents with a charter school sponsor, or compiling facility diagrams and site plans on a CD-Rom and distributing copies to first responders or sharing the documents with first responders during the crisis planning process.]***

***[Note: To the extent data contained in facility diagrams and site plans constitute security information pursuant to Minnesota Statutes § section 13.37,***

***school districts are advised to consult with appropriate officials and/or legal counsel prior to dissemination of the facility diagrams or site plans to anyone other than first responders.]***

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts, and updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

***[Note: The attached Comprehensive School Safety Guide (2011 edition), under the Preparedness/Planning Section, has a sample Emergency Phone Numbers list.]***

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

***[Note: The Comprehensive School Safety Guide (2011 edition), under the Response section, provides universal procedures for severe weather shelter.]***

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

***[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample Media Procedures form.]***

#### H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

#### I. Long-Term Recovery Intervention procedures.

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery
2. Fiscal recovery
3. Academic recovery
4. Social/emotional recovery

*[Note: The Comprehensive School Safety Guide (2011 Edition), under the Recovery section, addresses the recovery components in more detail.]*

### **IV. SAMPLE PROCEDURES INCLUDED IN THIS POLICY**

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the *Comprehensive School Safety Guide (2011 Edition)*. After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

- A. Fire
- B. Hazardous Materials
- C. Severe Weather: Tornado/Severe Thunderstorm/Flooding
- D. Medical Emergency
- E. Fight/Disturbance
- F. Assault
- G. Intruder
- H. Weapons
- I. Shooting
- J. Hostage
- K. Bomb Threat
- L. Chemical or Biological Threat
- M. Checklist for Telephone Threats
- N. Demonstration
- O. Suicide
- P. Lock-down Procedures
- Q. Shelter-In-Place Procedures
- R. Evacuation/Relocation
- S. Media Procedures
- T. Post-Crisis Procedures
- U. School Emergency Response Team
- V. Emergency Phone Numbers
- W. Highly Contagious Serious Illness or Pandemic Flu

**V. MISCELLANEOUS PROCEDURES**

I. Chemical Accidents.

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

*[Note: School buildings must maintain Material Safety Data Sheets (M.S.D.S.) for all chemicals on campus. State law, federal law, and OSHA require that pertinent staff have access to M.S.D.S. in the event of a chemical accident.]*

B. Visitors

The school district shall implement procedures mandating visitor sign in for visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

*[Note: The Every Student Succeeds Act, 20 U.S.C. § United States Code section 6301, et seq.; Title IX, 20 U.S.C. § United States Code section 1681, et seq.; and the Unsafe School Choice Option, 20 U.S.C. § United States Code section 7912, require school districts to establish such transfer procedures.]*

D. Radiological Emergencies at Nuclear Generating Plants [OPTIONAL]

School districts within a 10 mile radius of the Monticello or Prairie Island nuclear power plants will implement crisis plans in the event of an accident or incident at the power plant.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

*Legal References:* Minn. Stat. Ch. 12 (Emergency Management)  
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)  
Minn. Stat. § 121A.035 (Crisis Management Policy)  
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)  
Minn. Stat. § 299F.30 (Fire Drill in School; **Doors and Exits**)  
Minn. Stat. § 326B.02, Subd. 6 (Powers)  
Minn. Stat. § 326B.106 (General Powers of Commissioner Of Labor and Industry)  
Minn. Stat. § 609.605, Subd. 4 (Trespasses **on School Property**)  
Minn. Rules Ch. 7511 (Fire **Code Safety**)

20 U.S.C. § 1681, *et seq.* (Title IX)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)  
20 U.S.C. § 7912 (Unsafe School Choice Option)  
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

*Cross References:* MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)  
MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 501 (School Weapons Policy)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)  
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)  
[Comprehensive School Safety Guide](https://dps.mn.gov/divisions/sfm/documents/2011comprehensiveschoolsafetyguide.pdf)  
<https://dps.mn.gov/divisions/sfm/documents/2011comprehensiveschoolsafetyguide.pdf>  
<https://dps.mn.gov/divisions/hsem/mn-school-safety-center/Documents/Comprehensive%20School%20Safety%20Guide.pdf>

## **Model Policy 806: Crisis Management Plan**

### **FOR ASSISTANCE IN DRAFTING A CRISIS MANAGEMENT PLAN**

Resources are available to assist school districts in drafting a Crisis Management Policy and/or building-specific crisis management plans. Please contact any of the organizations listed below for assistance:

**A. Minnesota Department of Public Safety School Safety Center**

*HSEM Comprehensive School Safety Guide*

<https://dps.mn.gov/divisions/hsem/mn-school-safety-center/Documents/2011%20Comprehensive%20School%20Safety%20Guide.Jan%202014%20Appendix%20update.pdf>

Division of Homeland Security and Emergency Management  
444 Minnesota Street, Suite 223  
St. Paul, MN 55101  
651-201-7400  
<https://dps.mn.gov/Pages/default.aspx>

**B. Minnesota Department of Education**

Division of Special Education Compliance and Assistance  
1500 Highway 36 West  
Roseville, MN 55113-4266  
651-582-8710  
[www.education.state.mn.us](http://www.education.state.mn.us) email: [mde.compliance-assistance@state.mn.us](mailto:mde.compliance-assistance@state.mn.us)

**C. Minnesota Department of Public Safety State Fire Marshal Division**

444 Minnesota Street, Suite 145  
St. Paul, MN 55101-5145  
651-201-7200  
<https://dps.mn.gov/divisions/sfm/Pages/default.aspx>

**D. Minnesota School Boards Association**

1900 West Jefferson Avenue  
St. Peter, MN 56082-3015  
800-324-4459  
507-934-2450  
[www.mnmsba.org](http://www.mnmsba.org)

**OTHER RESOURCES/PUBLICATIONS:**

U.S. Department of Education  
Readiness and Emergency Management (REMS) Technical Assistance Center  
<https://rems.ed.gov>

Ready.gov: <https://www.ready.gov/>  
ReadyKids.gov: <https://www.ready.gov/kids>

Practical Information on Crisis Planning <https://www2.ed.gov/admins/lead/safety/crisisplanning.html>

CISA: What to Do – Bomb Threat <https://www.cisa.gov/what-to-do-bomb-threat>

National School Safety and Security Services  
[www.schoolsecurity.org/resources/security-equipment.html](http://www.schoolsecurity.org/resources/security-equipment.html)

Your local emergency response agencies (law enforcement, fire, emergency management) can also assess your building and situation, suggest changes, and assist in drafting building-specific crisis management/emergency plans.

## FIRE

### **In the event of a fire, smoke from a fire or detection of a gas odor:**

- Pull fire alarm and notify building occupants by means of  

---
  
- Evacuate students and staff to the designated areas.
  - These areas should be a safe distance away from emergency personnel.
  - Be aware of the arrival of emergency responders. See map of evacuation routes and assembly areas located  

---

(or included in this manual on next page)
  
- Follow primary fire drill route whenever possible. Follow alternate route if primary route is blocked or dangerous. See map, located  

---

(or included in this manual on next page)

  - Teachers take class roster.
  - Teachers take attendance after evacuation.
  - Teachers report missing students to building administrator immediately.

  
- If trapped by fire, go to **Shelter-in-Place Procedures**.

### **Building administrator:**

- Building administrator notifies fire department (call **911**) and superintendent.
  
- Building administrator or designee meets with emergency officials as soon as possible.
  
- After consulting with appropriate official, building administrator may move students to primary relocation center at \_\_\_\_\_ if weather is inclement or building is damaged.
  
- **Do not** reenter buildings until they are declared safe by fire or law enforcement personnel.
  
- Building administrator notifies staff and students of termination of emergency.

*Fire drills should be held at varied times during the school day.*

*Practice both primary and alternate routes.*

*Extra staffing is necessary for students with special medical or physical needs.*

## HAZARDOUS MATERIALS

### **Incident occurs in school:**

- Notify building administrator/office.
- Call **911**. If the type and/or location of hazardous material is known, report that information to 911.
- Evacuate to an upwind location, taking class roster. Teachers take attendance after evacuation.
- Seal off area of leak/spill. Close doors.
- Fire officer in charge will determine additional shelter-in-place or evacuation actions.
- Shut off heating, cooling, and ventilation systems in contaminated area to reduce the spread of contamination.
- Building administrator notifies superintendent.
- Notify parents/guardians if students are evacuated, according to district policy and/or guidance.
- Resume normal operations when fire officials approve.

### **Incident occurs near school property:**

- Fire or law enforcement will notify school officials.
- Consider closing outside air intake, evacuating students to a safe area, or sheltering students inside the building until emergency passes or relocation is necessary.
- Fire officer in charge of scene will instruct school officials on the need for sheltering or evacuation.
- Follow procedures for sheltering or evacuation.
- If evacuating, teachers take class rosters and take attendance after evacuation.
- If evacuation is not ordered, be aware of and remain alert for any change in health conditions of students and staff, especially respiratory problems. Seek medical attention if necessary.
- Notify parents/guardians if students are evacuated, according to district policy and/or guidance.
- Resume normal operations when fire officials approve.

*Extra staffing is necessary for students with special medical and/or physical needs.*

**SEVERE WEATHER  
TORNADO/SEVERE THUNDERSTORM/FLOODING**

**Tornado/severe thunderstorm WATCH has been issued in an area near school:**

- Monitor NOAA Weather Radio All Hazards (National Weather Service) or emergency alert radio stations.
- Bring all persons inside building(s).
- Close windows.
- Review tornado drill procedures and location of safe areas.

*Tornado safe areas are interior hallways or rooms away from exterior walls and windows and away from large rooms with long-span ceilings.*

- Review “drop and tuck” procedures with students.

**Tornado/severe thunderstorm WARNING has been issued in an area near school, or a tornado has been spotted near school:**

- Move students and staff to safe areas.
- Close classroom doors.
- Teachers take class rosters.
- Ensure that students are in “tuck” positions.
- Teachers take attendance.
- Remain in safe area until warning expires or emergency personnel have issued an all-clear signal.

*Post diagrams in each classroom showing routes to areas. Attach a building diagram showing safe areas.*

**Flooding:**

- Monitor NOAA Weather Radio All Hazards and emergency alert radio stations. Stay in contact with emergency management officials.
- Review evacuation procedures with staff.
- Check relocation centers. Find an alternate relocation center if primary and secondary centers would also be flooded.
- Check transportation resources.
- If district officials and emergency responders advise evacuation, do so immediately.
- Teachers take class rosters.
- Teachers take attendance.
- Notify parents/guardians according to district policy.

*Refer to Severe Weather Awareness Week postings at <https://dps.mn.gov/divisions/hsem/weather-awareness-preparedness/Pages/severe-weather-awareness-week-program.aspx> for further*

*information on severe weather safety.*

## **MEDICAL EMERGENCY**

### **Life-threatening injury or illness, or death:**

- Notify office staff/building administrator to make emergency calls. If unable to reach office immediately, call **911**. **Work as a team.**
- Give full attention to the victim(s).
- Do not attempt to move a person who is ill or injured unless he/she is in immediate danger of further injury.
- If possible, isolate the affected student/staff member. Disperse onlookers and keep others from congregating in the area.
- Check breathing. Is the airway clear? Is the victim in a position to facilitate breathing?
- Help stop bleeding.
  - Applying pressure on wound or elevating wound may help stop or slow bleeding.
  - Protect yourself from body fluids. Use gloves if available.
- Check for vital signs. Initiate first aid, if you are trained.
- Comfort the victim(s) and offer reassurance that medical attention is on the way.
- After immediate medical needs have been cared for, remain to assist emergency medical services personnel with pertinent information about the incident.

### **Non-life-threatening injury or illness:**

- For all non-life-threatening illnesses and injuries, call the office/nurse.

### **Administrator:**

- In case of traumatic medical emergency or death at school:
  - Notify superintendent.
  - Notify victim's parents, guardians, or family.
  - Activate post-crisis procedures, if necessary.
- In all other medical emergencies, assess individual's need for post-crisis intervention.

## **FIGHT/DISTURBANCE**

- Ensure the safety of students and staff first.
- Notify building administrator/security/law enforcement. **Work as a team**, especially when separating participants.
- Don't let a crowd incite participants. Disperse onlookers and keep others from congregating in the area.
- When participants are separated, do not allow further visual or verbal contact.
- Document all activities witnessed by staff.
- Deal with event according to school's discipline policy.
- Building administrator notifies parents/guardians of students involved in fight. Superintendent and police may be notified as necessary, or as indicated by school policy.
- Assess counseling needs of participants and witnesses. Implement post-crisis procedures as needed.

*For fights or disturbances that elevate to possible assault level, refer to **Assault** guidance.*

## ASSAULT

- Ensure the safety of students and staff first.
- Notify building administrator. **Work as a team.**
- Notify law enforcement if circumstances lead you to believe that criminal activity is involved, e.g., if a weapon is used, if there has been a sexual assault or there is a physical injury that causes substantial pain.
- Seal off area to preserve evidence and disperse onlookers.
- If victim requires medical attention, follow **Medical Emergency** procedures.
- **Do not leave the victim alone.**
- Notify parents/guardians and superintendent per district policy.
- Document all activities witnessed by staff.
- Assess counseling needs and implement post-crisis procedures as needed.

## INTRUDER

### **Intruder – an unauthorized person who enters school property:**

*Minn. Stat. § 609.605, Subd. 4, gives a school building administrator authority to have persons removed from school property as trespassers if they are not authorized to be there.*

- Politely greet intruder and identify yourself.
  - Consider asking another staff person to accompany you before approaching intruder.
- Inform intruder that all visitors must register at the main office.
  - Ask intruder the purpose of his/her visit. If possible, attempt to identify the individual and/or vehicle.
- If intruder's purpose is not legitimate, ask him/her to leave. Accompany intruder to exit.
- Notify building administrator or law enforcement.

### **If intruder refuses to leave:**

- Notify building administrator and law enforcement if intruder refuses to leave. Give law enforcement full description of intruder.
- Back away from intruder if he/she indicates a potential for violence. Allow an avenue of escape. To the extent possible, maintain visual contact.
  - Be aware of intruder's actions at this time (where he/she is located in school building, whether he/she is carrying a weapon or package, etc.).
  - Maintaining visual contact and knowing the location of the intruder is less disruptive than doing a building-wide search later.

*Should the situation escalate quickly, the building administrator may decide at any time to initiate lockdown procedures.*

**Note:** To assist staff members who interact with a stranger at school, use the "I CAN" rule.

***Intercept***

***Contact***

***Ask***

***Notify***

## **WEAPONS**

### **Staff or students who are aware of a weapon brought to school:**

- Immediately notify building administrator, teacher or law enforcement.
  - Give the following information:
    - Name of person suspected of bringing the weapon.
    - Location of the weapon.
    - Whether the suspect has threatened anyone.
    - Any other details that may prevent the suspect from hurting someone or himself/herself.
  
- Teachers who suspect that a weapon is in the classroom: **STAY CALM.**
  - Do not call attention to the weapon.
  - Notify the building administrator, the school resource officer or a neighboring teacher as soon as possible.
  - Teacher should not leave the classroom.

### **Building administrator:**

- Call law enforcement to report that a weapon is suspected in school.
  
- Ask another administrator or a law enforcement officer to participate in questioning the suspected student or staff member.
  - Consider the best time and place to approach the person, taking into account these factors if possible:
    - Need for assistance from law enforcement.
    - Type of weapon.
    - Safety of persons in the area.
    - State of mind of the suspected person.
    - Accessibility of the weapon.
  
- Separate student/staff member from weapon, if possible.
  
- If the suspect threatens you with the weapon, **DO NOT** try to disarm him/her. Back away with your hands up. **STAY CALM.**
  
- Follow district procedures if you need to conduct a weapons search.
  
- Document all activities related to a weapons incident according to reporting requirements of the district and Minnesota Statutes.
  
- If the suspect is a student, notify parent(s)/guardian(s) according to district policy.

## SHOOTING

### **If a person displays a firearm or begins shooting:**

- Move to or seek safe shelter. Go to lockdown procedures.
- Notify building administrator/law enforcement.
- Call **911**.

### **If you hear gunshots:**

- If possible, determine where shooting is taking place.
- Seek safe shelter.
  - If outside, stay as low to the ground as possible, and find any kind of cover.
  - If inside, go to lockdown procedures.
- Teachers take attendance and notify the building administrator of missing students or staff as soon as it is safe to do so.

### **Building administrator/school resource officer/security/law enforcement:**

- Building administrator may order lockdown procedures.
- Assess the situation as to:
  - The shooter's location.
  - Injuries.
  - Potential for additional shooting.
- Call **911** and give as much detail as possible about the situation.
- Secure the school, if appropriate.
- Help students and staff find safe shelter.
- Care for the injured *if it is safe to do so* until emergency responders arrive. Do not add to the victim list by exposing yourself to danger.
- Notify superintendent's office.
- Refer media to district spokesperson per media procedures.
- Initiate post-crisis procedures.

*Work with local law enforcement to identify their response methods and capabilities. Provide them with updated building diagrams.*

## HOSTAGE

### **Witness to a hostage situation:**

#### **If the hostage-taker is unaware of your presence, DO NOT INTERVENE!**

- Notify building administrator. Building administrator may wish to initiate lockdown procedures or evacuation.
- Call **911**. Give dispatcher details of situation.
- Seal off area near hostage scene.
- Police will take control of hostage scene; building administrator coordinates with police for safety and welfare of students and staff.
- Document all activities.

#### **If taken hostage:**

- Cooperate with hostage-taker to the fullest extent possible.
- Try not to panic. Calm students if they are present.
- Treat the hostage-taker as normally as possible.
- Be respectful to the hostage-taker.
- Ask permission to speak; do not argue or make suggestions.

## BOMB THREAT

### Critical information:

- Schools are responsible for assessing bomb threats to determine credibility.
- All bomb threats must be taken seriously until they are assessed.
- The decision whether or not to evacuate rests with the **school**, not the responding agencies, unless a device is located.

### Procedures upon receiving a bomb threat:

By phone call

- Complete the *Checklist for Telephone Threats*.

By written note

- Preserve evidence.
- Place note in plastic bag, if available.
- Photograph words written on walls.
- Notify building administrator or designee.
- Notify law enforcement.
- Building administrator orders evacuation or other actions according to threat assessment and school policy.

*Caution: Overreacting may encourage additional threats.*

### Scanning process considerations:

- Scan classrooms and common areas for suspicious items. Scans should be made by people who are familiar with the building. Assign staff to certain areas of the building. Keep in mind that a bomb could be placed *anywhere* on school property – inside or outside.
- Any suspicious devices, packages, etc., should be pointed out to emergency responders. **Do not touch.**
- Once a device is located, emergency responders take responsibility for it.

### Evacuation considerations:

- If a decision is made to evacuate, notify staff via phone system, hardwired PA system or by messenger. **Do not use cell phones, radios or fire alarm system** because of risk of activating a device.
- While notification is being made, other staff should survey the grounds to clear exits and areas where students and staff will be going. Exit routes should be altered accordingly if the location of the device is known.
- When evacuating, leave everything as-is. Leave room doors unlocked. Teachers take class roster.

*Bomb squads generally will **not** search a building unless a suspicious package has been located.*

## CHEMICAL OR BIOLOGICAL THREAT

If a telephone threat references a chemical or biological device or package, complete the *Checklist for Telephone Threats* procedures and refer to safety procedures in *Bomb Threat* and *Hazardous Materials* sections.

**This page addresses receiving, by mail or delivery service, a suspicious letter or package that might be a chemical or biological threat.**

### **When sorting mail or receiving delivered packages:**

- Look for characteristics that make you suspicious of the content.
  - excessive postage, excessive weight
  - misspellings of common words
  - oily stains, discolorations, odor
  - no return address or showing a city or state in the postmark that does not match the return address
  - package not anticipated by someone in the school or not sent by a known school vendor

### **If a letter/package is opened and contains a written threat by no suspicious substance:**

- Notify building administrator and law enforcement.
- Limit access to the area in which the letter/package was opened to minimize the number of people who might directly handle it. It is considered criminal evidence.
- Ask the person who discovered/opened the letter or package to place it into another container, such as a plastic bag.
- Turn the letter/package over to law enforcement. Document all activities.

### **If a letter or package is opened and contains some type of suspicious substance:**

- Notify building administrator and law enforcement.
- Isolate the people who have been exposed to the substance. The goal here is to prevent/minimize spreading contamination.
- Limit access to the area in which the letter/package was opened.
- Ask the person who discovered/opened the letter/package to place it into another container, such as a clear plastic zip-lock bag. Handle with gloves if possible.
- Emergency officials will determine the need for decontamination of the area and the people exposed to the substance.

### **Building administrator:**

- Building administrator and emergency officials determine whether evacuation is necessary.
- Building administrator notifies superintendent. Notification is made to parents/guardians, according to district policies.
- Implement post-crisis procedures as necessary.

*Consider having gloves and zip-lock bags available at mail sorting areas.*

## CHECKLIST FOR TELEPHONE THREATS

**If you receive a telephone threat (bomb/chemical/other):**

- **Remain calm**
- **Do not hang up. Keep the caller on the line as long as possible and listen carefully.**

**Ask the following questions:**

- Where is the bomb/chemical or other hazard?
- When will it explode/be activated?
- What does it look like?
- What kind of bomb/hazard is it?
- What will cause it to explode/activate?
- What is your name?
- Did you place the bomb/hazard? WHY?
- Where are you?

Exact wording of the threat: \_\_\_\_\_

If voice is familiar, who did it sound like? \_\_\_\_\_

**Caller ID information:**

male	female	adult	juvenile	age
------	--------	-------	----------	-----

**Call origin:**

local	long distance	internal	cell phone
-------	---------------	----------	------------

**Caller's voice: Note pattern of speech, type of voice, tone. Check all that apply.**

Calm	Excited	Loud	Soft	Deep	Nasal
Raspy	Distinct	Slurred	Normal	Crying	Laughter
Slow	Rapid	Disguised	Accent	Lisp	Stutter
Drunken	Familiar	Incoherent	Deep breathing		

**Background sounds: Check all that apply.**

Voices	Airplanes	Street noises	Trains	Quiet	Bells
Clear	Static	Animals	Party	Vehicles	
Horns	House noises	PA system	Music	Factory machines	
Motor	Phone booth	Other:			

**Threat language: Check all that apply.**

Well-spoken (educated)	Foul	Taped	Incoherent	Irrational	Message read from script
------------------------	------	-------	------------	------------	--------------------------

Did caller indicate knowledge of the building? Give specifics: \_\_\_\_\_

Person receiving call: \_\_\_\_\_ Phone number where call received: \_\_\_\_\_

**LEAVE YOUR PHONE OFF THE HOOK. DO NOT HANG UP AFTER CALLER HANGS UP.**

## DEMONSTRATION

### **If demonstrators are near but not on school property:**

- Building administrator notifies staff and superintendent's office.
- Monitor situation. Notify law enforcement if necessary.

### **If demonstrators are on school property:**

- Ensure safety of students and staff, particularly safe entry into and exit from the building.
- Building administrator notifies staff and superintendent's office.
- Building administrator asks demonstrators to leave school property. Warn them that they are violating the state trespass statute. Notify law enforcement if necessary.
  - *If demonstrators leave*, continue to monitor the situation.
  - *If demonstrators do not leave*, notify law enforcement. Building administrator may initiate "lockdown with warning." **(See Lockdown Procedures)**

## **SUICIDE**

### **Suicide threat:**

- Consider any student reference to suicide as serious.
- Do not leave the student alone.
- Notify the school counselor, social worker, psychologist, or building administrator immediately.
- Stay with the student until suicide intervention staff arrives.
- Do not allow the student to leave school without parent, guardian, or other appropriate adult supervision.

### **Suicide attempt in school:**

- Notify building administrator, school nurse, or other appropriate professional staff.
- Call **911** if the person needs medical attention, has a weapon, needs to be restrained, or parent/guardian cannot be reached.
- Try to calm the suicidal person.
- Stay with the suicidal person until suicide intervention staff arrives.
- Isolate the suicidal person or the area, if possible.
- Initiate first aid.
- Do not allow the student to leave school without parent, guardian, or other appropriate adult supervision.

### **Building administrator:**

- Call parent(s) or guardian(s) if the suicidal person is a student.
- Call family or emergency contact if suicidal person is a staff member.
- Notify superintendent or appropriate district level administrator.
- Work with district public information officer.
- Implement post-crisis procedures.

## LOCKDOWN PROCEDURES

**One means of securing the school is to implement lockdown procedures. These procedures may be called for in the following instances:**

- 1) **Lockdown with warning** – The threat is outside of the school building. The school may have been notified of a potential threat outside of the building.
- 2) **Lockdown with intruder** – The threat/intruder is inside the building.

### **Lockdown with warning procedures:**

- Building administrator will order and announce “lockdown with warning” procedures. Repeat announcement several times. Be direct. Code words lead to confusion.
- Bring people inside.
- Lock exterior doors.
- Clear hallways, restrooms, and other rooms that cannot be secured.
- Pull shades. Keep students away from windows.
- Control all movement, but continue classes. Disable bells. Move on announcement only.
- Building administrator will announce “all clear.”

### **Lockdown with intruder procedures (these actions happen rapidly):**

- Building administrator will order and announce “lockdown with intruder.” Repeat announcement several times. Be direct. Code words lead to confusion.
- Immediately direct all students, staff and visitors into nearest classroom or secured space. Classes that are outside of the building SHOULD NOT enter the building. Move outside classes to primary evacuation site.
- Lock classroom doors.
- DO NOT lock exterior doors.
- Move people away from windows and doors. Turn off lights.
- DO NOT respond to anyone at the door until “all clear” is announced.
- Keep out of sight.
- Building administrator will announce “all clear.”

*Some other threats may override lockdown, i.e., confirmed fire, intruder in classroom, etc. Consider making an action plan for people in large common areas, i.e., cafeteria, gymnasium.*

*Lockdown may be initiated in non-threatening circumstances to keep people away from areas where there may be a medical emergency or disturbance.*

## **SHELTER-IN-PLACE PROCEDURES**

**Sheltering in place provides refuge for students, staff and the public inside the school building during an emergency. Shelters are located in areas of the building that maximize the safety of inhabitants.**

**Sheltering in place is used when evacuation would put people at risk (i.e., tornado, environmental hazard, blocked evacuation route).**

### **Shelter areas may change depending on the emergency:**

- Identify safe areas in each school building.
- Building administrator announces that students and staff must go to shelter areas.
- Bring all persons inside building(s).
- Teachers take class rosters.
- Close all exterior doors and windows, if appropriate.
- Turn off ventilation leading outdoors, if appropriate.
- Teachers account for all students after arriving in shelter area.
- All persons remain in shelter areas until a building administrator or emergency responder declares that it is safe to leave.

### **If all evacuation routes are blocked:**

- Stay in room and close door.
- Keep air as clean as possible.
  - Seal door.
  - Open or close windows as appropriate.
  - Limit movement and talking in room.
- Communicate your situation to administration or emergency officials by whatever means possible.

## **EVACUATION/RELOCATION**

### **Evacuation:**

- Building administrator initiates evacuation procedures.
  
- Evacuation routes may be specified according to the type of emergency. They may need to be changed for safety reasons.
  - Bombs: Building administrator notifies staff of evacuation route dictated by known or suspected location of device.
  - Fire: Follow primary routes unless blocked by smoke or fire. Know the alternate route.
  - Chemical spill: Total avoidance of hazardous materials is necessary as fumes can overcome people in seconds. Plan route accordingly.
  
- Teachers take class rosters.
  
- Do not lock classroom doors when leaving.
  
- When outside the building, account for all students. Immediately inform building administrator of any missing student(s).

### **Relocation:**

- Building administrator determines whether students and staff should be evacuated to a relocation center.
  
- Building administrator or school emergency response team designee notifies relocation center.
  
- If necessary, a school emergency response team designee coordinates transportation to relocation center.
  
- Teachers stay with class en route to the relocation center and take attendance upon arriving at the center.
  
- Use student release forms for students who are picked up from a relocation center.
  
- Notify superintendent's office and district public information office of relocation center address.

### **Relocation centers:**

List primary and secondary student relocation centers. The primary site is usually located close to the school. The secondary site is usually located farther away. Include maps and written directions to centers for staff reference.

Primary Relocation Center: \_\_\_\_\_

Secondary Relocation Center: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Phone: \_\_\_\_\_

## MEDIA PROCEDURES

**All staff must refer media contacts to district spokesperson. The school district, in coordination with assisting agencies, assumes responsibility for issuing public statements during an emergency.**

- Superintendent serves as district spokesperson unless he/she designates a spokesperson. If spokesperson is unavailable, an alternate assumes responsibilities.

District spokesperson: \_\_\_\_\_  
Name Contact number(s)

Alternate spokesperson: \_\_\_\_\_  
Name Contact number(s)

*Consider pre-designating site spokespersons.*

- District Public Information (PI) person helps district spokesperson coordinate media communications.

District PI: \_\_\_\_\_  
Name Contact number

Alternate PI: \_\_\_\_\_  
Name Contact number

### **Media checklist:**

- Building administrator relays all factual information to superintendent and public information person.
- Establish a media information center away from the affected area. Consider:
  - Media need timely and accurate information. However, protect the privacy of staff and students when necessary and justified.
  - Media will want to be close enough to shoot video footage and photographs, but they should not be allowed to hinder responders.
- Before holding a news conference, brief the participants and coordinate information.
  - Determine the message you want to convey. Create key messages for target audiences: parents, students, and the community.
  - Emphasize the safety of students and staff.
  - Engage media to help distribute important public information. Explain how the emergency is being handled.
  - Respect privacy of victims and families of victims. Do not release names to media.
- Update media regularly. DO NOT say "No comment." Ask other agencies to assist with media.
- Maintain log of all telephone inquiries for future use.

## POST-CRISIS INTERVENTION PROCEDURES

- Assess the situation to determine the need for post-crisis interventions for staff, students, and families.
- Provide post-crisis briefings for staff, students, and families as appropriate.
- Re-establish school and classroom routine as quickly as possible.
- Consider interventions:
  - Defusing – Provide defusing sessions for students and staff as quickly as possible after the emergency.  
Defusings are brief conversations with individuals or small groups held soon after an incident to help people better understand and cope with the effects of the incident.  
**Defusing should be conducted by trained individuals.**
  - Debriefing – Conduct critical-incident stress debriefing (CISD) three to four days after the emergency.  
CISD is a formal group discussion designed to help people understand their reactions to the stress of an event and to give referral information. It must be modified for student’s development level. **CISD should only be conducted by trained professionals.**
  - Counseling – Provide grief counseling.
- Provide on-going support as necessary for staff, students and families.
  - Monitor and support staff.
  - Provide ongoing opportunities for children to talk about their fears and concerns. They may have more questions as time passes.
  - Identify and monitor at-risk students.
  - Provide individual crisis or grief counseling, if necessary.
  - Conduct outreach to homes.
  - Provide follow-up referral for assessment and treatment, if necessary.

*The district should identify a 24-hour contact person or agency responsible for post-crisis assessment and interventions.*

*In the event of a tragic, highly publicized event, mental health professionals from federal, state and non-government agencies may respond to offer post-crisis aid. Effective coordination is critical. Consult with the Minnesota Department of Education for support, advice and assistance in coordinating the activities of outside entities.*

## SCHOOL EMERGENCY RESPONSE TEAM

Build the school's emergency response team with people who can perform the functions identified below. Backup personnel should be assigned to each function, and key personnel should be cross-trained in critical requirements of the functions. Staff members who are not responsible for students should fill as many of the functions as possible. **Depending on the emergency, one person may be able to perform multiple assignments.**

*See next page for descriptions of emergency response team functions.*

Function	Staff Assigned	Backup Staff
<b>Incident Commander</b> (person in charge)		
Safety		
Public Information		
Liaison		
<b>Operations Chief</b>		
Medical		
(attach list of qualified first-aid/CPR responders in building)		
Site Security/ Facility Check		
Student Release Coordinator		
<b>Logistics Chief</b>		
Communications		
Transportation		
<b>Planning Chief</b>		
<b>Financial/ Recordkeeping</b>		
<p><i>These functions mirror the National Incident Management System (NIMS) used by emergency responders.</i></p>		

## SCHOOL RESPONSE TEAM FUNCTIONS

The National Incident Management System (NIMS) was adopted by the U.S. Department of Homeland Security and is intended for use by all state and federal agencies when responding to emergencies. The system provides integrated and coordinated management guidelines for all types of disasters and emergencies.

Most functions necessary for emergency response in the community are also necessary for emergencies within the schools. Incident management functions below are described in the context of a school setting.

<b>Incident Commander</b> (person in charge)	Activates school's emergency response plan; assesses the threat; orders protective measures such as lockdown, evacuation or shelter-in-place; notifies district authorities and provides situation updates; requests resources.
Safety	Responsible for safety and security of the site; stops operations if conditions become unsafe.
Public Information	May be designated site spokesperson; cooperates with the district and other agencies on joint news releases; coordinates media briefings as necessary.
Liaison	Contact person for outside agencies; may represent school/district at city emergency operations center or at emergency responders' on-scene command post.
<b>Operations Chief</b>	Directs actions, i.e., lockdown, evacuation, site security, release of students to parents/guardians, first aid or medical care, cleanup, control of utilities.
Medical	Provides for first aid or other medical care; coordinates with emergency medical services personnel as necessary; activates school's first aid/CPR responders.
Site Security/Facility Check	Responsible for seeing that the school building and grounds are visually inspected and secured.
Student Release Coordinator	Responsible for implementing school's plan for release of students to parents/guardians from relocation site; takes necessary documents to relocation site.
<b>Logistics Chief</b>	Estimates logistical needs; gets personnel, facilities (relocation sites), services, and materials to support operations.
Communications	Responsible for emergency communications systems and equipment; may act as lead or hub for internal communications response.
Transportation	Responsible for arranging transportation for emergency relocations and early dismissal of school; keeps current contact list of transportation providers.
<b>Planning Chief</b>	Assists in assessing emergencies; establishes priorities, identifies issues and prepares an action plan with incident commander.
<b>Financial/Recordkeeping</b>	Manages financial aspects of an emergency; compiles record of expenditures; tracks injuries and lost or damaged property; coordinates with district for insurance; initiates business recovery efforts.

## EMERGENCY PHONE NUMBERS

### Fire/Ambulance/Police

Emergency-911

Dispatch Center:  
(for local police, fire and emergency medical services)

### Public Utilities

Electricity:    Company \_\_\_\_\_  
                    Contact person \_\_\_\_\_  
                    24-hour emergency number(s) \_\_\_\_\_

Gas:            Company \_\_\_\_\_  
                    Contact person \_\_\_\_\_  
                    24-hour emergency number(s) \_\_\_\_\_

Water:         Company \_\_\_\_\_  
                    Contact person \_\_\_\_\_  
                    24-hour emergency number(s) \_\_\_\_\_

### Emergency Management Agencies

Local emergency management director:

                    Name \_\_\_\_\_  
                    Telephone \_\_\_\_\_

County emergency management director:

                    Name \_\_\_\_\_  
                    Telephone \_\_\_\_\_

### Referrals

Hazardous Materials: Report hazardous materials leaks or spills to Minnesota Duty Officer  
24-hour numbers        Statewide (800) 422-0798        Metro area (651) 649-5451

Poison Control Center \_\_\_\_\_

Crime Victim Services \_\_\_\_\_

Post-Crisis Intervention/Mental Health Hotline \_\_\_\_\_

***[Note: These procedures are provided as a sample and a starting place for your schools to begin planning for a situation like a pandemic. A pandemic policy is not legally required.]***

### **HIGHLY CONTAGIOUS SERIOUS ILLNESS OR PANDEMIC FLU**

- The school district may provide information on the proper methods for hand washing, covering coughs, and social distancing. Reminders of these methods may be placed throughout the school district's buildings.
- Children and staff should be asked to wash their hands thoroughly and frequently. All classroom surfaces should be disinfected according to guidance from health officials.
- If a case of highly contagious serious illness is suspected, the sick student, employee, or visitor should be immediately sent home. If that is not possible, the person should be isolated, as much as possible, until arrangements can be made for the person to leave the school.
- If a serious illness is confirmed, the local health agency should be notified and communication efforts initiated. See ***Emergency Phone Numbers*** and ***Media Procedures***.
- In the absence of a school closure order from a state agency, the superintendent, in consultation with the school board, will determine when to close school due to significant risk of spreading the illness. See ***Early School Closure Procedures, Part III.F.***, especially if school is closed before the end of a school day.
- If an extended school closure is ordered, the school district may make online learning or other at home learning options available to the extent feasible.
- Any closed school buildings should be disinfected according to guidance from health officials before reopening.

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

**BOARD POLICY 413  
Harassment and Violence**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ August 2021 \_\_\_

**413 HARASSMENT AND VIOLENCE**

*[Note: State law (Minnesota Statutes, section § 121A.03) requires that school districts adopt a sexual, religious, and racial harassment and violence policy that conforms with the Minnesota Human Rights Act, Minnesota Statutes, section 363A (MHRA). This policy complies with that statutory requirement and addresses the other classifications protected by the MHRA and/or federal law. While the recommendation is that school districts incorporate the other protected classifications, in addition to sex, religion, and race, into this policy, they are not specifically required to do so by Minnesota Statutes, section 121A.03. The Minnesota Department of Education (MDE) is required to maintain and make available a model sexual, religious, and racial harassment policy in accordance with Minnesota Statutes, section 121A.03. MDE's policy differs from that of MSBA and imposes greater requirements upon school districts than required by law. For that reason, MSBA recommends the adoption of its model policy by school districts. Each school board must submit a copy of the policy the board has adopted to the Commissioner of MDE.]*

**I. PURPOSE**

The purpose of this policy is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability (Protected Class).

**II. GENERAL STATEMENT OF POLICY**

- A. The policy of the school district is to maintain a learning and working environment free from harassment and violence on the basis of Protected Class. The school district prohibits any form of harassment or violence on the basis of Protected Class.
- B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other

school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's Protected Class as defined by this policy. (For purposes of this policy, school district personnel include school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)

- C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's Protected Class.
- D. The school district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's Protected Class.

### **III. DEFINITIONS**

- A. "Assault" is:
  - 1. an act done with intent to cause fear in another of immediate bodily harm or death;
  - 2. the intentional infliction of or attempt to inflict bodily harm upon another; or
  - 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability when the conduct:
  - 1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
  - 2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
  - 3. otherwise adversely affects an individual's employment or academic opportunities.
- C. "Immediately" means as soon as possible but in no event longer than 24 hours.
- D. Protected Classifications; Definitions
  - 1. "Disability" means, with respect to an individual, who:

- a. has a physical, sensory, or mental impairment that materially limits one or more major life activities of such individual;
  - b. has a record of such an impairment; or
  - c. is regarded as having such an impairment.
2. “Familial status” means the condition of one or more minors being domiciled with:
    - a. their parent or parents or the minor’s legal guardian; or
    - b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.
  3. “Marital status” means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.
  4. “National origin” means the place of birth of an individual or of any of the individual’s lineal ancestors.
  5. “Sex” includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
  6. “Sexual orientation” means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one’s biological maleness or femaleness. “Sexual orientation” does not include a physical or sexual attachment to children by an adult.
  7. “Status with regard to public assistance” means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.
- E. “Remedial response” means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.
- F. Sexual Harassment; Definition

1. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:
  - a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or
  - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
  - c. that conduct or communication has the purpose or effect of substantially interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.
  
2. Sexual harassment may include, but is not limited to:
  - a. unwelcome verbal harassment or abuse;
  - b. unwelcome pressure for sexual activity;
  - c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of student(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;
  - d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;
  - e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
  - f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

1. Sexual violence is a physical act of aggression or force or the threat thereof that involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes section 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.
  
2. Sexual violence may include, but is not limited to:

- a. touching, patting, grabbing, or pinching another person's intimate parts;
- b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
- c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
- d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to an individual's Protected Class.

**IV. REPORTING PROCEDURES**

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of Protected Class by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report conduct which may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a school district human rights officer or to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.
- D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The building report taker shall

ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.

- E. A teacher, school administrator, volunteer, contractor or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.
- F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.
- G. In the District. The school board hereby designates [Tim Everson, High School Principal](#), as the school district human rights officer(s) to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves a human rights officer, the complaint shall be filed directly with the [Alternate, Melissa Tate, Falls Elementary School Principal](#).

Contact information is as follows:

- 1. Human Rights Officer: [Tim Everson, Falls High School Principal](#)  
[Falls High School; 1515 11<sup>th</sup> Street; International Falls, MN 56649](#)  
[218-283-2571 ext. 1104 or Melissa Tate, Falls Elementary Principal](#)  
(alternate) at [218-283-2571 ext. 1232](#).
  - 2. Title IX Officer: [Kevin Grover, Superintendent of Schools](#)  
[ISD #361 District Office; 1515 11<sup>th</sup> Street; International Falls, MN 56649](#)  
[218-283-2571 ext. 1112 or Tim Everson, Falls High School Principal](#) at [218-283-2571 ext. 1104](#).
- H. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.
  - I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment.
  - J. Use of formal reporting forms is not mandatory.

- K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.
- L. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.
- M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- N. False accusations or reports of violence or harassment against another person are prohibited.
- O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

## **V. INVESTIGATION**

- A. By authority of the school district, the human rights officer, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the

behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.

- D. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, and students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.
- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- F. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

## **VI. SCHOOL DISTRICT ACTION**

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulations.
- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the targets or victims and alleged perpetrators of harassment or violence, parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.
- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

## **VII. RETALIATION OR REPRISAL**

The school district will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

#### **VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES**

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights or another state or federal agency, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

#### **IX. HARASSMENT OR VIOLENCE AS ABUSE**

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes, Chapter 260E may be applicable.
- B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

#### **X. DISSEMINATION OF POLICY AND TRAINING**

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.
- B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- C. This policy shall appear in the student handbook.
- D. The school district will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness, and/or sexual abuse prevention.

- F. This policy shall be reviewed at least annually for compliance with state and federal law.

**Legal References:** Minn. Stat. § 120B.232 (Character Development Education)  
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)  
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)  
*Minn. Stat. §121A.031 (School Student Bullying Policy)*  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
Minn. Stat. § 609.341 (Definitions)  
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)  
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)  
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)  
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973,)  
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)  
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)  
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)  
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

**Cross References:** MSBA/MASA Model Policy 102 (Equal Educational Opportunity)  
MSBA/MASA Model Policy 401 (Equal Employment Opportunity)  
MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)  
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)  
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)  
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)  
MSBA/MASA Model Policy 525 (Violence Prevention)  
MSBA/MASA Model Policy 526 (Hazing Prohibition)  
MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

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

**BOARD POLICY 415  
Mandated Reporting of Maltreatment of Vulnerable Adults**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

***[Note: This policy reflects the mandatory law regarding reporting maltreatment of vulnerable adults and is not discretionary in nature.]***

**I. PURPOSE**

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected maltreatment of vulnerable adults.

**II. GENERAL STATEMENT OF POLICY**

- A. The policy of the school district is to ~~fully~~ comply fully with Minnesota Statutes section § 626.557 requiring school personnel to report suspected maltreatment of vulnerable adults.
- B. A violation of this policy occurs when any school personnel fails to report suspected maltreatment of vulnerable adults when the school personnel has reason to believe that a vulnerable adult is being or has been maltreated, or has knowledge that a vulnerable adult has sustained a physical injury which is not reasonably explained.

**III. DEFINITIONS**

- A. “Abuse” means:
  - 1. An act against a vulnerable adult that constitutes a violation of, an attempt to violate, or aiding and abetting a violation of: (1) assault in the first through fifth degrees as defined in sections 609.221 to 609.224; (2) the use of drugs to injure or facilitate crime as defined in section 609.235; (3) the solicitation, inducement, and promotion of prostitution as defined in section 609.322; and (4) criminal sexual conduct in the first through fifth degrees as defined in sections 609.342 to 609.3451. A violation includes any action that meets the elements of the crime, regardless of whether there is a criminal proceeding or conviction.

2. Conduct which is not an accident or therapeutic conduct as defined in this section, which produces or could reasonably be expected to produce physical pain or injury or emotional distress including, but not limited to, the following: (1) hitting, slapping, kicking, pinching, biting, or corporal punishment of a vulnerable adult; (2) use of repeated or malicious oral, written, or gestured language toward a vulnerable adult or the treatment of a vulnerable adult which would be considered by a reasonable person to be disparaging, derogatory, humiliating, harassing, or threatening; (3) use of any aversive or deprivation procedure, unreasonable confinement, or involuntary seclusion, including the forced separation of the vulnerable adult from other persons against the will of the vulnerable adult or the legal representative of the vulnerable adult; and (4) use of any aversive or deprivation procedures for persons with developmental disabilities or related conditions not authorized under section 245.825.
3. Any sexual contact or penetration as defined in [Minnesota Statutes](#) section 609.341, between a facility staff person or a person providing services in the facility and a resident, patient, or client of that facility.
4. The act of forcing, compelling, coercing, or enticing a vulnerable adult against the vulnerable adult's will to perform services for the advantage of another.

Abuse does not include actions specifically excluded by [Minnesota Statutes](#) § 626.5572 Subd. 2.

- B. "Caregiver" means an individual or facility who has responsibility for the care of a vulnerable adult as a result of a family relationship, or who has assumed responsibility for all or a portion of the care of a vulnerable adult voluntarily, by contract, or by agreement.
- C. "Common entry point" means the entity responsible for receiving reports of alleged or suspected maltreatment of a vulnerable adult and designated by the Commissioner of the Minnesota Department of Human Services as the MN Adult Abuse Reporting Center (MAARC).
- D. "Financial Exploitation" means a breach of a fiduciary duty by an actor's unauthorized expenditure of funds entrusted to the actor for the benefit of the vulnerable adult or by an actor's failure to provide food, clothing, shelter, health care, therapeutic conduct or supervision, the failure of which results or is likely to result in detriment to the vulnerable adult. Financial exploitation also includes: the willful use, withholding or disposal of funds or property of a vulnerable adult; the obtaining of services for wrongful profit or advantage which results in detriment to the vulnerable adult; the acquisition of a vulnerable adult's funds or property through undue influence, harassment, duress, deception or fraud; and the use of force, coercion or enticement to cause a vulnerable adult to perform services against the vulnerable adult's will for the profit or advantage of another.
- E. "Immediately" means as soon as possible, but no longer than 24 hours from the time initial knowledge that the incident occurred has been received.

- F. “Mandated Reporters” means a professional or professional’s delegate while engaged in education. ~~any school personnel who has reason to believe that a vulnerable adult is being or has been maltreated.~~
- G. “Maltreatment” means the neglect, abuse, or financial exploitation of a vulnerable adult.
- H. “Neglect” means the failure or omission by a caregiver to supply a vulnerable adult with care or services, including but not limited to, food, clothing, shelter, health care, or supervision which is: (1) reasonable and necessary to obtain or maintain the vulnerable adult’s physical or mental health or safety, considering the physical and mental capacity or dysfunction of the vulnerable adult; and (2) which is not the result of an accident or therapeutic conduct.
- I. Neglect also ~~includes means~~ the absence or likelihood of absence of care or services, including but not limited to, food, clothing, shelter, health care, or supervision necessary to maintain the physical and mental health of the vulnerable adult which a reasonable person would deem essential to obtain or maintain the vulnerable adult’s health, safety, or comfort considering the physical or mental capacity or dysfunction of the vulnerable adult. Neglect does not include actions specifically excluded by Minnesota Statutes § section 626.5572, ~~Subd. subdivision~~ 17.
- J. “School Personnel” means professional employees or their delegates of the school district engaged in providing health, educational, social, psychological, law enforcement, or other caretaking services of vulnerable adults.
- K. “Vulnerable Adult” means any person 18 years of age or older who (1) is a resident or inpatient of a facility; (2) receives services required to be licensed under Minnesota Statutes ~~Ch. chapter~~ 245A, except as excluded under Minnesota Statutes § section 626.5572, ~~Subd. subdivision~~ 21(a)(2) (3) receives services from a licensed home care provider or ~~-person or organization that offers, provides, or arranges for personal care assistance services under the medical assistance program; or~~ (4) regardless of residence or ~~whether any~~ type of service received possesses a physical or mental infirmity or other physical, mental, or emotional dysfunction that impairs the individual’s ability to ~~adequately~~ provide ~~adequately for the person’s individual’s~~ own care without assistance or supervision and, because of the dysfunction or infirmity and need for care or services, has an impaired ability to protect the individual’s self from maltreatment.

#### IV. REPORTING PROCEDURES

- A. A mandated reporter as defined herein shall immediately report the suspected maltreatment to the common entry point responsible for receiving reports.
- B. Whenever a mandated reporter, as defined herein, knows or has reason to believe that an individual made an error in the provision of therapeutic conduct to a vulnerable adult which results in injury or harm, which reasonably requires the

care of a physician, such information shall be reported immediately to the designated county agency. The mandated reporter also may report a belief that the error did not constitute neglect and why the error does not constitute neglect.

- C. The reporter shall to the extent possible identify the vulnerable adult, the caregiver, the nature and extent of the suspected maltreatment, any evidence of previous maltreatment, the name and address of the reporter, the time, date, and location of the incident, and any other information that the reporter believes might be helpful in investigating the suspected abuse or neglect. A mandated reporter may disclose *not public data* as defined under Minnesota Statutes § section 13.02 to the extent necessary to comply with the above reporting requirements.
- D. A person mandated to report suspected maltreatment of a vulnerable adult who negligently or intentionally fails to report is liable for damages caused by the failure. A negligent or intentional failure to report may result in discipline. A mandatory reporter who intentionally fails to make a report, who knowingly provides false or misleading information in reporting, or who intentionally fails to provide all the material circumstances surrounding the reported incident may be guilty of a misdemeanor.
- E. Retaliation against a person who makes a good faith report under Minnesota law and this policy, or against vulnerable adult who is named in a report is prohibited.
- F. Any person who intentionally makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury. The intentional making of a false report may result in discipline.

## V. INVESTIGATION

The responsibility for investigating reports of suspected maltreatment of a vulnerable adult rests with the entity designated by the county for receiving reports.

## VI. DISSEMINATION OF POLICY AND TRAINING

- A. This policy ~~shall~~ **should** appear in school personnel handbooks ~~where as~~ appropriate.
- B. The school district will develop a method of discussing this policy with employees ~~where as~~ appropriate.
- C. This policy ~~shall~~ **should** be reviewed at least annually for compliance with state law.

**Legal References:** Minn. Stat. §13.02 (~~Government Data Practices Collection, Security, and Dissemination of Records~~; Definitions)  
Minn. Stat. Ch. 245A (Human Services Licensing)

Minn. Stat. § 245.825 (Aversive and Deprivation Procedures; Licensed Facilities and Services)  
Minn. State. §609.221-609.224 (Assault)  
Minn. Stat. § 609.232 (Crimes Against **Vulnerable Adults; Definitions the Person**)  
Minn. Stat. §609.235(Use of Drugs to Injure or Facilitate Crime)  
Minn. Stat. §609.322 (Solicitation, Inducement, and Promotion of Prostitution; Sex Trafficking)  
Minn. Stat. §609.341 (Definitions)  
Minn. State. §§609.342-609.3451 (Criminal Sexual Conduct)  
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)  
Minn. Stat. § 626.5572 (Definitions)  
*In re Kleven*, 736 N.W.2d 707 (Minn. App. 2007)

***Cross References:*** MSBA/MASA Model Policy 103 (Complaints-Students, Employees, Parents, Other Persons)  
MSBA/MASA Model Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee or Student)  
MSBA/MASA Model Policy 403 (Discipline Suspension and Dismissal of School District Employees)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
**MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)**

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

**BOARD POLICY 506  
Student Discipline**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

*[Note: School districts are required by statute to have a policy addressing these issues.]*

**I. PURPOSE**

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

**II. GENERAL STATEMENT OF POLICY**

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes §§ sections 121A.40 - 121A.56.

In view of the foregoing and in accordance with Minnesota Statutes § section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

### III. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.
- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, 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.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher 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.
- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student or prevent bodily harm or death to another.

- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.

#### **IV. STUDENT RIGHTS**

All students have the right to an education and the right to learn.

#### **V. STUDENT RESPONSIBILITIES**

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;

- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

## **VI. CODE OF STUDENT CONDUCT**

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.
  - 1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
  - 2. The use of profanity or obscene language, or the possession of obscene materials;
  - 3. Gambling, including, but not limited to, playing a game of chance for stakes;
  - 4. Violation of the school district's Hazing Prohibition Policy;
  - 5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
  - 6. Violation of the School District's Student Attendance Policy;
  - 7. Opposition to authority using physical force or violence;
  - 8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment Policy;

9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);
11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
21. Violation of the school district's Internet Acceptable Use and Safety Policy;

22. Possession of nuisance devices or objects which cause distractions and may facilitate cheating including, but not limited to, pagers, radios, and phones, including picture phones;
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous or pornographic materials;
29. Violation of the school district' Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;

36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;
38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults, or verbally abusive behavior, including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating degrading to other people, or threatening to school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of the school district's one-to-one device rules and regulations;
45. Violation of school rules, regulations, policies, or procedures; including, but not limited to, those policies specifically enumerated in this policy;
46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

## **VII. DISCIPLINARY ACTION OPTIONS**

It is the general policy of the school district to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district rules, regulations, policies or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions

for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;

- T. Exclusion under the Pupil Fair Dismissal Act; and/or
- U. Other disciplinary action as deemed appropriate by the school district.

## **VIII. REMOVAL OF STUDENTS FROM CLASS**

- A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
4. Other conduct, which in the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

- C. The student handbook will be reviewed annually and brought before the board for approval. The handbook will contain procedures and consequences for disciplinary actions.

**[Note: The following Sections D. - L. must be developed and inserted by each school district based upon individual district practices, procedures, and preferences.]**

**D. Procedures for Removal of a Student From a Class.**

1. The initial right and responsibility for the removal of a student from class is that of the classroom teacher. After the initial removal from the class, the student will be sent to the office or ISS room for the remainder of the hour.
2. If a second removal from a class occurs, an informational administrative conference will be held between the teacher and the principal or the principal's designee. At this conference a decision will be reached as to the length of the time that the student will be removed from class.
3. The student shall be returned to the class upon completion of the terms of re-admittance established at the informational administrative conference including, but not limited to, completion of any makeup work and/or a behavior contract.
4. Per direction of the classroom teacher, the student is to report directly to the office or library (ISS), when sent out of class. Failure to do so could result in further disciplinary action. Students sent to ISS may be assigned classroom work by the teacher or work to help them pass their MCA tests and achieve the school academic goal

**E. Responsibility for and Custody of a Student Removed From Class.**

1. Designation of where student is to go when removed;  
Students removed from class are to report to the office or library.
2. Designation of how student is to get to designated destination;  
Teacher will direct student where to go and inform library staff or office that student is on their way.
3. Whether student must be accompanied;  
Staff member in control of room will make determination if student can be sent alone or wait for administrator.
4. Statement of what student is to do when and while removed;  
Student will be removed to ISS or office until situation is determined to be resolved per administration.
5. Designation of who has control over and responsibility for student after removal from class.  
Once office/library is notified, building principal, or his/her designee, will be responsible for student.

**F. Procedures for Return of a Student to a Class From Which the Student Was Removed.**

1. Specification of procedures;  
Student may return to class upon determination of principal, or his/her designee that situation is resolved and conditions have been met.
2. Actions or approvals required such as notes, conferences, readmission plans.

**G. Procedures for Notification.**

1. Specify procedures for notifying students and parents/guardians of violations of the rules of conduct and resulting disciplinary action;  
Staff member involved will contact parent and notify them of any situation that results in student being removed.
2. Actions or approvals required, such as notes, conferences, readmission plans.

**H. Disabled Students; Special Provisions.**

1. Procedures for consideration of whether there is a need for further assessment;
2. Procedures for consideration of whether there is a need for a review of the adequacy of the current Individualized Education Program (IEP) of a disabled student who is removed from class or disciplined; and
3. Any procedures determined appropriate for referring students in need of special education services to those services.

**I. Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.**

1. Establishment of a chemical abuse preassessment team pursuant to Minnesota Statutes § section 121A.26;
2. Establishment of teacher reporting procedures to the chemical abuse preassessment team pursuant to Minnesota Statutes §- section 121A.29.

**J. Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct.**

**K. Any Procedures Determined Appropriate for Encouraging Early Involvement of Parents or Guardians in Attempts to Improve a Student's Behavior.**

**L. Any Procedures Determined Appropriate for Encouraging Early Detection of Behavioral Problems.**

**IX. DISMISSAL**

- A. “Dismissal” means the denial of the current educational program to any student, including exclusion, expulsion and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to provide alternative educational services before dismissal proceedings, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

- B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those found in this policy;
2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

- C. Suspension Procedures.

1. “Suspension” means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less, where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. If a student’s total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student’s parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian’s expense. The purpose of this meeting is to attempt to determine the student’s need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.

3. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.
4. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6<sup>th</sup>) consecutive day of suspension or the tenth (10<sup>th</sup>) cumulative day of suspension has elapsed.
5. The school administration shall implement alternative educational services when the suspension exceeds five (5) days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes § section 123A.05 selected to allow the student to progress toward meeting graduation standards under Minnesota Statutes § section 120B.02, although in a different setting.
6. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school

administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.

7. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:
  - a. Strongly encourage a parent or guardian of the student to attend school with the student for one day;
  - b. Assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
  - c. Petition the juvenile court that the student is in need of services under Minnesota Statutes ~~Ch.~~ **chapter** 260C.
8. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes §§ sections 121A.40 - 121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)
9. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
10. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
11. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) days.

D. Expulsion and Exclusion Procedures.

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.

2. “Exclusion” means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes §§ sections 121A.40 - 121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district’s intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes §§ sections 121A.40 - 121A.56; describe alternative educational services accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student’s own choosing, including legal counsel at the hearing; (2) examine the student’s records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district shall advise the student’s parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE).
6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent or guardian and shall be closed, unless the student, parent or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student’s own choosing, including legal counsel, at the student’s sole expense. The school district shall advise the student’s parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and

the parent or guardian providing them with access to and/or copies of the student's records.

11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.
15. The student cannot be compelled to testify in the dismissal proceedings.
16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of Education (Commissioner) of the basis and reason for the decision.
18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minnesota Statutes § section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.

19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

## **X. ADMISSION OR READMISSION PLAN**

A school administrator shall prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan may include measures to improve the student's behavior, including completing a character education program consistent with Minnesota Statutes § section 120B.232, ~~Subd. subdivision~~ 1, and require parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

## **XI. NOTIFICATION OF POLICY VIOLATIONS**

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each physical assault of a school district employee by a student within thirty (30) days of the assault. This report must include a statement of the alternative educational services or other sanction, intervention, or resolution given to the student in response to the assault and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the student's age, grade, gender, race, and special education status.

## **XII. STUDENT DISCIPLINE RECORDS**

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state

law, including the Minnesota Government Data Practices Act, Minnesota Statutes ~~Ch.~~ **chapter** 13.

### **XIII. ~~DISABLED~~ STUDENTS WITH DISABILITIES**

Students who are currently identified as eligible under IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's education program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

### **XIV. OPEN ENROLLED STUDENTS**

The School District may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes § section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes § section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes Ch. chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

### **XV. DISTRIBUTION OF POLICY**

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

## XVI. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 120B.02 (Educational Expectations **and Graduation Requirements** for Minnesota Students)  
Minn. Stat. § 120B.232 (Character Development Education)  
Minn. Stat. § 121A.26 (School Preassessment Teams)  
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)  
Minn. Stat. §§ 121A.40 to 121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)  
Minn. Stat. §§ 121A.582 (**Student Discipline**; Reasonable Force)  
Minn. Stat. §§ ~~121A.60 to 121A.61~~ (**Removal From Class Definitions**)  
**Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)**  
Minn. Stat. § 122A.42 (General Control of Schools)  
Minn. Stat. § 123A.05 (**Area Learning Center Organization State-Approved Alternative Program Organization**)  
Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 124D.08 (**Enrollment in Nonresident District School Boards' Approval to Enroll in Nonresident District**)  
Minn. Stat. Ch.125A (**Students With Disabilities Special Education and Special Programs**)  
Minn. Stat. § 152.22, **Subd. 6 (Medical Cannabis**; Definitions)  
Minn. Stat. § 152.23 (**Medical Cannabis**; Limitations)  
Minn. Stat. Ch. 260A (Truancy)  
Minn. Stat. Ch. 260C (Juvenile **Safety and Placement Court Act**)  
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education **Improvement Act of 2004**)  
29 U.S.C. § 794 *et. seq.* (Rehabilitation Act of 1973, § 504)  
34 C.F.R. § 300.53(e)(1) (Manifestation Determination)

**Cross References:** MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 501 (School Weapons)  
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)  
MSBA/MASA Model Policy 503 (Student Attendance)  
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)  
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)  
MSBA/MASA Model Policy 525 (Violence Prevention)  
MSBA/MASA Model Policy 526 (Hazing Prohibition)  
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

MSBA/MASA Model Policy 610 (Field Trips)  
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)  
MSBA/MASA Model Policy 711 (Video Recording on School Buses)  
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on  
Buses)

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

**BOARD POLICY 522  
Title IX Sex Nondiscrimination Policy, Grievance Procedure and  
Process**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

*[Note: On May 6, 2020, the U.S. Department of Education, Office for Civil Rights (OCR), released the long-awaited final rule amending Title IX regulations at 34 ~~C.F.R.~~ Code of Regulations part 106. These regulations, which ~~go~~ went into effect on August 14, 2020, are the first Title IX regulations applicable to sexual harassment and are applicable to complaints by both school district students and employees. The extensive regulations will require districts to revise their policies and procedures with respect to sexual harassment and ensure that administration and staff are trained on the new requirements.*

*The final rule requires school districts to provide notice of its nondiscrimination policy and grievance procedures, including how to file or report sexual harassment and how the school district will respond to the following groups: applicants for admission and employment; students; parents or legal guardians; and unions or professional organizations holding agreements with the school district. 34 ~~C.F.R.~~ § Code of Federal Regulations section 106.8(b). The provisions of this policy generally conform to the requirements of the new regulations].*

**I. GENERAL STATEMENT OF POLICY**

- A. The school district does not discriminate on the basis of sex in its education programs or activities, and it is required by Title IX of the Education Amendments Act of 1972, and its implementing regulations, not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. The school district prohibits sexual harassment that occurs within its education programs and activities. When the school district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, it shall promptly respond in a manner that is not deliberately indifferent.

- C. This policy applies to sexual harassment that occurs within the school district’s education programs and activities and that is committed by a school district employee, student, or other members of the school community. This policy does not apply to sexual harassment that occurs off school grounds, in a private setting, and outside the scope of the school district’s education programs and activities. This policy does not apply to sexual harassment that occurs outside the geographic boundaries of the United States, even if the sexual harassment occurs in the school district’s education programs or activities.
- D. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district’s Title IX Coordinator(s) is/are:

Kevin Grover – Superintendent, (218)-283-2571 ext 1112  
1515 11<sup>th</sup> Street  
International Falls, MN 56649  
[kgrover@isd361.org](mailto:kgrover@isd361.org)

Alternate:  
Tim Everson – FHS Principal, (218)-283-2571 ext 1104  
1515 11<sup>th</sup> Street  
International Falls, MN 56649  
[teverson@isd361.org](mailto:teverson@isd361.org)

Questions relating solely to Title IX and its regulations may be referred to the Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

- E. The effective date of this policy is August 14, 2020 and applies to alleged violations of this policy occurring on or after August 14, 2020.

## II. DEFINITIONS

- A. “Actual knowledge” means notice of sexual harassment or allegations of sexual harassment to the school district’s Title IX Coordinator or to any employee of the school district. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the school district with actual knowledge is the respondent.
- B. “Complainant” means a person who is alleged to be the victim of conduct that could constitute sexual harassment under Title IX. A Title IX Coordinator who signs a formal complaint is not a complainant unless the Title IX Coordinator is alleged to be the victim of the conduct described in the formal complaint.
- C. “Day” or “days” means, unless expressly stated otherwise, business days (i.e. day(s)

that the school district office is open for normal operating hours, Monday - Friday, excluding State-recognized holidays).

- D. “Deliberately indifferent” means clearly unreasonable in light of the known circumstances. The school district is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.
- E. “Education program or activity” means locations, events, or circumstances for which the school district exercises substantial control over both the respondent and the context in which the sexual harassment occurs and includes school district education programs or activities that occur on or off of school district property.
- F. “Formal complaint” means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the school district investigate the allegation of sexual harassment.
  - 1. A formal complaint filed by a complainant must be a physical document or an electronic submission. The formal complaint must contain the complainant’s physical or digital signature, or otherwise indicate that the complainant is the person filing the formal complaint, and must be submitted to the Title IX Coordinator in person, by mail, or by email.
  - 2. A formal complaint shall state that, at the time of filing the formal complaint, the complainant was participating in, or attempting to participate in, an education program or activity of the school district with which the formal complaint is filed.
- G. “Informal resolution” means options for resolving a formal complaint that do not involve a full investigation and adjudication. Informal resolution may encompass a broad range of conflict resolution strategies, including mediation or restorative justice.
- H. “Relevant questions” and “relevant evidence” are questions, documents, statements, or information that are related to the allegations raised in a formal complaint. Relevant evidence includes evidence that is both inculpatory and exculpatory. Questions and evidence about the complainant’s sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant’s prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant’s prior sexual behavior with respect to the respondent and are offered to prove consent.
- I. “Remedies” means actions designed to restore or preserve the complainant’s equal access to education after a respondent is found responsible. Remedies may include the same individualized services that constitute supportive measures, but need not be non-punitive or non-disciplinary, nor must they avoid burdening the respondent.

- J. “Respondent” means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment under Title IX.
- K. “Sexual harassment” means any of three types of misconduct on the basis of sex that occurs in a school district education program or activity and is committed against a person in the United States:
1. *Quid pro quo* harassment by a school district employee (conditioning the provision of an aid, benefit, or service of the school district on an individual's participation in unwelcome sexual conduct);
  2. Unwelcome conduct that a reasonable person would find so severe, pervasive, and objectively offensive that it denies a person equal educational access; or
  3. Any instance of sexual assault (as defined in the Clery Act, 20 ~~U.S.C. §~~ **United States code section** 1092(f)(6)A(v)), dating violence, domestic violence, or stalking (as defined in the Violence Against Women Act, 34 ~~U.S.C. §~~ **United States Code section** 12291).
- L. “Supportive measures” means individualized services provided to the complainant or respondent without fee or charge that are reasonably available, non-punitive, non-disciplinary, not unreasonably burdensome to the other party, and designed to ensure equal educational access, protect safety, and deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, alternative educational services as defined under **Minnesota Statutes § section** 121A.41, as amended, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas of the school district buildings or property, and other similar measures.
- M. “Title IX Personnel” means any person who addresses, works on, or assists with the school district’s response to a report of sexual harassment or formal complaint, and includes persons who facilitate informal resolutions. The following are considered Title IX Personnel:
1. “Title IX Coordinator” means an employee of the school district that coordinates the school district’s efforts to comply with and carry out its responsibilities under Title IX. The Title IX Coordinator is responsible for acting as the primary contact for the parties and ensuring that the parties are provided with all notices, evidence, reports, and written determinations to which they are entitled under this policy and grievance process. The Title IX Coordinator is also responsible for effective implementation of any supportive measures or remedies. The Title IX Coordinator must be free from conflicts of interest and bias when administrating the grievance process.

2. “Investigator” means a person who investigates a formal complaint. The investigator of a formal complaint may not be the same person as the Decision-maker or the Appellate Decision-maker. The Investigator may be a school district employee, school district official, or a third party designated by the school district.
3. “Decision-maker” means a person who makes a determination regarding responsibility after the investigation has concluded. The Decision-maker cannot be the same person as the Title IX Coordinator, the Investigator, or the Appellate Decision-maker.
4. “Appellate Decision-maker” means a person who considers and decides appeals of determinations regarding responsibility and dismissals of formal complaints. The Appellate Decision-maker cannot be the same person as the Title IX Coordinator, Investigator, or Decision-maker. The Appellate Decision-maker may be a school district employee, or a third party designated by the school district.
5. The superintendent of the school district may delegate functions assigned to a specific school district employee under this policy, including but not limited to the functions assigned to the Title IX Coordinator, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes, to any suitably qualified individual and such delegation may be rescinded by the superintendent at any time. The school district may also, in its discretion, appoint suitably qualified persons who are not school district employees to fulfill any function under this policy, including, but not limited to, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes.

***[NOTE: It is recommended that school districts designate a primary Title IX Coordinator and at least one alternate Title IX Coordinator so that the alternate can undertake Title IX Coordinator responsibilities in the event the primary Title IX Coordinator is a party to a complaint, or is otherwise not qualified under this policy to serve in that role in a particular case.]***

### **III. BASIC REQUIREMENTS FOR GRIEVANCE PROCESS**

#### **A. Equitable Treatment**

1. The school district shall treat complainants and respondents equitably. However, equality or parity with respect to supportive measures provided to complainants and respondents is not required.
2. The school district will not impose any disciplinary sanctions or take any other actions against a respondent that do not constitute supportive measures until it has completed this grievance process and the respondent has been found responsible.

3. The school district will provide appropriate remedies to the complainant any time a respondent is found responsible.

B. Objective and Unbiased Evaluation of Complaints

1. Title IX Personnel, including the Title IX Coordinator, Investigator, Decision-maker, and Appellate Decision-maker, shall be free from conflicts of interest or bias for or against complainants or respondents generally or a specific complainant or respondent.
2. Throughout the grievance process, Title IX Personnel will objectively evaluate all relevant evidence, inculpatory and exculpatory, and shall avoid credibility determinations based solely on a person's status as a complainant, respondent, or witness.

- C. Title IX Personnel will presume that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

D. Confidentiality

The school district will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the Family Educational Rights and Privacy Act (FERPA), 20 ~~U.S.C. § United States Code section~~ 1232g, ~~or~~ FERPA regulations, ~~34 Code of Federal Regulations part 99, and State Minnesota~~ law under Minnesota Statutes § section 13.32 ~~34 C.F.R. Part 99~~, or as required by law, or to carry out the purposes of 34 ~~C.F.R. Code of Federal Regulation~~ part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder (i.e., the school district's obligation to maintain confidentiality shall not impair or otherwise affect the complainants and respondents receipt of the information to which they are entitled with respect to the investigative record and determination of responsibility).

E. Right to an Advisor; Right to a Support Person

Complainants and respondents have the right, at their own expense, to be assisted by an advisor of their choice during all stages of any grievance proceeding, including all meetings and investigative interviews. The advisor may be, but is not required to be, an attorney. In general, an advisor is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

A complainant or respondent with a disability may be assisted by a support person throughout the grievance process, including all meetings and investigative interviews, if such accommodation is necessary. A support person may be a friend, family member, or any individual who is not otherwise a potential witness. The support person is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.

F. Notice

The school district will send written notice of any investigative interviews or meetings to any party whose participation is invited or expected. The written notice will include the date, time, location, participants, and purpose of the meeting or interview, and will be provided to allow sufficient time for the party to prepare to participate.

G. Consolidation

The school district may, in its discretion, consolidate formal complaints as to allegations of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances.

H. Evidence

1. During the grievance process, the school district will not require, allow, rely upon, or otherwise use questions or evidence that constitute or seek disclosure of information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.
2. The school district shall not access, consider, disclose, or otherwise use a party's medical, psychological, and similar treatment records unless the school district obtains the party's voluntary, written consent.

I. Burden of Proof

1. The burden of gathering evidence and the burden of proof shall remain upon the school district and not upon the parties.
2. The grievance process shall use a preponderance of the evidence standard (i.e. whether it is more likely than not that the respondent engaged in sexual harassment) for all formal complaints of sexual harassment, including when school district employees are respondents.

J. Timelines

***[NOTE: The Title IX regulations require reasonably prompt timeframes for conclusion of the grievance process, but do not specify any particular timeframes. The time periods below are suggested. School districts may establish their own district-specific timeline, although it is recommended that legal counsel be consulted before adjusting time periods.]***

1. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
2. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within five (5) days of the date the determination of responsibility or dismissal was provided to the parties.
3. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the School District.
4. The school district will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the School District.
5. Although the school district strives to adhere to the timelines described above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.

K. Potential Remedies and Disciplinary Sanctions

1. The following is the range of possible remedies that the school district may provide a complainant and disciplinary sanctions that the school district might impose upon a respondent, following determination of responsibility: counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual or unilateral restrictions on contact between the parties, changes in work locations, leaves of absence, monitoring of certain areas of the school district buildings or property, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.

2. If the Decision-maker determines a student-respondent is responsible for violating this policy, the Decision-maker will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the superintendent of the recommended remedies, such that an authorized administrator can consider the recommendation(s) and implement appropriate remedies in compliance with MSBA Model Policy 506 – Student Discipline. The discipline of a student-respondent must comply with the applicable provisions of Minnesota Pupil Fair Dismissal Act, the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.

#### **IV. REPORTING PROHIBITED CONDUCT**

- A. Any student who believes they have been the victim of unlawful sex discrimination or sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.
- B. Any employee of the school district who has experienced, has actual knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator without screening or investigating the report or allegations.
- C. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during non-business hours, and may be made in person, by mail, by telephone, or by e-mail using the Title IX Coordinator’s contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person’s verbal or written report.
- D. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the School District may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

#### **V. INITIAL RESPONSE AND ASSESSMENT BY THE TITLE IX COORDINATOR**

- A. When the Title IX Coordinator receives a report, the Title IX Coordinator shall promptly contact the complainant confidentially to discuss the availability of supportive measures, consider the complainant’s wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint.
- B. The school district will offer supportive measures to the complainant whether or

not the complainant decides to make a formal complaint. The school district must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the school district's ability to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

- C. If the complainant does not wish to file a formal complaint, the allegations will not be investigated by the school district unless the Title IX Coordinator determines that signing a formal complaint to initiate an investigation over the complainant's wishes is not clearly unreasonable in light of the known circumstances.
- D. Upon receipt of a formal complaint, the school district must provide written notice of the formal complaint to the known parties with sufficient time to prepare a response before any initial interview. This written notice must contain:
  - 1. The allegations of sexual harassment, including sufficient details known at the time, the identities of the parties involved in the incident (if known), the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;
  - 2. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at the conclusion of the grievance process;
  - 3. A statement explaining that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney;
  - 4. A statement that the parties may inspect and review evidence gathered pursuant to this policy;
  - 5. A statement informing the parties of any code of conduct provision that prohibits knowingly making false statements or knowingly submitting false information; and
  - 6. A copy of this policy.

## **VI. STATUS OF RESPONDENT DURING PENDENCY OF FORMAL COMPLAINT**

### **A. Emergency Removal of a Student**

- 1. The school district may remove a student-respondent from an education program or activity of the school district on an emergency basis before a determination regarding responsibility is made if:
  - a. The school district undertakes an individualized safety and risk analysis;

- b. The school district determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal of the student-respondent; and
- c. The school district determines the student-respondent poses such a threat, it will so notify the student-respondent and the student-respondent will have an opportunity to challenge the decision immediately following the removal. In determining whether to impose emergency removal measures, the Title IX Coordinator shall consult related school district policies, including MSBA Model Policy 506 – Student Discipline. The school district must take into consideration applicable requirements of the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973, prior to removing a special education student or Section 504 student on an emergency basis.

***[NOTE: The interrelationship between the Title IX regulations authorizing the emergency removal of student and the Minnesota Pupil Fair Dismissal Act (MPFDA) is unclear at this time. School districts should consult with legal counsel regarding the emergency removal of a student. At a minimum, it is recommended that school districts provide alternative educational services, as defined in the MPFDA, to any student so removed under the Title IX regulations.]***

B. Employee Administrative Leave

The school district may place a non-student employee on administrative leave during the pendency of the grievance process of a formal complaint. Such leave will typically be paid leave unless circumstances justify unpaid leave in compliance with legal requirements. The school district must take into consideration applicable requirements of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act prior to removing an individual with a qualifying disability.

## VII. INFORMAL RESOLUTION OF A FORMAL COMPLAINT

- A. At any time prior to reaching a determination of responsibility, informal resolution may be offered and facilitated by the school district at the school district's discretion, but only after a formal complaint has been received by the school district.
- B. The school district may not require as a condition of enrollment or continued enrollment, or of employment or continued employment, or enjoyment of any other right, waiver of the right to a formal investigation and adjudication of formal complaints of sexual harassment.

- C. The informal resolution process may not be used to resolve allegations that a school district employee sexually harassed a student.
- D. The school district will not facilitate an informal resolution process without both parties' agreement, and will obtain their voluntary, written consent. The school district will provide to the parties a written notice disclosing the allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, the parties' right to withdraw from the informal resolution process, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.
- E. At any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint.

#### **VIII. DISMISSAL OF A FORMAL COMPLAINT**

- A. Under federal law, the school district must dismiss a Title IX complaint, or a portion thereof, if the conduct alleged in a formal complaint or a portion thereof:
  - 1. Would not meet the definition of sexual harassment, even if proven;
  - 2. Did not occur in the school district's education program or activity; or
  - 3. Did not occur against a person in the United States.
- B. The school district may, in its discretion, dismiss a formal complaint or allegations therein if:
  - 1. The complainant informs the Title IX Coordinator in writing that the complainant desires to withdraw the formal complaint or allegations therein;
  - 2. The respondent is no longer enrolled or employed by the school district; or
  - 3. Specific circumstances prevent the school district from gathering sufficient evidence to reach a determination.
- C. The school district shall provide written notice to both parties of a dismissal. The notice must include the reasons for the dismissal.
- D. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems appropriate.

***[NOTE: For example, school districts are reminded of the obligation under Minnesota Statutes § section 122A.20, ~~subd. subdivision~~ 2, to make a mandatory report to PELSB concerning any teacher who resigns during the course of an investigation of misconduct.]***

## **IX. INVESTIGATION OF A FORMAL COMPLAINT**

- A. If a formal complaint is received by the School District, the school district will assign or designate an Investigator to investigate the allegations set forth in the formal complaint.
- B. If during the course of the investigation the school district decides to investigate any allegations about the complainant or respondent that were not included in the written notice of a formal complaint provided to the parties, the school district must provide notice of the additional allegations to the known parties.
- C. When a party's participation is invited or expected in an investigative interview, the Investigator will coordinate with the Title IX Coordinator to provide written notice to the party of the date, time, location, participants, and purposes of the investigative interview with sufficient time for the party to prepare.
- D. During the investigation, the Investigator must provide the parties with an equal opportunity to present witnesses for interviews, including fact witnesses and expert witnesses, and other inculpatory and exculpatory evidence.
- E. Prior to the completion of the investigative report, the Investigator, through the Title IX Coordinator, will provide the parties and their advisors (if any) with an equal opportunity to inspect and review any evidence directly related to the allegations. The evidence shall be provided in electronic format or hard copy and shall include all relevant evidence, evidence upon which the school district does not intend to rely in reaching a determination regarding responsibility, and any inculpatory or exculpatory evidence whether obtained from a party or another source. The parties will have ten (10) days to submit a written response, which the Investigator will consider prior to completion of the investigative report.
- F. The Investigator will prepare a written investigative report that fairly summarizes the relevant evidence. The investigative report may include credibility determinations that are not based on a person's status as a complainant, respondent or witness. The school district will send the parties and their advisors (if any) a copy of the report in electronic format or hard copy, for their review and written response at least ten (10) days prior to a determination of responsibility.

## **X. DETERMINATION REGARDING RESPONSIBILITY**

***[NOTE: The Title IX regulations do not require school districts to conduct live hearings as part of the decision-making phase of the grievance process. Accordingly, this Policy does not include procedures for a live hearing. If a school district desires to create such***

*procedures, legal counsel should be consulted.]*

- A. After the school district has sent the investigative report to both parties and before the school district has reached a determination regarding responsibility, the Decision-maker must afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness.
- B. The Decision-maker must provide the relevant questions submitted by the parties to the other parties or witnesses to whom the questions are offered, and then provide each party with the answers, and allow for additional, limited follow-up questions from each party.
- C. The Decision-maker must explain to the party proposing the questions any decision to exclude a question as not relevant.
- D. When the exchange of questions and answers has concluded, the Decision-maker must issue a written determination regarding responsibility that applies the preponderance of the evidence standard to the facts and circumstances of the formal complaint. The written determination of responsibility must include the following:
  - 1. Identification of the allegations potentially constituting sexual harassment;
  - 2. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
  - 3. Findings of fact supporting the determination;
  - 4. Conclusions regarding the application of the school district's code of conduct to the facts;
  - 5. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the school district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the school district to the complainant; and
  - 6. The school district's procedures and permissible bases for the complainant and respondent to appeal and the date by which an appeal must be made.
- E. In determining appropriate disciplinary sanctions, the Decision-maker should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incident occurred.
- F. The written determination of responsibility must be provided to the parties

simultaneously.

- G. The Title IX Coordinator is responsible for the effective implementation of any remedies.
- H. The determination regarding responsibility becomes final either on the date that the school district provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

## **XI. APPEALS**

- A. The school district shall offer the parties an opportunity to appeal a determination regarding responsibility or the school district's dismissal of a formal complaint or any allegations therein, on the following bases:
  - 1. A procedural irregularity that affected the outcome of the matter (e.g., a material deviation from established procedures);
  - 2. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
  - 3. The Title IX Coordinator, Investigator, or Decision-maker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.
- B. If notice of an appeal is timely received by the school district, the school district will notify the parties in writing of the receipt of the appeal, assign or designate the Appellate Decision-maker, and give the parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome.
- C. After reviewing the parties' written statements, the Appellate Decision-maker must issue a written decision describing the result of the appeal and the rationale for the result.
- D. The written decision describing the result of the appeal must be provided simultaneously to the parties.
- E. The decision of the Appellate Decision-maker is final. No further review beyond the appeal is permitted.

## **XII. RETALIATION PROHIBITED**

- A. Neither the school district nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or

privilege secured by Title IX, its implementing regulations, or this policy, or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, constitutes retaliation. Retaliation against a person for making a report of sexual harassment, filing a formal complaint, or participating in an investigation, constitutes a violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

- B. Any person may submit a report or formal complaint alleging retaliation in the manner described in this policy and it will be addressed in the same manner as other complaints of sexual harassment or sex discrimination.
- C. Charging an individual with violation of school district policies for making a materially false statement in bad faith in the course of a grievance proceeding under this policy shall not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

### **XIII. TRAINING**

- A. The school district shall ensure that Title IX Personnel receive appropriate training. The training shall include instruction on:
  - 1. The Title IX definition of sexual harassment;
  - 2. The scope of the school district's education program or activity;
  - 3. How to conduct an investigation and grievance process, appeals, and informal resolution processes, as applicable;
  - 4. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias;
  - 5. For Decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's prior sexual behavior are not relevant; and
  - 6. For Investigators, training on issues of relevance, including the creation of an investigative report that fairly summarizes relevant evidence.
- B. The training materials will not rely on sex stereotypes and must promote impartial

investigations and adjudications of formal complaints.

- C. Materials used to train Title IX Personnel must be posted on the school district's website. If the school district does not have a website, it must make the training materials available for public inspection upon request.

#### **XIV. DISSEMINATION OF POLICY**

- A. This policy shall be made available to all students, parents/guardians of students, school district employee, and employee unions.
- B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work e-mail address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.
- C. The school district must provide applicants for admission and employment, students, parents or legal guardians of secondary school students, employees, and all unions holding collective bargaining agreements with the school district, with the following:
  - 1. The name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator;
  - 2. Notice that the school district does not discriminate on the basis of sex in the education program or activity that it operates, and that it is required by Title IX not to discriminate in such a manner;
  - 3. A statement that the requirement not to discriminate in the education program or activity extends to admission and employment, and that inquiries about the application of Title IX may be referred to the Title IX Coordinator, to the Assistant Secretary for Civil Rights of the United States Department of Education, or both; and
  - 4. Notice of the school district's grievance procedures and grievance process contained in this policy, including how to report or file a complaint of sex discrimination, how to report or file a formal complaint of sexual harassment, and how the school district will respond.

#### **XV. RECORDKEEPING**

***[NOTE: School districts should consider amending their respective retention schedules to reflect the recordkeeping requirements discussed below].***

- A. The school district must create, and maintain for a period of seven calendar years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the school

district must document:

1. The basis for the school district's conclusion that its response to the report or formal complaint was not deliberately indifferent;
  2. The measures the school district has taken that are designed to restore or preserve equal access to the school district's education program or activity; and
  3. If the school district does not provide a complainant with supportive measures, then it must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. Such a record must be maintained for a period of seven years.
  4. The documentation of certain bases or measures does not limit the recipient in the future from providing additional explanations or detailing additional measures taken.
- B. The school district must also maintain for a period of seven calendar years records of:
1. Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed on the respondent, and any remedies provided to the complainant designed to restore or preserve equal access to the recipient's education program or activity;
  2. Any appeal and the result therefrom;
  3. Any informal resolution and the result therefrom; and
  4. All materials used to train Title IX Personnel.

***Legal References:*** Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)  
Minn. Stat. § 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments ~~of 1972~~)  
34 C.F.R. Part 106 (Implementing Regulations of Title IX)  
20 U.S.C § 1400, *et seq.* (Individuals with Disabilities Education ~~Improvement Act of 2004~~)  
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act ~~of 1973~~)  
42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act ~~of 1990, as amended~~)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)  
20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and Campus Crime Statistics Act (“Clery Act”))

***Cross References:*** MSBA/MASA Model Policy 102 (Equal Educational Opportunity)  
MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital  
Status Nondiscrimination)

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

**BOARD POLICY 410  
Family and Medical Leave Policy**

Adopted \_\_\_ By Reference \_\_\_

Revised \_\_\_ December 2022 \_\_\_\_\_

*[Note: School districts are required by statute to have a policy addressing these issues.]*

**I. PURPOSE**

The purpose of this policy is to provide for family and medical leave to school district employees in accordance with the Family and Medical Leave Act of 1993 (FMLA) and also with parenting leave under state law.

**II. GENERAL STATEMENT OF POLICY**

The following procedures and policies regarding family and medical leave are adopted by the school district, pursuant to the requirements of the FMLA and consistent with the requirements of the Minnesota parenting leave laws.

**III. DEFINITIONS**

A. “Covered active duty” means:

1. in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and
2. in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in 10 ~~U.S.C.~~ **United States Code section** 101(a)(13)(B).

B. “Covered service member” means:

1. a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or

therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or

2. a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness and who was a member of the Armed Forces, including a member of the National Guard or Reserves, and was discharged or released under conditions other than dishonorable, at any time during the period of five years preceding the first date the eligible employee takes FMLA leave to care for the covered veteran.
- C. “Eligible employee” means an employee who has been employed by the school district for a total of at least 12 months and who has been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave. An employee returning from fulfilling his or her Uniformed Services Employment and Reemployment Rights Act (USERRA)-covered service obligation shall be credited with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service. In determining whether the employee met the hours of service requirement, and to determine the hours that would have been worked during the period of absence from work due to or necessitated by USERRA-covered service, the employee’s pre-service work schedule can generally be used for calculations. While the 12 months of employment need not be consecutive, employment periods prior to a break in service of seven years or more may not be counted unless: 1) the break is occasioned by the employee’s fulfillment of his or her USERRA-covered service obligation; or 2) a written agreement, including a collective bargaining agreement, exists concerning the school district’s intention to rehire the employee after the break in service.
- D. “Military caregiver leave” means leave taken to care for a covered servicemember with a serious injury or illness.
- E. “Next of kin of a covered service member” means the nearest blood relative other than the covered service member’s spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the covered service member by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered service member has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made and there are multiple family members with the same level of relationship to the covered service member, all such family members shall be considered the covered service member’s next of kin, and the employee may take FMLA leave to provide care to the covered service member, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered service member’s only next of kin.
- F. “Outpatient status” means, with respect to a covered service member who is a current member of the Armed Forces, the status of a member of the Armed Forces assigned to:
1. a military medical treatment facility as an outpatient; or

2. a unit established for the purpose of providing command and control of members of the Armed Forces receiving care as outpatients.
- G. “Qualifying exigency” means a situation where the eligible employee seeks leave for one or more of the following reasons:
1. to address any issues that arise from a short-notice deployment (seven calendar days or less) of a covered military member;
  2. to attend military events and related activities of a covered military member;
  3. to address issues related to childcare and school activities of a covered military member’s child;
  4. to address financial and legal arrangements for a covered military member;
  5. to attend counseling provided by someone other than a health care provider for oneself, a covered military member, or his/her child;
  6. to spend up to 15 calendar days with a covered military member who is on short-term, temporary rest and recuperation leave during a period of deployment;
  7. to attend post-deployment activities related to a covered military member;
  8. to address **parental** care needs **of a covered military member’s parent who is incapable of self-care**; and
  9. to address other events related to a covered military member that both the employee and school district agree is a qualifying exigency.
- H. “Serious health condition” means an illness, injury, impairment, or physical or mental condition that involves:
1. inpatient care in a hospital, hospice, or residential medical care facility; or
  2. continuing treatment by a health care provider.
- I. “Spouse” means a husband or wife. For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the state in which the marriage was entered into or, in the case of a marriage entered into outside of any state, if the marriage is valid in the place where entered into and could have been entered into in at least one state. This definition includes an individual in a same-sex or common law marriage that either: (1) was entered into in a state that recognizes such marriages; or (2) if entered into outside of any state, is valid in the place where entered into and could have been entered into in at least one state.

- J. “Veteran” has the meaning given in 38 [U.S.C. § United States Code section 101](#).

#### IV. LEAVE ENTITLEMENT

##### A. Twelve-week Leave Under Federal Law

1. Eligible employees are entitled to a total of 12 work weeks of unpaid family or medical leave during the applicable 12-month period as defined below, plus any additional leave as required by law. Leave may be taken for one or more of the following reasons in accordance with applicable law:
  - a. birth of the employee’s child and to care for such child;
  - b. placement of an adopted or foster child with the employee;
  - c. to care for the employee’s spouse, son, daughter, or parent with a serious health condition;
  - d. the employee’s serious health condition makes the employee unable to perform the functions of the employee’s job; and/or
  - e. any qualifying exigency arising from the employee’s spouse, son, daughter, or parent being on covered duty, or notified of an impending call or order to covered duty, in the Armed Forces.
2. For the purposes of this policy, “year” is defined as a rolling 12-month period measured backward from the date an employee’s leave is to commence.

*[Note: An employer is permitted to choose any one of the following methods for determining the 12-month period in which the 12 weeks of FMLA leave entitlement occurs: (a) the calendar year; (b) any fixed 12-month leave year, such as a fiscal year, a year required by State law, or a year starting on an employee’s anniversary date; (c) the 12-month period measured forward from the date any employee’s first FMLA leave; or (d) a “rolling” 12-month period measured backward from the date an employee uses any FMLA leave. It is recommended, however, that school districts use the 12-month rolling measurement as it prevents employees from stacking 12-week leave entitlement that could occur if, for example, a calendar or fiscal year is utilized. Where a calendar, fiscal or similar period is used, an employee could use 12 weeks at the end of the period and then again at the beginning of the period, providing an entitlement to a leave of 24 consecutive weeks. If a school district changes its definition of a “year” in this policy, it must give employees notice of at least 60 days before implementing this change.]*

3. An employee's entitlement for FMLA leave for the birth, adoption, or foster care of a child expires at the end of the 12- month period beginning on the date of the birth or placement.
4. A "serious health condition" typically requires either inpatient care or continuing treatment by or under the supervision of a health care provider, as defined by applicable law. Family and medical leave generally is not intended to cover short term conditions for which treatment and recovery are very brief.
5. A "serious injury or illness," in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means:
  - a. injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and
  - b. in the case of a covered veteran who was a member of the Armed Forces, including a member of the National Guard or Reserves, at any time, during the period of five years preceding the date on which the veteran undergoes the medical treatment, recuperation, or therapy, means a qualifying injury or illness that was incurred by the member In the line of duty on active duty in the Armed Forces or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty in the Armed Forces and that manifested itself before or after the member became a veteran. and is:
    - (1) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the service member unable to perform the duties of the service member's office, grade, rank, or rating; or
    - (2) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability (VASRD) rating of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
    - (3) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or

- (4) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.
6. Eligible spouses employed by the school district are limited to an aggregate of twelve weeks of leave during any 12-month period for the birth and care of a newborn child or adoption of a child, the placement of a child for foster care, or to care for a parent. This limitation for spouses employed by the school district does not apply to leave taken: by one spouse to care for the other spouse who is seriously ill; to care for a child with a serious health condition; because of the employee's own serious health condition; or pursuant to Paragraph IV.A.1.e above.
7. Depending on the type of leave, intermittent or reduced schedule leave may be granted in the discretion of the school district or when medically necessary. However, part-time employees are only eligible for a pro-rata portion of leave to be used on an intermittent or reduced schedule basis, based on their average hours worked per week. Where an intermittent or reduced schedule leave is foreseeable based on planned medical treatment, the school district may transfer the employee temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position, and which has equivalent pay and benefits.
8. If an employee requests a leave for the serious health condition of the employee or the employee's spouse, child, or parent, the employee will be required to submit sufficient medical certification. In such a case, the employee must submit the medical certification within 15 days from the date of the request or as soon as practicable under the circumstances.
9. If the school district has reason to doubt the validity of a health care provider's certification, it may require a second opinion at the school district's expense. If the opinions of the first and second health care providers differ, the school district may require certification from a third health care provider at the school district's expense. An employee may also be required to present a certification from a health care provider indicating that the employee is able to return to work.
10. Requests for leave shall be made to the school district. When leave relates to an employee's spouse, son, daughter, parent, or covered service member being on covered active duty, or notified of an impending call or order to covered active duty pursuant to Paragraph IV.A.1.e above, and such leave is foreseeable, the employee shall provide reasonable and practical notice to the school district of the need for leave. For all other leaves, employees must give 30 days' written notice of a leave of absence where practicable. The failure to provide the required notice may result in a delay of the requested leave. Employees are expected to make a reasonable effort to schedule leaves resulting from planned medical treatment so as not to disrupt unduly the operations of the school district, subject to and in coordination with the health care provider.

11. The school district may require that a request for leave under Paragraph IV.A.1.e above be supported by a copy of the covered military member's active duty orders or other documentation issued by the military indicating active duty or a call to active duty status and the dates of active duty service. In addition, the school district may require the employee to provide sufficient certification supporting the qualifying exigency for which leave is requested.
12. During the period of a leave permitted under this policy the school district will provide health insurance under its group health plan under the same conditions coverage would have been provided had the employee not taken the leave. The employee will be responsible for payment of the employee contribution to continue group health insurance coverage during the leave. An employee's failure to make necessary and timely contributions may result in termination of coverage. An employee who does not return to work after the leave may be required, in some situations, to reimburse the school district for the cost of the health plan premiums paid by it.
13. The school district may request or require the employee to substitute accrued paid leave for any part of the 12-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave. The superintendent shall be responsible to develop directives and guidelines as necessary to implement this policy. Such directives and guidelines shall be submitted to the school board for annual review.

The school district shall comply with written notice requirements as set forth in federal regulations.

14. Employees returning from a leave permitted under this policy are eligible for reinstatement in the same or an equivalent position as provided by law. However, the employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave.

B. Twelve week Leave under State Law

An employee who does not qualify for parenting leave under Paragraphs IV.A.1.a. or IV.A.1.b. above may qualify for a 12-week unpaid leave which is available to a biological or adoptive parent in conjunction with the birth or adoption of a child, or to a female employee for prenatal care or incapacity due to pregnancy, childbirth, or related health conditions. The length of the leave shall be determined by the employee but must not exceed 12 weeks unless agreed to by the ~~employer~~ school district. The employee may qualify if he or she has worked for the school district for at least 12 months and has worked an average number of

hours per week equal to one-half of the full time equivalent during the 12-month period immediately preceding the leave. This leave is separate and exclusive of the family and medical leave described in the preceding paragraphs but may be reduced by any period of paid parental, disability, personal, or medical, or sick leave, or accrued vacation provided by the **employer school district** so that the total leave does not exceed 12 weeks, unless agreed to by the **employer-school district**, or leave taken for the same purpose under the FMLA. The leave taken under this section shall begin at a time requested by the employee. An employee who plans to take leave under this section must give the **employer school district** reasonable notice of the date the leave shall commence and the estimated duration of the leave. For leave taken by a biological or adoptive parent in conjunction with the birth or adoption of a child, the leave must begin within 12 months of the birth or adoption; except that, in the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital.

C. Twenty-six-week Service member Family Military Leave

1. An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered service member shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the service member. The leave described in this paragraph shall be available only during a single 12-month period. For purposes of this leave, the need to care for a service member includes both physical and psychological care.
2. During a single 12-month period, an employee shall be entitled to a combined total of 26 work weeks of leave under Paragraphs IV.A. and IV.C. above.
3. The 12-month period referred to in this section begins on the first day the eligible employee takes leave to care for a covered service member and ends 12 months after that date.
4. Eligible spouses employed by the school district are limited to an aggregate of 26 weeks of leave during any 12-month period if leave is taken for birth of the employee's child or to care for the child after birth; for placement of a child with the employee for adoption or foster care or to care for the child after placement; to care for the employee's parent with a serious health condition; or to care for a covered service member with a serious injury or illness.
5. The school district may request or require the employee to substitute accrued paid leave for any part of the 26-week period. Employees may be allowed to substitute paid leave for unpaid leave by meeting the requirements set out in the administrative directives and guidelines established for the implementation of this policy, if any. Employees eligible for leave must comply with the family and medical leave directives and guidelines prior to starting leave.
6. An employee will be required to submit sufficient medical certification issued by the health care provider of the covered service member and

other information in support of requested leave and eligibility for such leave under this section within 15 days from the date of the request or as soon as practicable under the circumstances.

7. The provisions of Paragraphs IV.A.7., IV.A.10., IV.A.12., IV.A.13., and IV.A.14. above shall apply to leaves under this section.

## V. SPECIAL RULES FOR INSTRUCTIONAL EMPLOYEES

- A. An instructional employee is one whose principal function is to teach and instruct students in a class, a small group, or an individual setting. This includes, but is not limited to, teachers, coaches, driver's education instructors, and special education assistants.
- B. Instructional employees who request foreseeable medically necessary intermittent or reduced work schedule leave greater than 20 percent of the work days in the leave period may be required to:
  1. take leave for the entire period or periods of the planned medical treatment; or
  2. move to an available alternative position for which the employee is qualified, and which provides equivalent pay and benefits, but not necessarily equivalent duties.
- C. Instructional employees who request continuous leave near the end of a semester may be required to extend the leave through the end of the semester. The number of weeks remaining before the end of a semester does not include scheduled school breaks, such as summer, winter, or spring break.
  1. If an instructional employee begins leave for any purpose more than five weeks before the end of a semester and it is likely the leave will last at least three weeks, the school district may require that the leave be continued until the end of the semester.
  2. If the **instructional** employee begins leave for a purpose other than the employee's own serious health condition during the last five weeks of a semester, the school district may require that the leave be continued until the end of the semester if the leave will last more than two weeks or if the employee's return from leave would occur during the last two weeks of the semester.
  3. If the **instructional** employee begins leave for a purpose other than the employee's own serious health condition during the last three weeks of the semester and the leave will last more than five working days, **the** school district may require the employee to continue taking leave until the end of the semester.
  4. **If the school district requires an instructional employee to extend leave through the end of a semester as set forth in this paragraph, only the period of leave until the employee is ready and able to return to work shall be**

charged against the employee's FMLA leave entitlement. Any additional leave required by the school district to the end of the school term is not counted as FMLA leave but as an unpaid or paid leave, to the extent the instructional employee has accrued paid leave available and the school district shall maintain the employee's group health insurance and restore the employee to the same or equivalent job, including other benefits, at the conclusion of the leave.

~~D. The entire period of leave taken under the special rules will be counted as leave. The school district will continue to fulfill the school district's leave responsibilities and obligations, including the obligation to continue the employee's health insurance and other benefits, if an instructional employee's leave entitlement ends before the involuntary leave period expires.~~

## VI. OTHER

- A. The provisions of this policy are intended to comply with applicable law, including the FMLA and applicable regulations. Any terms used from the FMLA will have the same meaning as defined by the FMLA and/or applicable regulations. To the extent that this policy is ambiguous or contradicts applicable law, the language of the applicable law will prevail.
- B. The requirements stated in the collective bargaining agreement between employees in a certified collective bargaining unit and the school district regarding family and medical leaves (if any) shall be followed.

## IV. DISSEMINATION OF POLICY

- A. ~~This policy~~ A poster prepared by the U.S. Department of Labor summarizing the major provisions of the Family and Medical Leave Act and informing employees how to file a complaint shall be conspicuously posted in each school district building in areas accessible to employees and applicants for employment.
- B. This policy will be reviewed at least annually for compliance with state and federal law.

**Legal References:** Minn. Stat. §§ 181.940-181.944 (Parenting Leave and Accommodations)  
10 U.S.C. §101 *et seq.* (Armed Forces General Military Law)  
29 U.S.C. § 2601 *et seq.* (Family and Medical Leave Act)  
38 U.S.C. § 101 (Definitions)  
29 C.F.R. Part 825 (Family and Medical Leave Act)

**Cross References:** ~~MSBA Service Manual, Chapter 13, School Law Bulletin "M" (Statutory Provisions Which Grant Leaves to Licensed as well as Non-Licensed School District Employees—Family Medical Leave Act Summary)~~

MSBA School Law Bulletin “M” (Licensed and Non-Licensed School  
District Employee Leave

# World's Best Work Force WBWF Plan



**2022 - 2023**

**International Falls Public School District**

**ISD #361**

Adopted: December 19, 2022

# ISD #361: INTERNATIONAL FALLSPUBLIC SCHOOL DISTRICT World's Best Work Force (WBWF) Plan

## School District #361 Mission Statement

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

## Overview & Requirements for WBWF Plan

### A School District must set SMART Goals:

Specific  
Measurable  
Attainable  
Results-Oriented  
Time-Bound

### Goals & Benchmarks MUST be focused on Progress from Pre-K to Post-Secondary, including:

- #1. **Ready for K**
- #2. **Read Well by Gr. 3**
- #3. **Closing the Achievement Gap in Student Subgroups**
  - **White**
  - **Hispanic**
  - **Black**
  - **Asian / Pacific Islander**
  - **American Indian / Alaskan Native**
  - **Free / Reduced Price Lunch**
  - **Special Education**
  - **Limited English Proficiency**
- #4. **100% Graduation Rate**
- #5. **Career & College Readiness**

### Assessment Measures MUST include at least the following Five (5) Elements:

- 1) **MCA's (Minnesota Comprehensive Assessments)**
- 2) **NAEP (National Association of Education Progress)**
- 3) **Size of Academic Achievement Gap by Student Subgroup**
- 4) **Actual Graduation Rate**
- 5) **Career & College Readiness (as defined in MS 120B.30, Subdivision 1)**

## District & Site Goals

Our districts' student achievement goal is to continually improve academic performance in the following areas: (This is looking at individual student growth from where they were the previous year or previous corresponding assessment.)

We will assess all students that attended ISD 361 for grades 2-10 both 1st and 2nd semester using the Star Reading and Math assessments.

The percentage of all students in grades 2-10 at ISD #361 who meet or exceed the 40% Spring Cut Score on the Star Assessment in reading will increase from 65.23% in fiscal 22 to 66.23% in fiscal 23.

The percentage of all students in grades 2-10 at ISD #361 who meet or exceed the 40% Spring Cut Score on the Star Assessment in math will increase from 76.86% in fiscal 22 to 77.86% in fiscal 23.

### Star School Trend Data – grades 2-5

(Note: All percentages must be calculated to at least one decimal place.)

#### Reading

#### Math

School Year	Assessment Result	School Year	Assessment Result
2018-19	73.54%	2018-19	83.27%
2019-20	N/A (Covid)	2019-20	N/A (Covid)
2020-21	76.40%	2020-21	82.21%
2021 -22	79.08% Starting Value	2021 - 22	85.43% Starting Value

### StarSchool Trend Data (6-10)

(Note: All percentages must be calculated to at least one decimal place.)

#### Reading

#### Math

School Year	Assessment Result	School Year	Assessment Result
2018-19	55.07%	2018-19	N/A
2019-20	N/A (Covid)	2019-20	N/A (Covid)

2020-21	54.99%	2020-21	69.33%
2021-22	54.75% Starting Value	2021-22	70.48% Starting Value

### District-Wide Goals

Our district's student achievement goal is to improve student academic performance. This focus is determined on a yearly basis. We have an elementary site and a high school site which will each have a specific site goal. Teachers instructing in both buildings will be considered part of the building in which they attend team meetings with regards to compensation for site goal. Our goal for 2022-23 is focused on individual student growth using the Star scores.

### Falls High School Goal

We will assess all students that attended Falls High School both 1st and 2nd semester using the Star Reading and Math assessments.

The percentage of all students in grades 6-10 at Falls High School who meet or exceed the 40% Spring Cut Score on the Star Assessment in reading will increase from 54.75% in fiscal 22 to 55.75% in fiscal 23.

The percentage of all students in grades 6-10 at Falls High School who meet or exceed the 40% Spring Cut Score on the Star Assessment in math will increase from 70.48% in fiscal 22 to 71.48% in fiscal 23.

### Falls Elementary School Goal

We will assess all students that attended Falls Elementary both 1st and 2nd semester using the Star Reading and Math assessments along with Fastbridge reading/math assessments.

The percentage of all students in grades 2-5 at Falls Elementary School who meet or exceed the 40% Spring Cut Score on the Star Assessment in reading will increase from 79.08% in fiscal 22 to 80.08% in fiscal 23.

The percentage of all students in grades 2-5 at Falls Elementary School who meet or exceed the 40% Spring Cut Score on the Star Assessment in math will increase from 85.43% in fiscal 22 to 86.43% in fiscal 23.

### Goal #1: Ready for K

- 84% of kindergarteners participate in FES school readiness program (preschool). We had a drop from the Covid masking situation to a 65% level last year so carrying goal forward to hopefully get back on track) Improve learning readiness for Kindergarten.
  - All day section of Preschool 5 days / week for 4-year-olds.
  - Half day sessions for 4-year old Preschool.
  - Half day sessions for 3-year-old Preschool.
  - All day sessions 3 days per week (4 year olds)
  - All day sessions 2 days per week (3 year olds)
  - Fastbridge Reading/Math screener

Goal #2:	Read Well by Gr. 3
----------	--------------------

- 64.6% of current 3<sup>rd</sup> grade students at FES will meet or exceed the 3<sup>rd</sup> grade MCA reading assessment in the spring of 2023, an increase of 5% from 2022.

Goal #3:	Close the Achievement Gap in Student Sub Groups
----------	---

- FES special education students will increase from 25.0% proficient in Math in 2022 to 28.0 % proficient in 2023 on the MCA. (Statewide 23.8%)
- FHS special education students will increase from 28.2% in 2022 to 31.2% proficient in 2023 on the Math MCA. (Statewide is 23.8%)
- FES special education students will increase from 17.9% proficient in Reading in 2022 to 20.9% proficient in 2023 on the MCA. (Statewide 25.7%)
- FHS special education students will increase from 31.0% in 2022 to 34.0% proficient in 2023 on the Reading MCA. (Statewide is 25.7%)
- FES American Indian students will increase from 30.0 in 2022 to 33.0% proficient in 2023 on the Math MCA. (Statewide is 23.2%)
- FHS American Indian students will increase from 24.0% in 2022 to 27.0% proficient in 2023 on the Math MCA. (Statewide is 23.2%)
- FES American Indian students will increase from 45.0% in 2022 to 48.0% proficient in 2032 on the Reading MCA. (Statewide is 32.9%)
- FHS American Indian students will increase from 41.7% in 2022 to 44.7% proficient in 2023 on the Reading MCA. (Statewide is 32.9%)
- FES Free/Reduced Priced lunch students will increase from 46.6% in 2022 to 49.6% proficient in 2023 on the Reading MCA. (Statewide is 31.5%)
- FHS Free/Reduced Priced lunch students will increase from 39.4% in 2022 to 42.4% proficient in 2023 on the Reading MCA. (Statewide is 31.5%)
- FES Free/Reduced Priced lunch students will increase from 41.4% in 2022 to 44.4% proficient in 2023 on the Math MCA. (Statewide is 23.4%)
- FHS Free/Reduced Priced lunch students will increase from 28.8% in 2022 to 31.8% proficient in 2023 on the Math MCA. (Statewide is 23.4%)

Goal #4:	100% Graduation Rate
----------	----------------------

- International Falls' students will have a 90% or higher graduation rate for 2022. (Data lags - district graduation rate in 2021 was 83.3% to the states 83.3%)

Goal #5:	Career & College-Readiness
----------	----------------------------

- All current 8<sup>th</sup> grade students will complete a 4 year plan while registering for 9<sup>th</sup> grade.
- International Falls will score the 22.8 composite for 2022-23 school year (District composite for 2021-22 was 21.8)

Students in Gr. 8-12 will be assisted in preparing for life beyond high school through:

- o Career Exploration
- o ASVAB Test → Gr. 11
- o ACT / SAT Test → Gr. 11 & 12 (Taken on an Individual Basis as Necessary)

<b>Process for the Assessment &amp; Evaluation of Student Progress</b>
--

**meeting State & Local Academic Standards**

Demographics for PreK-12 Students by Sub Group for International Falls Public School District is as follows: (Data from MDE School Report Card 2021)

<u>Student Population Sub Group</u>	<u>% of Total Student Population</u>
Free / Reduced Hot Lunch	27.8 %
Special Education	18.4%
English Language Learner (ELL)	0.0%
American Indian / Alaskan Native	10.0 %
Asian / Pacific Islander	0.1 %
Hispanic	1.3 %
Black (Not of Hispanic Origin)	0.7 %
White (Not of Hispanic Origin)	84.8 %
Two or more Races	3.6%

Students at International Falls Public Schools take Assessments to determine Student Progress in specific content areas, including the following:

<u>Grade Level</u>	<u>Assessment</u>	<u>Content Area Assessed</u>
Gr. 4, 8, 12	NAEP (National Assessment of Education Program)	Reading, Math, & Science
Gr. 3, 4, 5, 6, 7, 8	MCA - III	Reading & Math
Gr. 10	MCA - III	Reading

Gr. 11	MCA - III	Math
Gr. 5, 8, 10	MCA - III	Science
Gr. K-12 ELL Students	Test of Emerging English Listening Learners	Oral Language
Gr. 3-12 ELL Students	Test of Emerging English	Reading & Writing
Gr. 3, 4, 5, 6, 7, 8, 11	Math Test for English Language Learners	Math
Gr. K-10	Star Reading and Math	Reading & Math
Preschool	IGDI	Literacy & Number Skills
Gr. 6, 9, 12	MSS (Minnesota Student Survey) [Every 3 <sup>rd</sup> Year]	At-Risk Behaviors
Gr. 11	ASVAB (Interest Inventory / Aptitude Test)	Career & College Readiness
Gr. 11	PSAT	Post-Secondary Planning
Gr. 11 & 12	ACT / SAT	College Readiness
Gr. 11, 12	AP (Advanced Placement for College Courses)	English, Reading, Math, & Science

## Group - ACT

Group	Year	Composite		Math	Science	STEM	English	Reading	Writing	ELA
		Valid Number	Mean Score							
<b>INTERNATIONAL FALLS INDEPENDENT SCHOOL DISTRICT 361</b>	2021 - 2022	26	21.8	21.3	22.4	22.1	20.0	22.9	6.8	20.4
<b>INTERNATIONAL FALLS INDEPENDENT SCHOOL DISTRICT 361</b>	2020 - 2021	63	20.2	20.8	20.8	21.0	17.8	20.7	6.1	18.4

## Group - ACT

Group	Year	Composite		Math	Science	STEM	English	Reading	Writing	ELA
		Valid Number	Mean Score							
<b>INTERNATIONAL FALLS INDEPENDENT SCHOOL DISTRICT 361</b>	2019 - 2020	20	20.6	22.1	20.7	21.6	19.0	20.3	5.5	18.5
<b>INTERNATIONAL FALLS INDEPENDENT SCHOOL DISTRICT 361</b>	2018 - 2019	67	20.3	20.7	20.8	21.0	18.5	20.6	5.9	17.7

Strengths of Instruction & CurriculumSTRENGTHSInstruction

Daily 5 / Learning Stations / Centers  
 Small Guided Reading Groups  
 School-wide Title I (Gr. K-5)  
 Literacy instruction based on Science of Reading  
 Aligning curriculum in Professional Learning Communities (PLCs)  
 Weekly 1 Hour Early Out Staff Development Time  
 Q-Comp provides Mentoring & PLC Time by focusing on a specific content area (e.g. Reading)  
 PBIS (Positive Behavior Intervention Supports) for PreK-12 (Proactive rather than Reactive)  
 Devoted staff

1-1 Technology (Ipad for K-2)  
 1-1 Technology (Chromebooks for grades 3-5)  
 PreK – 5 staff are being trained in LETRS  
 Prolific – Tracking data for use with PLC  
 FastBridge

Curriculum

Preschool Program for 3-year olds & 4-year olds.  
 Math Expressions used in Preschool.  
 Core Reading Program used in Preschool.  
 Schoolwide Interventions for Reading  
 Myriad number of Career & Technical Education Classes  
 College in the High School Courses  
 Ojibwe & Spanish Offerings  
 Journey's literature curriculum at FES  
 Member of Applied Learning Institute  
 (Computer & Industrial Tech Labs are State-of-the-Art)  
 STAR & Fastbridge screening for Reading, Math & SEL  
 Concurrent Enrollment Classes for High School & College Credit (Lake Superior College & Bemidji State)  
 Reading Horizons Phonics at FES  
 Heggerty Phonemic Awareness at FES

Weaknesses of Instruction & Curriculum

<u>WEAKNESSES</u>	
<u>Instruction</u>	<u>Curriculum</u>
Differentiation is Difficult if there is not enough time to look at Student Data and plan instruction	Less Emphasis on Science Standards in the past
Access to Resources & Professional Development Opportunities is Limited due to Location	Amount on staff plates keeps growing
Very Difficult to get Highly Qualified Licensed Teachers to Apply for Teaching Positions due to Location	

**Evaluation of Effectiveness of Instruction & Curriculum**

International Falls School District, ISD #361, currently has **980 students** in Gr. PreK-12. The Elementary School has an enrollment of **461 students** & the high school serves **519 students**. Falls Elementary continues a Preschool Program and houses Preschool – grade 5 and Falls High school houses grades 6 – 12..

The International Falls Public School District is a long-established school system with a proud history of both academic and athletic achievements. The schools are located in International Falls, Minnesota, which is the county seat of Koochiching County. Geographically, the District includes an area of 491 square miles. International Falls has a population of approximately 6,500, while Koochiching County has 13,300 residents; approximately 10,000 people live within the School District. There are **68 Licensed Teaching Staff**, **34 Paraprofessionals**, and **30 Support Staff Members**. The majority of licensed staff holds advanced degrees.

School District facilities are comprised of:

- o Falls Elementary                    Gr. Pre-K - 5
- o Falls High School                    Gr. 6 - 12, Community Education, District Offices
- o ALC space at Backus Community Center
- o Indoor Swimming Pool
- o All-weather Track
- o Baseball and Softball Fields
- o Football Stadium
- o Indoor Ice Arena

The community serves as a residential location for people employed in a variety of professions. Packaging Corporation of America serves as a primary employer within the area. International Falls is a major international border crossing and has customs and immigration offices, as well as a Border Patrol station serving traffic between Minnesota and Ontario, Canada. Situated adjacent to Voyagers National Park and not far from the Boundary Waters Canoe Wilderness Area, International Falls has a large fishing and tourism industry. The geography of the area serves a number of recreational opportunities.

<u>Population</u>	<u>Koochiching County</u>	<u>State of Minnesota</u>
Age 5 & Under	4.0 %	5.9 %

Age 18 & Under	17.7 %	23.1 %
Age 65 & Over	27.7 %	16.7 %
Distribution of People of Color	6.4 %	18.36 %
Unemployment Rate	3.3 %	2.8 %
Median Household Income	\$52,297	\$73,382
Median Value of Homes	\$115,500	\$235,700
Population in Poverty (All Ages)	11.6 %	9.3 %
High School Graduation Rate (25 & under)	92.7 %	93.4 %
*Census Reporter		

Our district is a Q-Comp District and we find the program to be valuable for our goals of team building, mentoring new teachers, professional development, observation of fellow educators, and helping to focus on growth goals. The District has embedded PBIS and is seeing encouraging responses.

### Strategies & Best Practices

- 2 Social Worker + 1 Elementary Principal → Truancy Team
- 1 Counselor
- 2 Family/Home Interventionists
- 1 Mental Health Assistant
- Dean of Students
- Flexible Scheduling for Credit Recovery (CR)
- Online Classes for Credit Recovery (CR) @ Northern Star Online
- Online CR Summer School
- ESY Sped Students
- ELL Program
- Planning and Implementation Grant (5 year grant to focus on reducing alcohol use by teens)
- College in the School Program (CIS)
- Alternative Learning Center

### Areas of Focus for 2022 - 2023 School Year Include:

- Keeping students in person as much as possible
- Tier II and III instruction continued at FES and Tier II at FHS. "WIN" (What I Need) Intervention block implemented at FES
- Continued effort put into continuing and improving our PBIS program
- Early out every Wednesday to focus on PBIS, analyze data, work on LETRS (FES), and Reading Horizons. FHS is using this time to identify struggling students and implementing interventions.
- Provide paraprofessional assistance for Preschool classrooms as well as to assist Tier II & III student populations.
- Continue to utilize universal screening measures to assist with Tier placement.
- STAR & Fastbridge for universal screening and progress monitoring.
- Early Out meetings weekly to review best practice instructional strategies based on student data. These meetings are also necessary for placing students into appropriate tier populations. These meetings are necessary to engage teachers in active dialogue about student progress and needs. These conversations allow time to talk about the "whole" child.
- Grade level data meetings

- Students will be provided with scheduled structured time to access technology based interventions. This will happen on a daily basis which had not happened in the past.
- With the implementation of the RTI model struggling students receive both the core instruction as well as additional instruction within the appropriate Tier location (Tier II / III). "WIN" time.
- Guided Reading Instruction, Book Club, Literature Circles, Drill & Practice.
- Maintain low student to teacher ratios for Tier II & III student populations. Tier II: 1:5 or 1:6, Tier III 1:3.
- Continue our "College in the School" (CIS) opportunities for College Credit.
- Continue Applied Learning Institute (ALI) Classes for High School Students.

**Student Outcomes**

Student Outcomes on MCA Reading, Math, & Science assessments indicate student achievement levels compared to state averages as follows:

		MCA Math Average 2022							
Grade	International Falls District-Wide Math Average	Total % Proficient			State of Minnesota	Math Average			
		42.5%				44.8%			
	Exceeds	Meets	Partially Meets	Does NOT Meet	Exceeds	Meets	Partially Meets	Does NOT Meet	



Grade	International Falls District-Wide	Total % Proficient			State of Minnesota	Total % Proficient		
		<u>40.5%</u>			Science Average	<u>41.3%</u>		
	Exceeds	Meets	Partially Meets	Does NOT Meet	Exceeds	Meets	Partially Meets	Does NOT Meet
Gr. 5	4.3%	40.0%	27.1%	28.6%	7.5%	42.5%	22.0%	28.1%
Gr. 8	0.0%	32.4%	23.5%	44.1%	4.4%	24.9%	33.9%	36.9%
High School	10.5%	35.1%	29.8%	24.6%	12.9%	32.7%	25.0%	29.5%

### Principal Evaluation

The International Falls Public School District uses the International Falls Principal Development and Evaluation Model developed in 2022 which is adapted from MDE state model. Below is an outline of percentages:

Rubric rating from personal goals	20%
Marzano Rubric rating	45%
Student Growth rating	35%

### Teacher Evaluations

## The International Falls Teacher Evaluation / Observation Plan

### Overall Description

Each member completes 4 self-observations based on Charlotte Danielson. Pre and Post observation meetings are part of each observation. Team Leaders will conduct two evaluation of each team member throughout the year with a pre and post observation and will do one observation for each member of one additional team. Administration also conducts an evaluation of staff on a rotating basis (1 time for each member over 3 year period).

### Description of Rubric & System:

We have training to inform new staff of the rubric and process to be used. This training will focus on components of Charlotte Danielson rubrics, processes for documenting observations, inter-rater reliability, and instructive feedback. A specific part of the training will focus on inter-rater reliability by using a video to watch/score the lesson and train on this topic. (Train the Trainer model) Team leaders will work to find ongoing trainings to attend throughout the year and come back and train each other at quarterly leader meetings.

- Pre- & Post-Observation Conferences
  - The pre-observation conference needs to be done at least one day in advance of the observation.
  - The post-observation should be done within one week of the observation.
- Self-Analysis & Reflection
  - This will be done once per quarter.

Teacher observers are trained to use the observation rubrics and give written feedback on the post-observation form. Team leaders will have time at their quarterly release time to compare evaluations to ensure reliability and collaborate.

- Teacher observers will create a formal observation schedule for each person they are observing.
- Deadlines for completing evaluations will be marked on the District Professional Development Calendar.
- Team leaders will be trained to observe other team members' classrooms.
- Team teachers will be responsible for developing an observation evaluation calendar & team meeting calendar

Probationary teachers will be observed three times (3x's) by a school administrator. Initial training will take place prior to the start of the school and will be followed up at in-services throughout the school year. Probationary teachers will also participate in sessions with the Mentor Coordinator.

Position Title	Number of Teachers this Person will Observe	Number of Times per year this Teacher will Observe Each Teacher	Other Evaluation / Observation Responsibilities
Building Administrator	All probationary teachers 1/3 of staff	3 times 1 time	Improvement conferences Pre & post conferences
Learning Team Leader	As determined by amount of members in ATPPS learning teams	2 times per team member and 1 time per team member for paired team	Pre & Post conferences for all formal evaluations

### Evaluation / Observation Documents.

- Evaluation / observation rubrics.
- Pre-observation conference forms.
- Post-observation conference forms.
- Self-analysis and reflection forms.
- Other forms, as applicable, to ensure the reviewer is able to completely understand the process.

### Charlotte Danielson's Components of Professional Practice to be used in Teacher Evaluations

Component 1C → Selecting Instructional Goals

- Value
- Clarity
- Suitability for Diverse Students
- Balance

Component 2C → Managing Classroom Procedures

- Instructional Groups
- Transitions
- Materials & Supplies
- Non-Instructional Duties
- Supervision of Volunteers & Paraprofessionals

Component 3A → Communicating Clearly & Accurately

- Directions & Procedures
- Oral & Written Language

Component 3B → Using Questioning & Discussion Techniques

- Quality of Questions
- Discussion Techniques
- Student Participation

Component 3C → Engaging Students in Learning

- Representation of Content
- Activities & Content
- Grouping of Students
- Instructional Materials & Resources
- Structure & Pacing

Component 3D → Providing Feedback to Students

- Quality of Feedback
  - Accurate
  - Substantive
  - Constructive
  - Specific
- Timeliness

Component 4A → Reflecting on Teaching

- Accuracy
- Use in Future Teaching

### Appeals Process

- Teachers who have concerns with the reliability / accuracy of their formative evaluations.
  - A teacher who receives a performance evaluation less than satisfactory, may request an additional evaluation by submitting completed form within 2 weeks of post observation conference to the Quality Oversight Team.
  - Quality Oversight Team will appoint a new observer.
- Staff member may appeal at the point in which they receive what they feel is an inaccurate / unsatisfactory review.
  - Once the QOC receives the appeal, they will appoint another observer within a week.
  - The new observer and teacher needing the observation will make arrangements to get a new observation done within one (1) month.
  - The new observation rating from the appointed observer will be final for this round of observation.



MARCH 2023							APRIL 2023						
Sun	M	T	W	T	F	Sat	Sun	M	T	W	T	F	Sat
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						
Student Days: 21						Teacher Days: 23	Student Days: 18						Teacher Days: 18

MAY 2023							JUNE 2023						
Sun	M	T	W	T	F	Sat	Sun	M	T	W	T	F	Sat
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29	30	
Student Days: 22						Teacher Days: 22	Student Days: 1						Teacher Days: 2

*March & April*

March 28th	End of 3rd Quarter
Mar 16-17th:	NO SCHOOL - Exchange Day
April 7th:	NO SCHOOL - Good Friday
April 10th:	NO SCHOOL - Spring Break

*May & June*

May 1st	Qtr 4 Mid Term
May 29th:	NO SCHOOL - Memorial Day
Jun 1st:	LAST DAY OF CLASSES K-11
Jun 2nd	Last Day for Teachers
June 4th	Graduation Day

**Strategies for Improving Instruction, Curriculum, & Student Achievement**

**Instruction & Student Achievement**

**District-Wide Strategies (PreK-12)**

Goal #1: Ready for K

- Students are assessed **three times** (3x's) a year (Fall / Winter / Spring) using the STAR Early Literacy and Fastbridge Assessment.
- Preschool students are assessed **three times** (3x's) a year (Fall / Winter / Spring) using Fastbridge
- A community-wide Early Childhood Screening is required before entry into Kindergarten. All enrolling children must be 5 by September 1, been screened, and have required immunizations in place.
- Continue to improve/advertise Kindergarten/pre-school round-up in order to attract and retain student numbers.
- The district offers pre-school classes and is driving to make pre-school more accessible to families in the community whose children hadn't attended due to limited space and / or cost in the past.

Goal #2: Read Well by Gr. 3

- Alignment of curriculum including writing "I Can" statements and pacing guides.
- Ensuring Reading, Math, and Science curriculum is aligned

Goal #3: Closing the Achievement Gap in Student Sub Groups

- Currently using STAR as a method of screening and progress monitoring students.
- IGDIS assessment for pre-school aged children. Fastbridge assessment data will drive instruction and interventions.

- Continue to maintain the bookroom of leveled materials that was created for use in Tier I, II, and III interventions. Move to using more decodable books aligning practices with Science of Reading.
- Staff will continue implementation of Journey's phonics program for grades K-3.
- Implement Math Expressions
- Continue use of Journey's Curriculum
- Continue with the after school & summer targeted services programs.
- Additional intervention software titles have been purchased and computers have been added to the prep schedule to allow students time to utilize these intervention software programs.
- After-school tutoring program for Students in Gr. 6-12.
- Continue technology discussions to continue to move forward with investigation of what technology needs are necessary for 21<sup>st</sup> century learning.
- Teaming activities
- Reading Horizons for Phonics

<u>Goal #4:</u>	100% Graduation Rate
-----------------	----------------------

- The district has purchased iPads to be utilized within the general, Title, and special education classrooms.
- The leadership team continues to visit other schools in order to observe and bring back best practice strategies.
- Continue to move forward with PBIS staff training and implementation in order to decrease behaviors and increase instructional opportunities.
- Continued support of our ALC to help get enrolled students to graduate.

<u>Goal #5:</u>	Career & College Readiness
-----------------	----------------------------

- Develop & maintain a strong curriculum to prepare students for life-long learning & the World's Best Workforce.
- Increase academic rigor, accountability, & learning opportunities for all students by developing a plan to prepare students for the World's Best Work Force (WBWF).
- Maintain financial stability & an adequate Fund Balance.
- Monitor the District's financial condition while maintaining programs & services at maximum efficiency.
  - Monitor & evaluate the effects of fiscal governance on program effectiveness.
- Work with Legislative Leaders & Government Organizations to address funding, policy, & issues affecting education:
  - Provide Legislative Leaders & Government Organizations with information and data supporting initiatives that affect International Falls Public Schools and Public Education.
  - Invite Legislators to attend a school board meeting and meet with Legislators
- Develop individualized learning plans for all 8<sup>th</sup> grade students.
  - Guidance Department will initiate learning plans for all prospective 9<sup>th</sup> grade students with the oversight from their families for grades 9 – 12.
- Career exploration activities conducted by Guidance Department
- Support Office of Job Training programs offered to high school students which includes career assessments.

Department	Planning Year	Budget / Adoption Year	1st School year in Classroom
Science (Pre K - 12)	2022-23	FY 2024	FY 2024
Language Arts(6-12) and Social Studies (Prek-5)	2023-24	FY 2025	FY 2025
Language Arts (Prek-5) and Social Studies (6-12)	2024-25	FY 2026	FY 2026

Math (Prek - 5), Business, Indian Education/Spanish	2025-26	FY 2027	FY 2027	
Math (6-12), FACS, Industrial Education	2026-27	FY 2028	FY 2028	
PE/Health, Music, Comm Ed, Art, Sped	2027-28	FY 2029	FY 2029	
Science (Pre K - 12)	2028-29	FY 2030	FY 2030	
Reading (6-12) and Social Studies (Prek-5)	2029-30	FY 2031	FY 2031	
Reading (Prek-5) and Social Studies (6-12)	2030-31	FY 2032	FY 2032	
Math (Prek - 5), Business, Indian Education	2031-32	FY 2033	FY 2033	
Math (6-12), FACS, Industrial Education	2032-33	FY 2034	FY 2034	
PE/Health, Music, Comm Ed, Art, Sped	2033-34	FY 2035	FY 2035	

### Effective Practices Being Used

#### High-Quality Instruction

##### Ready for K

Currently, teachers have been trained in STAR Early Literacy/Fastbridge, which provides information to better understand student performance & improve instruction regarding reading readiness.

- 2.0 FTE → Preschool Teachers
- 1.0 FTE → Early Childhood / Family Education (ECFE) Teacher

In addition, Pre-K staff uses a variety of materials to cover the Early Childhood Indicators of Progress. These materials include:

- Splash into PreK Literacy Program
- Visual Phonics
- Math Expressions
- 2<sup>nd</sup> Step Social Skills curriculum
- Literacy Stations



# BRONCO PRIDE

## PRESCHOOL REGISTRATION!

**OPENS ON FEBRUARY 10 FOR CURRENT PRESCHOOL FAMILIES**

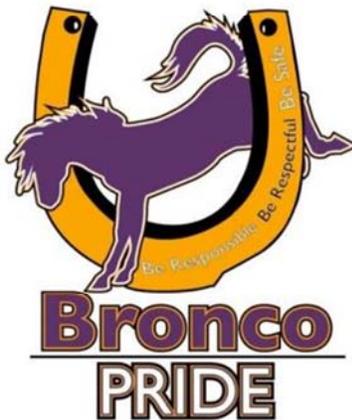
**(LIMITED SPOTS AVAILABLE/FIRST COME FIRST SERVE)**

**REGISTRATION FOR NEW STUDENTS OPENS ON FEBRUARY 17**

**OPEN HOUSE TOURS WILL BE VIRTUAL OR VIA INDIVIDUAL APPOINTMENT**

**ALL REGISTRATION WILL BE ONLINE THROUGH GOOGLE FORMS FOUND ON OUR FACEBOOK PAGE**

- Splash into Pre K Reading Curriculum
- Everyday Math Curriculum
- Second Step Social Skills Curriculum
- Music and Movement
- Nutritious Snacks Provided
- Science and Exploration
- Language and Literacy
- Positive Behavior Intervention and Supports System



- iPads and Smartboards in every classroom
- Highly Qualified Teachers Specialized in Early Childhood Education

Bus provided in the morning and after school.

\*Half day program children can take the bus to school for the morning program and can take the bus home from the afternoon program.

Tuition Fees will be similar to 20-21 fees. Fees are waived based on income eligibility guidelines.

3 yr. olds  
 Wednesday/Friday: 8:30-11:00  
 Wednesday/Friday: 12:30-3:00

3 yr. olds  
 Tuesday & Thursday:  
 8:30-3:00

4 yr. olds  
 Monday-Friday: 8:30-3:00  
 (2 Classes)

\*Please be aware we have made some changes to our scheduling options.

**FALLS ELEMENTARY SCHOOL**  
 1414 FIFTEENTH AVENUE  
 INTERNATIONAL FALLS, MN 56649  
 218,283,2571 OPTION 4

MELISSA TATE 218,283,2571 EXT. 1232  
 LAURIE HUMBERT 218,283,2571 EXT. 1275  
 JAIME HELL 218,283,2571 EXT. 1230



## ECFE Play & Learn Classes

Our Play & Learn class is open to parents/caregivers AND their children, ages birth through 5 years. All classes have mixed ages. Children and parents spend the first portion of class together, learning through art, music, stories and a variety of developmental activities. Your child will have the opportunity to build relationships with peers and to participate in small and large group activities, free play, teacher-led experiences and a short snack time.

For the remainder of class time, the children's learning experience continues while parents meet together to discuss various parenting topics.

Not only is this a time for you and your young child to bond outside of his or her usual home environment, it is also a time to connect with other parents, talk about concerns, exchange stories and offer/receive advice about the struggles that parents of young children face. This time will allow you to form friendships and a network of support with others who experience the same joys and challenges of parenting that you do.



### ECFE Event Planning Committee

Education is a partnership between home and school. We value parent involvement and encourage you to partner with us. That is why the ECFE Event Planning Committee is comprised of both teachers and parents, whose input helps us create a program that meets the needs of its participating families. We work together to plan ECFE events and to brainstorm new ideas for the future in order to keep the classes and events fun and exciting.

We encourage you to consider volunteering to be a representative from your class! New board members are always welcome and greatly appreciated. Also, please feel free to contact the board at any time with questions, concerns and ideas by contacting your class instructor.

## Contact Information

You may contact Community Education at any time for general ECFE information or to register for classes at (218) 283-2571 Ext. 1186

### **Play & Learn Classes**

### **School Readiness Classes**

You may also contact the ECFE instructors directly:

### **ECFE Special Events**

Mandi Baron (ECFE Play & Learn Instructor and 3 year old School Readiness Instructor) – Ext. 1273

Missy Walls (4 year old School Readiness Instructor) – Ext. 1267

Kristie LaVigne (3 & 4 year old School Readiness Instructor) – Ext. 1268

### **Located in**

**Falls Elementary School**



**Building Blocks for  
Family & School Success**



## What is ECFE?

Early Childhood Family Education (ECFE) classes are designed for any and all families with children ages birth through 5. At ECFE, we understand that you are your child's first and most influential teacher. Our goal is to support you in your child-raising journey and it is our mission to provide the best possible environment for the healthy growth and development of your children.

## Goals of ECFE

- ❖ To support children's optimal physical, intellectual, social and emotional development during the important early years of life
- ❖ To encourage parent involvement in children's learning, development and education
- ❖ To promote healthy relationships and effective communication between parents and children
- ❖ To help parents develop informed, realistic attitudes and expectations about raising children
- ❖ To help parents build strong support networks and utilize community resources for families

Please read on about the different classes and activities that ECFE offers to decide what level of involvement is right for you and your family.

## ECFE School Readiness Classes

School Readiness Preschool is for children ages 3 to 5. The goal of school readiness is to prepare and support all students in achieving high standards of learning and development before they enter Kindergarten – emotionally, intellectually, physically and socially. Our preschool program includes:

- Reading and Math Curriculum used by ISD 361
- Character Education / Social Skills
- Music & Movement
- Science Exploration
- Language & Literacy
- Technology

Income based tuition options

Class Options:

❖ 3 yr. olds:

- T-Fri...8:30-11:00
- T-Fri...12:30-3:00
- T & Th...8:30-3:00

❖ 4 yr. olds:

- M-Fri...8:30-3:00
- M-W-F...8:30-3:00



ECFE Class Options

Monday..8:30-10:00am

Monday.....6:00-7:30pm

Tuition is \$30 per quarter

+\$15 for an additional child

## ECFE Special Events for 2022 - 23

### Special Note:

All quarterly events are open to the public – enrollment in an ECFE class is not necessary in order to attend.

September.....ECFE Class Registration

October.....Halloween Spooktacular

December.....Stories with Santa

February..... Valentine’s Dance

April.....Easter Eggstravaganza

May.....Fishing with Family

### Other Events

Aside from the events listed above, we also have “mini” events that we partake in during scheduled class times, and therefore are only available to children enrolled in ECFE classes. Some examples are:

- Cooking with kids night
- Winter sledding
- Special musical guests
- A visit to the local fire station
- Nature Hike in Voyageurs National Park

<b>Read Well by Gr. 3</b>
---------------------------

**Kindergarten through Grade 3:** Currently, teachers have been trained in STAR Early Literacy / STAR Reading Assessments, Guided Reading, and Fastbridge. PreK – Grade 5 staff are going through LETRS training

#### Assessments

- STAR Early Literacy or STAR Reading assessment (K-3) / Fastbridge K-5
- Tier I, II, III Assessments
- Journey’s Comprehensive Reading assessment will be done in the fall and spring of the year (Grades K-5).
- STAR & Fastbridge assessment
- Star Early Literacy (Pre-K)—Fall / Winter / Spring.
- Tier II & III Intervention – Schoolwide “WIN” time
- Teachers are being trained in LETRS

The chart below uses the 40<sup>th</sup> & 50<sup>th</sup> % rankings for each grade level assessment given. The scale score range shows where a student needs to be in Fall, Mid-Year, & Spring to make adequate growth towards Grade Level Proficiency.

	Pre School	Kindergarten	First Grade	Second Grade	Third Grade
<b>Scale Score to Achieve Proficiency FALL</b>	Informal assessment to establish baseline skills	469-494 (STAR Early Lit.)	560-587 (STAR Early Lit.) 72-78 (STAR Reading)	705-730 (STAR Early Lit.) 166-197 (STAR Reading)	775-796 (STAR Early Lit.) 310-344 (STAR Reading)
<b>Scale Score to Achieve Proficiency MID-YEAR</b>	Informal assessment to establish baseline skills	519-546 (STAR Early Lit.)	645-672 (STAR Early Lit.) 88-99 (STAR Reading)	747-770 (STAR Early Lit.) 232-263 (STAR Reading)	802-819 (STAR Early Lit.) 352-384 (STAR Reading)
<b>Scale Score to Achieve Proficiency SPRING</b>	Informal assessment to establish baseline skills	574-600 (STAR Early Lit.)	723-747 (STAR Early Lit.) 150-181 (STAR Reading)	783-803 (STAR Early Lit.) 299-334 (STAR Reading)	825-838 (STAR Early Lit.) 394-436 (STAR Reading)

### Multi-tiered System of Support

Our district uses the RTI (Response to Intervention) model. In this model, all students receive grade level material in Tier I. Tier II is designed for those students who are identified as slightly below grade level. Tier III is designed for those students who are significantly below grade level. Based on Fastbridge results students are moved within the multi-tiered system.

#### Pre-K:

Teachers will use data to drive instruction to have all learners meeting Early Childhood Indicators of Progress. For students not meeting the indicators of progress, instruction is modified based upon individual student need.

#### Kindergarten through Gr. 3:

All students are initially tested using the STAR Early Literacy, STAR Reading, and Fastbridge Assessments.. If results show they are struggling in a specific area, teachers may further screen students using the Journey's Comprehensive Assessments or Diagnostic Phonics Assessments. Based on results from the previously mentioned assessments, all classroom teachers meet to identify those students that score in the at risk categories.

#### Pre-K through Gr. 3:

For students in preschool through grade 3 we have staff to provide students with Indian Education Tutoring and English as a Second Language (ESL) services. If a student's parent or grandparent is a member of or affiliated with a band or tribe in the United States or Canada and the student is enrolled in the school district, they are eligible for Indian Education Tutoring services. Students focus on basic skills needed to successfully complete daily work and are given the tools they need to succeed in their academic achievement. They are also provided with cultural enrichment programs, help in developing positive self-concepts and confidence. Students also can attend workshops and go on field trips to help in their decision making about post-secondary education, which in turn will help reduce the dropout rate.

Staff members work with general education teachers to pinpoint specific areas of need or intervention. Both programs use the same Tier I, II and III language arts curriculums that students in general education classes, but students in both programs work with staff in a 1:1 setting which allows for an increase in language and linguistic needs for students.

### **Closing the Achievement Gap in Student Subgroups**

- 1.0 FTE → Licensed English Language Learner (ELL) Teacher (Gr. K-12)

- 11.0 FTE → Licensed Special Education (SPED) Teachers (Gr. PreK-12)
  - 6.0 FTE Licensed Teachers (Birth – Gr. 5)
  - 5.0 FTE Licensed Teachers (Gr. 6 – 12)
- 3.2 FTE → Title I Personnel
  - 1.6 FTE Licensed Teachers
  - 1.6 FTE Paraprofessional Aides

### Graduation Rate

- According to the North Star Report, the 4 year Graduation Rate for Falls High School for the 2021 Reporting year (FY 22 graduation data) was 83.33%.

### Career & College Readiness

- 1.0 FTE → Licensed School Counselor (LSC) dedicated to students in Gr. PreK – 12.
- 2.0 FTE → Licensed Social Worker dedicated to Gr. PreK – 12
- 2.0 FTE Family Home Interventionis dedicated to students and families Prek - 12.
- The *ISEEK* and *O\*NE* Programs are used to begin tracking student goals for Careers or Colleges beginning in Gr. 9-12.

Grade Level Offered	Career & Technical Education (CTE) Courses Offered	Elective Area
Gr. 8	Family & Consumer Science	FACS
Gr. 9, 10, & 11	Life Skills & Parenting	FACS
Gr. 9, 10, 11, & 12	Food & Sport	FACS
Gr. 9, 10, 11, & 12	Textiles & Fashion	FACS
Gr. 9, 10, 11, & 12	Art Metals	Industrial Technology
Gr. 9, 10, 11, & 12	Introduction to Computer Aided Drafting & Design (CADD I & II)	Industrial Technology
Gr. 9, 10, 11, & 12	Introduction to Wood Technology (Woods I)	Industrial Technology
Gr. 9, 10, 11, & 12	Wood Technology, Process, & Design (Woods II)	Industrial Technology
Gr. 9, 10, 11, & 12	Hot Metals I	Industrial Technology
Gr. 9, 10, 11, & 12	Hot Metals II	Industrial Technology
Gr. 9, 10, 11, & 12	Introduction to Desktop Publishing	Business Education
Gr. 10, 11, & 12	Cabinet Making	Industrial Technology
Gr. 10, 11, & 12	Engineering	Engineering
Gr. 10, 11, & 12	C / E MR Graphic Production / Yearbook	Business Education
Gr. 11 & 12	Nutrition for Today	FACS
Gr. 11 & 12	On Your Own	FACS
Grade Level Offered	College in the High School Courses / Concurrent Enrollment	College Credit / College Partner
Gr. 11 & 12	AP (Advanced Placement) English Language Composition	Exam Score may Waive Freshman English
Gr. 11 & 12	English Composition I	BSU
Gr. 11 & 12	English Composition II	BSU
Gr. 11 & 12	World Literature	Lake Superior
Gr. 11 & 12	American Literature of the 19 <sup>th</sup> Century	BSU
Gr. 11 & 12	Beginning College Algebra	BSU
Gr. 11 & 12	College Algebra	BSU
Gr. 11 & 12	Pre-Calculus	BSU
Gr. 11 & 12	Calculus	BSU
Gr. 11 & 12	Modern European History (To 1815)	Lake Superior
Gr. 11 & 12	Modern European History (From 1815 – Present)	Lake Superior
Gr. 11 & 12	Introduction to Business	BSU
Gr. 11 & 12	Graphic Productions: Design & Layout with InDesign	Mesabi Range
Gr. 11 & 12	Nursing - CNA	Hibbing Community College

## Ready for K

### School Readiness:

Students in the **International Falls Public School District** ECFE School Readiness **Pre-K Program** who are not proficient in early literacy reading skills receive daily one-on-one support or small group interventions from licensed teachers. PreK teachers are trained in LETRS

## Read Well by Gr. 3

### Literacy Plan

Currently the district has a Reading Well by Third grade committee who will be doing leg work on best practice strategies for teaching reading to all grade levels Pre K-5. Although it is reading well by third grade the district has chosen to implement initiatives with all grades appropriate.

- The Elementary Principal will continue to provide staff with current research based best practice academic instruction.
- The Elementary Principal plays an active role in communicating with staff, reviewing student data & assisting with various committees to ensure that appropriate research based instruction is occurring.
- The Elementary Principal has formed a Leadership Team that will help develop & implement best practices for all staff. This team does site visits in order to stay current in best practice strategies.

Literacy instruction is a combination of whole/small group and is aligned to the Science of Reading. Teachers are using evidenced based interventions (Fastbridge, UFLI, and others) for identified students. The program components are:

- Interactive Read-Aloud and Literature Discussion
- Shared Reading
- Writing
- Phonics
- Spelling
- Word Study
- Guided Reading

Interventions used at the Elementary Schools in the International Falls Public School include the following:

- Response to Intervention
- Differentiated Instruction
- Cognitively Guided Instruction

Currently, grades Kindergarten through Grade 3 use the following curriculum resources:

- Journey's Reading & Writing
- Literacy instruction aligned with Science of Reading
- Decodables in each classroom and a book room to supplement differentiated reading instruction.
- Reading Horizons Phonics series

## Closing the Achievement Gap in Student Subgroups

### Title 1

Title I is a federally funded program that ensures that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach -- at a minimum -- proficiency on challenging state academic achievement standards and state academic assessments.

Title I funds in 2022-23 will pay for the following to assist struggling students with Reading & Math:

- 1.6 FTE Licensed Teachers
- 1.6 FTE Paraprofessional Aides
- Administrative Assistance
- Instructional Supplies
  - Accelerated Reader Site License
  - Star Reading Site License
  - STAR Assessment
  - Compass Learning
- Staff Development
  - Curriculum alignment
  - Formative assessment

The Title I program is Site-Based & currently serves students in Gr. K – 5.

### Special Education

#### CIMP – Continuous Improvement Monitoring Process

This is a collection & analysis of data with the principle objective of determining special education program quality and compliance. This process is about systemic practice and not intended for individual staff evaluation or specific student review. CIMP is a 5-year cycle and involves review of special education files, correction of any errors found and an onsite review from MDE (Minnesota Department of Education). The Northland Special Education Cooperative serves the International Falls School District and is responsible for the CIMP process involving special education files within the district.

The Special Education Program & services that each child requires is based on an assessment or evaluation. If the student meets the criteria for special education and is in need of special education services, a comprehensive **Individual Educational Plan (IEP)** or **Individual Interagency Intervention Plan (IIIP)** is then written which includes the results of the evaluation, student needs, goals & objectives set by the team, services to be provided, and times & frequency of progress reports.

Students in the International Falls Public School District who are eligible for Special Education Services receive those services through the Northland Special Education Cooperative. Special Services are provided to children (Birth through Age 21) with the following handicapping conditions (see next page):

### Special Education Categories

- Early Childhood Special Education
- Autism Spectrum Disorders
- Deaf – Blind
- Emotional or Behavioral Disorders (EBD)
- Deaf & Hard of Hearing
- Developmental Cognitive Disability (DCD)
- Other Health Disabilities (OHD)
- Physically Impaired
- Severely Multiply Impaired
- Specific Learning Disability (SLD)
- Speech or Language Impairments
- Traumatic Brain Injury
- Visual Impairment
- Development Adaptive Physical Education (DAPE)

#### Program for Developmental Cognitive Disability (DCD)

The secondary program for students with DCD serves students ages twelve (12) through twenty-one (21). This program features concentration on developing skills & abilities in areas including:

- Independent Living
- Vocational Work Experience
- Community Integration
- Functional Academics
- Speech
- Language
- Communication
- Gross & Fine Motor Coordination
- Socio-Behavioral Adaptation

Additionally, supplemental support services are provided based on individual needs. The overall goal of the program for students with DCD is to assist each student in reaching his / her fullest potential.

#### Program for Specific Learning Disability (SLD)

The purpose of this program is to serve students identified as Learning Disabled through individualized testing by qualified personnel. Referrals are made by teachers, counselors, or parents. Students with SLD may be assisted in the Resource Room or the Regular Classroom. They may be helped during class time with:

- Reading Tests Aloud
- Classroom Assignments
- Other Areas as Deemed Appropriate in the IEP

If necessary, these students may be served in a SLD Class instead of a mainstream class in any academic area in which the student qualifies.

#### Program for Emotional / Behavioral Disorders (EBD)

The Emotional / Behavioral Disorder Program (EBD) is designed to accommodate and meet the individual needs of students in Gr. 7-12 who are experiencing some behavioral & emotional difficulties in school. Students are referred to the program by parents, classroom teachers, counselors, or the principal. In order for students to qualify for the EBD program, they must first be tested to determine the student's eligibility and educational needs.

**The Special Education Department currently serves approximately 18.4 % of the K - 12 student population.**

#### ELL Program (English Language Learner)

International Falls Public Schools offers a comprehensive program of educational services for students who are in the process of learning the English Language (EL). The goals of this program are to:

- Support students within the framework of our regular education programs.
- Provide direct English language instruction necessary for the students to be able to fully participate in all facets of their education.
- Ensure that students have the opportunity to successfully meet educational standards.
- Produce students who can show proficiency on accountability testing within three to six years of entering the program.

English language instruction is based on the WIDA Standards, and addresses the social and academic language needs in the areas of reading, writing, listening, and speaking. For students in levels 2-5, the bulk of language instruction is content-based. As much as possible, the district avoids isolating EL students from their peers. Through service learning and participation in school and extra-curricular activities, every effort is made to assure that EL students have equal, meaningful opportunities in all facets of their education.

Students who qualify for English as a Second Language services are students whose first language is not English. Staff assesses these students to see where the student is performing at and what areas they need help in. Students use a wide range of resources to aid in the development of their oral language skills.

**The ELL Program currently serves approximately 0.0% (or < 1%) of the K-12 student population.**

#### Targeted Services

Targeted Services are for students in Gr. K-8. It is a learning-year program and is funded with general education revenue. Instruction is designed to meet individual student learning styles as well as their social and emotional needs. Targeted Services must be a year-round program and occur outside the typical school day. Targeted Services are offered through the Northland Learning Center for the International Falls Public School District.

## Instructional Technology

### Technology Plan

#### Mission Statement:

##### School District #361 Mission Statement

Through intentional partnership with parents and the community, the International Falls School District prepares every student to become a contributing citizen by developing their maximum potential within a safe and inclusive climate of mutual respect and trust.

##### School District 361 Vision Statement

Through high quality staff, International Falls School District is a model of excellence in academics, life skills, student activities and district operations.

##### Technology Mission Statement

The technology mission of the International Falls Public School System is to address the need for all students and stakeholders to be literate and competent in the use of technology.

##### Technology Vision for the Use of Technology

The technology vision of the International Falls Public School System is to provide a technologically-rich, standards-driven environment that supports all learners and staff and enables them to maximize their personal successes in a rapidly changing world.

#### Technology Needs Assessment:

ISD 361 utilizes the MDE Technology Survey for assessing not only our technology needs, but our technological proficiency, as well, within the classroom. Please see the **Evaluation** section, part **D**, for details and summary.

#### Goals & Strategies:

It is often said that a vision is a dream with a plan. It is through intellectualized dreaming, with careful planning, that great things happen. Too often educators are cited for limiting their vision because of their past experiences. However, it is the nature & culture of the International Falls school district to look beyond what has been and dare to create what can be. When educators, with the support of their community, model greatness, enthusiasm, care, and encouragement, students gain the energy to become engaged in the learning process and perform to greater expectations.

The School District #361 technology and mission statements have been developed through a consensus process. The statements and philosophy have been developed through a series of committee meetings and reflect a desire to support the overall mission statement of the International Falls School District.

Students in ISD 361 encounter structured computer use curriculum from kindergarten on up through graduation. Core instruction is required at the elementary level, including keyboarding, along with a variety of online curriculum and assessment tools. This culminates with our mandatory eighth grade Exploring Computers course, ensuring computer literacy of all students. Coursework past this point includes elective courses in desktop publishing, accounting, computer assisted drafting and design, graphic production, and a whole suite of productivity software.

## Evaluation:

ISD 361 will continue to implement the MDE Technology Survey for assessing our current state of technological proficiency within the classroom, retaken annually, thereby identifying our weaknesses and strengths. Only certified teachers working directly with students took the survey. Of course, our ultimate goal is for all teachers to consider themselves leaders and fully prepared in all areas of technology.

### Level of Skill

By and large, the overall message inferred from the mass of responses is that the teaching staff of ISD 361 uses technology frequently and feels comfortable and prepared to do so. No teachers responded that they are non-users of technology and only 3% indicated novice status. Most declared themselves average, while over a third estimated their abilities to be very good. A handful felt confident enough to accept leadership roles.

### Preparedness

By far, teachers felt most prepared to use email and word processing, the two most pervasive and effective means of communication, as well as utilizing Internet resources, with 0% reporting they were not prepared. In contrast, this same group felt they needed the most training with PowerPoint and Excel, however, PowerPoint has a much greater student impact than Excel, which is not a frequently used application. Teachers were comfortable with content specific applications, drill and practice, using online catalogs, and performing online research, with an average of 90% committing to being somewhere between *somewhat* and *fully prepared* to use these resources. Over a quarter felt unprepared to use our integrated learning system, *Compass*, but that has primarily an elementary availability, skewing our K-12 survey results. Of most interest, were the SMART Board results. Even though these tools are used daily and effectively, nearly a quarter of responders said they felt unprepared. Upon further investigation, it was revealed that teachers were very comfortable exercising the skill set they have developed, within its constraints, but wanted to expand it to areas, capabilities, and applications of which they are unfamiliar.

### Training Requests

We can break requests down into two areas; applications and resources where teachers reported they specifically don't need training, and the one stand-out where training is sought. Teachers are not interested in further in-service time spent on Internet resources, library catalogs, online research, PowerPoint, word processing, and even spreadsheets, even though the latter was reported as an area where teachers were not prepared. The root of the apparent contradiction is that spreadsheets are not viewed as being terribly useful in many classrooms, especially elementary. Therefore, further study here is not a priority. SMART Boards have proven to be an effective and engaging classroom tool. Teachers use these frequently as a daily lesson plan component. SMART offers many tools, utilities, and functions that teachers have not had opportunity to learn. More SMART Board training is the top teacher request.

### Frequency of Use

For those that have a SMART Board, it is used daily, sometimes heavily each day. The data here is misleading, as a number responded they never use a SMART Board, but do not have one in their classroom. The survey, unfortunately, didn't break down responders according to their room appointments. Other daily or weekly used materials include Internet resources and word processing as the most popular. The least utilized, all the way down to never, are library catalogs, online databases, PowerPoint, and online videos.

### Methodology of Instruction

Half of the responders indicated the most common delivery of technology in the classroom is a mix of incorporating the whole group during instruction, but, at other times, to involve students in independent endeavors. The remaining half was a near equal split between those exclusively incorporating a whole group approach and those exclusively relying on structuring students to work independently.

### Communication Tools

When teachers initiate communication with parents, they prefer e-mail or phone as primary delivery means. Few initiate contact through our student management system & social media avenues are blocked within the ISD 361 network.

### Technology Adequacy

When asked a Yes / No question, 74% of teachers indicated that the technology tools they have available allow them to complete their work both efficiently & effectively. Regarding students, this affirmative response drops to 67%. Obviously, this also means that a 1/3 of the teachers feel that technology availability to students is inadequate.

### Summary

The good news is that, as a whole, our teaching staff feels prepared and adequately appointed to deliver curriculum and other course content through technology. However, there is room for progress. Clearly, as a district, we must work together to find means to overcome the challenges of providing in-service and workshop sessions for teachers regarding any new technology. In particular, the survey exposed SMART Board training as an area where over half of responders reported they wanted more training.

## Best Practices:

### Technology Objectives for Learners

#### Goal #1 → Apply Technology

Equal instructional opportunities will be developed for each student and teacher by integrating technology into all areas of the curriculum as well as classroom and administrative management.

#### Goal #2 → Increase Knowledge

Core knowledge, technological learning, and social skills will be enhanced for lifelong success.

#### Goal #3 → Distribute Resources

The School District will provide and maintain District-wide networks so that all learners, teachers, and administrators will have equal access to all resources.

## Strengths:

- We have a strong wireless infrastructure and are in the process of putting new fiber from FHS to FES.
- The following initiative has been discussed as sustainable implementations. Cost feasibility and learner ability to benefit are primary decision-making factors. The technological premise for delivering these resources mandates the deployment of current desktop hardware and operating systems, stable infrastructure (cabling), adequate web filter with acceptable throughput, scalable firewall and router(s), fiber transport, and a reliable ISP (Internet Service Provider).
  - Online Testing and Assessment – ISD 361 principals, superintendent, and K-12 teachers, after research and workshops, are using STAR assessments as our assessment tool in mathematics and reading.
  - Online Curriculum and Reference – We employ a variety of online curriculums, drill and practice, combined with their integrated assessment utilities.

<http://www.isd361.k12.mn.us/districtwide/onlineservices.shtml>

<http://www.isd361.k12.mn.us/schools/fhs/index-fhslmc.shtml>

- Infrastructure – Redundancy needs to be built into our telecommunication closet interconnectivity and migration from a layer 2 network to a layer 3 network needs to commence. This process began with the addition of a Cisco 3750 layer 3 Gbit / fiber switch at the top of our network some years ago. Our closet switches, Cisco 3548s, supplying 100 Mbit / sec to the desktop, were installed in 2000. At the time of this writing, they are almost thirteen years old. We need to consider the imminent need to replace these with newer hardware that delivers 1 Gbit / sec to the desktop, along with increased management capabilities, such as prioritizing and throttling specific traffic flows. It must be stressed that these closet switches are at the heart of our data infrastructure. A failure instantly results from just a few users to many users losing connectivity, until that switch is replaced. We can include these in our ERATE reimbursements, within the 2 / 5 year Internal Connections submission.
- Interactive White Boards – We have adopted SMART Technology products as a district-wide standard and they are utilized in most of our classrooms. Due to their repeated success and faculty endorsement, demand continues to grow among teachers and students. In order to properly complement the new wide-screen format white boards, aging projectors need to be replaced with higher lumen output, 16:9/:10 aspect ratio capable units. Rather than purchase an expensive failed lamp in a legacy projector, we found a higher cost benefit with applying those dollars toward a new display device.
  - Tablets / WiFi – Having their roots in special education, tablet technology, such as Apple's iPad, has proven to be both useful as a teaching/learning aid from a specialized curriculum standpoint, as well as intrinsically engaging for hard to motivate students. This writer anticipates a trend, albeit slow, constrained, and defined, in expanded demand and use of tablet technology. It hasn't found its way into our mainstream classrooms at present, but that may change in the foreseeable future. We are planning and budgeting for two iPad carts at the elementary level and further Chromebook distribution at the high school level.
- We also need to provide continuing, essential maintenance of software, hardware, & services:
  - ✓ Software
  - ✓ Licensing
  - ✓ Maintenance Agreements
  - ✓ Services
- In addition, the following services and resources are provided to all ISD 361 stakeholders, and demand their own maintenance and support:
  - District Website Communication
  - SKYWARD FAMILY ACCESS
    - ✓ Real time view of your child's attendance
    - ✓ Emergency contact information
    - ✓ Class schedule
    - ✓ Term grades
    - ✓ Direct links to Edline classes
    - ✓ Teacher contacts
    - ✓ Calendar
    - ✓ Vaccination records and compliance status
    - ✓ Real time grades and grade book entries
    - ✓ Real time lunch purchases
    - ✓ Lunch account balance
  - ACTIVITIES SCHEDULES
    - ✓ View and print schedules for all sports and activities at Falls High School
    - ✓ Register for email alerts
  - FACILITIES SCHEDULES
    - ✓ View facilities reservations for all buildings within ISD 361
    - ✓ Real time view into scheduling
  - COMMUNITY EDUCATION
    - ✓ Class schedules
    - ✓ Course catalog

EMPLOYEE DIRECTORY

- ✓ Listing of all ISD 361 staff
- ✓ Email Addresses
- ✓ Pictures
- ✓ Phone extensions
- ✓ Fully searchable
  
- SUBSCRIPTION RESEARCH
  - ✓ Library and book reservation tools
  - ✓ A number of products covering a wide variety of research
  
- Student Information System (SIS)
  - ✓ Finance and Human Resources
  - ✓ Lunch
  - ✓ Teacher access
  - ✓ Student/Family Access
  - ✓ Graduation requirements
  - ✓ Data Mining
  
- Telephone / E-Mail Alert Communication
  - ✓ ISD 361 uses a telephone / e-mail alert system that connected to the student management system for parent notifications. The nature of the calls ranges from daily attendance, to P/T conferences, to emergency alerts.
  
- Chromebooks
  - ✓ All students in grades 6-12 have a Chromebook for use in and out of class.

## Collaborative Professional Culture

Mentoring has been an essential piece of the Teaching, Learning, & Communicating (TLC) Project since its inception in order to help provide new educators with a positive experience entering the International Falls School District. Each new educator will have a person that they can go to with questions that range from Education to the Community.

The Mentor & Mentee should minimally be in contact on a weekly basis. A record of meetings & broad topics dealt with should be kept for documentation. The hope is that the Mentor & Mentee can develop a professional relationship in which both participants are comfortable in confiding in each other and specific topics discussed are completely confidential.

Mentor & Mentee Group Meetings will be held a quarterly (4x's / year) basis to bring all new educators together to touch on how the program is going. This time should be used to collaborate on what has been of help & to possibly share concerns of areas that the program is lacking.

### District-Wide Staff Development Goals:

Currently, elementary teachers and specialists collaborate across grades, subjects, and disciplines during Qcomp and early-out meetings. During this time, teachers (including Tier II and III teachers) review assessment data. These meetings are used to move students within Tier II and III programs based on many factors including teacher observation, data and level of student's abilities.

In the past, staff has received training from reading specialists for Tier I, II, & III Reading instruction. We would like to expand that training to include more staff & provide training in phonics and other reading components. FES teaching staff are receiving training in LETRS

Student data is used to prioritize & select professional development. Students in Tier I are assessed every other month; Tier II & Tier III students are assessed every month. Scores determine how to modify reading instruction. Based on the area(s) of need identified in student scores, professional development should reflect changes in instruction, which will help modify how we teach reading.

ISD 361 administration also strongly supports technology integration and backs this up with funds for professional development. We use in-service days to train as a group and provide and track professional development applications on an individual basis through our groupware, Google platform.

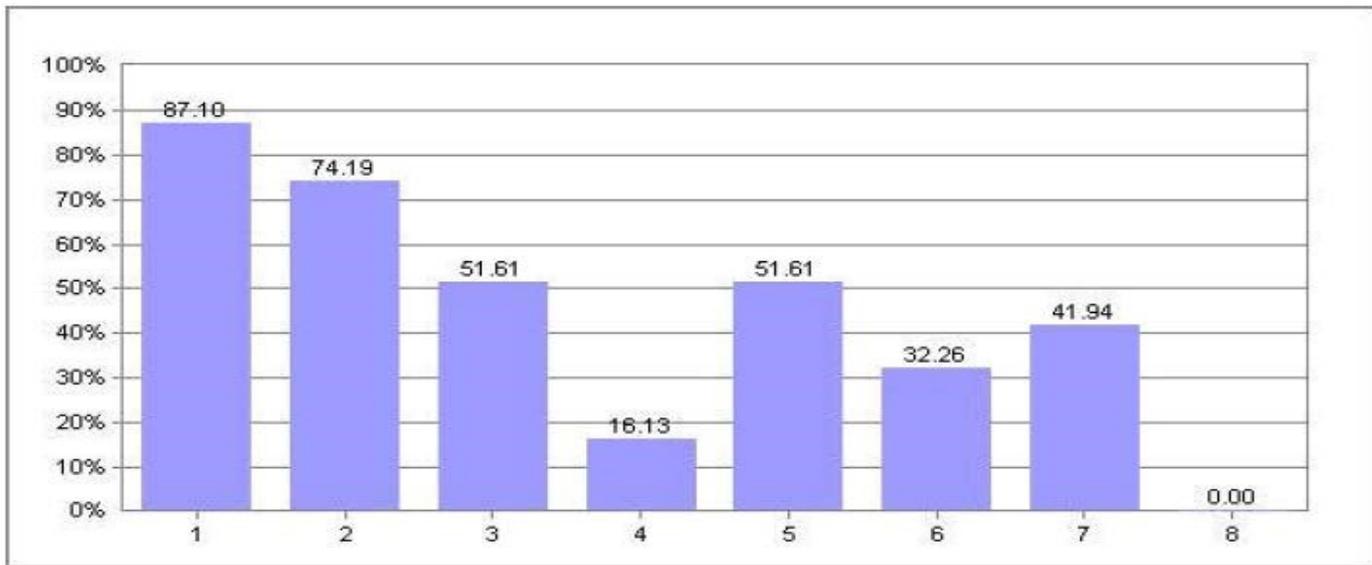
High expectations for administrators' and educators' effective uses of technology must be accompanied by high-quality professional development linked directly to student performance.

In a past survey, educators were asked the following question:

**"If given a choice, in which types of professional growth opportunities do you prefer to participate?"**

1. Workshops and seminars
2. Attending conferences
3. District or school sponsored courses
4. On-demand, online, or Web-delivered professional development
5. One-on-one or group training with technology coordinators or aides
6. Release time for department or grade level planning related to technology
7. Release time for individual professional development related to technology
8. None apply.

Results were as follows:



### District-Wide Professional Development Goals

Goal #1 → Increase instructional effectiveness of staff to promote maximum student achievement.

- Staff development in LETRS
- Additional staff development will be provided in the area of Prolific and Fastbridge
- Support Q comp. All grade level teams will be working on creating anchor charts, posting them, and referencing during instruction.
- Continuing to work with administration and support staff to create standards based report cards will assist with communicating student needs to parents. .
- Support of PBIS
- Aligning our literacy framework to the Science of Reading.

### High School Staff Development Goals:

Goal #1: Closing the Achievement Gap in Student Sub Groups

- Falls High School plans to have re-engage leadership team
- Implement Tier II instruction
- Transition Special Education rooms into more instructional focused based on IEP goals.
- Prolific training

Goal #2: 100% Graduation Rate

- PBIS
- DFC grant
- Tier II implementation

Goal #3: Career & College-Readiness

- Continue implementation of 4 year plans
- Continue advocating for Applied Learning Institute courses along with College in the School courses
- Counselor to work with students on career exploration

**Elementary School Staff Development Goals:**

Goal #1: Ready for K

- Falls Elementary School staff PreK – grade 5 are participating in LETRS training
- Continued work and training on Reading Horizons Phonics.
- Advocate for universal funding for PreK

Goal #2: Read Well by Gr. 3

- Differentiated Instruction
- Continued use of RTI with Tier I,II, & III instruction
- Continued use and education with STAR Math/Reading
- Continued collaboration on curriculum

Goal #3: Closing the Achievement Gap in Student Sub Groups

- Develop essential learner outcomes for all curricular areas PreK – 5.
- Continue Tier I, II, & III instruction

**List of Staff Development Advisory Committee Members**

Tim Everson	Principal Falls High School	Grades 6 - 12
Melissa Tate	Principal Falls Elementary	Grades PreK – 5 / Parent
Lisa Simon	Teacher Falls High School	Art
Sarah Staples	Teacher Falls High School	English
Don Rolando	Teacher Falls High School	Science
Lisa Auran	Teacher Falls Elementary	1 <sup>st</sup> Grade
Kristie LaVigne	Teacher Falls Elementary	Preschool / parent
Paul Peterson	Teacher Falls Elementary	Special Education

**List the district staff development goal(s)**

District Goal:

We will assess all students that attended ISD 361 for grades 2-10 both 1st and 2nd semester using the Star Reading and Math assessments.

The percentage of all students in grades 2-10 at ISD #361 who meet or exceed the 40% Spring Cut Score on the Star Assessment in reading will increase from 65.23% in fiscal 22 to 66.23% in fiscal 23.

The percentage of all students in grades 2-10 at ISD #361 who meet or exceed the 40% Spring Cut Score on the Star Assessment in math will increase from 76.86% in fiscal 22 to 77.86% in fiscal 23.

**List the staff development goal(s) for each school site in the district.**

Falls High school will show:

**FHS Site Goal:**

We will assess all students that attended Falls High School both 1st and 2nd semester using the Star Reading and Math assessments.

The percentage of all students in grades 6-10 at Falls High School who meet or exceed the 40% Spring Cut Score on the Star Assessment in reading will increase from 54.75% in fiscal 22 to 55.75% in fiscal 23.

The percentage of all students in grades 6-10 at Falls High School who meet or exceed the 40% Spring Cut Score on the Star Assessment in math will increase from 70.48% in fiscal 22 to 71.48% in fiscal 23.

**Falls Elementary School will show:**

We will assess all students that attended Falls Elementary both 1st and 2nd semester using the Star Reading and Math assessments.

The percentage of all students in grades 2-5 at Falls Elementary School who meet or exceed the 40% Spring Cut Score on the Star Assessment in reading will increase from 79.08% in fiscal 22 to 80.08% in fiscal 23.

The percentage of all students in grades 2-5 at Falls Elementary School who meet or exceed the 40% Spring Cut Score on the Star Assessment in math will increase from 85.43% in fiscal 22 to 86.43% in fiscal 23.

**\*How does the school site goal align with district staff development goals?**

Each school (Falls High School and Falls Elementary School) had their own goals to increase Star scores in math and reading. These goals aligned with the school site goals that were to improve student academic performance in the areas of reading and math using the Star scores.

**\*What were the findings of each goal?**

Some goals were met and some were not again presumably due to kids out due to Covid.

**\*What was the impact on student learning?**

Inconclusive at this time as more focus has been on meeting day to day needs along with mental health so not as big of push made on promoting giving all towards standardized tests.

**\*What was the impact on teacher practice?**

Similar to students, the needs of teachers was more focused on keeping them mentally in a good place and less worry on moving forward during Covid-19.

**List the percentage of teachers and other staff involved instruction who participated in effective staff development activities.**

100% of teachers participated in effective staff development activities.

Staff Development Dollars to provide High Quality Professional Development (expenses)	\$ 111,585
• Staff Development Dollars to provide High Quality Professional Development (reserves)	\$ 134,928
• Q-Comp / Pay for Performance (expense)	\$ 343,004
• School Readiness Dollars to Promote Learning Readiness (expense)	\$ 93,131
• Title I Dollars for Assistance in Reading & Math (expense)	\$ 431,543
• Title II (Part A) Dollars for Class Size Reduction (expense) Development, no longer CSR	\$ 29,400 is now Professional
• ELL Dollars for additional Assistance to English Language Learners (expense)	\$ 14,595 - same
• Carl Perkins Dollars for Career & Technical Education (CTE) (expense)	\$ 141,730 (teachers, supplies)
<u>Technology Budget (expense)</u>	<u>\$ 580,000</u>

**District Reporting Requirements**

***The School Board shall publish an Annual Report to the Public entitled:***

ISD # 361 District Name International Falls Public School District  
 "Local World's Best Workforce (WBWF) Plan"

(Check which Reporting Method will be used & the Title of Said Method.)

Local Newspaper  
 U.S. Mail

District Website at: [www.isd361.k12.mn.us](http://www.isd361.k12.mn.us)

***The School Board shall hold an Annual Meeting to:***

- 1. Review & revise the WBWF Plan as appropriate.***
- 2. Review District success in achieving previously adopted goals & improvement plans.***

(Enter Date / Time / Location of Annual Meeting.)

Date: Monday, December 19, 2022  
 Time: Meeting Begins at 5:15pm  
 Location: International Falls Public School

***The School Board must submit an electronic summary of its report to the Commissioner of the Minnesota Department of Education by October 1<sup>st</sup> of each year. The summary report entitled:***

ISD # 361 District Name International Falls Public School District  
 "Local World's Best Workforce (WBWF) Summary Report"



## 2021–22 Combined World’s Best Workforce (WBWF) Summary and Achievement and Integration (A&I) Progress Report

Please use this template as an internal tool to gather information. Responses should be submitted electronically in the [Combined 2021–22 WBWF and A&I Annual Summary & Progress Report](#). You can copy your responses from this template into the electronic form.

**District or Charter Name:** International Falls School District

**WBWF Contact:** Kevin Grover

**A&I Contact:** Type response here

**Title:** Superintendent

**Title:** Type response here

**Phone:** 218-283-2571

**Phone:** Type response here

**Email:** kgrover@isd361.org

**Email:** Type response here

Did you have a Minnesota Department of Education (MDE) approved A&I plan implemented in the 2020–21 school year (SY)?

Yes  No

What year of your Achievement & Integration plan are you reporting on?

Year 3 (3-year plan spans 2020–22 SY)

Year 2 (3-year plan spans 2021–23 SY)

Did you have a Racially Identifiable School (RIS) in the 2021–22 SY?

Yes  No

This report has three parts:

1. **WBWF:** Required for all districts/charters.
2. **A&I:** Required for districts that were implementing an MDE approved A&I plan during the 2020–21 SY. No charter schools should complete this section.
3. **Racially Identifiable School:** Required for districts that were implementing an MDE approved A&I plan for Racially Identifiable Schools during the 2020–21 SY. No charter schools should complete this section.

***Please ensure the WBWF leadership and A&I leadership collaborate within your district when completing this report.***

## World's Best Workforce

### Annual Report

**WBWF Requirement:** For each school year, the school board must publish a report in the local newspaper, by mail or by electronic means on the district website.

**A&I Requirement:** Districts must post a copy of their A&I plan, a preliminary analysis on goal progress, and related data on student achievement on their website 30 days prior to the annual public meeting.

Provide the direct website link to the district's WBWF annual report. If a link is not available, describe how the district disseminates the report to stakeholders: Type response here

Provide the direct website link to the A&I materials: Type response here

### Annual Public Meeting

**These annual public meetings were to be held in the fall of each school year. Report on this measure for the 2021–22 SY.**

**WBWF Requirement:** School boards are to hold an annual public meeting to communicate plans for the upcoming school year based on a review of goals, outcomes and strategies from the previous year. Stakeholders should be meaningfully involved, and this meeting is to occur separately from a regularly scheduled school board meeting.

**A&I Requirement:** The public meeting for A&I is to be held at the same time as the WBWF annual public meeting.

Provide the date of the school board annual public meeting to review progress on the WBWF plan and Achievement and Integration plan for the 2020–21 SY: December 19, 2022

## Goals and Results

### ***All Students Ready for School***

Does your district/charter enroll students in Kindergarten? If no, please skip to the next goal.

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>84% of kindergarteners participate in FES school readiness program (preschool)</li> </ul>	39 out of 60 kindergarteners that attended in 2021-22 were part of our school readiness program which equates to 65%. (lower number due to Covid and masking situation of past)	<p><b>Check one of the following:</b></p> <p><input type="checkbox"/> Goal Not Met (one-year goal)</p>

### ***All Students in Third Grade Achieving Grade-Level Literacy***

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>55% of current 3<sup>rd</sup> grade students at FES will meet or exceed the 3<sup>rd</sup> grade MCA reading assessment in the spring of 2022, an increase of 5% from 2021. Covid has had an impact and scores have dropped so we need to regroup and meet the needs to get scores going in a positive direction.</li> </ul>	34 out of the 57 tested met or exceeded on the 2022 MCA reading assessment for a 59.6% rate. This is well above the 48.1% state average for 3 <sup>rd</sup> grade, but much more room for growth in the future.	<p><b>Check one of the following:</b></p> <p><input checked="" type="checkbox"/> Goal Met (one-year goal)</p>

repeat table for additional third-grade literacy goals as appropriate.

### ***Close the Achievement Gap(s) Between Student Groups***

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>FES special education students will increase from 23.4% proficient in Math in 2021 to 26.4 % proficient in 2022 on the MCA. (Statewide 22.5%)</li> </ul>	7 out of the 28 Falls Elementary Special education students were proficient or higher in the Math CA	<p><input type="checkbox"/> Met Some (multiple goals)</p> <p><input checked="" type="checkbox"/> Goal Not Met (one-year goal)</p>

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>▪ FHS special education students will increase from 12.5% in 2021 to 15.5% proficient in 2022 on the Math MCA. (Statewide is 22.5%)</li> </ul>	<p>for a 25% proficiency (state = 23.8%)</p> <p>11 out of the 39 Falls High School Special education students were proficient or higher in the Math MCA for a 28.2% proficiency (state = 23.8%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FES special education students will increase from 30.0% proficient in Reading in 2021 to 33.0% proficient in 2022 on the MCA. (Statewide 25.8%)</li> </ul>	<p>5 out of the 28 Falls Elementary Special education students were proficient or higher in the Reading MCA for a 17.9% proficiency. (state = 25.7%)</p>	<p><u>X</u> Goal Not Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FHS special education students will increase from 18.8% in 2021 to 21.8% proficient in 2022 on the Reading MCA. (Statewide is 25.8%)</li> </ul>	<p>13 out of the 42 Falls High School Special education students were proficient or higher in the Reading MCA for a 31% proficiency (state = 25.7%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FES American Indian students will increase from 26.1 in 2021 to 29.1% proficient in 2022 on the Math MCA. (Statewide is 17.8%)</li> </ul>	<p>6 out of the 20 Falls Elementary American Indian students were proficient or higher in the Math MCA for a 30% proficiency. (state = 23.2%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FHS American Indian students will increase from 18.2% in 2021 to 21.2% proficient in 2022 on the Math MCA. (Statewide is 17.8%)</li> </ul>	<p>6 out of the 25 Falls High School American Indian students were proficient or higher in the Math MCA for a 24% proficiency (state = 23.2%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FES American Indian students will increase from 34.8% in 2021 to 37.8% proficient in 2022 on the Reading MCA. (Statewide is 27.7%)</li> </ul>	<p>9 out of the 20 Falls Elementary American Indian students were proficient or higher in the Reading MCA for a 45% proficiency. (state = 32.9%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FHS American Indian students will increase from 26.3% in 2021 to 29.3% proficient in 2022 on the Reading MCA. (Statewide is 27.7%)</li> </ul>	<p>10 out of the 24 Falls High School American Indian students were proficient or higher in the Reading</p>	<p><u>X</u> Goal Met (one-year goal)</p>

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>▪ FES Free/Reduced Priced lunch students will increase from 45.3% in 2021 to 48.3% proficient in 2022 on the Reading MCA. (Statewide is 32.4%)</li> </ul>	<p>MCA for a 41.7% proficiency (state = 32.9%)</p> <p>27 out of the 58 Falls Elementary Free/Reduced students were proficient or higher in the Reading MCA for a 46.6% proficiency. (state = 31.5%)</p>	<p><u>X</u> Goal Not Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FHS Free/Reduced Priced lunch students will increase from 29.0% in 2021 to 32.0% proficient in 2022 on the Reading MCA. (Statewide is 32.4%)</li> </ul>	<p>28 out of the 71 Falls High School Free/Reduced students were proficient or higher in the Reading MCA for a 39.4% proficiency. (state = 31.5%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FES Free/Reduced Priced lunch students will increase from 36.9% in 2021 to 39.9% proficient in 2022 on the Math MCA. (Statewide is 22.7%)</li> </ul>	<p>27 out of the 58 Falls Elementary Free/Reduced students were proficient or higher in the Math MCA for a 41.4% proficiency. (state = 23.4%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>
<ul style="list-style-type: none"> <li>▪ FHS Free/Reduced Priced lunch students will increase from 24.1% in 2021 to 27.1% proficient in 2022 on the Math MCA. (Statewide is 22.7%)</li> </ul>	<p>19 out of the 66 Falls High School Free/Reduced students were proficient or higher in the Math MCA for a 28.8% proficiency. (state = 23.4%)</p>	<p><u>X</u> Goal Met (one-year goal)</p>

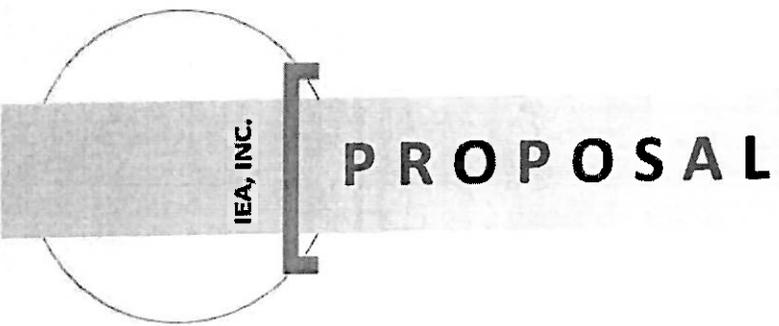
**All Students Career and College-Ready by Graduation**

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>▪ All current 8<sup>th</sup> grade students will complete a 4 year plan while registering for 9<sup>th</sup> grade.</li> </ul>	<p>8<sup>th</sup> grade students complete a 4 year plan while registering for 9<sup>th</sup> grade.</p>	<p><u>X</u> On Track (multi-year goal)</p>

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>▪ International Falls will score the 21.2 composite for 2021-22 school year (District composite for 2020-21 was 20.2 )</li>   <li>• Students in Gr. 8-12 will be assisted in preparing for life beyond high school through: <ul style="list-style-type: none"> <li>○ Career Exploration</li> <li>○ ASVAB Test →Gr. 11</li> <li>○ ACT / SAT Test →Gr. 11 &amp; 12 (Taken on an Individual Basis as Necessary)</li> <li>○ PSAT Gr 11</li> </ul> </li> </ul>	<p>International Falls student's scored a 21.8 composite for the 2021-22 school year.</p> <p>These are offered and accessed by those interested.</p>	<p><u>X</u> Goal Met (one-year goal)</p>    <p><u>X</u> On Track (multi-year goal)</p>

***All Students Graduate***

Goal	Result	Goal Status
<ul style="list-style-type: none"> <li>▪ International Falls' students will have a 90% or higher graduation rate for 2021. (Data lags - district graduation rate in 2020 was 85.9% to the states 83.8%)</li> </ul>	<p>International Falls School district had a graduation rate of 83.3% for 2021. (Data lags- state average was also 83.3%)</p>	<p><u>X</u> Goal Not Met (one-year goal)</p>



**Contact Us:**

**BROOKLYN PARK OFFICE**  
9201 W. BROADWAY, #600  
BROOKLYN PARK, MN 55445  
763-315-7900

**MANKATO OFFICE**  
610 N. RIVERFRONT DRIVE  
MANKATO, MN 56001  
507-345-8818

**ROCHESTER OFFICE**  
210 WOOD LAKE DRIVE SE  
ROCHESTER, MN 55904  
507-281-6664

**BRAINERD OFFICE**  
601 NW 5TH ST. SUITE #4  
BRAINERD, MN 56401  
218-454-0703

**MARSHALL OFFICE**  
1420 EAST COLLEGE DRIVE  
MARSHALL, MN 56258  
507-476-3599

**VIRGINIA OFFICE**  
5525 EMERALD AVENUE  
MOUNTAIN IRON, MN 55768  
218-410-9521

[www.ieasafety.com](http://www.ieasafety.com)  
800-233-9513

# Short-Term Radon Testing for International Falls Public Schools

**NOVEMBER 17, 2022**

**PROPOSAL #10910**

## Short-Term Radon Testing – International Falls Public Schools

### PROPOSAL PROVIDED TO:

Tom Holt  
Maintenance/Transportation Director  
International Falls Public Schools  
1515 Eleventh Street  
International Falls, MN 56649  
Phone: (218) 283-2571  
E-mail: [tholt@isd361.org](mailto:tholt@isd361.org)

### PROPOSAL CONTACT:

Taylor Dickinson, CSP  
Virginia & Brainerd Regional Manager  
IEA, Inc.  
5525 Emerald Avenue  
Mt. Iron, MN 55768  
Phone: (218) 410-9521  
E-mail: [Taylor.Dickinson@ieasafety.com](mailto:Taylor.Dickinson@ieasafety.com)

### PROJECT INTRODUCTION

IEA, Inc. is pleased to provide this proposal to conduct radon testing in accordance with *Radon Testing in Minnesota Schools, 4/08/2021*, developed by the Minnesota Department of Health (MDH) which provides guidelines and recommendations for radon testing in schools. According to Minnesota Statute 123B.571, school districts that receive authority to use long-term facilities maintenance revenue to conduct radon testing must conduct the testing according to MDH's 'Radon Testing Plan.' MDH recommends that schools initially be tested for radon and re-tested after significant changes occur to building structure or the HVAC system, or every five years.

Because radon levels have been found to vary significantly from room to room, MDH requires that measurements be taken in all occupied or intended to be occupied rooms in contact with the ground, or those located above unoccupied rooms in ground contact (e.g., rooms above basements, crawlspaces, or utility tunnels). Occupied rooms include classrooms, offices, break rooms, laboratories, cafeterias, libraries, auditoriums, and gymnasiums. If a room is found to have a concentration of 4 picocuries per liter (pCi/L) or greater, radon levels should be re-tested with a continuous radon monitor (CRM). If the follow-up test is at or above 4 pCi/L, action should be taken to reduce the levels to below the Action Level.

Testing should take place during normal occupied operating conditions for the building, and when operating conditions for the building are most likely to emphasize a clear characterization of a radon hazard. For most locations in the U.S., including Minnesota, this is during the heating season (November through March).

### SCOPE OF WORK

#### ***Determining Sample Locations***

IEA will conduct an initial walkthrough of Falls High School and Falls Elementary School to determine sampling locations that meet the recommended criteria referenced in the MDH's guidelines. These locations include frequently-occupied rooms such as classrooms, offices and break rooms.

#### ***Placement and Collection of Radon Testing Kits***

- A total of one hundred eighteen (118) short-term radon testing kits (radon kits) will be included in this project.
  - IEA will place up to ninety-nine (99) radon kits throughout Falls High School and Falls Elementary.
  - The remaining radon kits will include required duplicate measurements (10% of total radon kits placed) and required blank measurements (5% of total radon kits placed).
- IEA will conduct a second site visit to collect the radon kits in 2-4 days, upon completion of the sampling period.
- The radon kits will be submitted to an accredited laboratory for analysis. Results are typically analyzed on a turnaround time of two business days.

## Short-Term Radon Testing – International Falls Public Schools

### Results and Final Report

Once IEA has received the results from the lab, a final report will be prepared. The report will include:

- Summary of the testing results
- Building diagrams
- Laboratory analysis documents
- Recommendations, including recommendations for any results above the Action Level

### LIMITATIONS & ASSUMPTIONS

IEA is not responsible for radon kits that are misplaced or removed during the sampling period.

IEA assumes access to all locations and information about the HVAC systems will be provided.

The following conditions are required during the testing period: Closed-building (windows/exterior doors closed, HVAC set to normal and lowest seasonal ventilation, avoiding excessive operation of exhaust systems and no use of fireplaces). Delays and additional expense may occur when test locations are not readily accessible or where requirements for closed-building conditions are not observed per ANSI/AARST MALB 2014 (with 1/21 revisions).

Additional or follow-up radon kits will not be placed unless a client-authorized change order is obtained.

Testing will include following the MDH and ANSI/AARST MALB 2014 (with 1/21 revisions) requirements for quality assurance measurements by including duplicate radon kits and control radon kits (blanks), as required by the MDH radon measurement licensing program. Spiked radon kits and lab-transit blanks are part of IEA's internal quality assurance program.

By signing this proposal, International Falls Public Schools is committing to ensure building conditions required to achieve reliable radon test results are met, and to distribute notices across all tested and non-tested buildings no later than the day before testing.

### COMPENSATION

IEA's fee associated with this project as outlined above is **\$7,300**. This fee includes travel expenses, radon kits and laboratory analysis, project management and coordination, and summary report.

This fee is eligible for funding from the state under UFARS 349 – Hazardous Substances.

### SCHEDULE

IEA can proceed with scheduling this project upon receipt of the signed proposal. Scheduling will be coordinated through, Tom Holt.

We expect to have a final report delivered within 15 days of receipt of laboratory testing results.

This proposal is valid for sixty (60) days.

### PROPOSAL TERMS

Terms on payment of services are net 30 days after invoicing, with interest added to unpaid balances. Please review the attached General Conditions, which are a part of this proposal, for more detail.

# Short-Term Radon Testing – International Falls Public Schools

AUTHORIZATION TO PROCEED

We appreciate the opportunity to present this proposal for Short-Term Radon Testing service. Please sign this authorization to proceed and e-mail to [Taylor.Dickinson@ieasafety.com](mailto:Taylor.Dickinson@ieasafety.com). Retain the original for your records. We will begin the project at the time we receive this written documentation to proceed.

IEA, Inc.

Taylor Dickinson

Taylor Dickinson, CSP  
Virginia & Brainerd Regional Manager

\*\*\*

Please select the entities or individuals who may request radon test data from IEA, Inc.:

- Proposal Contact and Superintendent  
 Building Administrators (Principals or Building Supervisors)

Please proceed according to the above stated fees, terms, attached General Conditions, and this Proposal #10910 dated November 17, 2022.

Kevin Grover  
Printed Name

Kevin Grover  
Authorized Signature

11-23-2022  
Date

01E-005-865-000-349-305  
UFARS Code or PO Number

PO# 8102300088

# **Appendix A**

## *General Conditions*

# General Conditions

The word "Consultant" refers to the Institute for Environmental Assessment ("IEA"), the contracting company is referred to as the "Client". Client agrees to be bound by these General Conditions by accepting the Proposal and engaging Consultant.

The Agreement with you, the Client, is comprised of this Agreement and accompanying written proposal.

## 1. Scope of Work

Consultant will furnish and perform the professional services specified in Consultant's proposal (the "Proposal"). The services as set forth in the Proposal (the "Services") will be provided by Consultant's personnel at the location of the Client (the "Site") (hereinafter referred to as the "Project"). If any portion of the Proposal is inconsistent with this Agreement, the terms of this Agreement shall control:

Consultant's obligation to perform the Services shall terminate upon delivery of a final report within 45 days of Project completion.

In addition to the Proposal, Consultant and Client agree as follows:

### A. Right of Access

Unless otherwise agreed in writing, Client will furnish Consultant with right-of-access to the Site and accurate information necessary to conduct the Services, as requested by Consultant.

### B. Confidential & Proprietary Information

The Consultant and Client agree not to disclose to others or use any confidential or proprietary information or trade secrets of the other, which may become known to each prior to, during or after the performance of this Agreement without the prior written consent of the other. "Confidential or proprietary information" and "trade secrets" shall mean any information about the other which is neither publicly known nor legally accessible to the other parties from third parties. Prior to the disclosure of any such confidential or proprietary information or trade secrets, each shall obtain the written approval of the other.

## C. General

Consultant warrants that the Services it performs under this Agreement will be performed with the care and skill ordinarily exercised by reputable members of its profession practicing under similar conditions during the period of this Agreement and in the same or similar locality. The AIHA-certified IEA laboratory will perform PCM analysis if specified. Other field PCM analysis will be completed by laboratory-approved field technicians, generally under AAR Guidelines.

## 2. Payment for Services

### A. Fee Schedule & Maximum Costs

The fee schedule in the Proposal specifies the amounts due to Consultant from Client for its Services performed under this Agreement.

### B. Schedule of Payment

Invoices will be submitted to Client once a month for services performed during the prior month. Payment to Consultant is due upon presentation to Client, and past due after thirty (30) days of receipt of the invoice, in which case a service fee of 1.5% monthly shall be added to the invoice, unless specifically arranged otherwise by Consultant and communicated in writing. Client reserves the right to question any item on any invoice and Consultant agrees, upon Client's request, to supply such documentation as is necessary to reasonably justify such invoice amount to Client's reasonable satisfaction. Client agrees to pay Consultant any costs of collection including reasonable attorneys' fees and costs if payment for Services are not made when due.

### C. Expert Fee Expenses

If Client requests Consultant to participate on behalf of Client in litigation regarding the subject matter of this Agreement, Client agrees to pay all of Consultant's expenses arising therefrom at the prevailing rate for Consultant's time plus out-of-pocket costs and expenses, including reasonable attorney fees incurred by Consultant in conjunction with the participation.

## 3. Indemnity & Insurance

### A. Indemnity

Consultant shall indemnify and hold harmless Client against losses, damages and claims, demands, actions, costs (including reasonable attorney fees), and fines of any kind resulting from any breach of this Agreement by Consultant, its employees, agents, subcontractors or licensees, of their obligation under this Agreement, or from any negligence or misconduct by Consultant, its employees, agents, subcontractors or licensees, but only for the proportion of damages which is equal to Consultant's proportion of the total fault which directly caused the damages. Client shall indemnify and hold harmless Consultant against losses, damages and claims, demands, actions, costs (including reasonable attorney fees), and fines of any kind resulting from any breach of this Agreement by Client, its employees, agents, subcontractors or licensees, of their obligation under this Agreement, or from any negligence or misconduct by Client, its employees, agents, subcontractors or licensees, but only for the proportion of damages which is equal to Client's proportion of the total fault which directly caused the damages.

### B. Limitation of Liability

EXCEPT AS EXPRESSLY SET FORTH IN SECTION 1(C) HEREOF, CONSULTANT DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL EITHER CONSULTANT OR CLIENT BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND WHETHER FOR BREACH OF ANY WARRANTY, FOR BREACH OR REPUDIATION OF ANY OTHER TERM OR CONDITION OF THIS AGREEMENT, FOR NEGLIGENCE ON THE BASIS OF STRICT LIABILITY OR OTHERWISE.

## General Conditions (cont'd)

### C. Insurance

- (1) Consultant carries coverage and limits of liability insurance as follows:
  - (a) Workers Compensation with statutory limits.
  - (b) Employers' Liability with a minimum policy limit of \$1,000,000.00.
  - (c) Comprehensive General Liability with the following coverage:
    - I. Limit \$1,000,000.00 per occurrence
    - II. \$2,000,000.00 general aggregate
    - III. \$2,000,000.00 products completed/ operations aggregate
    - IV. \$1,000,000.00 personal and advertising injury
    - V. \$300,000.00 fire Damage (any one fire)
    - VI. \$25,000.00 medical expenses (any one person)
  - (d) Automobile insurance covering all owned, non-owned or hired automobiles used in connection with the work covering bodily injury and property damage with a minimum combined occurrence limit of \$1,000,000.00
  - (e) Professional Liability (claims made) with the following coverage:

\$1,000,000.00 per occurrence
  - (f) Contractor Pollution Liability (claims made):

\$1,000,000.00 each occurrence
  - (g) Umbrella Liability.

\$5,000,000.00 each occurrence
- (2) Client (or Owner if applicable), Subcontractors and Agents agree to provide Consultant, upon request, Certificate(s) of Insurance signed by the Insurer evidencing insurance for premise liability, general liability, auto and workers comp. equal or greater than those limits carried by the Consultant.

(3) Consultant shall promptly deliver to Client (or Owner if applicable), upon request, certificate(s) of insurance signed by the insurer for the policies described in (3) (C) above, or certified copies of such insurance policies indicating the existence of such coverage. IEA must be listed as both certificate holder and insured, or additional insured on each certificate of insurance.

#### 4. Assignment

This Agreement shall not be assigned by Consultant without prior written consent of the Client.

#### 5. Independent Contractor

Consultant is an independent Contractor and shall not be considered an employee, partner or joint venturer of the Client for any purpose.

#### 6. Restriction to hire employees of Consultant

Client agrees to refrain from hiring, contracting, or retaining the services of Consultant's employees during or within 12 months after the termination of Consultant's services. If Client hires an employee of Consultant in violation of this Section 6 without Consultant's written consent, Client shall pay Consultant a placement fee equal to twenty-five percent (25%) of such employee's annual wages.

#### 7. Notices

Any notice under this Agreement shall be in writing and shall be deemed to be properly given when delivered to an officer of Client or the Consultant's Chief Financial Officer, as the case may be, at their addresses as set forth in the Proposal. The courts located in the State of Minnesota shall have exclusive jurisdiction in any actions commenced by Consultant or Client in connection with this Agreement, the Project or the Services.

#### 8. Applicable Law

This Agreement shall be governed by and construed under the laws of the State of Minnesota. Parties agree to participate in pre-suit mediation prior to commencement of an action.

#### 9. Extent of Agreement

This Agreement, together with the Proposal, represents the entire Agreement between Client and Consultant, and supersedes all prior obligations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument, dated and executed by both Client and Consultant.

#### 10. Termination

Upon completion of the Project, Consultant will, at Client's request, deliver to Client or its designee all records, documents or materials in its possession or control of Consultant which are owned by Client. The obligations and provisions of Sections 1B, 2, 3, 5, 6 and 10 shall survive completion of the Project or termination of this Agreement.

**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:

PCA Donation	Volleyball Playoff Game Community Ticket Sales	\$2,810
Bronco Girls Hockey Boosters	HUDL Software	\$600
Bois Forte Prevention Program	donated snacks for the youth in the KAPE room	

Voting against:

**Whereupon**, the resolution was declared adopted.

# District Business Office Clerk

**Department:** Business Office **FLSA Status:** Non Exempt  
**Reports to:** Superintendent **Union:** Non Union – At Will Full Time  
**Days / Hours:** 260 Days @ 6 hours per Day **Date:** December 15, 2022  
**Revision Date:** \_\_\_\_\_ **Pay Grade:** \_\_\_\_\_

## POSITION SUMMARY:

Provides office and clerical support to the Business Manager, Superintendent and School Board.

## ESSENTIAL FUNCTIONS:

The duties identified below are the essential functions of the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Perform duties as assigned for the School Board. Duties may include managing Board Books, agenda setup with Superintendent, communicating all school board meetings, minutes, resolutions, updating/maintaining and publishing school board policies, school board letters, and all other administrative duties as necessary. May attend board meetings as required by the Superintendent or School Board.
- Maintain confidentiality of information within in the Superintendent’s Office, Business Office and School Board.
- Assist Superintendent with administrative tasks as requested or assigned. This may include but not limited to filing, drafting communication documents and maintaining personnel and non-personnel contracts, responding to Districtwide inquiries.
- Assist in maintaining District website pages for Superintendent, Business Office, and School Board. Including the District’s Facebook page, electronic sign and other media outlets.
- Assist in organizing and distributing Districtwide communication as assigned.
- Process daily cash and credit/debit card receipts, coordinate cash boxes, athletic event cash boxes, and perform daily/weekly bank deposits.
- Maintain all accounts receivable documentation and records retention.
- Maintain the A/R system invoices and statements for the District.
- Assist in maintaining Districts e-commerce Vendor system and Districts e-commerce website.
- Assist Business Manager with collections of past due accounts.
- Maintains tracking for District donation fund including receipts, expenses and donation fund balances
- Process approved requisitions into purchase orders including submitting e-commerce purchase orders, electronic purchase orders and distribute printed purchase orders to staff.
- Provide office support for overseeing P-Cards in regards to fraudulent activity, putting block on credit cards, placing customer service help calls, and responding to internal customer credit card questions or issues.
- Assists Business Manager with federal time and effort tracking and federal asset tracking.
- Assists Business Manager with procurement of Districtwide office supplies and materials.
- Other duties as assigned by Superintendent or Business Manager.
- Back up for the Payroll Benefits Clerk position.

## QUALIFICATIONS:

To perform this position successfully, an individual must demonstrate regular, predictable attendance and be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge and skill required. The individual must be able to successfully pass background checks.

## EDUCATION/CERTIFICATION/LICENSURE:

# District Business Office Clerk

- Two years of experience in an office environment performing either accounts payable or accounts receivable processing, and administrative assistance preferred.

## EXPERIENCE REQUIRED:

- Preference will be given for current experience working within a business office environment.

## KNOWLEDGE AND SKILLS REQUIRED:

- Advanced knowledge of Microsoft Word, and Excel and Google applications.
- Ability to maintain social media platforms, and websites.
- Demonstrated ability to learn new skills and work self-motivated.
- Demonstrated ability to manage multiple deadlines at one time.
- Written and oral communication skills.
- Ability to relate to and communicate with staff in a courteous and respectful manner.
- Maintain strict confidentiality and trust.

## PHYSICAL REQUIREMENTS:

To accomplish the essential functions of the position, one must be physically able to operate or work with computers, calculators, reference books, computer software applications, phones and other standard office equipment. The physical activities of the position include talking, reaching, grasping, light lifting, bending, squatting, and other repetitive motions.

## WORKING CONDITIONS:

- Work is considered sedentary and performed mainly in a pleasant office environment with rare exposure to environmental factors.
- Minimal safety hazards with general office working conditions.
- Minimal travel required for business purposes during week.

## INTENT AND FUNCTION OF POSITION DESCRIPTIONS

This position description is intended to cover the most significant aspects of the position. There may be additional responsibilities assigned beyond those stated in this position description. The company reserves the right to modify the role, responsibilities, requirements and position status as compliance regulations or business needs dictate.

Position descriptions assist the company in assuring the hiring process is administered fairly and qualified candidates are selected. They are essential to effective performance management and compensation systems.

In accordance with the Americans with Disabilities Act, it is possible that requirements may be modified to reasonably accommodate disabled individuals. However, no accommodations will be made which may pose serious health or safety risks to the team member or others or which would impose undue hardship on the company. Position descriptions are not intended as and do not create employment contracts. The company maintains its status as an at-will employer and employment separations can occur for any reason not prohibited by law.

## EMPLOYEE ACKNOWLEDGEMENT

Employee signature below constitutes employee's understanding of the requirements, essential functions and duties of the position.

---

Employee printed name

---

# District Business Office Clerk

---

Employee Signature

---

Date

# MARSS Coordinator, Food Service Coordinator, and A/P Clerk

**Department:** Business Office **FLSA Status:** Non Exempt  
**Reports to:** Superintendent / Business Manager **Union:** Non Union – At Will Full Time  
**Days / Hours:** 260 Days @ 8 hours per Day **Date:** December 15, 2022  
**Revision Date:** \_\_\_\_\_ **Pay Grade:** Level 6

## POSITION SUMMARY:

This position supports four main functional areas:

1. MARSS Coordinator: Responsible for accurate and timely reporting of all student and district data via MARSS to the state of Minnesota ensuring proper funding. The coordinator acts as the liaison between the District and state representatives for clearing up data inconsistencies as well as related work apparent or assigned.
2. Food Service Coordinator: Assists the District School Nutrition Director with the management and operations for the District Child Nutrition Program (CNP).
3. Accounts Payable Clerk: Responsible for timely and accurate processing of invoices, credit cards, and check requests.

## ESSENTIAL FUNCTIONS:

The duties identified below are the essential functions of the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Monitors the quality of the district's student records prior to submission to the state by auditing internal error reports; corrects errors in the district system to ensure accurate reporting; identifies data problems and how they might be fixed now and in the future; determines priorities on which errors must be corrected first to ensure district receives maximum funding.
- Monitors new and changes to new enrollees, withdrawals, alternative school, independent study attendees for accurate changes to enrollment records for maximum funding potential.
- Monitors Special Education records for accurate student age instructional setting and submits service hours for state funding on a timely basis.
- Calculates attendance and memberships hours for Homebased/Homebound and Alternative School students for maximum funding potential.
- Maintains district school days calendar and makes changes if there are changes to the scheduled school days.
- Stays current on changes of state laws, rules and procedures related to reporting of student information and provides training and support to other district staff on these subjects.
- Provides guidance and training for building clerical support staff on MARSS and student information systems.
- Assist in day to day support of student food service account inquiries. Including account complaints, transaction errors, negative balances and phone system notifications.
- Ensures accounts are setup with correcting pricing category, pin or finger id and cafeteria.
- Responsible for the free / reduced process including compliance with regulations and state reporting system.
- Distribute and collect paper free/reduced applications and download monthly direct certification file. Mail out qualification letter.
- Conduct verification process of random free/reduced applications and submit results to MDE Food and Nutrition Department.
- Process monthly CLICS reporting of food service meals required for state and federal funding.
- Process accounts payable invoices by obtaining invoice approvals and obtaining required documentation. Including accurate processing of invoices, credit cards, check requests and employee expense reimbursements.
- Responsible for reviewing vendor statements for proper charges, and working with vendors to resolve disputes.

# MARSS Coordinator, Food Service Coordinator, and A/P Clerk

- Provide internal customer support to staff regarding questions pertaining to accounts payable, accounts receivable, purchase order system, credit card reconciliation and check requests.
- Process approved requisitions into purchase orders including submitting e-commerce purchase orders, electronic purchase orders and distribute printed purchase orders to staff.
- Maintain W-9 forms, files and 1099 annual processing/reporting.
- Assists Business Manager with resolving issues with the credit card relating to fraudulent activity, putting block on credit cards, placing customer service help calls, and responding to internal customer credit card questions or issues.
- Track and report sales taxes due to the MN Department of Revenue.
- Maintain and oversee the Vendor database.
- Compiles and submits Carl Perkins expense reimbursement requests, and submits the required Carl Perkins reports to MDE and collaborative.
- Other duties as assigned by Superintendent or Business Manager.

## **QUALIFICATIONS:**

To perform this position successfully, an individual must demonstrate regular, predictable attendance and be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge and skill required. The individual must be able to successfully pass background checks.

## **EDUCATION/CERTIFICATION/LICENSURE:**

- Two year associate of degree in area of bookkeeping/accounting preferred.
- Two years of experience working with nutritional programs or a nutrition certification preferred.

## **EXPERIENCE REQUIRED:**

- Preference for previous experience working within a school environment, and working with accounts payable and accounts receivable.

## **KNOWLEDGE AND SKILLS REQUIRED:**

- Knowledge of food service dietary operations.
- Advanced knowledge of Microsoft Word, and Excel.
- Demonstrated ability to learn new skills and work self-motivated.
- Demonstrated ability to manage multiple deadlines at one time.
- Written and oral communication skills.
- Ability to relate to and communicate with staff, and parents.
- Maintain strict confidentiality and trust.

## **PHYSICAL REQUIREMENTS:**

To accomplish the essential functions of the position, one must be physically able to operate or work with computers, calculators, reference books, computer software applications, phones and other standard office equipment. The physical activities of the position include talking, reaching, grasping, light lifting, bending, squatting, and other repetitive motions.

## **WORKING CONDITIONS:**

- Work is considered sedentary and performed mainly in a pleasant office environment with rare exposure to environmental factors.
- Minimal safety hazards with general office working conditions.
- Minimal travel required for business purposes during week.

# MARSS Coordinator, Food Service Coordinator, and A/P Clerk

## **INTENT AND FUNCTION OF POSITION DESCRIPTIONS**

This position description is intended to cover the most significant aspects of the position. There may be additional responsibilities assigned beyond those stated in this position description. The company reserves the right to modify the role, responsibilities, requirements and position status as compliance regulations or business needs dictate.

Position descriptions assist the company in assuring the hiring process is administered fairly and qualified candidates are selected. They are essential to effective performance management and compensation systems.

In accordance with the Americans with Disabilities Act, it is possible that requirements may be modified to reasonably accommodate disabled individuals. However, no accommodations will be made which may pose serious health or safety risks to the team member or others or which would impose undue hardship on the company. Position descriptions are not intended as and do not create employment contracts. The company maintains its status as an at-will employer and employment separations can occur for any reason not prohibited by law.

## **EMPLOYEE ACKNOWLEDGEMENT**

Employee signature below constitutes employee's understanding of the requirements, essential functions and duties of the position.

---

Employee printed name

---

Employee Signature

---

Date

# Payroll / Benefits Coordinator

**Department:** Business Office

**FLSA Status:** Non-Exempt

**Reports to:** Superintendent & Business Manager

**Union:** Non Union – At Will Full Time

**Days/Hours** 260 Days @ 8 hrs per Day

**Date:** November 30, 2022

## POSITION SUMMARY:

This position has two primary focus areas:

- **Payroll Clerk:** Processing of bi-monthly payroll, maintaining employee time records and maintains all payroll and personnel records.
- **Employee Benefits Coordinator:** Assists employees with benefits enrollment and questions, verifies all insurance billing, maintains employee database and files, and ensures compliance with required benefit notices.

## ESSENTIAL FUNCTIONS:

The duties identified below are the essential functions of the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Enters, maintains, and/or processes information in the payroll system; information may include employees' hourly rates, salaries, or other compensation, time worked, paid leave and holidays, deductions and withholding, address changes, and other information.
- Ensures proper processing of payroll deductions for taxes, benefits, charitable contributions, and other deductions.
- Records and processes federal and state payroll tax deposits.
- Prepares and submits STAR Reporting, EEOC reporting and all other state or federal reporting requirements as required by the Business Manager or Superintendent.
- Coordinates new employee orientation process.
- Administer various employee benefits programs, such as group health, flexible spending accounts, dental and vision, accident and disability, life insurance, PERA, TRA, TSA and health care savings plan benefits.
- Conduct benefits orientations and explain benefits.
- Maintains employee benefits filing systems and ensure benefits changes are entered appropriately in payroll system for payroll deduction.
- Verify the calculation of the monthly premium statements for all group insurance policies and maintain statistical data relative to premiums, claims and costs. Resolve administrative problems with the carrier representatives.
- Administers COBRA.
- Review and respond to unemployment claims with appropriate documentation. Review monthly unemployment statements.
- Prepare first report of injury report, coordinate workers' compensation claims with third-party administrator and OSHA 300 Log.
- Ensure distribution of required employee notices and Minnesota Wage Theft Law.
- Prepare and maintain employee reports, new-hire and absentee reports. Maintain and update company organizational charts, phone directory and other requested reports as needed.
- Manages retiree insurance accounts and billing statements.
- Assist Business Manager in completing benefits reporting requirements.
- Performs other related duties as assigned.

# Payroll / Benefits Coordinator

## **QUALIFICATIONS:**

To perform this position successfully, an individual must demonstrate regular, predictable attendance and be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge and skill required. The individual must be able to successfully pass background checks.

## **EDUCATION/CERTIFICATION/LICENSURE:**

- High school diploma or equivalent required.

## **EXPERIENCE REQUIRED:**

- Two years of experience in accounting or bookkeeping with at least six months of experience in payroll preferred.
- Two years' of experience handling confidential information and providing customer service in a business environment.

## **KNOWLEDGE AND SKILLS REQUIRED:**

- Excellent verbal and written communication skills.
- Excellent interpersonal and customer service skills.
- Proficient in Microsoft Office Word and Excel.
- Excellent organizational skills and attention to detail.
- Excellent time management skills with ability to meet deadlines.
- Ability to quickly learn payroll software.
- Basic understanding of clerical procedures and systems such as recordkeeping and filing.
- Ability to work independently.

## **PHYSICAL REQUIREMENTS:**

To accomplish the essential functions of the position, one must be physically able to operate or work with computers, calculators, reference books, computer software applications, phones and other standard office equipment. The physical activities of the position include talking, hearing, reaching, grasping, light lifting, bending, squatting, and other repetitive motions.

## **WORKING CONDITIONS:**

- Work is considered sedentary and performed mainly in a pleasant office environment with rare exposure to environmental factors.
- Minimal safety hazards with general office working conditions.
- Must be able to lift up to 15 pounds at times.

## **INTENT AND FUNCTION OF POSITION DESCRIPTIONS**

This position description is intended to cover the most significant aspects of the position. There may be additional responsibilities assigned beyond those stated in this position description. The company reserves the right to modify the role, responsibilities, requirements and position status as compliance regulations or business needs dictate.

Position descriptions assist the company in assuring the hiring process is administered fairly and qualified candidates are selected. They are essential to effective performance management and compensation systems.

In accordance with the Americans with Disabilities Act, it is possible that requirements may be modified to reasonably accommodate disabled individuals. However, no accommodations will be made which may pose serious health or safety risks to the team member or others or which would impose undue hardship on the company. Position descriptions are not intended as and do not create

# Payroll / Benefits Coordinator

employment contracts. The company maintains its status as an at-will employer and employment separations can occur for any reason not prohibited by law.

## EMPLOYEE ACKNOWLEDGEMENT

Employee signature below constitutes employee's understanding of the requirements, essential functions and duties of the position.

---

Employee printed name

---

Employee Signature

---

Date

December 16, 2022

**TO:** School Board of ISD 361  
Kevin Grover, Superintendent

**SITUATION:**

We have been unable to fulfill the Payroll Benefits Coordinator Position over the last 4 months. The position has been posted two times and offered to four individuals. The primary reason for the position being turned down is the current wage rate \$20.66

**BACKGROUND:**

This position follows the At Will 12 Month. Attached is current At Will 12 Month Schedule for the At Will 12 Month positions.

The Payroll Benefits Coordinator supports a combined payroll and benefit expenditure of \$11,214,425 out of actual expenditures in funds for fiscal year 2022 of \$15,612,468. The payroll and benefit total expenditures represent 72% of the entire District's expenditures for all funds. The most recent payroll of 12-16-2022 included 197 employees.

The District payroll system is a combination electronic timesheet and manual timesheet entry.

Attached for reference is the current Payroll Benefit Coordinator position job description.

The Business Office is comprised of the following positions:

- 1) Business Manager
- 2) Accounts Payable / Accounts Receivable Clerk
- 3) Payroll Benefits Coordinator
- 4) District Business Office Clerk (part time)

These positions support the Districts entire business operations including human resources, Superintendent's Office, School Board and non-educational business operations programs of the entire District.

The three positions – AP/AR Clerk, Payroll Benefits Coordinator and District Business Office Clerk have been placed at the same wage scale, but have different levels of job responsibilities, and require a different skill set.

This model lacks a pay scale setup where positions that require a higher level of knowledge, skill set and responsibility are paid according to the duties they are performing vs an entry level position that does not require the same level of knowledge and responsibility. In other words, it offers no incentive for an employee to desire to step into a higher demanding position than an entry level position.

In comparing these three Business Office positions to other internal office positions, the three positions have a starting wage that is \$.64 cents less than a starting Secretarial wage position. At seven years of service these positions increase beyond a Secretarial position by \$.61 cents.

The issue at present is, in the current work force environment the District cannot compete with the wages being offered and currently being paid by other companies to attract qualified individuals for the Payroll Benefits Coordinator position.

**REQUEST:**

In order to hire an individual with the skill set and capabilities to perform the duties of the Payroll Benefits Coordinator the current wage model for the Business Office staff should be remodeled to reflect the duties and responsibility level of the position and be reflective in job title to those positions.

There are two distinct job level differences between what is currently titled the AP/AR Clerk, Payroll Benefits Coordinator and District Business Clerk positions. These are entry level and mid-level positions as they pertain to responsibility level, skill set and duties.

District Business Office Clerk – Entry Level:

This position's essential tasks are to process the accounts receivable and accounts payables for the District and be back up support for the Payroll Benefits Coordinator position. The main function of this position requires a basic entry level skill set to process receivables, payables and provide a support staff function. The position requires an individual who is task oriented and organized with good follow through and communication skills.

Accounts Payable / Accounts Receivable Clerk (AP/AR) –

The AP/AR position absorbed the duties of the MARSS Coordinator and 50% of the Food Service Director position upon the retirement of the Superintendents Executive Assistant/Food Service Director. This position entitled AP/AR Clerk should be removed and updated to reflect the following:

MARSS Coordinator / Food Service Coordinator. A revised job description is attached for review. This position is responsible for all the student reporting which drives 70-80% of the Districts funding. The position requires an individual with a high level of attention to detail, ability to learn and maintain knowledge of the state's student reporting requirements, oversee and ensure enrollment records are accurately entered, coordinate / train staff on correct student recording, and working with the State and software vendor to ensure compliance and resolve programming issues. Errors made to the student reporting under MARSS have a direct impact on the Districts financial revenue generated.

As well as, this position is performing duties for the Food Service Department that include procurement, cost analysis, inventory costing and production costing, state and federal compliance, which are duties typically done by Food Service Directors or Assistant Food Service Directors.

Payroll Benefits Coordinator:

The Payroll Benefits Coordinator position is responsible for the processing of all the Districts payroll, responsible for timely and accurately reporting taxes, retirement, and payroll benefit/deductions. This represents 72% of the Districts expense budget. On average during the school year the payrolls include 185-200 employees. Errors made in payroll have a negative impact on the expenditures of the District. This position also is responsible for all Benefit enrollment and coordination; as well as; all onboarding, terminations, unemployment, work comp, FMLA and the timekeeping system/scheduling system.

This position requires maintaining current knowledge of FLSA, FMLA, as well as other state / federal regulations.

**RECOMMENDATION TO WAGE CHANGES:**

We cannot continue to operate without a Payroll Benefits Coordinator due to the negative impact it is having on the ability of myself, as Business Manager, to perform my Business Manager duties, as well as, to continue to maintain the current workload demand which has already caused burnout for myself.

Wage rate increases to the three positions is a recommendation from the board committee that met to advise on next steps after not filling the position on two different postings and offering it to four individuals. This is the minimum the group recommended and there was discussion of going higher.

Reference the attached job descriptions for each of the following position recommendations.

- 1) The first recommendation is to add to the 12 Month At Will Schedule the position title of District Business Office Clerk along with an increase to the District Business Office Clerk to be at a starting wage no less than the starting wage of other entry level office staff within the District. This would increase level 1 from \$20.66/hour to \$21.30/hour. The wage step increases should remain the same.
- 2) The second recommendation is to remove the AP/AR Clerk position title from the 12 Month At Will Schedule then add the position of MARSS Coordinator / Food Service Coordinator. The wage scale for this position should be placed at no less than what is currently proposed for the Payroll Benefits Coordinator position.
- 3) Update the Payroll Clerk position to reflect Payroll Benefit Coordinator then update the wage scale to the currently proposed starting wage of \$23.16/hour

I also cannot recommend hiring a candidate for the Payroll Benefits Coordinator position that does not have the background of working in an office environment, math skills and computer skills, because this position is too critical of a position to the District. This position can negatively impact the finances of the District if it is not done correctly and timely. This is not an entry level position.

If this recommendation is not approved then the next step is to begin the process of looking for a company we can hire to perform our payroll / benefits position. I have started an inquiry process with one company that provides these services to Districts. This is not an ideal option, as it will mean not having someone on site and will cost the District more than having an employee.

Thank you for your time and consideration of this request.

Stacy Grover, Business Manager



# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022; revised 12.16.22 DRAFT

---

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; revised 12.16.22 DRAFT

## 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	\$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	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; revised 12.16.22 DRAFT

## 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.

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

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022; revised 12.16.22 DRAFT

\$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

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

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022; revised 12.16.22 DRAFT

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: 07/01/2021	Effective: 07/01/2022
Hourly Rate:	\$ 22.79	\$ 23.02

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 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.

## AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022; revised 12.16.22 DRAFT

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	1/1/2023
Accounts Payable / Receivable Clerk  District Business Office Clerk	Hourly	Level 1	\$20.05	\$20.45	\$20.66	\$21.30
		Level 2	\$20.85	\$21.27	\$21.48	\$22.12
		Level 3	\$21.69	\$22.12	\$22.35	\$22.99
		Level 4	\$22.57	\$23.02	\$23.25	\$23.89
		Level 5	\$23.45	\$23.92	\$24.16	\$24.80
		Level 6	\$24.39	\$24.88	\$25.13	\$25.77
MARSS Coordinator / Food Service Coordinator	Hourly	Level 1	\$20.05	\$20.45	\$20.66	\$23.16
		Level 2	\$20.85	\$21.27	\$21.48	\$23.98
		Level 3	\$21.69	\$22.12	\$22.35	\$24.85
		Level 4	\$22.57	\$23.02	\$23.25	\$25.75
		Level 5	\$23.45	\$23.92	\$24.16	\$26.66
		Level 6	\$24.39	\$24.88	\$25.13	\$27.63
Personnel / Payroll Clerk  Payroll Benefits Coordinator	Hourly	Level 1	\$20.05	\$20.45	\$20.66	\$23.16
		Level 2	\$20.85	\$21.27	\$21.48	\$23.98
		Level 3	\$21.69	\$22.12	\$22.35	\$24.85
		Level 4	\$22.57	\$23.02	\$23.25	\$25.75
		Level 5	\$23.45	\$23.92	\$24.16	\$26.66
		Level 6	\$24.39	\$24.88	\$25.13	\$27.63

## AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022; revised 12.16.22 DRAFT

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
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.

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022; revised 12.16.22 DRAFT

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.

## **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.

## **LEAVE OF ABSENCES:**

---

### **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	10 Days
Year 5	15 Days
Year 10	20 Days
Year 15	25 Days
Year 20	30 Days

### **SICK LEAVE:**

## **AT WILL POSITION EMPLOYMENT SCHEDULE**

January 18, 2022; revised 12.16.22 DRAFT

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 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.

# AT WILL POSITION EMPLOYMENT SCHEDULE

January 18, 2022; revised 12.16.22 DRAFT

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.

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.



## JOB DESCRIPTION

<b>JOB TITLE:</b>	School Resource Officer	<b>DEPARTMENT:</b>	Police
<b>FLSA CLASSIFICATION:</b>	Non-exempt	<b>PAY GRADE (ANNUAL):</b>	\$82,957.72
<b>LOCATION:</b>	International Falls Schools	<b>STATUS:</b>	Full-time
<b>REPORTS TO:</b>	Police Chief or Designee	<b>PREPARED BY:</b>	Sherri Stensland
<b>DATE REVISED:</b>	10/19/2022	<b>APPROVED BY:</b>	Chief Mike Kostiuk

### JOB SUMMARY

Investigates criminal and non-criminal juvenile problems within the school system and community. Acts as a liaison between the police department, schools, courts social services and other related agencies to ensure the protection and safety of the community.

### RESPONSIBILITIES

1. Perform patrol and investigation duties at the assigned school
2. Attend school functions to maintain peace and safety
3. Transport juveniles to home and juvenile facility as needed
4. May investigate criminal matters related to juveniles that occur outside the school district; may be called in to provide input or take the lead on crimes involving juveniles; may act as a certified forensic interviewer to interview children who have been a victim of crimes
5. Interview informants, witnesses, neighbors, citizens, victims, and others who have knowledge of incidents or suspects
6. Write reports and files information into computer system
7. Testify in court as arresting or investigating officer as required
8. Develop and conduct alcohol, tobacco, drug and other crime prevention efforts through community presentations and educational activities
9. Meet with school staff, parents, students, clergy, and other agencies regarding specific juvenile issues; work closely with social workers, probation officers, state agencies, and other to develop relationships and ensure the safety of juveniles in the community
10. Act as a liaison between the police department, schools, court, social services, and related agencies

### MINIMUM QUALIFICATIONS

#### *Education, Experience and Licensure*

- Must possess and maintain MN Peace Officer License
- Valid MN Driver's License
- Certified DARE Instructor (or become certified)
- Certified School Resource Officer (or become certified)

#### *Other Required Knowledge, Skills, and Abilities*

- Federal, state, and local laws and department policies related to police work
- Community-building and teamwork
- Thorough understanding of City's functions, policies, and procedures
- Thorough understanding of the school district's policies

- Strong negotiation and investigative skills
- Strong verbal, written and interpersonal skills
- Take appropriate safety precautions
- Build relationships and maintain rapport with children and young adults
- Analytical and problem solving
- Work effectively with others

## EQUIPMENT USED

- Required to carry firearm
- Required to wear protective body armor
- Any equipment determined to be needed by the Police Chief or designee

## MENTAL & PHYSICAL DEMANDS / WORKING CONDITIONS

### *Mental Effort*

- Maintain composure during stressful situations

### *Physical Requirements*

- Exposure to injury, trauma, angry or violent individuals, animal bites, bloodborne and airborne pathogens, biohazards, traffic accidents, visual and emotional trauma and adverse road and weather conditions.
- Lift up to 100 pounds

*The City of International Falls has reviewed this job description to ensure that essential functions and basic duties have been included. It is not intended to be construed as an exhaustive list of all functions, responsibilities, skills and abilities. The City of International Falls reserves the right to revise or change job duties and responsibilities as the need arises. Requirements are representative of minimum levels of knowledge, skills, and experience required. This job description does not constitute a written or implied contract of employment.*

AGREEMENT BETWEEN THE CITY OF INTERNATIONAL FALLS  
AND INDEPENDENT SCHOOL DISTRICT No. 361  
TO PROVIDE FOR SCHOOL RESOURCE OFFICER PROGRAMS  
AT PUBLIC SCHOOLS WITHIN THE CITY

THIS AGREEMENT, entered into this \_\_\_\_\_, 2022, (“Execution Date”) by and between the CITY OF INTERNATIONAL FALLS, a Minnesota municipal corporation (“City”) and the INDEPENDENT SCHOOL DISTRICT No. 361, a political subdivision of the State of Minnesota (“District”), is made in light of the following:

RECITALS

- A. City is a municipal corporation duly organized and validly existing under the Constitution and the laws of the State of Minnesota.
- B. District is a political subdivision of the State of Minnesota located in Koochiching County, Minnesota, and is organized and exists pursuant to the laws of the State of Minnesota and is authorized to enter into this Agreement pursuant to the laws of the State of Minnesota.
- C. District desires certain police officer services available through the International Falls Police Department (the identified Services are described in Exhibit A and are referred to collectively as the “Services”).
- D. City employs sworn peace officers specially trained, experienced and competent to provide the Services and City is willing to provide Services to District on the terms and in the manner provided in this Agreement.

AGREEMENT

NOW THEREFORE, City and District agree as follows:

1. TERM

The term of this Agreement shall commence on-----, and terminate on-----  
---, unless terminated as specified in Section 7.

2. CITY SERVICES

- a. Services - General. City will provide a sworn peace officer from the International Falls Police Department during the school year, approximately nine (9) months, from the first day of the school year until the last day of the school year, to serve the function as School Resource Officer (“Officer”). The Officer shall perform Services under the supervision and control of the Police Chief or designee. The type and manner of performance of the Services, materials used for education, and programming shall be as authorized by the International Falls Police Department.

- b. Services - Specific City shall perform those Services outlined in the attached Exhibit A at the schools identified therein. In addition:
  - i. City shall establish and maintain a liaison between District personnel, International Falls Police Department personnel, and elements of the juvenile justice system.
  - ii. The Officer shall serve as a resource to District employees such as administrators, faculty and security personnel as well as students and their guardian(s) on all law enforcement-related issues including crime prevention and investigations.
- c. Services - Discretionary. City may, in the sole discretion of the Officer and/or his/her supervisor, perform the following services:
  - i. Conduct patrol activity in and around the designated schools.
  - ii. Conduct preliminary and follow-up investigations of crimes that occur on or near the designated schools.
- d. Services - Security. The Services performed by Officers pursuant to this Agreement are not intended to be a substitute for or replace those security services needed or provided by existing District security personnel.

### 3. DISTRICT DUTIES

In addition to other duties specified in this Agreement, District shall do the following:

- a. Staff Liaison. District will designate a staff member to serve as liaison to the International Falls Police Department to facilitate communication between District personnel and the Officer and coordinate the Officer's activities with District activities and events.
- b. District Personnel - Cooperation. District personnel shall cooperate with the Officer to facilitate his/her performance of Services pursuant to this Agreement.

### 4. OPERATIONAL PROCEDURES

City shall provide Officer to District for the Services as follows: one Officer to operate within the jurisdictional schools for 40 hours per week. City shall use its best efforts to ensure that the same person provides Services to the same school except when he/she is on paid leave or otherwise absent. Subject to provisions of relevant City personnel policies or labor agreement.

5. FUNDING

- a. Funding of Personnel. For the Services, District shall pay the City seventy five percent (75%) of the total annual compensation paid to each Officer. City shall train, equip, provide transportation, and all materials for Services under this Agreement. The term "total compensation" includes salary, benefits and overhead as those exist on the Effective Date and as modified from time to time during the Term of this Agreement. These amounts shall be annually adjusted to take into consideration wage rates and overhead adjustments for Public Safety Department's services implemented by the City. The City shall notify District on or before December 31<sup>st</sup> of each year as to the increases to be implemented for the following year's services.
- b. District Payments. District shall pay the City in one (1) annual installment, which shall be billed by the City in June of every year for the preceding school year's Services. Such invoice shall be due and payable within thirty (30) days after receipt of the invoice. The first invoice shall be issued in ----- and shall continue in June each year thereafter for the Term of the Agreement.

6. SPECIAL PROVISIONS

- a. Selection of Officer(s). The Police Chief will determine the individual best suited for the assignment and advise the District of the assigned Officer. The Police Chief consider input from the District as to the selection of the Officer, but the Police Chief's decision shall be final.
- b. Special Events. If the District has requested the Officer's presence at an event or requested supplemental services to be provided by the Officer, he/she may be used as one officer hired to police a special event at his/her assigned school. Such use shall not be considered as Services pursuant to this Agreement, unless otherwise agreed to by the Parties.

7. TERMINATION

Either party may terminate this Agreement upon ninety (90) days advanced written notice of such termination. Termination of this Agreement shall not void the provisions of Paragraph 8 herein which shall remain effective.

8. INDEMNIFICATION

- a. District Obligations. District agrees to defend, indemnify and hold City, its elected and appointed officials, officers, and employees harmless against and from any and all losses, claims, actions, damages, expenses or liabilities, including reasonable attorney's fees, arising out of or in any way connected with the District's negligent performance of this Agreement. District assumes workers' compensation liability for injury or death of its officers, agents, employees and volunteers, and assumes no workers' compensation responsibility for the elected

and appointed officials, officers, and employees of the City.

- b. City's Obligations. City agrees to defend, indemnify and hold District, its officer, agents, employees and volunteers harmless against and from any and all losses, claims, actions, damages, expenses or liabilities, including reasonable attorney's fees, arising out of or in any way connected with City's negligent performance of this Agreement. City assumes worker's compensation liability for injury or death of elected and appointed officials, officers and employees and assumes no workers' compensation responsibility for the officers, agents, employees and volunteers of the District.
- c. Limit of Liability. Nothing contained herein shall be deemed a waiver by the City or District of any governmental immunity defenses, statutory or otherwise. Further, any and all claims brought by a third party shall be subject to any governmental immunity defenses of the City and District and the maximum liability limits provided by Minnesota Statute, Chapter 466.

9. AMENDMENT; ASSIGNMENT

This Agreement may not be amended, assigned or transferred by either Party without the express written consent of the other Party.

10. NOTICE; REPRESENTATIVES.

The City and District have designated the following representatives to receive notices and act in their agency's behalf in the administration of this Agreement.

City:           City of International Falls  
                  Attn: Police Chief  
                  715 4<sup>th</sup> Street  
                  International Falls, MN 56649

District:       Independent School District No. 361  
                  Attn: Superintendent  
                  1515 11<sup>th</sup> Street  
                  International Falls, MN  
                  56649

11. NO THIRD-PARTY BENEFICIARY

This Agreement, including, but not limited to the indemnification provisions, is for the benefit of the Parties only and does not create, nor is it intended to create, any benefit or liability to third parties.

12. SCOPE.

It is agreed that the entire agreement of the parties is contained herein and this Agreement supersedes all oral and written agreements and negotiations between the parties relating to the subject matter hereof. This Agreement may not be altered, changed, or amended except by an instrument in writing, signed by all parties.

13. BINDING AGREEMENT.

The parties mutually recognize and agree that all terms and conditions of this Agreement shall be binding upon the parties and the successors and assigns of the parties.

14. GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the State of Minnesota.

[REMAINDER OF PAGE INTENTIONALLY BLANK]

IN WITNESS THEREOF, the Parties have caused this Agreement to be executed.

CITY OF International Falls

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Administrator

INDEPENDENT SCHOOL DISTRICT No. 361

\_\_\_\_\_  
Name:  
Chair

\_\_\_\_\_  
Name:  
Clerk

•

International Falls Public Schools, ISD #361  
Truth-in-Taxation Public Meeting  
December 19, 2022

TIME: 6:00 pm

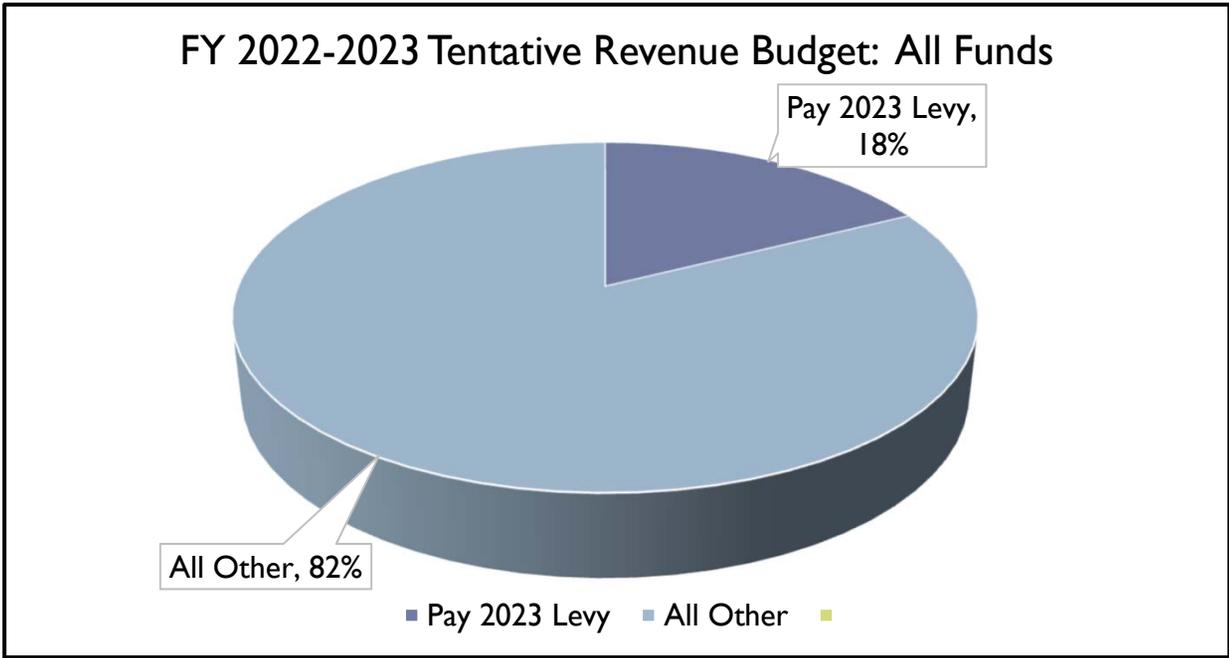
LOCATION: FHS Library

# International Falls Public Schools

Comparison of Pay 2022 (F23) Levy Revenue to Total Revenue Budget (All Funds)

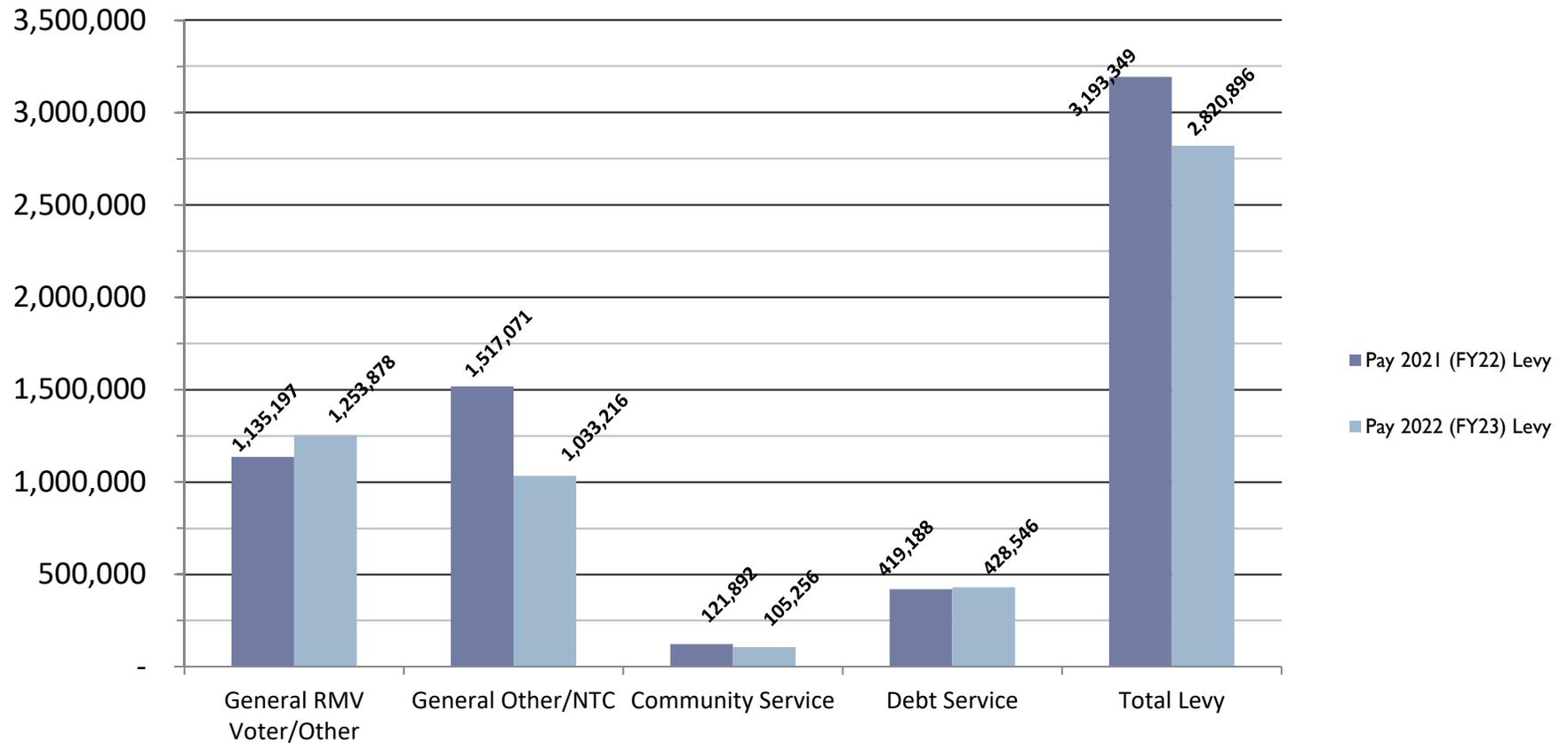
---

Total Levy Pay 2023(FY24):	\$ 2,820,895
FY2022-2023 Revenue All Other Sources (All Funds):	\$13,207,859
FY2022-2023 Total Revenue Budget All Sources (All Funds):	\$16,028,754



# International Falls Public Schools

## Comparison of Pay 2022 (FY23) Levy to Pay 2023 (FY24) Levy



# International Falls Public Schools

## Pay 2021 (FY22) Levy to Pay 2022 (FY23) Levy

---

### Net Change By Fund

	General	Community Service	Debt Service	TOTAL LEVY
Pay 2021 Levy (FY22)	\$2,276,567	\$133,962	\$444,231	\$2,854,759
Pay 2022 Levy (FY23)	\$2,652,269	\$121,892	\$419,188	\$3,193,349
% Net Increase (Decrease)	+16.50%	-9.01 %	-5.64%	+11.86%

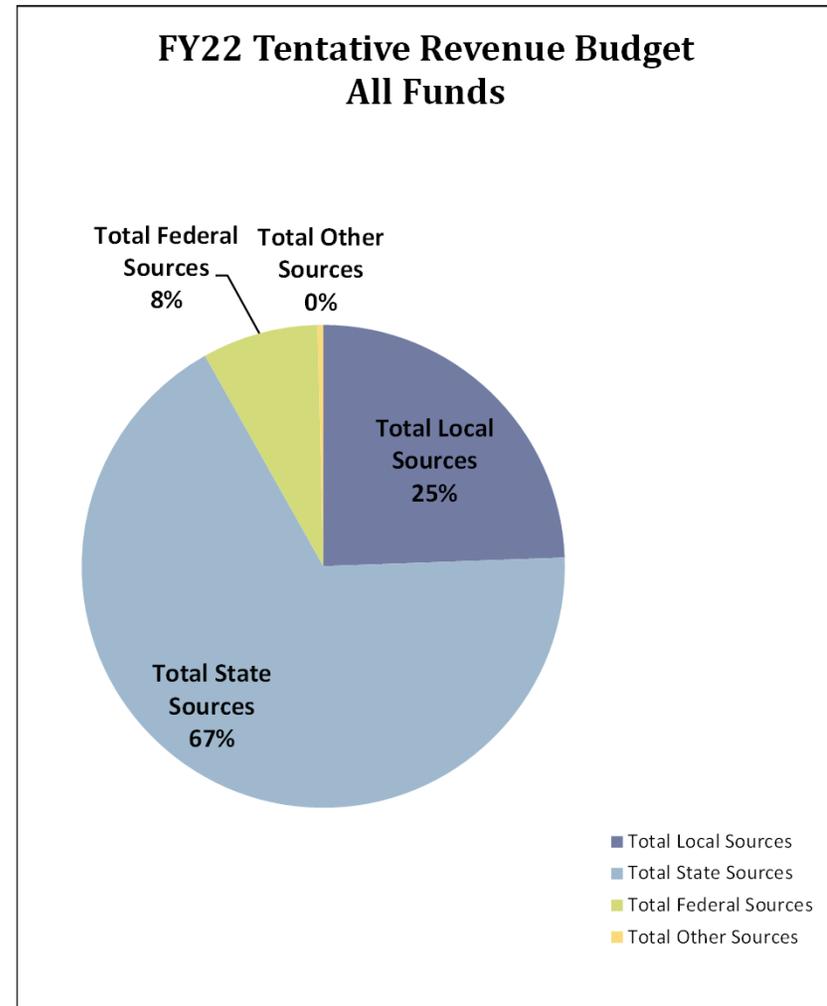


# International Falls Public Schools

## Tentative 2022-2023 Revenue Budget All Funds

### By Revenue Source

▶ Local Sources	\$3,420,892
▶ State Sources	\$9,441,243
▶ Federal Sources	\$1,087,756
▶ Other Sources	\$ 52,943
<b>Total Revenue Budget:</b>	<b><u>\$14,002,834</u></b>

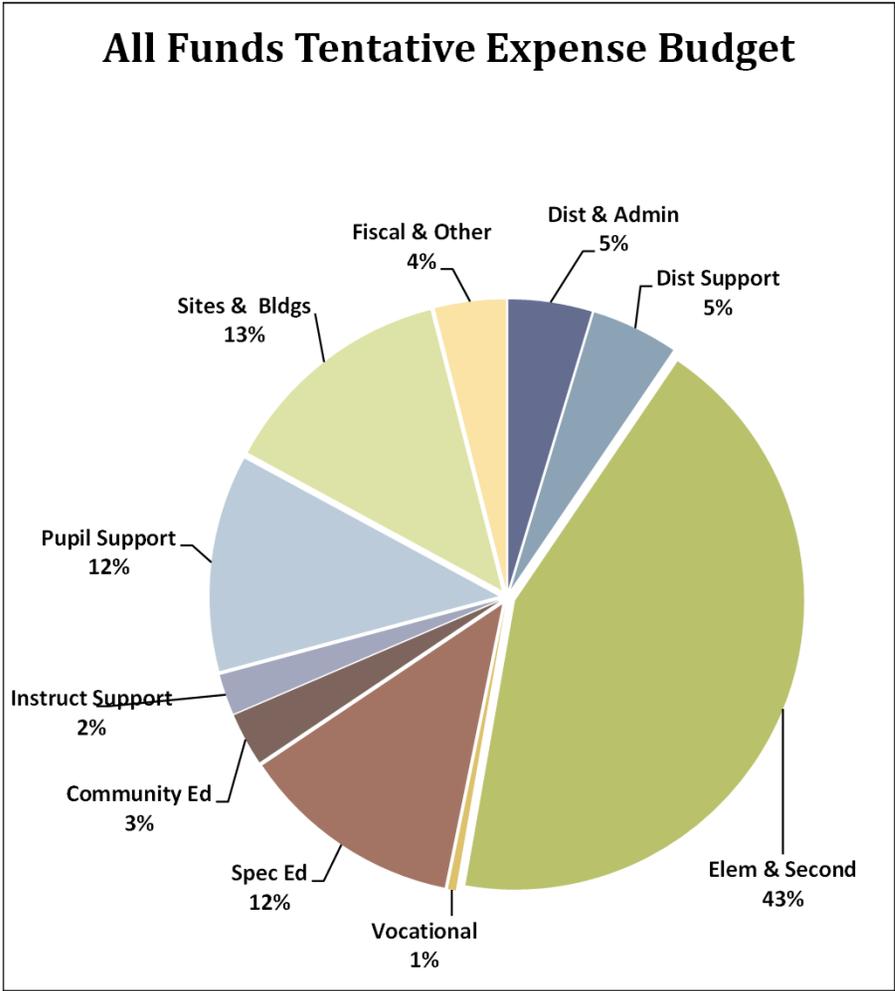


# International Falls Public Schools

## Tentative 2021-2022 Expense Budget All Funds

### By Program Series

▶ District & Administration	\$698,670
▶ District Support Service	\$725,242
▶ Elementary & Secondary Ed	\$6,478,631
▶ Vocational Instruction	\$65,970
▶ Special Education	\$1,857,915
▶ Community Education	\$443,231
▶ Instructional Support	\$339,430
▶ Pupil Support Services	\$1,808,945
▶ Sites & Buildings	\$1,967,782
▶ Fiscal & Other Costs	\$594,453
 Total Expense Budget:	 <u>\$14,980,269</u>





# That's Community Ed!

ISD 361 Community Education Update:

December 19, 2022

PALS has been busy with crafts, baking, a pottery class, parties (coming up tomorrow), and attending Evolve U and sporting events.

We had a Driver's training Course this past month and had a huge class!

ECFE had a Stories with Santa event and it was a huge success. Mandie does such a great job with this program!

I have finished my classes! Currently I'm waiting for grades to be finalized and posted and I am filling out licensure paperwork.