

2.g. Continuing Education Representative (1):

2.h. Community Education Advisory Representatives (2):

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

2.j. Grievance Committee Representatives (2):

2.k. Finance Committee Representatives: Board as a Whole

2.l. Facility Committee Representatives (3):

2.m. Alternative Board Clerk (in absence of Clerk):

Open Forum

1. Elk's Student's of the Month: Karsen Korpi and Christian Ramsay
2. Public Open Forum

Audit Presentation

1. Receive the fiscal year 2023 Audit Presentation and Financial Report from Mary Reedy, Principal for State and Local Government with CLA.

Presentation:

1. Receive presentation from the Northland Special Education Cooperative regarding their new building proposal for action in February.

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 Director

Consent Agenda

Approve the Consent Agenda as presented. Motion by __, second by __. Motion carried / failed.

1. Approve payroll in the amount of \$438,984.02 for pay periods December 15th and December 29th.
2. Approve current accounts payable due in the amount of \$1,006,321.23.
3. Approve past meeting minutes for the regular school board meeting on December 18, 2023, and special board meetings on December 22, 2023 and January 8, 2024.
4. Second reading of School Board Policy 409.5 - Laptop Checkout Policy
5. Second reading of School Board Policy 409.6 - Website and Electronic Publishing

6. Second reading of School Board Policy 409.7 - School District Security
7. Second reading of School Board Policy 410 - Family and Medical Leave Policy
8. Second reading of School Board Policy 415 - Mandated Reporting of Maltreatment of Vulnerable Adults
9. Second reading of School Board Policy 522 - Title IX Nondiscrimination Policy, Grievance Procedure and Process
10. Second reading of School Board Policy 606.5 - Library Materials
11. Approve hire of Kari Benedix as FES Assistant Cook effective December 20, 2023.
12. Approve Iron Range Conference Official's Fees for 2022-2024.
13. Approve Men's League Non-Certified Referee rate at \$40/game for Wednesday and \$25/game for Sunday.
14. Accept the resignation of Owen Sether, Custodian, effective January 16, 2024.
15. Accept the resignation of Natasha Nodes, Café Helper, effective January 12, 2024.
16. Approve the hire of Karine Sarkisyan as a Paraprofessional effective January 16, 2024.

Action Items

1. 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. Resolution Directing Administration to Make Recommendations for Reductions in Programs and Positions and Reasons Therefor. Motion by __, second by __. Motion Carried / Failed.
- 1.c. Adopt Resolution Requiring the Tally of Write In Votes Only if Write In Votes Are Greater Than a Ballot Candidates's Total Votes. Motion by __, second by __. Motion carried / failed.
2. Maintain our facilities to be welcoming, safe and efficient for use by students and the community.
- 2.a. Approve community committee recommendation for two referendum questions for upgrades to building mechanical systems, FES secure entrance, and building maintenance. Motion by __, second by __. Motion carried / failed.

Closed Session

1. Closed meeting for labor negotiations strategy pertaining to L4798 as allowed under MS 13D.03. Motion by __, second by __. Motion carried / failed.

Reopen and Adjournment

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

2023		School Board Member Assignment(s)		
Committee	#	1)	2)	3)
Administrative Salary Committee	3	JoAnn Smith	Dale Johnson	Toni Korpi
Local 510 Negotiations Committee	3	Roxanne Skogstad-Ditsch	Toni Korpi	Dale Johnson
L331 Negotiations Committee	3	Tina Sather	Bruce Raboin	Jessica Crosby
Local 4798 Negotiations Committee	3	Toni Korpi	Jessica Crosby	JoAnn Smith
Recreation Commission	3	Toni Korpi	Bruce Raboin	JoAnn Smith
MSBA Legislative Representative	1	Dale Johnson	----	----
MSHSL Representative	1	Bruce Raboin	----	----
Continuing Education Representative	1	Roxanne Skogstad-Ditsch	----	----
Community Education Representatives	2	Toni Korpi	JoAnn Smith	Alt: Jessica Crosby
Meet and Confer Committee	--	----- All Board Members -----		
School Board Grievance Representatives	2	Tina Sather	Toni Korpi	----
Finance Committee	--	----- All Board Members -----		
Facility Working Group Representatives	3	Bruce Raboin	Roxanne Skogstad-Ditsch	Tina Sather
Alternate Clerk	1	Tina Sather	----	----

Chair
Vice-Chair
Clerk
Treasurer

Roxanne Skogstad-Ditsch
JoAnn Smith
Toni Korpi
Bruce Raboin

2024		School Board Member Assignment(s)		
Committee	#	1)	2)	3)
Administrative Salary Committee	3			
Local 510 Negotiations Committee	3			
L331 Negotiations Committee	3			
Local 4798 Negotiations Committee	3			
MSBA Legislative Representative	1		----	----
MSHSL Representative	1		----	----
Continuing Education Representative	1		----	----
Community Education Representatives	2			
Meet and Confer Committee	--	----- All Board Members -----		
School Board Grievance Representatives	2			----
Finance Committee	--	----- All Board Members -----		
Facility Working Group Representatives	3			
Alternate Clerk	1		----	----

Chair
Vice-Chair
Clerk
Treasurer

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

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INDEPENDENT SCHOOL DISTRICT NO. 361
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INTRODUCTORY SECTION

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
BOARD OF EDUCATION AND ADMINISTRATION
JUNE 30, 2023**

BOARD OF EDUCATION

<u>NAME</u>	<u>TERM ON BOARD EXPIRES</u>	<u>BOARD POSITION</u>
Roxanne Skogstad-Ditsch	December 31, 2024	Chairperson
JoAnn Smith	December 31, 2024	Vice-Chair
Bruce Raboin	December 31, 2024	Treasurer
Toni Korpi	December 31, 2026	Clerk
Emily McGonigle	June 9, 2023	Director
Jessica Crosby	December 31, 2026	Director
Tina Sather	December 31, 2026	Director

ADMINISTRATION

Kevin Grover	Superintendent
Stacy Grover	Business Manager
District Offices	Independent School District No. 361 International Falls Public Schools 1515 11 th Street International Falls, MN 56649 (218) 283-2571 www.isd361.k12.mn.us

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 Schools (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Food Service Fund, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – 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 are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Uniform Financial Accounting and Reporting Standards Compliance Table and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the 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 2022 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 December 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, 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 November 15, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Brainerd, Minnesota
November 15, 2023

REQUIRED SUPPLEMENTARY INFORMATION

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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, 2023.

FINANCIAL HIGHLIGHTS

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

- District-wide, accrual basis net position increased by approximately \$2,576,000 based on revenues of \$16,143,000 compared to expenses of \$13,566,000.
- Total General Fund revenues were approximately \$14,225,000 as compared to \$13,719,000 of expenditures.
- The fund balance of the General Fund increased by a net of approximately \$602,000 from the prior year representing a 16% increase 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, 2023**

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, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was \$1,935,178 on June 30, 2023.

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

	Governmental Activities		Percentage Change
	2023	2022	
Current and Other Assets	\$ 8,336,755	\$ 8,351,708	(0.2)%
Capital Assets	10,918,132	11,291,073	(3.3)
Total Assets	<u>19,254,887</u>	<u>19,642,781</u>	(2.0)
Deferred Outflows of Resources	3,190,333	3,606,949	(11.6)
Current Liabilities	1,268,622	1,487,299	(14.7)
Long-Term Liabilities	14,610,316	10,661,034	37.0
Total Liabilities	<u>15,878,938</u>	<u>12,148,333</u>	30.7
Deferred Inflows of Resources	<u>4,631,104</u>	<u>11,742,603</u>	(60.6)
Net Position			
Net Investment in Capital Assets	7,345,547	7,248,163	1.3
Restricted	1,764,749	1,232,921	43.1
Unrestricted	(7,175,118)	(9,122,290)	(21.3)
Total Net Position	<u>\$ 1,935,178</u>	<u>\$ (641,206)</u>	(401.8)

Changes in Net Position

The District's total revenues were \$16,142,589 for the year ended June 30, 2023. Property taxes and state aid formula accounted for 72% of total revenue for the year. Another 23% 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, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

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

	Governmental Activities for the Fiscal Year Ended June		Total % Change
	2023	2022	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 475,301	\$ 280,964	69.2 %
Operating Grants and Contributions	5,540,431	5,354,175	3.5
Capital Grants and Contributions	213,070	273,721	(22.2)
<u>General Revenues</u>			
Property Taxes	4,245,614	3,972,741	6.9
Unrestricted State Aid	5,450,687	5,614,011	(2.9)
Investment Earnings	42,884	1,628	2534.2
Other	174,602	117,151	49.0
Total Revenues	<u>16,142,589</u>	<u>15,614,391</u>	3.4
Expenses			
Administration	631,022	685,047	(7.9)
District Support Services	1,085,205	1,023,236	6.1
Regular Instruction	5,019,939	6,754,186	(25.7)
Vocational Education Instruction	142,368	62,838	126.6
Special Education Instruction	1,634,191	1,664,825	(1.8)
Instructional Support Services	283,153	358,391	(21.0)
Pupil Support Services	1,338,647	1,417,839	(5.6)
Sites and Buildings	1,904,462	1,683,607	13.1
Fiscal and Other Fixed Cost Programs	72,619	74,121	(2.0)
Food Service	662,407	644,354	2.8
Community Service	696,280	491,601	41.6
Unallocated - Depreciation	43,076	45,691	(5.7)
Interest and Fiscal Charges on Long-Term Liabilities	52,836	10,974	381.5
Total Expenses	<u>13,566,205</u>	<u>14,916,710</u>	(9.1)
Increase in Net Position			
Net Position - Beginning of Year	2,576,384	697,681	
Net Position - End of Year	<u>(641,206)</u>	<u>(1,338,887)</u>	
	<u>\$ 1,935,178</u>	<u>\$ (641,206)</u>	

Charges for services increased as more programs were operating in the current year. State Aid increased due to additional aid received. Property taxes increased due to an increase in county apportionment. Expenditures decreased due to a reduction in Regular Instruction compensation expense mostly due to position vacancies.

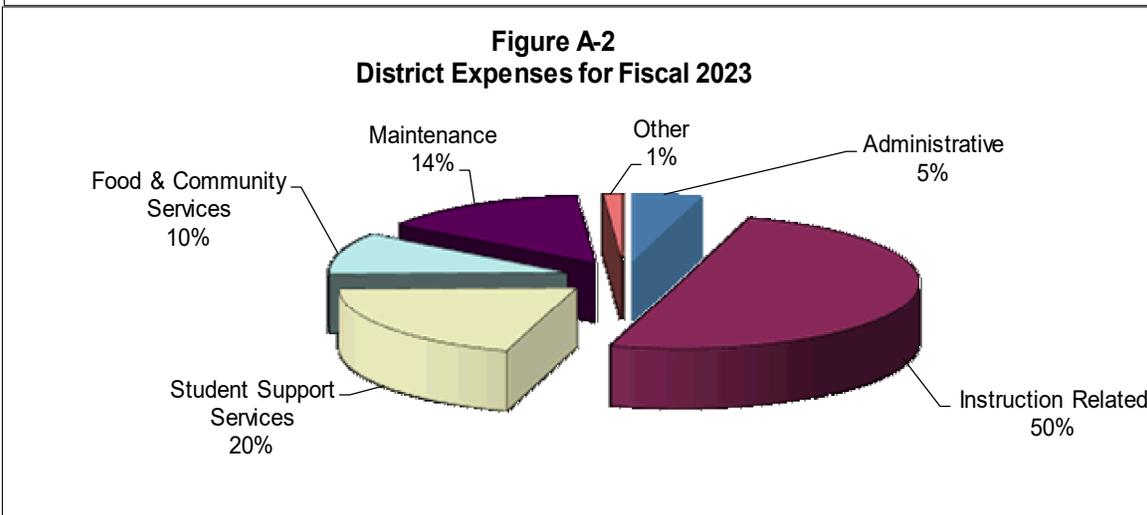
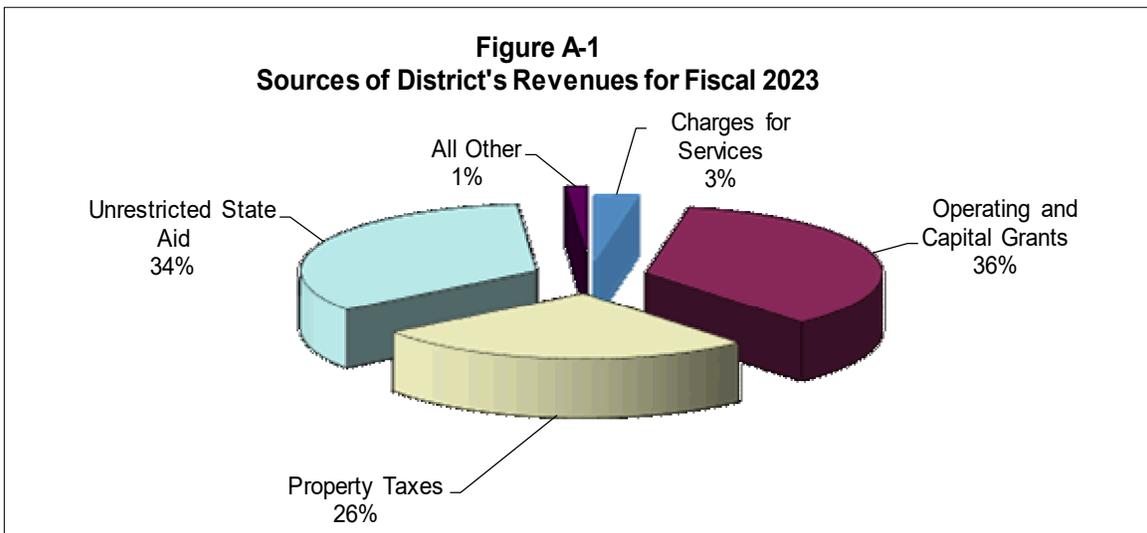
**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position (Continued)

The cost of all governmental activities this year was \$13,566,205.

- Some of the cost was paid by the users of the District's programs (\$475,301).
- The federal and state governments subsidized certain programs with grants and contributions (\$5,753,501).
- The majority District's costs were paid by District taxpayers and the taxpayers of our state through \$9,696,301 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 (\$217,486).



**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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		
	2023	2022	Change	2023	2022	Change
Administration	\$ 631,022	\$ 685,047	(7.9)%	\$ 629,998	\$ 686,319	(8.2)%
District Support Services	1,085,205	1,023,236	6.1	1,016,497	895,707	13.5
Regular Instruction	5,019,939	6,754,186	(25.7)	2,163,494	4,481,505	(51.7)
Vocational Education Instruction	142,368	62,838	126.6	140,099	60,027	133.4
Special Education Instruction	1,634,191	1,664,825	(1.8)	489,811	507,901	(3.6)
Instructional Support Services	283,153	358,391	(21.0)	147,902	134,844	9.7
Pupil Support Services	1,338,647	1,417,839	(5.6)	720,672	687,210	4.9
Sites and Buildings	1,904,462	1,683,607	13.1	1,760,100	1,537,415	14.5
Fiscal and Other Fixed Cost Programs	72,619	74,121	(2.0)	72,619	74,121	(2.0)
Food Service	662,407	644,354	2.8	(21,703)	(120,955)	82.1
Community Service	696,280	491,601	41.6	122,002	7,091	1620.5
Unallocated - Depreciation	43,076	45,691	(5.7)	43,076	45,691	(5.7)
Interest and Fiscal Charges on Long-Term Liabilities	52,836	10,974	381.5	52,836	10,974	381.5
Total	\$ 13,566,205	\$ 14,916,710	(9.1)	\$ 7,337,403	\$ 9,007,850	(18.5)

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 \$4,846,453.

Revenues for the District's governmental funds were \$16,133,880 while total expenditures were \$15,669,520.

GENERAL FUND

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

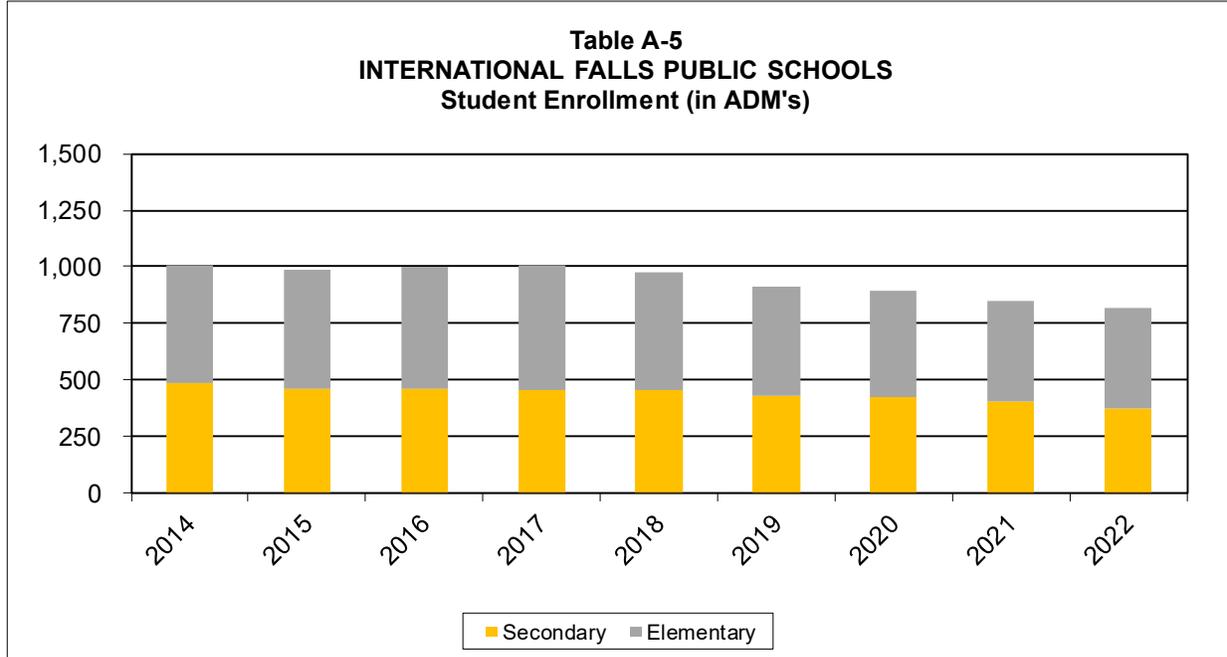
Table A-4

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
EC	8	11	13	14	16	18	16	14	19	21
VPK	-	-	-	26	-	-	-	-	-	0
HCP K	10	10	11	17	12	14	14	10	11	14
Reg K	60	74	64	71	60	53	60	49	48	41
Elementary	488	460	463	456	456	431	426	406	372	388
Secondary	515	529	534	550	520	483	470	444	448	434
Total Students for Aid	1,081	1,084	1,085	1,134	1,064	999	986	923	898	898
Percent Change	7.45%	0.26%	0.11%	4.52%	-6.17%	-6.11%	-1.30%	-6.38%	-2.73%	0.07%

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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, 2023</u>	<u>June 30, 2022</u>	<u>Amount Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources:				
Property Taxes	\$ 3,763,961	\$ 3,486,971	\$ 276,990	7.9 %
Earnings on Investments	42,884	1,628	41,256	2534.2
Charges for Services	99,047	71,308	27,739	38.9
Other	185,089	145,125	39,964	27.5
State Sources	7,926,623	8,116,431	(189,808)	(2.3)
Federal Sources	2,207,301	2,010,418	196,883	9.8
Total General Fund Revenue	<u>\$ 14,224,905</u>	<u>\$ 13,831,881</u>	<u>\$ 393,024</u>	2.8

There was an increase of \$393,024 or 2.8% in General Fund revenue from the prior year. Property taxes increased due to an increase in county apportionment which caused a decrease in state aid, along with a decrease in enrollment. Earnings on investments increased due to the changes in interest rates. State sources decreased due to the changes in the general aid formula and a decrease in student enrollment. Federal sources increased due to additional grants revenues received.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

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, 2023</u>	<u>June 30, 2022</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 7,855,165	\$ 8,082,079	\$ (226,914)	(2.8)%
Employee Benefits	2,288,523	2,384,708	(96,185)	(4.0)
Purchased Services	1,887,526	1,735,764	151,762	8.7
Supplies and Materials	924,458	1,096,772	(172,314)	(15.7)
Capital Expenditures	566,236	537,441	28,795	5.4
Debt Service	36,804	25,322	11,482	45.3
Other Expenditures	160,379	134,903	25,476	18.9
Total Expenditures	<u>\$ 13,719,091</u>	<u>\$ 13,996,989</u>	<u>\$ (277,898)</u>	(2.0)

There was a decrease of \$277,898 or 2.0% in General Fund expenditures from the prior year, which was primarily due to a decrease in General Education salaries.

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, 2023**

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 Revenues would exceed Expenditures by \$384,315, actual Revenues exceeded expenditures by \$653,709.
- Overall, actual revenues were about \$161,000 less than budgeted, representing approximately 1.1% variation from budget to actual.
- The actual expenditures for current year were about \$282,000 less than budgeted, which represents about 2.0% of budgeted expenditures.
- The General Fund's unassigned fund balance decreased by \$31,545, while restricted fund balance increased by \$536,543.

DEBT SERVICE

An annual levy is made to fund the bond payments of approximately \$410,000 in principal and \$119,100 of interest.

CAPITAL ASSETS

As shown in the table below, the District has invested about \$26,876,000 in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices. The decrease of 3.3% 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 \$849,000.

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

	<u>2023</u>	<u>2022</u>	<u>Percentage Change</u>
Land	\$ 139,985	\$ 139,985	-
Construction-in-Progress	244,410	131,500	85.9
Land Improvements	2,179,522	2,179,522	-
Right-to-Use Assets	190,375	110,099	100.0
Buildings and Improvements	19,942,518	19,917,518	0.1
Equipment	4,179,550	3,912,039	6.8
Less: Accumulated Depreciation/Amortization	(15,958,228)	(15,099,590)	5.7
Total	<u>\$ 10,918,132</u>	<u>\$ 11,291,073</u>	(3.3)

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

CAPITAL ASSETS (CONTINUED)

Long-Term Liabilities

At year-end, the District had \$3,260,000 in general obligation bonds outstanding as shown in Note 5 to the financial statements.

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

	2023	2022	Percentage Change
General Obligation Bonds	\$ 3,260,000	\$ 3,670,000	(11.2)%
Net Bond Premium and Discount	176,358	237,422	(25.7)
Lease Liability	136,227	84,006	62.2
Total	<u>\$ 3,572,585</u>	<u>\$ 3,991,428</u>	(10.5)
Long-Term Liabilities:			
Due Within One Year	\$ 462,669	\$ 431,237	
Due in More Than One Year	3,109,916	3,560,191	
Total	<u>\$ 3,572,585</u>	<u>\$ 3,991,428</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.

The state allocation for general education aid increased at a rate of 2% for 2023. In fiscal year 2024, the general education formula will increase by 4%. General education aid is a student enrollment-based revenue formula; therefore, more students mean more funding and fewer students mean less funding. The general education funding increase in 2024 along with an increase in special education cross subsidy funding will help offset future aid decline due to District's future projection for a decline in student enrollment.

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, 2023**

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, 2023
(WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2022)**

	2023	2022
ASSETS		
Cash and Investments	\$ 4,373,524	\$ 5,220,445
Receivables:		
Property Taxes	1,391,909	1,694,844
Other Governments	2,440,132	1,291,986
Other	59,671	60,348
Prepaid Items	27,189	48,892
Inventories	44,330	35,193
Capital Assets		
Nondepreciable:		
Land	139,985	139,985
Construction in Progress	244,410	131,500
Other Capital Assets, Net of Depreciation/Amortization	10,533,737	11,019,588
Total Assets	19,254,887	19,642,781
 DEFERRED OUTFLOWS OF RESOURCES		
Pension Related	3,071,029	3,474,697
OPEB Related	119,304	132,252
Total Deferred Outflows of Resources	3,190,333	3,606,949
 LIABILITIES		
Salaries and Payroll Deductions	152,944	209,652
Accounts and Contracts Payable	212,990	98,333
Accrued Interest	41,875	49,229
Due to Other Governmental Units	305,766	594,263
Unearned Revenue - Charges for Services	15,164	24,136
Long-Term Liabilities:		
Net Pension Liability	10,036,099	5,508,253
Other Postemployment Benefit Liability Due Within One Year	56,866	59,286
Other Postemployment Benefit Liability Due Within More Than One Year	1,284,592	1,395,476
Portion Due Within One Year	483,017	452,400
Portion Due in More Than One Year	3,289,625	3,757,305
Total Liabilities	15,878,938	12,148,333
 DEFERRED INFLOWS OF RESOURCES		
Pension Related	1,762,119	8,633,407
OPEB Related	166,153	35,623
Property Taxes Levied for Subsequent Year	2,702,832	3,073,573
Total Deferred Inflows of Resources	4,631,104	11,742,603
 NET POSITION		
Net Investment in Capital Assets	7,345,547	7,248,163
Restricted for:		
General Fund Operating Capital Purposes	370,446	439,014
General Fund State-Mandated Reserves	1,041,663	436,552
Food Service	218,550	195,667
Community Service	85,132	116,674
Debt Service	48,958	45,014
Unrestricted	(7,175,118)	(9,122,290)
Total Net Position	\$ 1,935,178	\$ (641,206)

See accompanying Notes to Basic Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2022)**

Functions	Program Revenues				Net (Expenses) Revenue and	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Changes in Net Position	
					Total Governmental Activities	
					2023	2022
Governmental Activities						
Administration	\$ 631,022	\$ 1,184	\$ (160)	\$ -	\$ (629,998)	\$ (686,319)
District Support Services	1,085,205	-	-	68,708	(1,016,497)	(895,707)
Regular Instruction	5,019,939	128,121	2,728,324	-	(2,163,494)	(4,481,505)
Vocational Education Instruction	142,368	-	2,269	-	(140,099)	(60,027)
Special Education Instruction	1,634,191	-	1,144,380	-	(489,811)	(507,901)
Instructional Support Services	283,153	-	135,251	-	(147,902)	(134,844)
Pupil Support Services	1,338,647	-	617,975	-	(720,672)	(687,210)
Sites and Buildings	1,904,462	-	-	144,362	(1,760,100)	(1,537,415)
Fiscal and Other Fixed Cost Programs	72,619	-	-	-	(72,619)	(74,121)
Food Service	662,407	241,747	442,363	-	21,703	120,955
Community Service	696,280	104,249	470,029	-	(122,002)	(7,091)
Interest and Fiscal Charges on Long-Term Liabilities	52,836	-	-	-	(52,836)	(10,974)
Unallocated Depreciation	43,076	-	-	-	(43,076)	(45,691)
Total School District	\$ 13,566,205	\$ 475,301	\$ 5,540,431	\$ 213,070	(7,337,403)	(9,007,850)
General Revenues						
Property Taxes Levied for:						
General Purposes					3,771,062	3,471,053
Community Service					112,707	122,003
Debt Service					361,845	379,685
State Aid Not Restricted to Specific Purposes					5,450,687	5,614,011
Earnings on Investments					42,884	1,628
Gain on Sale of Assets					-	1,900
Miscellaneous					174,602	115,251
Total General Revenues					9,913,787	9,705,531
CHANGE IN NET POSITION					2,576,384	697,681
Net Position - Beginning of Year					(641,206)	(1,338,887)
NET POSITION - END OF YEAR					\$ 1,935,178	\$ (641,206)

See accompanying Notes to Basic Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
BALANCE SHEET — GOVERNMENTAL FUNDS
JUNE 30, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2022)**

	Major Funds				Total	
	General	Food Service	Community Service	Debt Service	Governmental Funds	
					2023	2022
ASSETS						
Cash and Investments	\$ 3,938,834	\$ 161,997	\$ -	\$ 272,693	\$ 4,373,524	\$ 5,220,445
Receivables:						
Current Property Taxes	1,022,371	-	50,511	218,421	1,291,303	1,601,339
Delinquent Property Taxes	84,566	-	3,978	12,062	100,606	93,505
Due from Other Minnesota School Districts	159,704	-	-	-	159,704	130,260
Due from Minnesota Department of Education	60,571	1,671	36,509	16,198	114,949	159,763
Due from Federal through Minnesota Department of Education	1,899,258	46,313	191,108	-	2,136,679	1,001,963
Due from Other Governmental Units	28,800	-	-	-	28,800	-
Other Receivables	31,485	6,163	22,023	-	59,671	60,348
Due from Other Funds	107,469	-	-	-	107,469	-
Prepaid Items	27,189	-	-	-	27,189	48,892
Inventory	25,324	19,006	-	-	44,330	35,193
	<u>\$ 7,385,571</u>	<u>\$ 235,150</u>	<u>\$ 304,129</u>	<u>\$ 519,374</u>	<u>\$ 8,444,224</u>	<u>\$ 8,351,708</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Salaries and Payroll Deductions	\$ 149,858	\$ 3,086	\$ -	\$ -	\$ 152,944	\$ 209,652
Accounts and Contracts Payable	211,361	450	1,179	-	212,990	98,333
Due to Other Minnesota School Districts	121,542	-	-	-	121,542	112,446
Due to Other Governmental Units	179,536	-	4,688	-	184,224	481,817
Due to Other Funds	-	-	107,469	-	107,469	-
Unearned Revenue	1,695	13,064	405	-	15,164	24,136
Total Liabilities	<u>663,992</u>	<u>16,600</u>	<u>113,741</u>	<u>-</u>	<u>794,333</u>	<u>926,384</u>
Deferred Inflows of Resources:						
Property Taxes Levied for Subsequent Year	2,169,035	-	105,256	428,541	2,702,832	3,073,573
Unavailable Revenue - Delinquent Taxes	84,566	-	3,978	12,062	100,606	93,505
Total Deferred Inflows of Resources	<u>2,253,601</u>	<u>-</u>	<u>109,234</u>	<u>440,603</u>	<u>2,803,438</u>	<u>3,167,078</u>
Fund Balance:						
Nonspendable:						
Prepaid Items	27,189	-	-	-	27,189	48,892
Inventory	25,324	19,006	-	-	44,330	35,193
Restricted:						
Student Activities	35,372	-	-	-	35,372	42,744
Operating Capital	370,446	-	-	-	370,446	439,014
Basic Skills Programs	33,816	-	-	-	33,816	185,355
Safe Schools - Crime	10,078	-	-	-	10,078	22,388
Staff Development	151,057	-	-	-	151,057	134,928
Medical Assistance	13,686	-	-	-	13,686	-
Long-Term Facilities Maintenance (LTFM)	797,654	-	-	-	797,654	51,137
Community Education Programs	-	-	42,131	-	42,131	71,113
School Readiness	-	-	28,020	-	28,020	-
Adult Basic Education	-	-	1,308	-	1,308	1,308
Other Restricted	-	199,544	9,695	78,771	288,010	297,618
Committed:						
Other Committed	858	-	-	-	858	7,016
Assigned:						
Other Assigned	613,510	-	-	-	613,510	501,062
Unassigned	2,388,988	-	-	-	2,388,988	2,420,478
Total Fund Balances	<u>4,467,978</u>	<u>218,550</u>	<u>81,154</u>	<u>78,771</u>	<u>4,846,453</u>	<u>4,258,246</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,385,571</u>	<u>\$ 235,150</u>	<u>\$ 304,129</u>	<u>\$ 519,374</u>	<u>\$ 8,444,224</u>	<u>\$ 8,351,708</u>

See accompanying Notes to Basic 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, 2023
(WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2022)**

	2023	2022
Total Fund Balance for Governmental Funds	\$ 4,846,453	\$ 4,258,246
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	244,410	131,500
Land Improvements, Net of Accumulated Depreciation	657,780	716,640
Right-of-Use Assets, Net of Accumulated Amortization	134,478	82,762
Buildings and Improvements, Net of Accumulated Depreciation	8,556,291	9,103,171
Equipment, Net of Accumulated Depreciation	1,185,188	1,117,015
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.		
	100,606	93,505
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		
	(41,875)	(49,229)
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	(10,036,099)	(5,508,253)
Deferred Inflows of Resources - Pension Related	(1,762,119)	(8,633,407)
Deferred Outflows of Resources - Pension Related	3,071,029	3,474,697
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	(1,341,458)	(1,454,762)
Deferred Inflows of Resources - OPEB Related	(166,153)	(35,623)
Deferred Outflows of Resources - OPEB Related	119,304	132,252
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	(3,260,000)	(3,670,000)
Unamortized Premiums	(176,358)	(237,422)
Lease Liability	(136,227)	(84,006)
Severance Benefits Payable	(200,057)	(218,277)
Total Net Position of Governmental Activities	<u>\$ 1,935,178</u>	<u>\$ (641,206)</u>

See accompanying Notes to Basic 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, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION FOR YEAR ENDED JUNE 30, 2022)**

	Major Funds				Total	
	General	Food Service	Community Service	Debt Service	Governmental Funds	
					2023	2022
REVENUES						
Local:						
Property Taxes	\$ 3,763,961	\$ -	\$ 112,707	\$ 361,845	\$ 4,238,513	\$ 3,988,659
Earnings on Investments	42,884	-	-	-	42,884	1,628
Charges for Services	99,047	241,747	105,411	-	446,205	248,742
Other	185,089	-	12,228	-	197,317	150,298
State Sources	7,926,623	26,701	319,376	161,977	8,434,677	8,547,635
Federal Sources	2,207,301	415,662	151,321	-	2,774,284	2,756,859
Total Revenues	<u>14,224,905</u>	<u>684,110</u>	<u>701,043</u>	<u>523,822</u>	<u>16,133,880</u>	<u>15,693,821</u>
EXPENDITURES						
Current						
Administration	757,671	-	-	-	757,671	710,185
District Support Services	959,981	-	-	-	959,981	937,552
Regular Instruction	6,070,505	-	-	-	6,070,505	6,664,548
Vocational Education Instruction	158,688	-	-	-	158,688	62,780
Special Education Instruction	1,944,353	-	-	-	1,944,353	1,742,736
Instructional Support Services	329,519	-	-	-	329,519	368,885
Pupil Support Services	1,287,285	-	-	-	1,287,285	1,358,044
Sites and Buildings	1,535,430	-	-	-	1,535,430	1,515,375
Fiscal and Other Fixed Cost Programs	72,619	-	-	-	72,619	74,121
Food Service	-	655,953	-	-	655,953	646,678
Community Service	-	-	756,046	-	756,046	517,443
Capital Outlay	566,236	5,274	-	-	571,510	557,699
Debt Service						
Principal	34,768	-	3,938	410,000	448,706	414,787
Interest and Fiscal Charges	2,036	-	118	119,100	121,254	136,335
Total Expenditures	<u>13,719,091</u>	<u>661,227</u>	<u>760,102</u>	<u>529,100</u>	<u>15,669,520</u>	<u>15,707,168</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	505,814	22,883	(59,059)	(5,278)	464,360	(13,347)
OTHER FINANCING SOURCES (USES)						
Transfers Out	(28,075)	-	-	-	(28,075)	-
Transfers In	-	-	28,075	-	28,075	-
Issuance of Lease Liability	90,927	-	-	-	90,927	94,696
Insurance Recovery	32,920	-	-	-	32,920	-
Sale of Assets	-	-	-	-	-	1,900
Total Other Financing Sources (Uses)	<u>95,772</u>	<u>-</u>	<u>28,075</u>	<u>-</u>	<u>123,847</u>	<u>96,596</u>
NET CHANGE IN FUND BALANCE	601,586	22,883	(30,984)	(5,278)	588,207	83,249
Fund Balance - Beginning of Year	<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>
FUND BALANCE - END OF YEAR	<u>\$ 4,467,978</u>	<u>\$ 218,550</u>	<u>\$ 81,154</u>	<u>\$ 78,771</u>	<u>\$ 4,846,453</u>	<u>\$ 4,258,246</u>

See accompanying Notes to Basic 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, 2023
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED JUNE 30, 2022)**

	2023	2022
Net Change in Fund Balance-Total Governmental Funds	\$ 588,207	\$ 83,249
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	504,134	570,909
Depreciation/Amortization Expense	(877,075)	(855,175)
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.		
	(30,174)	(151,463)
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.		
	1,939,774	602,693
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	410,000	390,000
Change in Accrued Interest Expense	7,354	6,968
Amortization of Bond Premium/(Discount)	61,064	118,438
Issuance of Lease Liability	(90,927)	(94,696)
Repayment of Lease Liability	38,706	26,093
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.		
	7,101	(15,918)
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).		
	18,220	16,583
Change in Net Position of Governmental Activities	\$ 2,576,384	\$ 697,681

See accompanying Notes to Basic Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
 INDEPENDENT SCHOOL DISTRICT NO. 361
 STATEMENT OF FIDUCIARY NET POSITION
 JUNE 30, 2023
 (WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2022)**

	2023	2022
ASSETS		
Cash and Investments	\$ 54,713	\$ 57,100
NET POSITION		
Held in Trust	\$ 54,713	\$ 57,100

See accompanying Notes to Basic Financial Statements.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED JUNE 30, 2022)**

	2023	2022
ADDITIONS		
Miscellaneous	\$ 3,613	\$ 2,029
DEDUCTIONS		
Scholarships	6,000	3,926
CHANGE IN NET POSITION	(2,387)	(1,897)
Net Position - Beginning of Year	57,100	58,997
NET POSITION - END OF YEAR	\$ 54,713	\$ 57,100

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation (Continued)

The District applies restricted resources first when an expense is incurred for 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Description of Funds (Continued)

Major Governmental Funds (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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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>	Original Budget	Amendments	Amended Budget
General Fund	\$ 14,028,993	\$ 356,549	\$ 14,385,542
Special Revenue Funds:			
Food Service Fund	558,830	34,060	592,890
Community Service Fund	557,890	124,622	682,512
 <u>Expenditures</u>			
General Fund	13,729,572	271,655	14,001,227
Special Revenue Funds:			
Food Service Fund	693,905	(84,900)	609,005
Community Service Fund	591,833	113,150	704,983

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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 2022 Pay 2023 levy, normally revenue for the 2023-24 fiscal year, are also advance recognized as June 30, 2023, as required by state statute to match revenue with the same fiscal year as the related expenditures.

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023, 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. 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 assets that applies to a future period. The District will not recognize the related outflow until a future event occurs.

L. Long-Term Obligations

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Long-Term Obligations (Continued)

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

M. Accrued Employee Benefits

Sick Pay

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

Vacation Pay

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

Severance Pay

The District pays severance pay to retiring employees based upon years of service and accumulated sick leave. Upon notice of retirement, the amount of severance pay is determined in accordance with the contractual agreement and paid to the employee's Health Care Savings Plan as administered by the Minnesota Retirement System. This is a pay as you go system and there is no further District severance liability for the retired employee. Severance is not granted to an employee who is discharged by the District. A severance payable is included in the District-wide financial statements as a long-term liability. The payable is estimated using present values for those retired employees with amounts outstanding at June 30, 2023. The total cost of severance paid in fiscal year ended June 30, 2023 for all retirement groups was \$18,220.

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Inflows of Resources

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

O. Pensions

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

P. Unearned Revenue

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

Q. Fund Balance

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

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in the District-wide and Fiduciary Fund financial statements. Net investment in capital assets consists of capital assets, net of accumulation depreciation, reduced by the outstanding balance (less any unspent bond proceeds) of any debt used to build or acquire the capital assets 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.

S. 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.

T. 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, 2022, from which the summarized information was derived.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 STEWARDSHIP AND ACCOUNTABILITY

A. Expenditures exceeded budgeted amounts in the following fund:

	Budget	Expenditures	Excess
Special Revenue Funds:			
Food Service Fund	\$ 609,005	\$ 661,227	\$ 52,222
Community Service Fund	704,983	760,102	55,119

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, 2023 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023, the District had the following investments:

	Amount
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	\$ 45,862
MN Trust Investment Share	726,276
Total Investments	\$ 772,138

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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	\$ 45,862
MN Trust Investment Shares	AAAm	726,276
Total		<u>\$ 772,138</u>

The District’s deposits (\$3,656,099) and investments (\$772,138) are presented in the financial statements as follows:

Cash and Investments - Statement of Net Position	\$ 4,373,524
Cash and Investments - Custodial Fund (Deposits)	54,713
Total Cash and Investments	<u>\$ 4,428,237</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

C. Fair Value Measurements

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

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

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

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities. 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, 2023.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated				
Land	\$ 139,985	\$ -	\$ -	\$ 139,985
Construction-in-Progress	131,500	282,785	(169,875)	244,410
Total Capital Assets, Not Being Depreciated	<u>271,485</u>	<u>282,785</u>	<u>(169,875)</u>	<u>384,395</u>
Capital Assets, Being Depreciated				
Land Improvements	2,179,522	-	-	2,179,522
Buildings and Improvements	19,917,518	25,000	-	19,942,518
Equipment	3,912,039	285,948	(18,437)	4,179,550
Total Capital Assets, Being Depreciated	<u>26,009,079</u>	<u>310,948</u>	<u>(18,437)</u>	<u>26,301,590</u>
Accumulated Depreciation for				
Land Improvements	(1,462,882)	(58,860)	-	(1,521,742)
Buildings and Improvements	(10,814,347)	(571,880)	-	(11,386,227)
Equipment	(2,795,024)	(217,775)	18,437	(2,994,362)
Total Accumulated Depreciation	<u>(15,072,253)</u>	<u>(848,515)</u>	<u>18,437</u>	<u>(15,902,331)</u>
Total Capital Assets, Being Depreciated, Net	10,936,826	(537,567)	-	10,399,259
Right-to-Use Asset				
Equipment	110,099	90,927	(10,651)	190,375
Less Accumulated Amortization				
Equipment	(27,337)	(28,560)	-	(55,897)
Total Right-To-Use Assets, Net	<u>82,762</u>	<u>62,367</u>	<u>(10,651)</u>	<u>134,478</u>
Governmental Activities Capital Assets, Net	<u>\$ 11,291,073</u>	<u>\$ (192,415)</u>	<u>\$ (180,526)</u>	<u>\$ 10,918,132</u>

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

Administration	\$ 5,754
District Support Services	13,137
Regular Instruction	350,611
Community Services	4,052
Special Education Instruction	889
Instructional Support Services	646
Pupil Support Services	129,808
Sites and Buildings	329,102
Unallocated	43,076
Total Depreciation/Amortization Expense	<u>\$ 877,075</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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>Original Issue</u>	<u>Final Maturity</u>	<u>Outstanding</u>
School Building Bond Series 2018A	2/1/2018	2.00 - 4.00%	\$ 1,550,000	2/1/2028	\$ 1,025,000
Alternative Facilities Refunding Bond Series 2020A	6/11/2020	2.00 - 4.00%	850,000	2/1/2030	450,000
Alternative Facilities Maintenance Bonds, Series 2020A	6/11/2020	2.00 - 4.00%	2,080,000	2/1/2030	<u>1,785,000</u>
Total General Obligation Bonds					<u>3,260,000</u>
Lease Liability					
Konica 750i Copiers	07/01/21	0.70%	74,438	7/1/2026	45,467
Marco C300i Copiers	04/01/20	0.70%	4,752	4/1/2025	2,288
Marco C450i Copiers	03/01/22	0.70%	20,258	3/1/2027	15,014
Marco C650i Copiers	07/01/22	1.99%	90,927	7/1/2027	<u>73,458</u>
Total Lease Liability					<u>136,227</u>
Severance Benefits Payable					<u>200,057</u>
Total Long-Term Liabilities					<u>\$ 3,596,284</u>

B. Minimum Debt Payments

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

<u>Year Ending June 30,</u>	General Obligation Bonds Payable		Lease Liabilities	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
	2024	\$ 425,000	\$ 100,500	\$ 37,669
2025	445,000	82,250	37,957	1,167
2026	465,000	63,100	37,409	667
2027	485,000	51,000	23,192	212
2028	495,000	35,200	-	-
2029 - 2030	945,000	28,600	-	-
Total	<u>\$ 3,260,000</u>	<u>\$ 360,650</u>	<u>\$ 136,227</u>	<u>\$ 3,710</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%.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

D. Description of Long-Term Debt

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, 2023 are approximately \$4,500,000. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota Statutes.

3. Lease Liabilities

Equipment:

On April 1st, 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.

On July 1, 2022, the District entered into a five-year lease liability arrangement with Marco for two copiers in the amount of \$90,927, bearing interest at 1.99%. Repayment of the lease liability will occur in monthly installments of \$1,593.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

E. Changes in Long-Term Debt

	Beginning Balance	Net Additions	Retirements	Ending Balance	Due Within One Year
General Obligation Bonds	\$ 3,670,000	\$ -	\$ 410,000	\$ 3,260,000	\$ 425,000
Net Bond Premiums (Discount)	237,422	-	61,064	176,358	-
Lease Liability	84,006	90,927	38,706	136,227	37,669
Subtotal	3,991,428	90,927	509,770	3,572,585	462,669
Severance Benefits Payable	218,277	-	18,220	200,057	20,348
Total	<u>\$ 4,209,705</u>	<u>\$ 90,927</u>	<u>\$ 527,990</u>	<u>\$ 3,772,642</u>	<u>\$ 483,017</u>

NOTE 6 RESTRICTED FUND BALANCES

A. Restricted for Student Activities

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

B. Restricted for Operating Capital

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

C. Restricted for Safe Schools Crime Levy

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

D. Restricted for Basic Skills

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

E. Restricted for Basic Skills Ext Time

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

F. Restricted for Staff Development

Represents cumulative unspent staff development dollars.

G. Restricted for 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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 School Readiness

Represents the resources available to provide for School Readiness Program.

J. Restricted for Adult Basic Education

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

K. Restricted for Medical Assistance

Represents available resources to be used for Medical Assistance expenditures.

L. 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	\$ 199,544
Community Service	9,695
Debt Service	<u>78,771</u>
Total Other Restricted	<u><u>\$ 288,010</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 \$858 is for the Bronco Hall of Fame.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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	\$ 592
3rd Grade Field Trip Funds	157
5th Grade Field Trip Funds	1,603
6th Grade Field Trip Funds	6,499
All Class Reunion	4,501
FES PBIS	7,912
FHS PBIS	6,012
Project Read	1,138
Purple Pride	2,389
Band Trips	1,000
PIE Projects	2,701
Science Trip	497
NW Student Group	658
Track Projects	7,300
Baseball Projects	4,502
Boys Hockey Projects	8,047
Technology	470,608
Arena Advertising	72,113
Arena Projects	2,341
Pool Projects	276
Cross Country Ski Project	1,622
Football Projects	10,318
Basketball Projects	35
FES Library	689
Total Other Assigned	<u>\$ 613,510</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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

<u>Tier 1</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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.

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

C. Contributions

1. General Employees 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 2023 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, 2023, were \$200,532. 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 8.55% for the employer. Basic rates were 11.00% for the employee and 12.55% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2023, were \$475,461. 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 PENSION PLANS (CONTINUED)

D. Pension Costs

1. General Employees Plan Pension Costs

At June 30, 2023, the District reported a liability of \$2,653,211 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 \$77,825.

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0335% at the end of the measurement period and 0.0345% for the beginning of the period.

<u>Description</u>	<u>Amount</u>
District's Proportionate Share of the GERP Net Pension Liability	\$ 2,653,211
State's Proportionate Share of GERP's Net Pension Liability Associated with the District	<u>77,825</u>
Total	<u><u>\$ 2,731,036</u></u>

For the year ended June 30, 2023, the District recognized pension expense of \$356,749 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$11,629 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. General Employees Plan Pension Costs (Continued)

On June 30, 2023, 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	\$ 22,162	\$ 28,343
Changes in Actuarial Assumptions	600,470	10,791
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	46,021	-
Changes in Proportion	56,476	41,702
District Contributions Subsequent to the Measurement Date	200,531	-
Total	<u>\$ 925,660</u>	<u>\$ 80,836</u>

The \$200,531 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and 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>
2024	\$ 248,621
2025	254,182
2026	(98,453)
2027	239,943

2. TRA Pension Costs

At June 30, 2023 the District reported a liability of \$7,382,888 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District.

The District's proportionate share was 0.0922% at the end of the measurement period and 0.0922% at the beginning of the period.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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	\$ 7,382,888
State's Proportionate Share of TRA's Net Pension Liability Associated with the District	547,507
Total	<u>\$ 7,930,395</u>

For the year ended June 30, 2023, the District recognized pension expense of (\$1,617,729). It also recognized (\$155,241) as pension expense and grant revenue for the support provided by direct aid.

At June 30, 2023, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources 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	\$ 107,991	\$ 64,898
Changes in Actuarial Assumptions	1,182,721	1,562,353
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	206,233	-
Changes in Proportion	172,963	54,032
District Contributions Subsequent to the Measurement Date	475,461	-
Total	<u>\$ 2,145,369</u>	<u>\$ 1,681,283</u>

The \$475,461 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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>
2024	\$ (1,338,671)
2025	225,562
2026	122,655
2027	973,871
2028	5,208

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.

	<u>Employees Fund</u>	<u>Retirement Fund</u>	<u>Total</u>
Net Pension Liability	\$ 2,653,211	\$ 7,382,888	\$ 10,036,099
Deferred Outflows of Resources	925,660	2,145,369	3,071,029
Deferred Inflows of Resources	80,836	1,681,283	1,762,119
Pension Expense	368,378	(1,772,970)	(1,404,592)

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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	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>	

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 PENSION PLANS (CONTINUED)

G. Actuarial Methods and Assumptions

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

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees 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 27 years of service.

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. TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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

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:

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

Changes in Plan Provisions:

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

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

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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	\$ 4,190,886	\$ 2,653,211	\$ 1,392,080
<u>TRA Discount Rate</u>	6.00%	7.00%	8.00%
District's Proportionate Share of the TRA Net Pension Liability	\$ 11,638,721	\$ 7,382,888	\$ 3,894,432

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.

Detailed information about TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive #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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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 140 active participants, 7 retired participants, and 1 spouse 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 2023, the District contributed \$56,866 to the Plan.

C. Actuarial Methods and Assumptions

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

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

Inflation	2.50%
Salary Increases	Service graded table 6.50% 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-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2021 to June 30, 2022.

The discount rate used to measure the total OPEB liability was 3.8%. 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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

C. Actuarial Methods and Assumptions (Continued)

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

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for non-teachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 2.10% to 3.80%.

Since the most recent valuation, the following Plan change was made for the measurement date July 1, 2022:

- None noted.

D. Changes in the OPEB Liability

	Total OPEB Liability
Balances - June 30, 2022	\$ 1,454,762
Changes for the Year:	
Service Cost	78,664
Interest	31,583
Change of Assumptions	(125,229)
Plan Changes	-
Difference Between Expected and Actual Experience	(39,036)
Benefit Payments	(59,286)
Administrative Expense	-
Net Changes	(113,304)
Balances - June 30, 2023	\$ 1,341,458

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	\$ 1,425,342	\$ 1,341,458	\$ 1,260,296

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

D. Changes in the OPEB Liability (Continued)

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

	One Percent Decrease (5.5% decreasing to 4.0% then 3.00%)	Current Trend Rates (6.5% decreasing to 5.0% then 4.00%)	One Percent Increase (7.5% decreasing to 6.0% then 5.00%)
OPEB Liability	<u>\$ 1,219,180</u>	<u>\$ 1,341,458</u>	<u>\$ 1,466,901</u>

At June 30, 2023, 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	\$ 25,103	\$ 43,818
Change of Assumptions	37,335	122,335
District Contributions Subsequent to the Measurement Date	56,866	-
Total	<u>\$ 119,304</u>	<u>\$ 166,153</u>

The \$56,866 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, 2024. 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>
2024	\$ (21,838)
2025	(8,931)
2026	(8,931)
2027	(8,931)
2028	(8,935)
Thereafter	(46,149)
Total	<u>\$ (103,715)</u>

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023, the District had outstanding commitments with various vendors in the amount of \$134,375. These commitments are related to the 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, 2023 was \$111,628.

REQUIRED SUPPLEMENTARY INFORMATION

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE — BUDGET AND ACTUAL — GENERAL FUND
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 3,644,688	\$ 2,784,942	\$ 3,763,961	\$ 979,019
Earnings on Investments	750	5,500	42,884	37,384
Charges for Services	48,500	79,410	99,047	19,637
Other	190,500	191,799	185,089	(6,710)
State Sources	8,108,774	8,835,566	7,926,623	(908,943)
Federal Sources	2,035,781	2,488,325	2,207,301	(281,024)
Total Revenues	<u>14,028,993</u>	<u>14,385,542</u>	<u>14,224,905</u>	<u>(160,637)</u>
EXPENDITURES				
Current:				
Administration	761,735	768,391	757,671	(10,720)
District Support Services	667,352	971,236	959,981	(11,255)
Elementary and Secondary Regular Instruction	6,396,585	6,093,240	6,070,505	(22,735)
Vocational Education Instruction	141,730	152,353	158,688	6,335
Special Education Instruction	1,904,643	2,024,381	1,944,353	(80,028)
Instructional Support Services	330,846	337,341	329,519	(7,822)
Pupil Support Services	1,269,429	1,366,192	1,287,285	(78,907)
Sites and Buildings	1,798,174	1,525,892	1,535,430	9,538
Fiscal and Other Fixed Cost Programs	47,000	72,620	72,619	(1)
Capital Outlay	412,078	663,685	566,236	(97,449)
Debt Service:				
Principal	-	25,896	34,768	8,872
Interest and Fiscal Charges	-	-	2,036	2,036
Total Expenditures	<u>13,729,572</u>	<u>14,001,227</u>	<u>13,719,091</u>	<u>(282,136)</u>
Excess of Revenues Over Expenditures	299,421	384,315	505,814	121,499
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(28,075)	(28,075)
Issuance of Lease Liability	-	-	90,927	90,927
Insurance Recovery	-	-	32,920	32,920
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>95,772</u>	<u>95,772</u>
NET CHANGE IN FUND BALANCE	<u>\$ 299,421</u>	<u>\$ 384,315</u>	601,586	<u>\$ 217,271</u>
FUND BALANCE				
Beginning of Year			<u>3,866,392</u>	
END OF YEAR			<u>\$ 4,467,978</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 BALANCE — BUDGET AND ACTUAL — FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Other - Primarily Meal Sales	\$ 223,030	\$ 225,060	\$ 241,747	\$ 16,687
State Sources	32,440	32,470	26,701	(5,769)
Federal Sources	303,360	335,360	415,662	80,302
Total Revenues	<u>558,830</u>	<u>592,890</u>	<u>684,110</u>	<u>91,220</u>
EXPENDITURES				
Current:				
Food Service	692,705	609,005	655,953	46,948
Capital Outlay	1,200	-	5,274	5,274
Total Expenses	<u>693,905</u>	<u>609,005</u>	<u>661,227</u>	<u>52,222</u>
NET CHANGE IN FUND BALANCE	<u>\$ (135,075)</u>	<u>\$ (16,115)</u>	22,883	<u>\$ 38,998</u>
FUND BALANCE				
Beginning of Year			<u>195,667</u>	
END OF YEAR			<u>\$ 218,550</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 BALANCE — BUDGET AND ACTUAL — COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 121,827	\$ 112,205	\$ 112,707	\$ 502
Charges for Services	91,800	83,970	105,411	21,441
Other	3,000	1,000	12,228	11,228
State Sources	216,263	335,762	319,376	(16,386)
Federal Sources	125,000	149,575	151,321	1,746
Total Revenues	<u>557,890</u>	<u>682,512</u>	<u>701,043</u>	<u>18,531</u>
EXPENDITURES				
Current:				
Community Service	591,833	704,983	756,046	51,063
Debt Service:				
Principal	-	-	3,938	3,938
Interest and Fiscal Charges	-	-	118	118
Total Expenditures	<u>591,833</u>	<u>704,983</u>	<u>760,102</u>	<u>55,119</u>
Deficiency of Revenues Under Expenditures	(33,943)	(22,471)	(59,059)	(36,588)
OTHER FINANCING SOURCES				
Transfer In	<u>-</u>	<u>-</u>	<u>28,075</u>	<u>28,075</u>
NET CHANGE IN FUND BALANCE	<u>\$ (33,943)</u>	<u>\$ (22,471)</u>	<u>(30,984)</u>	<u>\$ (8,513)</u>
FUND BALANCE				
Beginning of Year			<u>112,138</u>	
END OF YEAR			<u>\$ 81,154</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**

	<u>June 30, 2023</u>	<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>
Total OPEB Liability						
Service Cost	\$ 78,664	\$ 100,074	\$ 86,784	\$ 67,310	\$ 36,922	\$ 39,674
Interest	31,583	32,329	38,142	23,813	23,553	20,525
Changes of Assumptions	(125,229)	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	(39,036)	-	37,658	-	(54,720)	-
Benefit Payments	<u>(59,286)</u>	<u>(66,075)</u>	<u>(65,334)</u>	<u>(45,442)</u>	<u>(64,348)</u>	<u>(80,209)</u>
Net Change in Total OPEB Liability	<u>(113,304)</u>	<u>174,943</u>	<u>103,793</u>	<u>540,447</u>	<u>(21,003)</u>	<u>(46,761)</u>
Total OPEB Liability - Beginning	<u>1,454,762</u>	<u>1,279,819</u>	<u>1,176,026</u>	<u>635,579</u>	<u>656,582</u>	<u>703,343</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 1,341,458</u></u>	<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	\$ 7,361,724	\$ 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	18.22%	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 10 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			
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
PERA				
District's Proportion of the Net Pension Liability	0.0335%	0.0345%	0.0328%	0.0325%
District's Proportionate Share of the Net Pension Liability	\$ 2,653,211	\$ 1,473,305	\$ 1,966,510	\$ 1,796,852
State's Proportionate Share of the Net Pension Liability	77,825	45,050	60,620	55,831
District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability	<u>\$ 2,731,036</u>	<u>\$ 1,518,355</u>	<u>\$ 2,027,130</u>	<u>\$ 1,852,683</u>
District's Covered Payroll	\$ 2,541,627	\$ 2,492,613	\$ 2,346,987	\$ 2,309,320
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	104.39%	59.11%	83.79%	77.81%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.70%	87.00%	79.10%	80.23%
TRA				
District's Proportion of the Net Pension Liability	0.0922%	0.0922%	0.0917%	0.0890%
District's Proportionate Share of the Net Pension Liability	\$ 7,382,888	\$ 4,034,948	\$ 6,774,919	\$ 5,672,879
State's Proportionate Share of the Net Pension Liability Associated with District	547,507	340,304	567,845	502,032
District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability	<u>\$ 7,930,395</u>	<u>\$ 4,375,252</u>	<u>\$ 7,342,764</u>	<u>\$ 6,174,911</u>
District's Covered Payroll	\$ 5,668,933	\$ 5,515,683	\$ 5,327,336	\$ 5,017,419
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	130.23%	73.15%	127.17%	113.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.17%	86.63%	75.48%	78.21%

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 THE DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (CONTINUED)
LAST TEN MEASUREMENT DATES**

	Measurement				
	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
PERA					
District's Proportion of the Net Pension Liability	0.0331%	0.0344%	0.0339%	0.0369%	0.0412%
District's Proportionate Share of the Net Pension Liability	\$ 1,836,252	\$ 2,196,073	\$ 2,752,512	\$ 1,912,350	\$ 1,935,370
State's Proportionate Share of the Net Pension Liability	60,257	27,653	35,904	-	-
District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability	<u>\$ 1,896,509</u>	<u>\$ 2,223,726</u>	<u>\$ 2,788,416</u>	<u>\$ 1,912,350</u>	<u>\$ 1,935,370</u>
District's Covered Payroll	\$ 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	82.49%	98.34%	130.75%	88.24%	89.38%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.53%	75.90%	68.91%	78.20%	78.75%
TRA					
District's Proportion of the Net Pension Liability	0.0904%	0.0909%	0.0940%	0.0949%	0.1015%
District's Proportionate Share of the Net Pension Liability	\$ 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	533,486	1,754,275	2,249,743	719,800	328,902
District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability	<u>\$ 6,211,725</u>	<u>\$ 19,899,564</u>	<u>\$ 24,670,986</u>	<u>\$ 6,590,304</u>	<u>\$ 5,005,949</u>
District's Covered Payroll	\$ 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	113.68%	352.84%	458.32%	121.86%	100.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.07%	51.57%	44.88%	76.77%	81.50%

See accompanying Notes to Required Supplementary Information.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
PERA					
Contractually Required Contribution	\$ 200,532	\$ 190,622	\$ 186,946	\$ 176,024	\$ 173,199
Contributions in Relation to the Contractually Required Contribution	<u>(200,532)</u>	<u>(190,622)</u>	<u>(186,946)</u>	<u>(176,024)</u>	<u>(173,199)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>				
District's Covered Payroll	\$ 2,673,760	\$ 2,541,627	\$ 2,492,613	\$ 2,346,987	\$ 2,309,320
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%
TRA					
Contractually Required Contribution	\$ 475,461	\$ 472,789	\$ 448,425	\$ 421,925	\$ 386,843
Contributions in Relation to the Contractually Required Contribution	<u>(475,461)</u>	<u>(472,789)</u>	<u>(448,425)</u>	<u>(421,925)</u>	<u>(386,843)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>				
District's Covered Payroll	\$ 5,560,947	\$ 5,668,933	\$ 5,515,683	\$ 5,327,336	\$ 5,017,419
Contributions as a Percentage of Covered Payroll	8.55%	8.34%	8.13%	7.92%	7.71%

See accompanying Notes to Required Supplementary Information.

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
PERA					
Contractually Required Contribution	\$ 166,957	\$ 167,479	\$ 157,891	\$ 160,096	\$ 156,994
Contributions in Relation to the Contractually Required Contribution	<u>(166,957)</u>	<u>(167,479)</u>	<u>(157,891)</u>	<u>(160,096)</u>	<u>(156,994)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>				
District's Covered Payroll	\$ 2,226,093	\$ 2,233,053	\$ 2,105,213	\$ 2,167,266	\$ 2,165,434
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.39%	7.25%
TRA					
Contractually Required Contribution	\$ 374,606	\$ 385,702	\$ 366,907	\$ 361,311	\$ 324,238
Contributions in Relation to the Contractually Required Contribution	<u>(374,606)</u>	<u>(385,702)</u>	<u>(366,907)</u>	<u>(361,311)</u>	<u>(324,238)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>				
District's Covered Payroll	\$ 4,994,747	\$ 5,142,693	\$ 4,892,093	\$ 4,817,481	\$ 4,631,971
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.00%

See accompanying Notes to Required Supplementary Information.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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, 2023:

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue Funds:			
Food Service Fund	\$ 609,005	\$ 661,227	\$ 52,222
Community Service Fund	704,983	760,102	55,119

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:

2022

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

2020

Changes in Actuarial Assumptions

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

2019 (Continued)

Changes in Plan Provisions

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

2018

Changes in Actuarial Assumption

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

Changes in Plan Provisions

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

2017 (Continued)

Changes in Plan Provisions

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

2016

Changes in Actuarial Assumptions

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

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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

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

2022

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

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.

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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

2018

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

2017

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

2016 (Continued)

Changes in Actuarial Assumptions (Continued)

- 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%.

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.

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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, 2022:

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for non-teachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 2.10% to 3.80%.

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.

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

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

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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

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.

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, 2023**

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenues	\$ 14,224,905	\$ 14,224,903	\$ 2	Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	\$ 13,719,091	\$ 13,719,043	\$ 48	Total Expenditures	\$ -	\$ -	\$ -
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
460 Non Spendable Fund Balance	\$ 52,513	\$ 52,514	\$ (1)	460 Non Spendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserve:</i>				<i>Restricted/Reserve:</i>			
401 Student Activities	\$ 35,372	\$ 35,372	\$ -	407 Capital Projects Levy	\$ -	\$ -	\$ -
402 Scholarships	\$ -	\$ -	\$ -	409 Alternative Fac. Program	\$ -	\$ -	\$ -
403 Staff Development	\$ 151,057	\$ 151,057	\$ -	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	\$ -	\$ -	\$ -	07 DEBT SERVICE			
423 Certain Teacher Programs	\$ -	\$ -	\$ -	Total Revenues	\$ 523,822	\$ 523,822	\$ -
424 Operating Capital	\$ 370,446	\$ 370,446	\$ -	Total Expenditures	\$ 529,100	\$ 529,100	\$ -
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 OZAB Payments	\$ -	\$ -	\$ -
436 St. Approved Alt. Prog.	\$ -	\$ -	\$ -	<i>Restricted:</i>			
438 Gifted & Talented	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 78,771	\$ 78,772	\$ (1)
441 Basic Skills	\$ 33,816	\$ 33,816	\$ -	<i>Unassigned:</i>			
443 Telecomm. Access Cost	\$ -	\$ -	\$ -	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
446 First Grade Preparedness	\$ -	\$ -	\$ -				
449 Safe Schools Levy	\$ 10,078	\$ 10,078	\$ -	18 CUSTODIAL FUND			
450 Pre-Kindergarten	\$ -	\$ -	\$ -	Total Revenues	\$ 3,613	\$ 3,613	\$ -
459 Basic Skills Ext Time	\$ -	\$ -	\$ -	Total Expenditures	\$ 6,000	\$ 6,000	\$ -
467 LTFM	\$ 797,654	\$ 797,654	\$ -	402 Scholarships	\$ 54,713	\$ 54,713	\$ -
472 Medical Assistance	\$ 13,686	\$ 13,686	\$ -				
<i>Restricted:</i>				20 INTERNAL SERVICE			
464 Restricted Fund Balance	\$ -	\$ -	\$ -	Total Revenues	\$ -	\$ -	\$ -
<i>Committed:</i>				Total Expenditures	\$ -	\$ -	\$ -
418 Committed for Separation	\$ -	\$ -	\$ -	422 Net Position	\$ -	\$ -	\$ -
461 Committed Fund Balance	\$ 858	\$ 858	\$ -				
<i>Assigned:</i>				25 OPEB REVOCABLE TRUST			
462 Assigned Fund Balance	\$ 613,510	\$ 613,510	\$ -	Total Revenues	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total Expenditures	\$ -	\$ -	\$ -
422 Unassigned Fund Balance	\$ 2,388,988	\$ 2,388,989	\$ (1)	422 Net Position	\$ -	\$ -	\$ -
02 FOOD SERVICE				45 OPEB IRREVOCABLE TRUST			
Total Revenues	\$ 684,110	\$ 684,110	\$ -	Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	\$ 661,227	\$ 661,225	\$ 2	Total Expenditures	\$ -	\$ -	\$ -
<i>Non Spendable:</i>				422 Net Position	\$ -	\$ -	\$ -
460 Non Spendable Fund Balance	\$ 19,006	\$ 19,006	\$ -				
<i>Restricted</i>				47 OPEB DEBT SERVICE			
452 OPEB Liab. Not in Trust	\$ -	\$ -	\$ -	Total Revenues	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 199,544	\$ 199,544	\$ -	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	\$ -	\$ -	\$ -
04 COMMUNITY SERVICE							
Total Revenues	\$ 701,043	\$ 701,043	\$ -				
Total Expenditures	\$ 760,102	\$ 760,102	\$ -				
<i>Non Spendable:</i>							
460 Non Spendable Fund Balance	\$ -	\$ -	\$ -				
<i>Restricted/Reserve:</i>							
426 \$25 Taconite	\$ -	\$ -	\$ -				
431 Community Education	\$ 41,004	\$ 41,004	\$ -				
432 E.C.F.E.	\$ -	\$ -	\$ -				
444 School Readiness	\$ 28,020	\$ 28,020	\$ -				
447 Adult Basic Education	\$ 1,308	\$ 1,308	\$ -				
452 OPEB Liab. Not in Trust	\$ -	\$ -	\$ -				
<i>Restricted:</i>							
464 Restricted Fund Balance	\$ 10,822	\$ 10,823	\$ (1)				
<i>Unassigned:</i>							
463 Unassigned Fund Balance	\$ -	\$ -	\$ -				

SINGLE AUDIT AND OTHER REQUIRED REPORTS



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of International Falls Public Schools (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2023.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 2023-001 through 2023-003 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 District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Brainerd, Minnesota
November 15, 2023



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

Board of Education
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 Schools' (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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 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 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
November 15, 2023

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Agency/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Minnesota Department of Agriculture:				
Child Nutrition Cluster:				
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555	1-0361-000	\$ 42,683	\$ -
Cash Assistance:				
School Breakfast Program	10.553	1-0361-000	68,597	-
National School Lunch Program	10.555	1-0361-000	248,671	-
COVID-19 - Supply Chain Assistance Funding	10.555	1-0361-000	33,253	-
Cash Assistance Subtotal			<u>350,521</u>	<u>-</u>
Total Child Nutrition Cluster			393,204	-
CARES Act Funding Received Through Other Local Entities				
	10.649	1-0361-000	<u>628</u>	<u>-</u>
Total U.S. Department of Agriculture			393,832	-
U.S. DEPARTMENT OF THE TREASURY				
Passed Through Minnesota Department of Education				
Cash Assistance:				
COVID-19 - Coronavirus State and Local Fiscal Pandemic Enrollment Loss	21.027	Unknown	52,281	-
American Rescue Plan (ARP) Summer Preschool	21.027	Unknown	21,602	-
ARP Summer Academic Enrichment and Mental Health	21.027	Unknown	<u>13,765</u>	<u>-</u>
Total Department of Treasury			87,648	-
FEDERAL COMMUNICATIONS COMMISSION				
Direct				
Cash Assistance:				
Emergency Connectivity Fund Program	32.009	N/A	36,775	-
U.S. DEPARTMENT OF EDUCATION				
Passed Through Minnesota Department of Education:				
Cash Assistance:				
Title I, Part A	84.010	S010A220023A	340,139	-
Title II, Part A - Improving Teacher Quality	84.367	S367A220022	38,973	-
Title IV, Part A, Student Support and Academic Enrichment	84.424	S424A220024	12,855	-
Title VII - Indian Education	84.060	N/A	26,089	-
Carl Perkins Vocational and Applied Technology	84.048	N/A	2,269	-
COVID-19 - 90% Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	S425D210045	134,296	-
COVID-19 - Expanded Summer Learning for Elementary and Secondary School	84.425D	S425D210045	46,210	-
COVID-19 - 90% Elementary and Secondary School ESSER III Fund - 90%	84.425U	S425U210045	1,212,264	-
ESSER III Fund - 90% Learning Loss	84.425U	S425U210045	216,027	-
Passed Through Northland Learning Center				
Cash Assistance:				
Special Education Cluster:				
Special Education	84.027	H027A180087	138,173	-
Coordinated Early Intervening Services	84.027	H027A180087	<u>39,007</u>	<u>-</u>
Total Special Education Cluster			<u>177,180</u>	<u>-</u>
Total U.S. Department of Education			2,206,302	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct				
Cash Assistance				
Drug-Free Communities Support Program	93.276	N/A	<u>140,401</u>	<u>-</u>
Total Federal Awards Expended			<u>\$ 2,864,958</u>	<u>\$ -</u>

The total of ALN 10.555 is \$324,607

The total of ALN 84.425D is \$180,506

The total of ALN 84.425U is \$1,428,290

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, 2023**

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, 2023. 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 Schools (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2023.

In connection with our audit, we noted that the District failed to comply with provisions of depositories of public funds and public investments and contracting – bid laws 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 2023-004 and 2023-005. 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 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.

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 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
November 15, 2023

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

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	COVID-19 Education Stabilization Fund
10.553, 10.555	Child Nutrition Cluster

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, 2023**

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding: 2023-001 **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 2022-001

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, 2023**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding: 2023-002 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 2022-002

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, 2023**

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding: 2023-003 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: Yes – Finding 2022-003

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.

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).

**INTERNATIONAL FALLS PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 361
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

SECTION IV – MINNESOTA LEGAL COMPLIANCE FINDINGS

Finding: 2023-004 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 of the statute.

Repeat Finding: Yes – Finding 2022-004

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.

Finding: 2023-005 Contracting and Bid Laws

Condition: District did not have responsible contractor verification.

Criteria or Specific Requirement: Minnesota Statutes §16C.285 subdivision 3 requires for all construction contracts in excess of \$50,000 submit a signed verification of compliance.

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

Cause: Unknown.

Repeat Finding: Not a repeat finding.

Recommendation: We recommend that the District properly verifies contractors and requires a signed verification of compliance before entering into the contract.

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

Payables Summary
January 16th, 2024

Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
201129034	Jorson & Carlson	12/27/2023	711558	Sharpen 5 Zamboni blades	8102400125	\$ (288.50)
201129600	Anderson, Nicholas	12/15/2023	B Hockey 11/28/23	B Hockey Official JV Vs. LOW 11/28/23	0	\$ 85.00
201129601	Anderson, Randy	12/15/2023	12/5/2023	G Basketball Official JV Game Vs Chisholm 12/05/2023	0	\$ 70.00
201129602	Blais, TRAVIS	12/15/2023	B Hockey 11/28/23	B Hockey Official (A) Vs LOW 11/28/2023	0	\$ 110.00
201129603	CASH	12/15/2023	121423	extra money for athletic cash bags for gates	0	\$ 250.00
201129604	Clement, David Brian	12/15/2023	12/05/23B BB Chishc	B Basketball Official V vs Chisholm 12/05/23	0	\$ 93.00
	Clement, David Brian	12/15/2023	12/05/23B BB Chishc	G Basketball Official V vs Chisholm 12/05/23	0	\$ 93.00
201129605	ERZAR, JIM	12/15/2023	12/07/23B BB vs Ely	12/07/2023/B Basketball Official A&B Vs. Ely	0	\$ 158.00
	ERZAR, JIM	12/15/2023	12/07/23B BB vs Ely	12/07/2023/B Basketball Official A&B Vs. Ely	0	\$ 143.85
201129606	Fish, Dave	12/15/2023	12/07/23/B BB Vs Ely	12/07/2023/B Basketball Official A&B Vs. Ely	0	\$ 158.00
201129607	Fisher, Jayme	12/15/2023	B Hockey 11/28/23	B Hockey Official Vs LOW (A) 11/28/2023	0	\$ 110.00
201129608	ISD #318	12/15/2023	Jh F Jamboree 09/07	Jr High Football Jamboree 09/07/2023 Entry Fee \$75.00	0	\$ 75.00
201129609	Robinson, Antonio	12/15/2023	AR-02	Incidental charges while here doing presentation	0	\$ 412.05
201129610	White, Jonathan	12/15/2023	12/07/23B BB vs Ely	12/07/2023/B Basketball Official A&B Vs. Ely	0	\$ 158.00
201129611	AFT Local #331	12/15/2023	20231215ADDUE1A	Payroll accrual	0	\$ 3,142.42
	AFT Local #331	12/15/2023	20231215ADDUE1A	Payroll accrual	0	\$ 141.55
201129612	ND Child Support Division	12/15/2023	20231215ADCSP10	Child Support	0	\$ 276.93
201129613	Para Local #4798	12/15/2023	20231215ADDUE2A	Payroll accrual	0	\$ 644.32
	Para Local #4798	12/15/2023	20231215ADDUE2A	Payroll accrual	0	\$ 63.03
201129614	Anderson, Nicholas	12/20/2023	12/07 & 12/08 G Ho	G Hockey 12/07/2023 & 12/8/23	0	\$ 85.00
	Anderson, Nicholas	12/20/2023	12/07 & 12/08 G Ho	G Hockey 12/07/2023 & 12/8/23	0	\$ 110.00

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201129615	Bemidji Girls Basketball Boo:	12/20/2023	GBB 11/18/23	varsity girls basketball jamboree 11/18/23	0	\$ 50.00
201129616	Blais, TRAVIS	12/20/2023	12/07 & 12/08 G Ho	G V Hockey 12/07/2023 & 12/8/23	0	\$ 110.00
	Blais, TRAVIS	12/20/2023	12/07 & 12/08 G Ho	G V Hockey 12/07/2023 & 12/8/23	0	\$ 85.00
201129617	Brink, Bill	12/20/2023	G BB 12/12/23	G Basketball Official vs Hill City 12/12/2023	0	\$ 158.00
201129618	GLUMACK, BABE	12/20/2023	B BB & G BB 12/05/2	B Basketball Official vs Chisholm G Basketball vs Chisholm both on 12/05/2023	0	\$ 93.00
	GLUMACK, BABE	12/20/2023	B BB & G BB 12/05/2	B Basketball Official vs Chisholm G Basketball vs Chisholm both on 12/05/2023	0	\$ 93.00
	GLUMACK, BABE	12/20/2023	B BB & G BB 12/05/2	B Basketball Official vs Chisholm G Basketball vs Chisholm both on 12/05/2023	0	\$ 61.57
	GLUMACK, BABE	12/20/2023	B BB & G BB 12/05/2	B Basketball Official vs Chisholm G Basketball vs Chisholm both on 12/05/2023	0	\$ 61.57
201129619	HAFDAHL, Jim	12/20/2023	B Swim 12/12/23	B Swim Official on 12/12/2023 vs Mesabi East	0	\$ 137.00
	HAFDAHL, Jim	12/20/2023	B Swim 12/12/23	B Swim Official on 12/12/2023 vs Mesabi East	0	\$ 100.00
201129620	Johnson, Phil	12/20/2023	G BB 12/12/23	G Basketball Official vs Hill City 12/12/2023	0	\$ 158.00
201129621	Koenig, Joshua	12/20/2023	12/05/23 G Basketb	G Basketball Official JV vs Chisholm 12/05/2023	0	\$ 70.00
201129622	Rainy River Women's Basket	12/20/2023	GBB 11/21/23	varsity girls basketball scrimmage vs LBF 11/21/23	0	\$ 100.00
201129623	Roseau Basketball Boosters	12/20/2023	GBB 3th & 4th 1/6/2	3rd & 4th grade girls basketball tournament 1/6/24 International Falls	0	\$ 300.00
201129624	SCAIA, TODD	12/20/2023	12/07 & 12/08	G Hockey Official 12/07/2023 & 12/08/2023	0	\$ 110.00

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	SCAIA, TODD	12/20/2023	12/07 & 12/08	G Hockey Official 12/07/2023 & 12/08/2023	0	\$ 110.00
	SCAIA, TODD	12/20/2023	12/07 & 12/08	G Hockey Official 12/07/2023 & 12/08/2023	0	\$ 128.78
	SCAIA, TODD	12/20/2023	12/07 & 12/08	G Hockey Official 12/07/2023 & 12/08/2023	0	\$ 128.78
201129625	TAUS, Dave	12/20/2023	12/05/23 B & G BB	G & B Basketball Official on 12/5/2023	0	\$ 93.00
	TAUS, Dave	12/20/2023	12/05/23 B & G BB	G & B Basketball Official on 12/5/2023	0	\$ 93.00
201129626	Aramark	12/21/2023	2630217122	Rug service for FES and FHS	8102400090	\$ 47.95
	Aramark	12/21/2023	2630217123	Rug service for FES and FHS	8102400090	\$ 31.45
	Aramark	12/21/2023	2630222074	Rug service for FES and FHS	8102400090	\$ 47.95
201129627	BECKER ARENA PRODUCTS II	12/21/2023	611303	Arena board ad for Beyond Aesthetics	8102400146	\$ 190.51
201129628	BSN SPORTS	12/21/2023	924072852	Roll over money - program outreach for FHS baseball team.	7902400038	\$ 1,080.00
201129629	C1stTechnologies	12/21/2023	6088	Printer Supplies	6052400072	\$ 1,423.13
201129630	Hasbargen Customs LLC	12/21/2023	1584	Rec Basketball Reversible Tanks	2922400061	\$ 288.50
	Hasbargen Customs LLC	12/21/2023	1584	Rec Basketball Reversible Tanks	2922400061	\$ 288.50
	Hasbargen Customs LLC	12/21/2023	1583	Rec Basketball Reversible Tanks	0	\$ 486.50
	Hasbargen Customs LLC	12/21/2023	1583	Rec Basketball Reversible Tanks	0	\$ 486.50
201129631	KANTOR ELECTRIC INC	12/21/2023	18001	Install Exterior Security Camera FES	6052400069	\$ 780.66
201129632	LAMAR COMPANIES	12/21/2023	115443499	Billboard for program outreach on Hwy. 53 for KAPE,	7902400029	\$ 525.00
201129633	LearnWell	12/21/2023	162822	hospital tutoring T.R.	0	\$ 180.00

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				11/15/23 & 11/17/23		
201129634	LIFT	12/21/2023	5	PALS LIFT	5002400026	\$ 75.00
201129635	Marco Technologies LLC	12/21/2023	517494373	Copier Lease	1102400044	\$ 258.19
	Marco Technologies LLC	12/21/2023	517494373	Copier Lease	1102400044	\$ 258.17
	Marco Technologies LLC	12/21/2023	517494373	Copier Lease	1102400044	\$ 1,424.45
	Marco Technologies LLC	12/21/2023	517494373	Copier Lease	1102400044	\$ 23.25
	Marco Technologies LLC	12/21/2023	517494373	Copier Lease	1102400044	\$ 23.25
	Marco Technologies LLC	12/21/2023	517573788	Copier Lease	1102400056	\$ 345.44
	Marco Technologies LLC	12/21/2023	517573788	Copier Lease	1102400056	\$ 10.00
	Marco Technologies LLC	12/21/2023	517495354	Copier Lease	1102400055	\$ 104.66
	Marco Technologies LLC	12/21/2023	517495354	Copier Lease	1102400055	\$ 98.39
201129635	Marco Technologies LLC	12/21/2023	517495354	Copier Lease	1102400055	\$ 10.00
	Marco Technologies LLC	12/21/2023	517573820	Copier Lease	1102400043	\$ 622.17
	Marco Technologies LLC	12/21/2023	517573820	Copier Lease	1102400043	\$ 14.86
	Marco Technologies LLC	12/21/2023	517573820	Copier Lease	1102400043	\$ 1,053.51
	Marco Technologies LLC	12/21/2023	517573820	Copier Lease	1102400043	\$ 17.31
201129636	MAXWELL MEDALS & AWAR	12/21/2023	3186091	Bois Forte Ojibwe Quiz Bowl Awards	0	\$ 263.00
201129637	OFFICE DEPOT	12/21/2023	3.45842E+11	Colored Paper	1102400075	\$ 75.05
201129638	RAINY LAKE MEDICAL CENTE	12/21/2023	4124	OT/PT & Speech Services	1102400036	\$ 9,259.54
	RAINY LAKE MEDICAL CENTE	12/21/2023	4124	OT/PT & Speech Services	1102400036	\$ 2,931.89
	RAINY LAKE MEDICAL CENTE	12/21/2023	4124	OT/PT & Speech Services	1102400036	\$ 1,971.41
201129639	MN POWER	12/22/2023	121123	Electricity Bill	8102400064	\$ 355.84
	MN POWER	12/22/2023	121123	Electricity Bill	8102400064	\$ 2,891.97
	MN POWER	12/22/2023	121123	Electricity Bill	8102400064	\$ 2,063.68
	MN POWER	12/22/2023	121123	Electricity Bill	8102400064	\$ 4,229.69
	MN POWER	12/22/2023	121123	Electricity Bill	8102400064	\$ 63.23
201129640	ALL SEASON EQUIPMENT INI	12/28/2023	122023	Extra battery for leaf blower at arena	8102400176	\$ 159.99
201129641	ARROWHEAD LIBRARY SYSTE	12/28/2023	7928	Library Catalog System	6202400000	\$ 625.00
201129642	CXTec	12/28/2023	7218511	Supplies	6052400073	\$ 105.09
201129643	DEMCO INC	12/28/2023	7411300	Storage for Stem Modules for after school club	1302400075	\$ 13,917.60

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201129644	DVS Renewal	12/28/2023	122123	License tabs	7602400044	\$ 607.50
201129645	GUARDIAN PEST CONTROL II	12/28/2023	2529768	Pest control year contract billed monthly, will start July 1st 2023	8102400001	\$ 37.00
	GUARDIAN PEST CONTROL II	12/28/2023	2529768	Pest control year contract billed monthly, will start July 1st 2023	8102400001	\$ 37.00
201129646	K&K MEYERS INC	12/28/2023	1037	Repair door closer on Arena main door east side top of hill.	8102400160	\$ 105.00
	K&K MEYERS INC	12/28/2023	22705	Cut keys	8102400165	\$ 180.00
	K&K MEYERS INC	12/28/2023	22706	Purchase of a Classroom intruder lever lock, FES room 202 per Ms. Tate.	8102400166	\$ 1,012.00
	K&K MEYERS INC	12/28/2023	1044	Forklift and operator to unload large crate at FES	8102400168	\$ 225.00
201129647	MN ENERGY RESOURCES CO	12/28/2023	0504762905-00001	Stadium; Natural Gas Services	8102400040	\$ 25.67
201129648	PEPPER JW & SON INC	12/28/2023	365643184	Choir Music and Folders	2582400004	\$ 213.15
	PEPPER JW & SON INC	12/28/2023	365643184	Choir Music and Folders	2582400004	\$ 31.84
	PEPPER JW & SON INC	12/28/2023	365643654	Choir Music and Folders	2582400004	\$ 108.32
	PEPPER JW & SON INC	12/28/2023	365643654	Choir Music and Folders	2582400004	\$ 16.18
	PEPPER JW & SON INC	12/28/2023	365565448	Choir Warm-Ups Supplies	2582400002	\$ 40.97
	PEPPER JW & SON INC	12/28/2023	365558924	BAND SUPPLIES JUSTIN TRUE	2582400000	\$ 227.99
	PEPPER JW & SON INC	12/28/2023	365565333	BAND SUPPLIES JUSTIN TRUE	2582400000	\$ 260.00
	PEPPER JW & SON INC	12/28/2023	365788180	Choir Music provided by the Peter Marsh Foundation	2582400005	\$ 657.99
	PEPPER JW & SON INC	12/28/2023	365794919	Choir Music provided by the Peter Marsh Foundation	2582400005	\$ 204.00
	PEPPER JW & SON INC	12/28/2023	365846673	Choir Music provided by the Peter Marsh Foundation	2582400005	\$ 75.00
201129649	RATWIK ROSZAK & MALONE	12/28/2023	75183	services	1102400037	\$ 1,913.84
201129650	SCHOOL SPECIALTY	12/28/2023	3.08104E+11	Construction Paper	3002400044	\$ 148.17
201129651	SMALLWOOD LOCK SUPPLY,	12/28/2023	489678	Locker locks FHS	8102400149	\$ 713.50

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201129652	Staples Advantage	12/28/2023	3553348530	Chair For Mr. Boyle	8102400133	\$ 299.99
201129653	Tilson Bay Company	12/28/2023	1275	postcards: positive messaging and KAPE messaging to students and families.	7902400046	\$ 150.00
201129654	WATER DEPT	12/28/2023	74-006700-00	Water Usage - Garage	8102400005	\$ 53.36
	WATER DEPT	12/28/2023	13-014700-00	FHS; Water Usage	8102400005	\$ 6,172.57
	WATER DEPT	12/28/2023	13-014800-00	FES; Water Usage	8102400005	\$ 1,269.31
	WATER DEPT	12/28/2023	13-014900-00	Arena; Water Usage	8102400005	\$ 3,686.41
201129655	Anderson, Nicholas	12/28/2023	B Hockey 12/16/23	B Hockey Linesman vs Kittson 12/16//2023	0	\$ 85.00
201129656	Anderson, Randy	12/28/2023	B BB 12/21/23 M E	B BB JV Official against Mesabi East 12/21/2023	0	\$ 45.00
201129657	Blais, TRAVIS	12/28/2023	Boys and Girls Hp	B V & JV Hockey Official vs Duluth G V Hockey Official vs Fort Frances	0	\$ 85.00
	Blais, TRAVIS	12/28/2023	Boys and Girls Hp	B V & JV Hockey Official vs Duluth G V Hockey Official vs Fort Frances	0	\$ 110.00
	Blais, TRAVIS	12/28/2023	Boys and Girls Hp	B V & JV Hockey Official vs Duluth G V Hockey Official vs Fort Frances	0	\$ 85.00
201129658	FIDELDY, Bryan	12/28/2023	B BB 12/21/23 vs ME	B Basketball Official V vs Mesabi East 12/21/23	0	\$ 158.00
	FIDELDY, Bryan	12/28/2023	B BB 12/21/23 vs ME	B Basketball Official V vs Mesabi East 12/21/23	0	\$ 137.55
201129659	Fish, Dave	12/28/2023	B BB LOW 12/14/23	B Basketball A&B Official vs LOW 12/14/2023	0	\$ 158.00
201129660	Fisher, Jayme	12/28/2023	B Hockey 12/16/23	B Hockey Official V vs Kittson Central 12/16/2023	0	\$ 110.00
	Fisher, Jayme	12/28/2023	G&B Hockey 12/19&	G and B hockey Official 12/19/2023 & 12/21/23	0	\$ 110.00
	Fisher, Jayme	12/28/2023	G&B Hockey 12/19&	G and B hockey Official 12/19/2023 & 12/21/23	0	\$ 85.00

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	Fisher, Jayme	12/28/2023	G&B Hockey 12/19&	G and B hockey Official 12/19/2023 & 12/21/23	0	\$ 85.00
201129661	Gouin, Vincent	12/28/2023	B Hockey 12/16/23	B Hockey Official vs Kittson Central 12/16/2023	0	\$ 110.00
	Gouin, Vincent	12/28/2023	A Hockey 12/20/23	2 Adult hockey games @ \$40.00 Wed night	0	\$ 80.00
201129662	HAFDAHL, Jim	12/28/2023	B Swim 12/16/23	B Swim Official V Invitational 12/16/2023	0	\$ 150.00
	HAFDAHL, Jim	12/28/2023	B Swim 12/16/23	B Swim Official V Invitational 12/16/2023	0	\$ 137.00
201129663	ISD #32	12/28/2023	Blackduck 01/06/23	Blackduck 3rd, 4th, 5th Grade Boys and Girls Scrimmage 1/6/2024	0	\$ 150.00
	ISD #32	12/28/2023	Blackduck 01/06/23	Blackduck 3rd, 4th, 5th Grade Boys and Girls Scrimmage 1/6/2024	0	\$ 150.00
	ISD #32	12/28/2023	Blackduck 01/06/23	Blackduck 3rd, 4th, 5th Grade Boys and Girls Scrimmage 1/6/2024	0	\$ 150.00
201129664	Meininger, Jerry	12/28/2023	B Swim 12/16/23	B Swim V Official Invitational 12/16/2023	0	\$ 150.00
	Meininger, Jerry	12/28/2023	B Swim 12/16/23	B Swim V Official Invitational 12/16/2023	0	\$ 164.40
201129665	MN North College	12/28/2023	12182023	Payment for RRCC volleyball workers 8/24, 8/29, 8/31, 9/5, 9/19, 9/23, 9/25, 10/3, 10/5. RRCC Volleyball Boosters hired workers on behalf of MN North College. Payment includes \$100 from Bemidji who participated in event and paid ISD 361.	0	\$ 900.00
	MN North College	12/28/2023	12182023	Payment for RRCC volleyball	0	\$ 100.00

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				workers 8/24, 8/29, 8/31, 9/5, 9/19, 9/23, 9/25, 10/3, 10/5. RRCC Volleyball Boosters hired workers on behalf of MN North College. Payment includes \$100 from Bemidji who participated in event and paid ISD 361.		
201129666	OJA, Joshua	12/28/2023	G BB 12/12/23vs HC	G Basketball vs Hill City 12/12/2023	0	\$ 158.00
	OJA, Joshua	12/28/2023	G BB 12/12/23vs HC	G Basketball vs Hill City 12/12/2023	0	\$ 137.55
	OJA, Joshua	12/28/2023	B BB 12/21/23	B Basketball Official V vs Mesabi East	0	\$ 158.00
201129668	SCAIA, Kevin	12/28/2023	B BB 12/14/23	B Basketball A & B Official vs Low 12/14/2023	0	\$ 158.00
	SCAIA, Kevin	12/28/2023	B BB 12/14/23	B Basketball A & B Official vs Low 12/14/2023	0	\$ 131.52
201129669	White, Jonathan	12/28/2023	B BB 12/21/23	B Basketball Official V vs Mesabi East 12/21/2023	0	\$ 158.00
201129670	ZUPETZ, Jeff	12/28/2023	B BB 12/14/23	B Basketball A & B officials vs LOW	0	\$ 158.00
201129671	AFT Local #331	12/29/2023	20231229ADDUE1A	Payroll accrual	0	\$ 3,142.42
	AFT Local #331	12/29/2023	20231229ADDUE1A	Payroll accrual	0	\$ 141.55
201129672	ND Child Support Division	12/29/2023	20231229ADCSP10	Child Support	0	\$ 276.93
201129673	Para Local #4798	12/29/2023	20231229ADDUE2A	Payroll accrual	0	\$ 644.32
	Para Local #4798	12/29/2023	20231229ADDUE2A	Payroll accrual	0	\$ 63.03
201129674	Aramark	1/5/2024	2630228174	Rug service for FES and FHS	8102400090	\$ 31.45
	Aramark	1/5/2024	2630228173	Rug service for FES and FHS	8102400090	\$ 47.95
201129675	ARROWHEAD REG COMPUTI	1/5/2024	1860	TUG Membership 2024	0	\$ 155.00
201129676	Aviben	1/5/2024	30867	403b Third Party Admin Svc	1102400010	\$ 197.42
201129677	BECKER ARENA PRODUCTS II	1/5/2024	611417	Zamboni towels	8102400174	\$ 204.80
201129678	BEMIDJI WELDERS SUPPLY	1/5/2024	10122671	Grinder for Metals Shop (Pd	3002400046	\$ 98.00

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				w/donation)		
	BEMIDJI WELDERS SUPPLY	1/5/2024	10122671	Grinder for Metals Shop (Pd w/donation)	3002400046	\$ 1,085.00
	BEMIDJI WELDERS SUPPLY	1/5/2024	10122692	Indust Art Classroom Blanket PO	2552400004	\$ 49.66
201129679	BEMIDJI BUS LINE	1/5/2024	22675	Girls Hockey 11/24	2922400058	\$ 3,250.00
201129680	Bond Trust Services Corp.	1/5/2024	83859	Bond	1102400012	\$ 21,800.00
	Bond Trust Services Corp.	1/5/2024	83859	Bond	1102400012	\$ 125,000.00
	Bond Trust Services Corp.	1/5/2024	83860	Bond	1102400012	\$ 28,450.00
	Bond Trust Services Corp.	1/5/2024	83860	Bond	1102400012	\$ 300,000.00
	Bond Trust Services Corp.	1/5/2024	58029	Bond	1102400012	\$ 475.00
201129681	BSN SPORTS	1/5/2024	923967885	Boys Basketball Game Balls	2922400050	\$ 339.96
201129682	COCA-COLA BOTTLING CO	1/5/2024	47193	FHS; Ala Carte Beverages	7702400012	\$ 362.40
	COCA-COLA BOTTLING CO	1/5/2024	511363	FHS; Ala Carte Beverages	7702400012	\$ 395.10
201129683	Column Software PBC	1/5/2024	02DD9DC-0015	Board meeting public notice	102400010	\$ 232.57
	Column Software PBC	1/5/2024	02DD9D5C-0013	Board meeting public notice	102400010	\$ 78.29
	Column Software PBC	1/5/2024	02DD9D5C-0014	Board meeting public notice	102400010	\$ 62.17
201129684	Faith United Church of Chris	1/5/2024	20124	ALC classroom lease	1102400011	\$ 984.98
201129685	Fenworks Inc	1/5/2024	377	K-12 ESports Participants 2023-24	0	\$ 600.00
201129686	FRIENDS GARBAGE SERVICE,	1/5/2024	9336659	Garbage Pickups	8102400051	\$ 1,874.34
201129687	GOMAN, PETER JEROME	1/5/2024	2300014	Defensive Driving	5002400029	\$ 2,087.00
201129688	KANTOR ELECTRIC INC	1/5/2024	18022	Replace flag light on building at FHS	8102400169	\$ 360.14
201129689	MIDCONTINENT COMMUNIC	1/5/2024	1.24861E+13	FHS Moveable Internet for Arena and Fields, Elevator Phone 124861401	6052400010	\$ 191.71
201129690	MN ENERGY RESOURCES CO	1/5/2024	0505015015-00001	Garage; Natural Gas Services	8102400040	\$ 949.98
201129691	PAN O GOLD BAKING CO	1/5/2024	1.00099E+13	Bread for Meal Service	7702400013	\$ 73.50
	PAN O GOLD BAKING CO	1/5/2024	1.00099E+13	Bread for Meal Service	7702400013	\$ 134.80
201129692	PAUL BUNYAN COMMUNICA	1/5/2024	10124	Monthly Broadband Services	6052400000	\$ 650.00
201129693	Project Lead The Way	1/5/2024	426984	After School Stem/STEAM Club	1302400077	\$ 24,029.00
201129694	SANDSTROM'S INC	1/5/2024	485546	Milk for Meal Service	7702400010	\$ 504.39

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	SANDSTROM'S INC	1/5/2024	485546	Milk for Meal Service	7702400010	\$ 177.61
	SANDSTROM'S INC	1/5/2024	485547	Milk for Meal Service	7702400010	\$ 602.37
	SANDSTROM'S INC	1/5/2024	485547	Milk for Meal Service	7702400010	\$ 212.13
	SANDSTROM'S INC	1/5/2024	486345	Milk for Meal Service	7702400010	\$ 131.27
	SANDSTROM'S INC	1/5/2024	486345	Milk for Meal Service	7702400010	\$ 46.23
	SANDSTROM'S INC	1/5/2024	486993	Milk for Meal Service	7702400010	\$ 256.67
	SANDSTROM'S INC	1/5/2024	486993	Milk for Meal Service	7702400010	\$ 90.33
	SANDSTROM'S INC	1/5/2024	486346	Milk for Meal Service	7702400010	\$ 229.27
	SANDSTROM'S INC	1/5/2024	486346	Milk for Meal Service	7702400010	\$ 80.73
	SANDSTROM'S INC	1/5/2024	486992	Milk for Meal Service	7702400010	\$ 238.55
	SANDSTROM'S INC	1/5/2024	486992	Milk for Meal Service	7702400010	\$ 83.95
	SANDSTROM'S INC	1/5/2024	487770	Milk for Meal Service	7702400010	\$ 449.73
	SANDSTROM'S INC	1/5/2024	487770	Milk for Meal Service	7702400010	\$ 158.27
201129695	SHANNONS INC	1/5/2024	26076	Heater work arena	8102400190	\$ 2,350.00
201129696	TechCheck	1/5/2024	54341	Supplies	6052400004	\$ 7,440.33
201129697	US FOODSERVICE	1/5/2024	3733778	Food for Meal Services	7702400011	\$ 1,671.64
	US FOODSERVICE	1/5/2024	3733778	Food for Meal Services	7702400011	\$ 57.96
	US FOODSERVICE	1/5/2024	3733777	Food for Meal Services	7702400011	\$ 840.23
	US FOODSERVICE	1/5/2024	3733777	Food for Meal Services	7702400011	\$ 81.30
	US FOODSERVICE	1/5/2024	3733786	Food for Meal Services	7702400011	\$ 236.25
	US FOODSERVICE	1/5/2024	3755270	Food for Meal Services	7702400011	\$ 64.76
	US FOODSERVICE	1/5/2024	3787338	Food for Meal Services	7702400011	\$ 104.24
	US FOODSERVICE	1/5/2024	3787341	Food for Meal Services	7702400011	\$ 29.79
	US FOODSERVICE	1/5/2024	3832263	Food for Meal Services	7702400011	\$ 1,418.83
	US FOODSERVICE	1/5/2024	3832263	Food for Meal Services	7702400011	\$ 196.11
201129697	US FOODSERVICE	1/5/2024	3832265	Food for Meal Services	7702400011	\$ 409.33
	US FOODSERVICE	1/5/2024	3832267	Food for Meal Services	7702400011	\$ 826.75
	US FOODSERVICE	1/5/2024	3832267	Food for Meal Services	7702400011	\$ 156.77
	US FOODSERVICE	1/5/2024	3858250	Food for Meal Services	7702400011	\$ 505.99
	US FOODSERVICE	1/5/2024	3961677	Food for Meal Services	7702400011	\$ 66.86
	US FOODSERVICE	1/5/2024	3651645/5923104	Food for Meal Services	7702400011	\$ (40.20)
	US FOODSERVICE	1/5/2024	3907942	Food for Meal Services	7702400011	\$ 790.00
	US FOODSERVICE	1/5/2024	3907942	Food for Meal Services	7702400011	\$ 277.55

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	US FOODSERVICE	1/5/2024	4005296	Food for Meal Services	7702400011	\$ 895.62
	US FOODSERVICE	1/5/2024	4005296	Food for Meal Services	7702400011	\$ 98.20
	US FOODSERVICE	1/5/2024	3832262	Food for Meal Services	7702400011	\$ 253.75
	US FOODSERVICE	1/5/2024	3961683	Food for Meal Services	7702400011	\$ 256.07
	US FOODSERVICE	1/5/2024	3907941	Food for Meal Services	7702400011	\$ 694.22
	US FOODSERVICE	1/5/2024	3907941	Food for Meal Services	7702400011	\$ 98.12
	US FOODSERVICE	1/5/2024	4005301	Food for Meal Services	7702400011	\$ 777.11
	US FOODSERVICE	1/5/2024	4005301	Food for Meal Services	7702400011	\$ 193.41
	US FOODSERVICE	1/5/2024	4028693	Food for Meal Services	7702400011	\$ 87.89
	US FOODSERVICE	1/5/2024	4028689	Food for Meal Services	7702400011	\$ 87.46
	US FOODSERVICE	1/5/2024	4028696	Food for Meal Services	7702400011	\$ 38.18
	US FOODSERVICE	1/5/2024	4028694	Food for Meal Services	7702400011	\$ 132.09
	US FOODSERVICE	1/5/2024	5982483/3676752	Food for Meal Services	7702400011	\$ (29.15)
	US FOODSERVICE	1/5/2024	4224800	Food for Meal Services	7702400011	\$ 1,980.51
	US FOODSERVICE	1/5/2024	4224800	Food for Meal Services	7702400011	\$ 57.96
	US FOODSERVICE	1/5/2024	4290229	Food for Meal Services	7702400011	\$ 1,289.68
	US FOODSERVICE	1/5/2024	4290229	Food for Meal Services	7702400011	\$ 471.95
	US FOODSERVICE	1/5/2024	4005300	targeted services	0	\$ 89.78
	US FOODSERVICE	1/5/2024	3832269	Pre School Snacks	1302400051	\$ 141.78
	US FOODSERVICE	1/5/2024	3733784	Kindergarten Snacks	1302400051	\$ 236.90
	US FOODSERVICE	1/5/2024	5914023/3832265	Food for Meal Services	7702400011	\$ (52.73)
	US FOODSERVICE	1/5/2024	5930722/3907942	Food for Meal Services	7702400011	\$ (16.95)
	US FOODSERVICE	1/5/2024	5968002/3150112	Food for Meal Services	7702400011	\$ (54.96)
201129698	Bemidji State University	1/8/2024	10424	Braden Skifstad- 2023 Paul Bunyan Scholarship \$500 & 2023 Frank E McCartney Scholarship \$250	0	\$ 500.00
	Bemidji State University	1/8/2024	10424	Braden Skifstad- 2023 Paul Bunyan Scholarship \$500 & 2023 Frank E McCartney Scholarship \$250	0	\$ 250.00
201129699	Gouin, Vincent	1/8/2024	12/13/23	City L Hock 2 Adult City League Hockey games @ \$40.00 Each on	0	\$ 80.00

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	Gouin, Vincent	1/8/2024	12-27-23 Adult H	12/13/2023 2 Adult Hockey games @ \$40 on 12/27/2024	0	\$ 80.00
201129700	SCAIA, TODD	1/8/2024	12-22-23 B H	B Varsity Hockey Official vs Fort Frances 12/22/2023	0	\$ 110.00
201129701	University of Minnesota Duluth	1/8/2024	10524	Devon Lufbery- 2023 Backus Scholarship \$500	0	\$ 500.00
201129702	MN North College	1/9/2024	10824	Nora Sullivan - 2023 Carl & Josie Breske Scholarship \$500	0	\$ 500.00
201129703	RAINY LAKE MEDICAL CENTE	1/9/2024	4111	OT/PT & Speech Services	1102400036	\$ 7,389.02
	RAINY LAKE MEDICAL CENTE	1/9/2024	4111	OT/PT & Speech Services	1102400036	\$ 2,609.55
	RAINY LAKE MEDICAL CENTE	1/9/2024	4111	OT/PT & Speech Services	1102400036	\$ 744.93
201129704	ISD #318	1/10/2024	01/13/24 Swim Dive	Section 6A True Team Swimming and Diving Meet at Grand Rapids Middle School 1/13/2023	0	\$ 105.00
201129705	ISD 2909 Rock Ridge Public S	1/10/2024	B BB 01-06-24	Rock Ridge 7th Grade B BB Tournament 01-06-2024	0	\$ 175.00
201129706	MN North College	1/10/2024	11024	Nora Sullivan - 2023 Class of 1968 Scholarship \$750	0	\$ 750.00
201129707	PLACKNER, TOD	1/10/2024	12-22-24 B Hockey	B Hockey V official vs Fort Frances 12/22/2023	0	\$ 110.00
	PLACKNER, TOD	1/10/2024	12-22-24 B Hockey	B Hockey V official vs Fort Frances 12/22/2023	0	\$ 160.29
201129709	Weidner Holdings, LLC	1/10/2024	3541	ServSafe Training - Kari Obermeier	0	\$ 190.00
201129710	AT & T Mobility	1/10/2024	2.87298E+19	IT Phones, Superintendent Phone, Bus WI-FI and Hotspots	1102400052	\$ 76.46
	AT & T Mobility	1/10/2024	2.87298E+19	IT Phones, Superintendent Phone, Bus WI-FI and Hotspots	1102400052	\$ 244.49
	AT & T Mobility	1/10/2024	2.87298E+19	IT Phones, Superintendent Phone, Bus WI-FI and Hotspots	1102400052	\$ 38.23
	AT & T Mobility	1/10/2024	2.87298E+19	IT Phones, Superintendent	1102400052	\$ 114.69

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	AT & T Mobility	1/10/2024	2.87298E+19	Phone, Bus WI-FI and Hotspots IT Phones, Superintendent	1102400052	\$ 49.77
201129711	BEMIDJI BUS LINE	1/10/2024	22700	Phone, Bus WI-FI and Hotspots 12/7/23 boys hockey to Crookston	0	\$ 2,190.00
	BEMIDJI BUS LINE	1/10/2024	22713	12/12/23 boys hockey to Ely	0	\$ 1,410.00
	BEMIDJI BUS LINE	1/10/2024	22715	12/14/23 girls hockey to Rukavina	0	\$ 1,935.00
201129712	Character Strong	1/10/2024	24591	FEF - Jordan Bright	1302400120	\$ 1,999.00
201129713	CINE 5	1/10/2024	36	Christmas Movie Day Invoice #36	1302400135	\$ 2,540.00
201129714	CliftonLarsonAllen LLP	1/10/2024	3985689	Audit	1102400009	\$ 5,775.00
201129715	DEMCO INC	1/10/2024	7415313	Laminator Film	1302400117	\$ 255.30
201129716	FERRELLGAS	1/10/2024	5008218011	Arena; Propane for Zamboni	8102400055	\$ 47.72
201129717	LAKESHORE LEARNING MATI	1/10/2024	8.96785E+11	FEF - Emily Carlson	1302400127	\$ 148.98
201129718	Lexia Learning Systems LLC	1/10/2024	7427654	Lexia Print and License (Carlson)	1302400119	\$ 399.00
201129719	Logisoft	1/10/2024	82086	Supplies	6052400074	\$ 2,300.00
201129720	LVC Companies Inc	1/10/2024	131062	Replace 15 fire extinguishers, Maintenance and testing remaining extinguishers, shop and kitchen fire systems at FHS.	8102400141	\$ 721.98
	LVC Companies Inc	1/10/2024	131065	Replace 15 fire extinguishers, Maintenance and testing remaining extinguishers, shop and kitchen fire systems at FHS.	8102400141	\$ 1,415.10
201129721	MIDCONTINENT COMMUNIK	1/10/2024	2.75104E+13	FES Fax	1102400053	\$ 38.51
201129722	MN ENERGY RESOURCES CO	1/10/2024	0506435793-00001	Arena	8102400040	\$ 2,161.15
201129723	Morpheme Magic	1/10/2024	3433	Literacy (Tate)	1302400129	\$ 274.25
201129724	Range Sports LLC	1/10/2024	1331	Girls Hockey Breezer Covers	2922400051	\$ 104.00
201129725	SCHOOL SPECIALTY	1/10/2024	2.08134E+11	FEF GRANT PURCHASE JAY BOYLE	3002400053	\$ 1,018.62

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201129726	TK Elevator Corp	1/10/2024	3007674137	1 year, quarterly elevator inspection and service Bronze plan FHS	8102400021	\$ 241.25
201129727	UHL	1/10/2024	58016A	set up Jen with log on access and check system	8102400186	\$ 626.80
201129728	UNITED TRUCK BODY	1/10/2024	S 9663	Bus spring 544	7602400046	\$ 727.63
201129729	FOND DU LAC SCHOOL	1/10/2024	Quiz Bowl Reg	FOL Quiz Bowl Registration	0	\$ 100.00
	FOND DU LAC SCHOOL	1/10/2024	Quiz Bowl Reg	FOL Quiz Bowl Registration	0	\$ 100.00
202300783	Internal Revenue Service	12/4/2023	20231204ADFICA	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204ADFTX	Payroll accrual	0	\$ (19.16)
	Internal Revenue Service	12/4/2023	20231204ADMDCR	Payroll accrual	0	\$ (4.48)
	Internal Revenue Service	12/4/2023	20231204AFFICA	FICA Benefit	0	\$ (19.16)
	Internal Revenue Service	12/4/2023	20231204AFMDCR	Medicare Benefit	0	\$ (4.48)
202300784	MINNESOTA REVENUE	12/4/2023	20231204ADSITMN	Payroll accrual	0	\$ (7.84)
202300785	Internal Revenue Service	12/4/2023	20231204BDFICA	Payroll accrual	0	\$ -
202300785	Internal Revenue Service	12/4/2023	20231204BDFTX	Payroll accrual	0	\$ (14.37)
	Internal Revenue Service	12/4/2023	20231204BDMDCR	Payroll accrual	0	\$ (3.36)
	Internal Revenue Service	12/4/2023	20231204BFFICA	FICA Benefit	0	\$ (14.37)
	Internal Revenue Service	12/4/2023	20231204BFMDCR	Medicare Benefit	0	\$ (3.36)
202300786	MINNESOTA REVENUE	12/4/2023	20231204BDSITMN	Payroll accrual	0	\$ (3.71)
202300787	Internal Revenue Service	12/4/2023	20231204CDFICA	Payroll accrual	0	\$ (4.23)
	Internal Revenue Service	12/4/2023	20231204CDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204CDMDCR	Payroll accrual	0	\$ (0.99)
	Internal Revenue Service	12/4/2023	20231204CFFICA	FICA Benefit	0	\$ (4.23)
	Internal Revenue Service	12/4/2023	20231204CFMDCR	Medicare Benefit	0	\$ (0.99)
202300788	MINNESOTA REVENUE	12/4/2023	20231204CDSITMN	Payroll accrual	0	\$ -
202300789	Internal Revenue Service	12/4/2023	20231204DDFICA	Payroll accrual	0	\$ (1.88)
	Internal Revenue Service	12/4/2023	20231204DDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204DDMDCR	Payroll accrual	0	\$ (0.44)
	Internal Revenue Service	12/4/2023	20231204DDFICA	FICA Benefit	0	\$ (1.88)
	Internal Revenue Service	12/4/2023	20231204DFMDCR	Medicare Benefit	0	\$ (0.44)
202300790	MINNESOTA REVENUE	12/4/2023	20231204DDSITMN	Payroll accrual	0	\$ -
202300791	Internal Revenue Service	12/4/2023	20231204EDFICA	Payroll accrual	0	\$ (7.44)

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	Internal Revenue Service	12/4/2023	20231204EDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204EDMDCR	Payroll accrual	0	\$ (1.74)
	Internal Revenue Service	12/4/2023	20231204EFFICA	FICA Benefit	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204EFMDCR	Medicare Benefit	0	\$ (1.74)
202300792	MINNESOTA REVENUE	12/4/2023	20231204EDSITMN	Payroll accrual	0	\$ -
202300793	Internal Revenue Service	12/4/2023	20231204FDFICA	Payroll accrual	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204FDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204FDMDCR	Payroll accrual	0	\$ (1.74)
	Internal Revenue Service	12/4/2023	20231204FFFICA	FICA Benefit	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204FFMDCR	Medicare Benefit	0	\$ (1.74)
202300794	MINNESOTA REVENUE	12/4/2023	20231204FDSITMN	Payroll accrual	0	\$ -
202300795	Internal Revenue Service	12/4/2023	20231204GDFICA	Payroll accrual	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204GDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204GDMDCR	Payroll accrual	0	\$ (1.74)
	Internal Revenue Service	12/4/2023	20231204GFFICA	FICA Benefit	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204GFMDCR	Medicare Benefit	0	\$ (1.74)
202300796	MINNESOTA REVENUE	12/4/2023	20231204GDSITMN	Payroll accrual	0	\$ -
202300797	Internal Revenue Service	12/4/2023	20231204HDFICA	Payroll accrual	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204HDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204HDMDCR	Payroll accrual	0	\$ (1.74)
	Internal Revenue Service	12/4/2023	20231204HFFICA	FICA Benefit	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204HFMDCR	Medicare Benefit	0	\$ (1.07)
202300798	MINNESOTA REVENUE	12/4/2023	20231204HDSITMN	Payroll accrual	0	\$ -
202300799	Internal Revenue Service	12/4/2023	20231204IDFICA	Payroll accrual	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204IDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204IDMDCR	Payroll accrual	0	\$ (1.74)
	Internal Revenue Service	12/4/2023	20231204IFFICA	FICA Benefit	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204IFMDCR	Medicare Benefit	0	\$ (1.74)
202300800	MINNESOTA REVENUE	12/4/2023	20231204IDSITMN	Payroll accrual	0	\$ -
202300801	Internal Revenue Service	12/4/2023	20231204JDFICA	Payroll accrual	0	\$ (7.44)
	Internal Revenue Service	12/4/2023	20231204JDFTX	Payroll accrual	0	\$ -
	Internal Revenue Service	12/4/2023	20231204JDMDCR	Payroll accrual	0	\$ (1.74)
	Internal Revenue Service	12/4/2023	20231204JFFICA	FICA Benefit	0	\$ (7.44)

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	Internal Revenue Service	12/4/2023	20231204JFMDCR	Medicare Benefit	0	\$ (1.74)
202300802	MINNESOTA REVENUE	12/4/2023	20231204JDSITMN	Payroll accrual	0	\$ -
202300931	Aviben	12/15/2023	20231215ADTSAID	Payroll accrual	0	\$ 140.75
	Aviben	12/15/2023	20231215ADTSAME	Payroll accrual	0	\$ 185.18
	Aviben	12/15/2023	20231215ADTSAME	Payroll accrual	0	\$ 92.59
	Aviben	12/15/2023	20231215ADTSASP	Payroll accrual	0	\$ 1,625.82
	Aviben	12/15/2023	20231215ADTSASP	Payroll accrual	0	\$ 97.37
	Aviben	12/15/2023	20231215ADTSECO	Payroll accrual	0	\$ 2,339.69
	Aviben	12/15/2023	20231215ADTSECO	Payroll accrual	0	\$ 266.18
202300931	Aviben	12/15/2023	20231215ADTSFRA	Payroll accrual	0	\$ 1,098.14
	Aviben	12/15/2023	20231215ADTSGRW	Payroll accrual	0	\$ 370.37
	Aviben	12/15/2023	20231215ADTSHOM	Payroll accrual	0	\$ 133.34
	Aviben	12/15/2023	20231215ADTSINV	Payroll accrual	0	\$ 814.60
	Aviben	12/15/2023	20231215ADTSMGT	Payroll accrual	0	\$ 231.58
	Aviben	12/15/2023	20231215ADTSSYM	Payroll accrual	0	\$ 150.00
	Aviben	12/15/2023	20231215ADTSVAL	Payroll accrual	0	\$ 2,576.60
	Aviben	12/15/2023	20231215ADTSVAL	Payroll accrual	0	\$ 124.45
	Aviben	12/15/2023	20231215ADTSVAN	Payroll accrual	0	\$ 2,685.08
	Aviben	12/15/2023	20231215AFTSAID	TSA Benefit	0	\$ 111.12
	Aviben	12/15/2023	20231215AFTSAME	TSA Benefit	0	\$ 185.18
	Aviben	12/15/2023	20231215AFTSAME	TSA Benefit	0	\$ 92.59
	Aviben	12/15/2023	20231215AFTSASP	TSA Benefit	0	\$ 444.33
	Aviben	12/15/2023	20231215AFTSASP	TSA Benefit	0	\$ 47.37
	Aviben	12/15/2023	20231215AFTSECO	TSA Benefit	0	\$ 1,421.90
	Aviben	12/15/2023	20231215AFTSECO	TSA Benefit	0	\$ 108.28
	Aviben	12/15/2023	20231215AFTSFRA	TSA Benefit	0	\$ 259.25
	Aviben	12/15/2023	20231215AFTSGRW	Payroll accrual	0	\$ 92.59
	Aviben	12/15/2023	20231215AFTSHOM	TSA Benefit	0	\$ 55.56
	Aviben	12/15/2023	20231215AFTSINV	TSA Benefits	0	\$ 418.05
	Aviben	12/15/2023	20231215AFTSMGT	TSA Benefit	0	\$ 174.17
	Aviben	12/15/2023	20231215AFTSVAL	TSA Benefit	0	\$ 658.36
	Aviben	12/15/2023	20231215AFTSVAL	TSA Benefit	0	\$ 77.78
	Aviben	12/15/2023	20231215AFTSVAN	TSA Benefits	0	\$ 100.00

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202300932	Empower Retirement	12/15/2023	20231215ADDEFECO	Payroll accrual	0	\$ 424.79
	Empower Retirement	12/15/2023	20231215ADDEFECO	Payroll accrual	0	\$ 5.00
	Empower Retirement	12/15/2023	20231215ADDEFECO	Payroll accrual	0	\$ 105.00
	Empower Retirement	12/15/2023	20231215ADG-457	Payroll accrual	0	\$ 34.21
	Empower Retirement	12/15/2023	20231215AFDEFM1	Deferred Comp 457 Benefit	0	\$ 49.41
	Empower Retirement	12/15/2023	20231215AFDEFM1	Deferred Comp 457 Benefit	0	\$ 34.21
	Empower Retirement	12/15/2023	20231215AFHCSP	HCSP	0	\$ 2,502.73
	Empower Retirement	12/15/2023	20231215AFHCSP	HCSP	0	\$ 24.23
	Empower Retirement	12/15/2023	20231215AFHCSP	HCSP	0	\$ 200.14
202300933	Internal Revenue Service	12/15/2023	20231215ADFICA	Payroll accrual	0	\$ 16,934.20
	Internal Revenue Service	12/15/2023	20231215ADFICA	Payroll accrual	0	\$ 1,123.37
	Internal Revenue Service	12/15/2023	20231215ADFICA	Payroll accrual	0	\$ 798.59
	Internal Revenue Service	12/15/2023	20231215ADFTA	Payroll accrual	0	\$ 708.47
202300933	Internal Revenue Service	12/15/2023	20231215ADFTA	Payroll accrual	0	\$ 25.00
	Internal Revenue Service	12/15/2023	20231215ADFTP	Payroll accrual	0	\$ 112.71
	Internal Revenue Service	12/15/2023	20231215ADFTX	Payroll accrual	0	\$ 19,618.84
	Internal Revenue Service	12/15/2023	20231215ADFTX	Payroll accrual	0	\$ 1,221.26
	Internal Revenue Service	12/15/2023	20231215ADFTX	Payroll accrual	0	\$ 710.39
	Internal Revenue Service	12/15/2023	20231215ADMDCR	Payroll accrual	0	\$ 3,960.41
	Internal Revenue Service	12/15/2023	20231215ADMDCR	Payroll accrual	0	\$ 262.75
	Internal Revenue Service	12/15/2023	20231215ADMDCR	Payroll accrual	0	\$ 186.77
	Internal Revenue Service	12/15/2023	20231215AFFICA	FICA Benefit	0	\$ 16,934.20
	Internal Revenue Service	12/15/2023	20231215AFFICA	FICA Benefit	0	\$ 1,123.37
	Internal Revenue Service	12/15/2023	20231215AFFICA	FICA Benefit	0	\$ 798.59
	Internal Revenue Service	12/15/2023	20231215AFMDCR	Medicare Benefit	0	\$ 3,960.41
	Internal Revenue Service	12/15/2023	20231215AFMDCR	Medicare Benefit	0	\$ 262.75
	Internal Revenue Service	12/15/2023	20231215AFMDCR	Medicare Benefit	0	\$ 186.77
202300934	MINNESOTA REVENUE	12/15/2023	20231215ADSITA	Payroll accrual	0	\$ 65.00
	MINNESOTA REVENUE	12/15/2023	20231215ADSITA	Payroll accrual	0	\$ 25.00
	MINNESOTA REVENUE	12/15/2023	20231215ADSITMN	Payroll accrual	0	\$ 9,665.96
	MINNESOTA REVENUE	12/15/2023	20231215ADSITMN	Payroll accrual	0	\$ 610.22
	MINNESOTA REVENUE	12/15/2023	20231215ADSITMN	Payroll accrual	0	\$ 367.84
	MINNESOTA REVENUE	12/15/2023	20231215ADSITP	Payroll accrual	0	\$ 42.00

Payables Summary
January 16th, 2024

Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
202300935	MN Teachers Retirement As	12/15/2023	20231215ADTRAC	Payroll accrual	0	\$ 14,979.84
	MN Teachers Retirement As	12/15/2023	20231215ADTRAC	Payroll accrual	0	\$ 832.12
	MN Teachers Retirement As	12/15/2023	20231215ADTRAC	Payroll accrual	0	\$ 142.56
	MN Teachers Retirement As	12/15/2023	20231215AFTRAC	TRA Benefit	0	\$ 16,912.61
	MN Teachers Retirement As	12/15/2023	20231215AFTRAC	TRA Benefit	0	\$ 939.47
	MN Teachers Retirement As	12/15/2023	20231215AFTRAC	TRA Benefit	0	\$ 160.95
202300936	Public Employees Retirement	12/15/2023	20231215ADDCP	Payroll accrual	0	\$ 12.00
	Public Employees Retirement	12/15/2023	20231215ADPERAC	Payroll accrual	0	\$ 5,674.20
	Public Employees Retirement	12/15/2023	20231215ADPERAC	Payroll accrual	0	\$ 450.61
	Public Employees Retirement	12/15/2023	20231215ADPERAC	Payroll accrual	0	\$ 719.44
	Public Employees Retirement	12/15/2023	20231215AFDCP	DCP Benefit	0	\$ 12.00
	Public Employees Retirement	12/15/2023	20231215AFPERAC	PERA Benefit	0	\$ 6,547.21
	Public Employees Retirement	12/15/2023	20231215AFPERAC	PERA Benefit	0	\$ 519.98
	Public Employees Retirement	12/15/2023	20231215AFPERAC	PERA Benefit	0	\$ 830.10
202300937	Aviben	12/29/2023	20231229ADTSAID	Payroll accrual	0	\$ 140.75
202300937	Aviben	12/29/2023	20231229ADTSAME	Payroll accrual	0	\$ 185.18
	Aviben	12/29/2023	20231229ADTSAME	Payroll accrual	0	\$ 92.59
	Aviben	12/29/2023	20231229ADTSASP	Payroll accrual	0	\$ 1,625.82
	Aviben	12/29/2023	20231229ADTSASP	Payroll accrual	0	\$ 97.37
	Aviben	12/29/2023	20231229ADTSECO	Payroll accrual	0	\$ 2,339.69
	Aviben	12/29/2023	20231229ADTSECO	Payroll accrual	0	\$ 266.18
	Aviben	12/29/2023	20231229ADTSFRA	Payroll accrual	0	\$ 1,098.14
	Aviben	12/29/2023	20231229ADTSGRW	Payroll accrual	0	\$ 370.37
	Aviben	12/29/2023	20231229ADTSBOM	Payroll accrual	0	\$ 133.34
	Aviben	12/29/2023	20231229ADTSINV	Payroll accrual	0	\$ 814.60
	Aviben	12/29/2023	20231229ADTSMGT	Payroll accrual	0	\$ 231.58
	Aviben	12/29/2023	20231229ADTSSYM	Payroll accrual	0	\$ 150.00
	Aviben	12/29/2023	20231229ADTSVAL	Payroll accrual	0	\$ 2,576.60
	Aviben	12/29/2023	20231229ADTSVAL	Payroll accrual	0	\$ 124.45
	Aviben	12/29/2023	20231229ADTSVAN	Payroll accrual	0	\$ 2,685.08
	Aviben	12/29/2023	20231229AFTSAID	TSA Benefit	0	\$ 111.12
	Aviben	12/29/2023	20231229AFTSAME	TSA Benefit	0	\$ 185.18
	Aviben	12/29/2023	20231229AFTSAME	TSA Benefit	0	\$ 92.59

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Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
	Aviben	12/29/2023	20231229AFTSASP	TSA Benefit	0	\$ 444.33
	Aviben	12/29/2023	20231229AFTSASP	TSA Benefit	0	\$ 47.37
	Aviben	12/29/2023	20231229AFTSECO	TSA Benefit	0	\$ 1,421.90
	Aviben	12/29/2023	20231229AFTSECO	TSA Benefit	0	\$ 108.28
	Aviben	12/29/2023	20231229AFTSFRA	TSA Benefit	0	\$ 259.25
	Aviben	12/29/2023	20231229AFTSGRW	Payroll accrual	0	\$ 92.59
	Aviben	12/29/2023	20231229AFTSHOM	TSA Benefit	0	\$ 55.56
	Aviben	12/29/2023	20231229AFTSINV	TSA Benefits	0	\$ 418.05
	Aviben	12/29/2023	20231229AFTSMGT	TSA Benefit	0	\$ 174.17
	Aviben	12/29/2023	20231229AFTSVAL	TSA Benefit	0	\$ 658.36
	Aviben	12/29/2023	20231229AFTSVAL	TSA Benefit	0	\$ 77.78
	Aviben	12/29/2023	20231229AFTSVAN	TSA Benefits	0	\$ 100.00
202300938	Empower Retirement	12/29/2023	20231229ADDEFECO	Payroll accrual	0	\$ 428.87
	Empower Retirement	12/29/2023	20231229ADDEFECO	Payroll accrual	0	\$ 7.04
	Empower Retirement	12/29/2023	20231229ADDEFECO	Payroll accrual	0	\$ 98.88
	Empower Retirement	12/29/2023	20231229ADG-457	Payroll accrual	0	\$ 34.21
	Empower Retirement	12/29/2023	20231229AFDEFM1	Deferred Comp 457 Benefit	0	\$ 49.41
	Empower Retirement	12/29/2023	20231229AFDEFM1	Deferred Comp 457 Benefit	0	\$ 34.21
	Empower Retirement	12/29/2023	20231229AFHCSP	HCSP	0	\$ 2,503.67
	Empower Retirement	12/29/2023	20231229AFHCSP	HCSP	0	\$ 22.82
202300938	Empower Retirement	12/29/2023	20231229AFHCSP	HCSP	0	\$ 200.61
202300939	Internal Revenue Service	12/29/2023	20231229ADFICA	Payroll accrual	0	\$ 19,462.55
	Internal Revenue Service	12/29/2023	20231229ADFICA	Payroll accrual	0	\$ 1,221.81
	Internal Revenue Service	12/29/2023	20231229ADFICA	Payroll accrual	0	\$ 1,011.49
	Internal Revenue Service	12/29/2023	20231229ADFTA	Payroll accrual	0	\$ 708.47
	Internal Revenue Service	12/29/2023	20231229ADFTA	Payroll accrual	0	\$ 25.00
	Internal Revenue Service	12/29/2023	20231229ADFTP	Payroll accrual	0	\$ 152.49
	Internal Revenue Service	12/29/2023	20231229ADFTX	Payroll accrual	0	\$ 22,248.38
	Internal Revenue Service	12/29/2023	20231229ADFTX	Payroll accrual	0	\$ 1,389.12
	Internal Revenue Service	12/29/2023	20231229ADFTX	Payroll accrual	0	\$ 1,046.43
	Internal Revenue Service	12/29/2023	20231229ADMDCR	Payroll accrual	0	\$ 4,551.72
	Internal Revenue Service	12/29/2023	20231229ADMDCR	Payroll accrual	0	\$ 285.74
	Internal Revenue Service	12/29/2023	20231229ADMDCR	Payroll accrual	0	\$ 236.56

Payables Summary
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Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
	Internal Revenue Service	12/29/2023	20231229AFFICA	FICA Benefit	0	\$ 19,462.55
	Internal Revenue Service	12/29/2023	20231229AFFICA	FICA Benefit	0	\$ 1,221.81
	Internal Revenue Service	12/29/2023	20231229AFFICA	FICA Benefit	0	\$ 1,011.49
	Internal Revenue Service	12/29/2023	20231229AFMDCR	Medicare Benefit	0	\$ 4,551.72
	Internal Revenue Service	12/29/2023	20231229AFMDCR	Medicare Benefit	0	\$ 285.74
	Internal Revenue Service	12/29/2023	20231229AFMDCR	Medicare Benefit	0	\$ 236.56
202300940	MINNESOTA REVENUE	12/29/2023	20231229ADSITA	Payroll accrual	0	\$ 65.00
	MINNESOTA REVENUE	12/29/2023	20231229ADSITA	Payroll accrual	0	\$ 25.00
	MINNESOTA REVENUE	12/29/2023	20231229ADSITMN	Payroll accrual	0	\$ 10,915.73
	MINNESOTA REVENUE	12/29/2023	20231229ADSITMN	Payroll accrual	0	\$ 701.33
	MINNESOTA REVENUE	12/29/2023	20231229ADSITMN	Payroll accrual	0	\$ 523.56
	MINNESOTA REVENUE	12/29/2023	20231229ADSITP	Payroll accrual	0	\$ 136.83
202300941	MN Teachers Retirement As	12/29/2023	20231229ADTRAC	Payroll accrual	0	\$ 15,241.40
	MN Teachers Retirement As	12/29/2023	20231229ADTRAC	Payroll accrual	0	\$ 816.05
	MN Teachers Retirement As	12/29/2023	20231229ADTRAC	Payroll accrual	0	\$ 92.00
	MN Teachers Retirement As	12/29/2023	20231229AFTRAC	TRA Benefit	0	\$ 17,207.90
	MN Teachers Retirement As	12/29/2023	20231229AFTRAC	TRA Benefit	0	\$ 921.36
	MN Teachers Retirement As	12/29/2023	20231229AFTRAC	TRA Benefit	0	\$ 103.87
202300942	Public Employees Retiremen	12/29/2023	20231229ADDCP	Payroll accrual	0	\$ 12.00
	Public Employees Retiremen	12/29/2023	20231229ADPERAC	Payroll accrual	0	\$ 6,756.00
	Public Employees Retiremen	12/29/2023	20231229ADPERAC	Payroll accrual	0	\$ 574.61
	Public Employees Retiremen	12/29/2023	20231229ADPERAC	Payroll accrual	0	\$ 994.17
202300942	Public Employees Retiremen	12/29/2023	20231229AFDCP	DCP Benefit	0	\$ 12.00
	Public Employees Retiremen	12/29/2023	20231229AFPERAC	PERA Benefit	0	\$ 7,795.37
	Public Employees Retiremen	12/29/2023	20231229AFPERAC	PERA Benefit	0	\$ 663.02
	Public Employees Retiremen	12/29/2023	20231229AFPERAC	PERA Benefit	0	\$ 1,147.11
202300943	MN DEPT OF REVENUE	1/5/2024	2023 4th Qtr	2023 4th Qtr Sales Tax	0	\$ 7.82
	MN DEPT OF REVENUE	1/5/2024	2023 4th Qtr	2023 4th Qtr Sales Tax	0	\$ 7.73
	MN DEPT OF REVENUE	1/5/2024	2023 4th Qtr	2023 4th Qtr Sales Tax	0	\$ 143.45
202300944- 202301083	BMO	1/3/2024		See detailed C/C report		\$ 20,120.95
232423046	Anderson, Charles	12/15/2023	B BB 12/05 & 12/07	B Basketball Official vs Chisholm 12/05/23 & B	0	\$ 70.00

Payables Summary
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Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
	Anderson, Charles	12/15/2023	B BB 12/05 & 12/07	Basketball vs Ely12/07/23 B Basketball Official vs Chisholm 12/05/23 & B Basketball vs Ely12/07/23	0	\$ 45.00
232423047	AFSCME Council 65	12/15/2023	20231215ADAFS%	Payroll accrual	0	\$ 731.82
	AFSCME Council 65	12/15/2023	20231215ADAFS%	Payroll accrual	0	\$ 64.29
	AFSCME Council 65	12/15/2023	20231215ADAFS%	Payroll accrual	0	\$ 22.55
	AFSCME Council 65	12/15/2023	20231215ADAFSLC	Payroll accrual	0	\$ 16.25
	AFSCME Council 65	12/15/2023	20231215ADAFSLC	Payroll accrual	0	\$ 2.00
	AFSCME Council 65	12/15/2023	20231215ADAFSLC	Payroll accrual	0	\$ 0.75
232423048	Grover, Kevin	12/28/2023	120123	Reg 27/28 meeting in Chisholm 194miles @ \$.505/mile	0	\$ 97.97
232423049	Hewitt, Susan	1/4/2024	1042024	Refund insurance premiums; posted checks	0	\$ 1,447.48
232423050	Hewitt, Susan	1/8/2024	10424	Refund	0	\$ 30.00
232423051	Anderson, Nicholas	1/10/2024	12/28/23 G Hockey	G Hockey Official vs. Moose Lake Varsity 12/28/2023	0	\$ 110.00
232423052	Blais, TRAVIS	1/10/2024	12-28-23 G Hockey	G Hockey Official vs Moose Lake V 12/28/2023	0	\$ 110.00
232423053	Bennett, Kendra	1/10/2024	ERIN20240104A	12/1/2023-12/31/2023 mileage to and from bank	0	\$ 40.12
232423054	Carney, Justin	1/10/2024	ERIN20231219A	11/1/2023-11/30/2023 Mileage for traveling between school buildings.	0	\$ 18.62
232423055	Christianson, Ginger	1/10/2024	ERIN20231219A	11/1/2023-11/30/2023 ECSE home visits	0	\$ 156.44
232423056	Christianson, Rosa	1/10/2024	ERIN20231227A	12/5/2023-12/21/2023 Mileage Reimbursement FHS-FES and back	0	\$ 3.30
232423057	Cowman, Maria	1/10/2024	ERIN20231218A	11/1/2023-11/30/2023 Mileage to and from ALC	0	\$ 28.82
232423058	Everson, Timothy	1/10/2024	ERIN20231221A	7/1/2023-12/20/2023 Cell Phone Reimbursement	0	\$ 450.00

Payables Summary
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Check No	Vendor	Check Date	Invoice No	Invoice Description	PO Number	Amount
232423059	Hjelle, Brenda	1/10/2024	ERIN20231227A	12/1/2023-12/31/2023 Bus garage to FHS	0	\$ 6.55
232423060	Ringhofer, Timm	1/10/2024	ERIN20231221A	7/1/2023-12/31/2023 Use of phone as activities director	0	\$ 450.00
232423061	Rolando, Donald	1/10/2024	ERIN20231221A	9/1/2023-12/20/2023 Cell Phone Reimbursement.	0	\$ 161.04
232423062	Willett, Elizabeth	1/10/2024	ERIN20231219A	11/1/2023-11/30/2023 mileage for travel	0	\$ 43.51
232423063	Wilson, June	1/10/2024	ERIN20231227A	12/1/2023-12/31/2023 transport between buildings	0	\$ 22.27
Total						\$ 1,006,321.23

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	12/22/2023	11537	HEISSVIC000	Heiss Victoria L	Dollar Tree, Intl Falls, MN, 56	DOLLAR T000	12/28/2023		Invoiced	A	38.00
	2	PBIS 7TH GRADE REWARDS			3002400052	Tim's C/C00000	01/03/2024	38.00			
	12/19/2023	11536	HEISSVIC000	Heiss Victoria L	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	19.91
	2	COFFEE AND CREAMER			3002400047	Tim's C/C00001	01/03/2024	19.91			
	12/06/2023	11535	HEISSVIC000	Heiss Victoria L	Quizlet.Com, 510-495-6550, CA,	QUIZLET 000	12/28/2023		Invoiced	A	35.99
	2	QUIZLET PLUS TEACHER 1 YEAR SUBSCRIPTION STARTI			2302400004	Tim's C/C00002	01/03/2024	35.99			
									3 transaction(s) for XXXXXXXXXXXX8327. Total Amount ==>		93.90
XXXXXXXXXXXX7362	12/13/2023	11540			Amzn Mktp US 7580q5s13, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	36.94
	4	StrongTek 13" Large Yoga Foam Wedge, Slant Boa			3002400043	Stacy's C/C00000	01/03/2024	29.95			
	5	Shipping - Cost of shipping, not including shi			3002400043	Stacy's C/C00000	01/03/2024	6.99			
	12/06/2023	11538			Bts Innovativeofficesl, Burnsvi	INNOVATI000	12/28/2023		Invoiced	A	61.44
	7	PAD,POPOP,3X3,NEON			1102400074	Stacy's C/C00001	01/03/2024	17.97			
	8	BOOK,APT,WKLY,8X4.88,BK			1102400074	Stacy's C/C00001	01/03/2024	13.88			
	9	HIGHLIGHTER,PCK,12/ST,AST			1102400074	Stacy's C/C00001	01/03/2024	8.59			
	10	LEAD,PENCIL,.5MM,HB,12/PK			1102400074	Stacy's C/C00001	01/03/2024	0.50			
	11	BATTERY,COPPERTP,AA,24/BX			1102400074	Stacy's C/C00001	01/03/2024	20.50			
	12/06/2023	11539			Bts Innovativeofficesl, Burnsvi	INNOVATI000	12/28/2023		Invoiced	A	114.87
	3	TONER,26A,LJ,CART,BK			0202400004	Stacy's C/C00002	01/03/2024	114.87			
	12/01/2023	11542			Amzn Mktp US N15hy6pj3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	16.79
	4	DTech 5ft RS232 Serial Cable Extension Male to			2922400053	Stacy's C/C00003	01/03/2024	9.80			
	5	Shipping - Cost of shipping, not including shi			2922400053	Stacy's C/C00003	01/03/2024	6.99			
	11/30/2023	11541			Sq Minnesota Music Ed, Gosq.Com		12/28/2023		Invoiced	A	150.00
	1	Conference for Elsa Swanson; PDT				Stacy's C/C00004	01/03/2024	150.00			
									5 transaction(s) for XXXXXXXXXXXX7362. Total Amount ==>		380.04
XXXXXXXXXXXX7132	12/05/2023	11578	ANDERJER000	Anderson Jeremy R	Oreilly 3901, International, MN	O'REILLY000	12/28/2023		Invoiced	A	12.92
	2	Transportation Supplies			7602400005	Jeremy's C/C00000	01/03/2024	12.92			
	12/04/2023	11577	ANDERJER000	Anderson Jeremy R	Oreilly 3901, International, MN	O'REILLY000	12/28/2023		Invoiced	A	9.99
	2	Transportation Supplies			7602400005	Jeremy's C/C00001	01/03/2024	9.99			
	12/01/2023	11580	ANDERJER000	Anderson Jeremy R	Oreilly 3901, International, MN	O'REILLY000	12/28/2023		Invoiced	A	12.99
	2	Transportation Supplies			7602400005	Jeremy's C/C00002	01/03/2024	12.99			
	11/30/2023	11579	ANDERJER000	Anderson Jeremy R	Oreilly 3901, International, MN	O'REILLY000	12/28/2023		Invoiced	A	189.94
	2	Transportation Supplies			7602400005	Jeremy's C/C00003	01/03/2024	189.94			
									4 transaction(s) for XXXXXXXXXXXX7132. Total Amount ==>		225.84
XXXXXXXXXXXX5747	12/22/2023	11524	GROVEKEV000	Grover Kevin K	Sq Timber Pins Inc, Internation	TIMBERPI000	12/28/2023		Invoiced	A	407.10
	2	5th Grade Bowling Trip			1302400115	Kevin's C/C00000	01/03/2024	407.10			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt				Amount
XXXXXXXXXXXX5747	continued...										
	12/20/2023	11523	GROVEKEV000	Grover Kevin K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	622.59
	12	1/2 pan - veggie egg bake with hashbrowns			1302400104	Kevin's C/C00001	01/03/2024	400.00			
	13	1 pan - bacon egg bake with hashbrowns			1302400104	Kevin's C/C00001	01/03/2024	142.59			
	14	1 pan - ham egg bake with hashbrowns			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	15	1 pan - sausage egg bake with hashbrowns			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	16	1 gallon of fresh fruit			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	17	1/2 gallon of orange juice			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	18	1/2 gallon of apple juice			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	19	1 gallon of 1% milk			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	20	2 dozen caramel rolls			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	21	2 dozen cinnamon rolls			1302400104	Kevin's C/C00001	01/03/2024	10.00			
	12/08/2023	11522	GROVEKEV000	Grover Kevin K	Americinn, Intl Falls, MN, 5664	AMERICIN001	12/28/2023		Invoiced	A	260.14
	1	Antonio Robinson Hotel room				Kevin's C/C00002	01/03/2024	260.14			
											3 transaction(s) for XXXXXXXXXXXX5747. Total Amount ==>> 1,289.83
XXXXXXXXXXXX7648	12/14/2023	11581	SLATIBET000	Slatinski BethAnne K	Minnesota Community Ed, 6512570	MCEA 000	12/28/2023		Invoiced	A	963.00
	2	MCEA Membership			5002400028	BethAnne's C/C00000	01/03/2024	963.00			
	11/29/2023	11582	SLATIBET000	Slatinski BethAnne K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	30.88
	2	PALS			5002400027	BethAnne's C/C00001	01/03/2024	30.88			
											2 transaction(s) for XXXXXXXXXXXX7648. Total Amount ==>> 993.88
XXXXXXXXXXXX2314	12/22/2023	11598	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US Un6md15j3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	82.96
	2	Ritz Terry Potholder & Hot Pad: Unparalleled H			7702400030	Karla's C/C00000	01/03/2024	44.68			
	3	GROBRO7 5Pack Cotton Pocket Pot Holder Set Kit			7702400030	Karla's C/C00000	01/03/2024	35.96			
	4	Shipping - Cost of shipping, not including shi			7702400030	Karla's C/C00000	01/03/2024	2.32			
	12/22/2023	11599	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	53.83
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00001	01/03/2024	53.83			
	12/22/2023	11600	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	37.57
	2	Supplies for tree decorating			2502400015	Karla's C/C00002	01/03/2024	37.57			
	12/21/2023	11597	OLSONKAR000	Olson-Line Karla A	Paypal Tilson Bay, 4029357733,	TILSON B000	12/28/2023		Invoiced	A	390.00
	2	5 tshirts (18.00) 10 sweatshirts (30.00)			2502400014	Karla's C/C00003	01/03/2024	390.00			
	12/20/2023	11595	OLSONKAR000	Olson-Line Karla A	Amazon.Com K27g539w3, Seattle,	AMAZON B000	12/28/2023		Invoiced	A	80.91
	2	Ultra Fresh Platinum Original Blue HE Liquid L			7702400028	Karla's C/C00004	01/03/2024	73.92			
	3	Shipping - Cost of shipping, not including shi			7702400028	Karla's C/C00004	01/03/2024	6.99			
	12/20/2023	11596	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	25.52
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00005	01/03/2024	25.52			

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			
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	12/19/2023	11593	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	25.44
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00006	01/03/2024	25.44			
	12/19/2023	11594	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US Of70k6vf3, Seattle	AMAZON B000	12/28/2023		Invoiced	A	36.39
	2	Waterproof Refrigerator Fridge Thermometer, Di			7702400029	Karla's C/C00007	01/03/2024	29.40			
	3	Shipping - Cost of shipping, not including shi			7702400029	Karla's C/C00007	01/03/2024	6.99			
	12/18/2023	11592	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	233.82
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00008	01/03/2024	233.82			
	12/15/2023	11589	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US 3x5719y03, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	76.99
	2	Ultra Fresh Platinum Fragrance Free & Dye Free			7702400028	Karla's C/C00009	01/03/2024	76.99			
	12/15/2023	11590	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US Ly8yd2nj3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	164.00
	2	28oz Bar Mop Towels 16x19, 100% Cotton, Commer			7702400028	Karla's C/C00010	01/03/2024	164.00			
	12/15/2023	11591	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US Oq0ux9uc3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	31.32
	2	Hatco 120V 60W Shatter Resistant Torpedo Shape			7702400029	Karla's C/C00011	01/03/2024	31.32			
	12/12/2023	11588	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	103.25
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00012	01/03/2024	103.25			
	12/11/2023	11587	OLSONKAR000	Olson-Line Karla A	Amzn Mktp US Ge3jklba3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	62.94
	2	Yacumama Digital Water Thermometer for Liquid,			7702400026	Karla's C/C00013	01/03/2024	52.74			
	3	Shipping - Cost of shipping, not including shi			7702400026	Karla's C/C00013	01/03/2024	10.20			
	12/08/2023	11586	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	23.96
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00014	01/03/2024	23.96			
	12/05/2023	11585	OLSONKAR000	Olson-Line Karla A	Hometown Hobby & Craft, Interna	HOMETOWN000	12/28/2023		Invoiced	A	14.18
	1	MHS Supplies				Karla's C/C00015	01/03/2024	14.18			
	12/04/2023	11583	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	43.53
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00016	01/03/2024	43.53			
	12/04/2023	11584	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	266.25
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00017	01/03/2024	266.25			
	12/01/2023	11602	OLSONKAR000	Olson-Line Karla A	Hometown Hobby & Craft, Interna	HOMETOWN000	12/28/2023		Invoiced	A	64.35
	1					Karla's C/C00015	01/03/2024	64.35			
	11/30/2023	11601	OLSONKAR000	Olson-Line Karla A	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	60.09
	2	Supplies for Class C&T Classes			2502400008	Karla's C/C00018	01/03/2024	60.09			
					20 transaction(s) for XXXXXXXXXXXX2314. Total Amount ==>						1,877.30
XXXXXXXXXXXX5690	12/27/2023	11519	HEISSVIC000	Heiss Victoria L	Amzn Mktp US Ss4kf5qh3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	190.82
	3	Blue Orange Games Sketch It			3002400050	Vicki's C/C00000	01/03/2024	39.99			
	4	KLOO Learn Spanish Card Game fun for family,			3002400050	Vicki's C/C00000	01/03/2024	37.98			
	5	TENZI SLAPZI - The Quick Thinking and Fast Mat			3002400050	Vicki's C/C00000	01/03/2024	43.02			
	6	TENZI SNAPZI - The Add-On Party Card Game for			3002400050	Vicki's C/C00000	01/03/2024	25.58			

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				
XXXXXXXXXXXX5690	continued...											
	10	Taco Cat Goat Cheese Pizza - Spanish Edition!			3002400050	Vicki's C/C00000	01/03/2024	44.25				
	12/07/2023	11518	HEISSVIC000	Heiss Victoria L	Purehockey.Com, Holliston, MA,	PURE HOC000	12/28/2023		Invoiced	A	53.98	
	2					Vicki's C/C00001	01/03/2024	53.98				
	12/06/2023	11517	HEISSVIC000	Heiss Victoria L	Purehockey.Com, Holliston, MA,	PURE HOC000	12/28/2023		Invoiced	A	373.78	
	2	CCM 252 Wood Stick Junior-Right			2402400000	Vicki's C/C00002	01/03/2024	215.92				
	3	RXW-3ABS Wood Hockey Stick Junior-Left			2402400000	Vicki's C/C00002	01/03/2024	149.95				
	4	Howies Cloth Hockey Tape-1 inch			2402400000	Vicki's C/C00002	01/03/2024	47.90				
	5	Shipping			2402400000	Vicki's C/C00002	01/03/2024	13.99				
	6	Tax Exempt (If you need our ST3 form please le			2402400000	Vicki's C/C00002	01/03/2024	0.00				
	7					Vicki's C/C00001	01/03/2024	-53.98				
	12/05/2023	11516	HEISSVIC000	Heiss Victoria L	Amzn Mktp US Yp4c53qw3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	17.99	
	2	Thealyn 12 Pack 8'' Metal Wreath Frame Green W			3002400041	Vicki's C/C00003	01/03/2024	17.99				
	12/04/2023	11515	HEISSVIC000	Heiss Victoria L	Amzn Mktp US Zg3ql8sp3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	14.82	
	2	Gillette Foamy Shaving Cream, Sensitive Skin,			3002400041	Vicki's C/C00004	01/03/2024	14.82				
											5 transaction(s) for XXXXXXXXXXXX5690. Total Amount ==>	651.39
XXXXXXXXXXXX8814	12/01/2023	11520	LINDVJOD000	Lindvall JoDee N	Gold Mine Grill, Tower, MN, 557		12/28/2023		Invoiced	A	59.32	
	1	Meals for Ojibwe Quiz Bowl Tom Vollom				FHS Travel C/C00000	01/03/2024	59.32				
	12/01/2023	11521	LINDVJOD000	Lindvall JoDee N	Gold Mine Grill, Tower, MN, 557		12/28/2023		Invoiced	A	82.85	
	1	Meals for Ojibwe Quiz Bowl Tom Vollom				FHS Travel C/C00000	01/03/2024	82.85				
											2 transaction(s) for XXXXXXXXXXXX8814. Total Amount ==>	142.17
XXXXXXXXXXXX8863	12/25/2023	11562	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	10.33	
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00000	01/03/2024	10.33				
	12/25/2023	11563	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	21.89	
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00001	01/03/2024	21.89				
	12/25/2023	11564	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	31.32	
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00002	01/03/2024	31.32				
	12/22/2023	11561	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	6.99	
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00003	01/03/2024	6.99				
	12/20/2023	11560	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	66.49	
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00004	01/03/2024	66.49				
	12/18/2023	11559	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	2.61	
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00005	01/03/2024	2.61				
	12/15/2023	11558	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	34.69	
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00006	01/03/2024	34.69				

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			
XXXXXXXXXXXX8863	continued...										
	11/28/2023	11565	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	25.73
	2	FHS Blanket p.o. for Menards			8102400011	FHS Cust C/C00007	01/03/2024	25.73			
		8 transaction(s) for XXXXXXXXXXXX8863. Total Amount ==>									200.05
XXXXXXXXXXXX9069	12/14/2023	11625	HOPKIMIC000	Hopkins Michelle L	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	20.94
	2	Last Minute Groceries			7702400006	FES Cafe C/C00000	01/03/2024	20.94			
XXXXXXXXXXXX9077	12/11/2023	11626	HOPKIMIC000	Hopkins Michelle L	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	7.30
	2	Last Minute Groceries			7702400006	FHS Cafe C/C00000	01/03/2024	7.30			
	11/29/2023	11628	HOPKIMIC000	Hopkins Michelle L	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	13.05
	2	Last Minute Groceries			7702400006	FHS Cafe C/C00001	01/03/2024	13.05			
	11/28/2023	11627	HOPKIMIC000	Hopkins Michelle L	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	28.39
	2	Last Minute Groceries			7702400006	FHS Cafe C/C00002	01/03/2024	28.39			
		3 transaction(s) for XXXXXXXXXXXX9077. Total Amount ==>									48.74
XXXXXXXXXXXX7691	12/22/2023	11568	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	-19.18
	2	Blanket P.O. for FES supplies			8102400009	FES Cust C/C00000	01/03/2024	-19.18			
	12/21/2023	11567	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	29.98
	2	Blanket P.O. for FES supplies			8102400009	FES Cust C/C00001	01/03/2024	29.98			
	12/18/2023	11566	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	44.97
	2	Blanket P.O. for FES supplies			8102400009	FES Cust C/C00002	01/03/2024	44.97			
	12/04/2023	11570	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	59.94
	2	Blanket P.O. for FES supplies			8102400009	FES Cust C/C00003	01/03/2024	59.94			
	12/01/2023	11569	HOLT THO000	Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	40.74
	2	Blanket P.O. for FES supplies			8102400009	FES Cust C/C00004	01/03/2024	40.74			
		5 transaction(s) for XXXXXXXXXXXX7691. Total Amount ==>									156.45
XXXXXXXXXXXX4156	12/25/2023	11620	BALASJEN000	Balaski Jenesa K	Dominos 7380, Intl Falls, MN, 5	DOMINO'S000	12/28/2023		Invoiced	A	29.99
	2	Prizes for holiday bingo			9012400026	Jenesa's C/C00000	01/03/2024	29.99			
	12/21/2023	11619	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	95.55
	2	holiday celebration for kape youth students -			7902400054	Jenesa's C/C00001	01/03/2024	95.55			
	12/19/2023	11618	BALASJEN000	Balaski Jenesa K	Battalion Distributing, Intl Fa	BATTALIO000	12/28/2023		Invoiced	A	31.45
	2	Holiday celebration for kape youth students			7902400055	Jenesa's C/C00002	01/03/2024	31.45			
	12/18/2023	11617	BALASJEN000	Balaski Jenesa K	Amzn Mktp US Zy8b56bf3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	159.99
	4	Office Chair Ergonomic Desk Chair, Computer PU			7902400057	Jenesa's C/C00003	01/03/2024	159.99			
	12/15/2023	11616	BALASJEN000	Balaski Jenesa K	Amzn Mktp US Is10244n3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	118.99
	3	Keurig K-Elite Single-Serve K-Cup Pod Coffee M			7902400057	Jenesa's C/C00004	01/03/2024	118.99			

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	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
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	12/14/2023	11610	BALASJEN000	Balaski Jenesa K	Amzn Mktp US T55dl7ec3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	129.99
	2	VIVO 32 inch Desk Converter, K Series, Height			7902400057	Jenesa's C/C00005	01/03/2024	129.99			
	12/14/2023	11611	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	23.22
	2	Donuts for student council meetings 2023-2024			9012400008	Jenesa's C/C00006	01/03/2024	23.22			
	12/14/2023	11612	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	300.00
	2	Volunteer recognition for muffin monday KAPE E			7902400058	Jenesa's C/C00007	01/03/2024	300.00			
	12/14/2023	11613	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	2.50
	2	Prizes for best ugly sweater contest			9012400024	Jenesa's C/C00008	01/03/2024	2.50			
	12/14/2023	11614	BALASJEN000	Balaski Jenesa K	Battalion Distributing, Intl Fa	BATTALIO000	12/28/2023		Invoiced	A	100.00
	2	Student incentive recognition for volunteering			7902400059	Jenesa's C/C00009	01/03/2024	100.00			
	12/14/2023	11615	BALASJEN000	Balaski Jenesa K	Amzn Mktp US 1e3jx5iy3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	605.80
	2	Callaway 2023 Supersoft Personalized Golf Ball			7902400056	Jenesa's C/C00010	01/03/2024	599.85			
	3	Shipping - Cost of shipping, not including shi			7902400056	Jenesa's C/C00010	01/03/2024	5.95			
	12/13/2023	11608	BALASJEN000	Balaski Jenesa K	Battalion Distributing, Intl Fa	BATTALIO000	12/28/2023		Invoiced	A	31.45
	2	Holiday celebration for kape youth students			7902400055	Jenesa's C/C00011	01/03/2024	31.45			
	12/13/2023	11609	BALASJEN000	Balaski Jenesa K	Amazon.Com O37939pj3, Seattle,	AMAZON B000	12/28/2023		Invoiced	A	44.91
	2	Lysol Disinfectant Wipes Bundle, Multi-Surface			7902400052	Jenesa's C/C00012	01/03/2024	44.91			
	12/11/2023	11605	BALASJEN000	Balaski Jenesa K	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	14.58
	2	Hooks for banner on messaging for KAPE in Midd			7902400050	Jenesa's C/C00013	01/03/2024	14.58			
	12/11/2023	11606	BALASJEN000	Balaski Jenesa K	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	20.80
	2	Roll over money treat for teachers holidiay bre			7902400053	Jenesa's C/C00014	01/03/2024	20.80			
	12/11/2023	11607	BALASJEN000	Balaski Jenesa K	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	21.46
	2	Prizes for holiday scavenger hunt			9012400022	Jenesa's C/C00015	01/03/2024	21.46			
	12/06/2023	11604	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	21.81
	2	Winners of turkey bingo - Ice cream sundaes an			9012400021	Jenesa's C/C00016	01/03/2024	21.81			
	12/04/2023	11603	BALASJEN000	Balaski Jenesa K	Amzn Mktp US O99mm4ic3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	35.98
	2	8 Pieces Recordable Answer Buzzers Button Answ			7902400047	Jenesa's C/C00017	01/03/2024	28.99			
	3	Shipping - Cost of shipping, not including shi			7902400047	Jenesa's C/C00017	01/03/2024	6.99			
	11/30/2023	11623	BALASJEN000	Balaski Jenesa K	Amazon.Com F17iw5um3, Seattle,	AMAZON B000	12/28/2023		Invoiced	A	224.95
	2	Entenmann's Little Bites Mini Muffins Variety			7902400049	Jenesa's C/C00018	01/03/2024	224.95			
	11/30/2023	11624	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	20.72
	2	Donuts for student council meetings 2023-2024			9012400008	Jenesa's C/C00019	01/03/2024	20.72			
	11/29/2023	11621	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	17.37
	2	Roll over money - program outreach treat at co			7902400048	Jenesa's C/C00020	01/03/2024	17.37			
	11/29/2023	11622	BALASJEN000	Balaski Jenesa K	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	37.17
	2	Winners of turkey bingo - Ice cream sundaes an			9012400021	Jenesa's C/C00021	01/03/2024	37.17			
22 transaction(s) for XXXXXXXXXXXX4156. Total Amount ==>											2,088.68

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			
XXXXXXXXXXXX1984	12/22/2023	11549	HOLT	THO000 Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	34.99
	2	FHS Blanket p.o. for Menards			8102400011	Tom's C/C00000	01/03/2024	34.99			
	12/21/2023	11547	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 800-9501975,	DALCO 000	12/28/2023		Invoiced	A	107.99
	3	HS AWUS231 AIRWORKS 6X10CAURINAL SCREEN CITRUS			8102400137	Tom's C/C00001	01/03/2024	107.99			
	12/21/2023	11548	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 800-9501975,	DALCO 000	12/28/2023		Invoiced	A	367.65
	2	VB VBLH243010B CAN LINER 250CA24X30 1M BLACK L			8102400155	Tom's C/C00002	01/03/2024	367.65			
	12/18/2023	11546	HOLT	THO000 Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	47.98
	2	FHS Blanket p.o. for Menards			8102400011	Tom's C/C00003	01/03/2024	47.98			
	12/07/2023	11544	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 800-9501975,	DALCO 000	12/28/2023		Invoiced	A	2,599.92
	2	DAL LANO VERA 4X1GABULK FOAMING HAND CARE			8102400136	Tom's C/C00005	01/03/2024	146.88			
	3	ZZ DAL DAL3858X3B BLACK 100CA38X58 1.5M ROLL C			8102400136	Tom's C/C00005	01/03/2024	543.12			
	4	ZZ CP PGR2432XB BLACK 500CA24X32 1M ROLL CAN L			8102400136	Tom's C/C00005	01/03/2024	588.24			
	5	HS AWUS231 AIRWORKS 6X10CAURINAL SCREEN CITRUS			8102400136	Tom's C/C00005	01/03/2024	215.98			
	6	FP EACAB ECO AIR CABINET WHITE1BX DISPENSER 12			8102400136	Tom's C/C00005	01/03/2024	0.00			
	7	FP EA36CM ECO AIR REFILL 6X6CACUCUMBER MELON P			8102400136	Tom's C/C00005	01/03/2024	225.60			
	8	GP 26495 PACIFIC BLUE ULTRA6X1150 BROWN PAPER			8102400136	Tom's C/C00005	01/03/2024	908.88			
	9	GP 12798 PACIFIC 9" 8X10002PLY TOILET TISSUE			8102400136	Tom's C/C00005	01/03/2024	245.90			
	10	less expensive products substituted for produc				Tom's C/C00004	01/03/2024	-274.68			
	12/07/2023	11545	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 800-9501975,	DALCO 000	12/28/2023		Invoiced	A	3,132.02
	2	LE 150 LEMON VOMIT ABSORBENT12X1LB GRANULAR			8102400137	Tom's C/C00006	01/03/2024	39.20			
	3	HS AWUS231 AIRWORKS 6X10CAURINAL SCREEN CITRUS			8102400137	Tom's C/C00006	01/03/2024	107.99			
	4	JP 904716 STRIDE CITRUS 2X2.5LJ FILL HC NEUTRA			8102400137	Tom's C/C00006	01/03/2024	491.62			
	5	JP 94996466 PROMINENCE 2X2.5LJ FILL HD DAILY C			8102400137	Tom's C/C00006	01/03/2024	516.06			
	6	ZZ DAL DAL3858X3B BLACK 100CA38X58 1.5M ROLL C			8102400137	Tom's C/C00006	01/03/2024	226.30			
	8	GP 12798 PACIFIC 9" 8X10002PLY TOILET TISSUE			8102400137	Tom's C/C00006	01/03/2024	614.75			
	9	GP 26495 PACIFIC BLUE ULTRA6X1150 BROWN PAPER			8102400137	Tom's C/C00006	01/03/2024	1,136.10			
	12/06/2023	11543	HOLT	THO000 Holt Thomas T	Department Of Labor An, St Paul	MN DEPT 000	12/28/2023		Invoiced	A	100.00
	2	MN state Annual Elevator operating fee Arena			8102400154	Tom's C/C00007	01/03/2024	100.00			
	12/04/2023	11550	HOLT	THO000 Holt Thomas T	Dalco Enterprises, 800-9501975,	DALCO 000	12/28/2023		Invoiced	A	107.99
	2	HS AWUS231 AIRWORKS 6X10CAURINAL SCREEN CITRUS			8102400112	Tom's C/C00008	01/03/2024	107.99			
	12/04/2023	11557	HOLT	THO000 Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	-60.87
	2	FHS Blanket p.o. for Menards			8102400011	Tom's C/C00009	01/03/2024	-60.87			
	11/30/2023	11552	HOLT	THO000 Holt Thomas T	Menards Intl Falls, Intl Falls	MENARDS 000	12/28/2023		Invoiced	A	208.70
	2	FHS Blanket p.o. for Menards			8102400011	Tom's C/C00010	01/03/2024	208.70			
	11/30/2023	11553	HOLT	THO000 Holt Thomas T	Holiday Stations 0409, Duluth,	HOLIDAY 003	12/28/2023		Invoiced	A	43.00
	1	Fuel				Tom's C/C00011	01/03/2024	43.00			
	11/30/2023	11554	HOLT	THO000 Holt Thomas T	Amzn Mktp US 848drlg73, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	10.98
	2	LHS My Business Engraved Custom Door Plate B			8102400143	Tom's C/C00012	01/03/2024	10.98			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
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	11/30/2023	11555	HOLT	THO000	Holt Thomas T	Amzn Mktp US Wk9sh4ci3, Amzn.Co	AMAZON B000	12/28/2023	Invoiced	A	25.96
	2	LHS My Business Engraved Custom Door Plate B			8102400142	Tom's C/C00013	01/03/2024	10.98			
	3	LHS My Business Engraved Custom Door Plate B			8102400142	Tom's C/C00013	01/03/2024	14.98			
	11/30/2023	11556	HOLT	THO000	Holt Thomas T	Cenex C B Wa09913229, Cook, MN,		12/28/2023	Invoiced	A	90.05
	1	Fuel				Tom's C/C00014	01/03/2024	90.05			
	11/29/2023	11551	HOLT	THO000	Holt Thomas T	Northern Lumber Yard I, Intl Fa	NORTHERN005	12/28/2023	Invoiced	A	34.22
	1	Arena ticket booth tools and parts				Tom's C/C00015	01/03/2024	34.22			
											15 transaction(s) for XXXXXXXXXXXX1984. Total Amount =====>
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XXXXXXXXXXXX1081	12/27/2023	11652	SINNISAM001	Sinninghe	Samantha N	Amzn Mktp US Ze7hr0rl3, Amzn.Co	AMAZON B000	12/28/2023	Invoiced	A	14.48
	2	100Pcs Self Adhesive Magnets Dots for Crafts R			1302400114	Sam's C/C00000	01/03/2024	7.49			
	3	Shipping - Cost of shipping, not including shi			1302400114	Sam's C/C00000	01/03/2024	6.99			
	12/27/2023	11653	SINNISAM001	Sinninghe	Samantha N	Amzn Mktp US Ok5744op3, Seattle	AMAZON B000	12/28/2023	Invoiced	A	42.91
	2	Mindful Emotions Workbook: A CBT Guide for Kid			1302400122	Sam's C/C00001	01/03/2024	16.99			
	3	Creative Interventions for Challenging Childre			1302400122	Sam's C/C00001	01/03/2024	23.08			
	4	Shipping - Cost of shipping, not including shi			1302400122	Sam's C/C00001	01/03/2024	2.84			
	12/25/2023	11649	SINNISAM001	Sinninghe	Samantha N	Amazon.Com 6k2326f53, Amzn.Com/	AMAZON B000	12/28/2023	Invoiced	A	70.52
	2	Fenris & Mott			1302400123	Sam's C/C00003	01/03/2024	74.34			
	3	Item Shipping				Sam's C/C00002	01/03/2024	1.14			
	4	Item Promotion				Sam's C/C00002	01/03/2024	-4.96			
	12/25/2023	11650	SINNISAM001	Sinninghe	Samantha N	Amazon.Com 2k7s75k73, Amzn.Com/	AMAZON B000	12/28/2023	Invoiced	A	226.77
	2	Violet and Jobie in the Wild			1302400123	Sam's C/C00004	01/03/2024	94.38			
	3	The Wolves and Moose of Isle Royale: Restoring			1302400123	Sam's C/C00004	01/03/2024	76.98			
	4	The Lost Ryu			1302400123	Sam's C/C00004	01/03/2024	49.56			
	5	Item Shipping				Sam's C/C00002	01/03/2024	5.85			
	12/25/2023	11651	SINNISAM001	Sinninghe	Samantha N	Amzn Mktp US Y98j52zn3, Seattle	AMAZON B000	12/28/2023	Invoiced	A	197.81
	2	Emotional Rollercoaster Anger Management Boa			1302400122	Sam's C/C00005	01/03/2024	35.95			
	3	Thriving with ADHD Workbook for Kids: 60 Fun A			1302400122	Sam's C/C00005	01/03/2024	22.00			
	4	Social Skills Activities for Kids: 50 Fun Exer			1302400122	Sam's C/C00005	01/03/2024	21.99			
	5	TableTopics Family Conversation Question Card			1302400122	Sam's C/C00005	01/03/2024	20.00			
	6	You Are Awesome: An Uplifting and Interactive			1302400122	Sam's C/C00005	01/03/2024	9.51			
	7	CBT Toolbox for Children and Adolescents: Over			1302400122	Sam's C/C00005	01/03/2024	26.99			
	8	What You Do Matters Boxed Set â€” Featuring al			1302400122	Sam's C/C00005	01/03/2024	22.52			
	9	The Self-Regulation Workbook for Kids: CBT Exe			1302400122	Sam's C/C00005	01/03/2024	24.98			
	10	Shipping - Cost of shipping, not including shi			1302400122	Sam's C/C00005	01/03/2024	13.87			
	12/22/2023	11648	SINNISAM001	Sinninghe	Samantha N	Amzn Mktp US Pm07x1113, Amzn.Co	AMAZON B000	12/28/2023	Invoiced	A	38.00
	2	Connect More - Social Skills Games and Therapy			1302400121	Sam's C/C00006	01/03/2024	38.00			

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			
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	12/21/2023	11647	SINNISAM001	Sinninghe Samantha N	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	44.91
		2		Gingerbread House Supplies for Kindergarten. T	1302400108	Sam's C/C00007	01/03/2024	44.91			
	12/20/2023	11646	SINNISAM001	Sinninghe Samantha N	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	123.11
		2		Gingerbread House Supplies for Kindergarten	1302400108	Sam's C/C00008	01/03/2024	123.11			
	12/19/2023	11645	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US Tm8iulun0, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	14.48
		2		Teacher Created Resources Edupress EP63953 Mat	1302400128	Sam's C/C00009	01/03/2024	8.49			
		3		Shipping - Cost of shipping, not including shi	1302400128	Sam's C/C00009	01/03/2024	5.99			
	12/15/2023	11643	SINNISAM001	Sinninghe Samantha N	Asha 3, Rockville, MD, 20850, U	ASHA 001	12/28/2023		Invoiced	A	253.00
		2		American Speech Language Hearing (ASHA) Dues E	1302400112	Sam's C/C00010	01/03/2024	253.00			
	12/15/2023	11644	SINNISAM001	Sinninghe Samantha N	Asha 3, Rockville, MD, 20850, U	ASHA 001	12/28/2023		Invoiced	A	253.00
		2		American Speech Language Hearing (ASHA) Dues E	1302400112	Sam's C/C00011	01/03/2024	253.00			
	12/14/2023	11642	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US L25nx9cy3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	234.19
		2		ifory 50 Packs CPR Pocket Mask Keychain, CPR F	1302400107	Sam's C/C00012	01/03/2024	86.97			
		3		McKesson Cold and Hot Compress Reusable, Hot a	1302400107	Sam's C/C00012	01/03/2024	125.96			
		4		Medline Cotton-Tip Wood Applicator, Non-Steril	1302400107	Sam's C/C00012	01/03/2024	21.26			
	12/11/2023	11639	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US Jolix4ud3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	30.36
		2		960Pcs Black Wiggle Googly Eyes with Self-Adhe	1302400099	Sam's C/C00013	01/03/2024	30.36			
	12/11/2023	11640	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US Yv7fe4cj3, Seattle	AMAZON B000	12/28/2023		Invoiced	A	48.94
		2		100 Piece Large Jumbo Wooden Craft Sticks (6"	1302400101	Sam's C/C00014	01/03/2024	10.98			
		3		48 Pieces Colorful Pencils Cutouts Pencil Name	1302400101	Sam's C/C00014	01/03/2024	9.99			
		4		Carson Delloso 36-Piece 18x4x4 Cursive N	1302400101	Sam's C/C00014	01/03/2024	17.98			
		5		108 Pcs Star Cutouts Bulletin Board Paper Star	1302400101	Sam's C/C00014	01/03/2024	9.99			
	12/11/2023	11641	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US 8d6wi5443, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	46.83
		2		Dynarex White Petrolatum, Petroleum Jelly for	1302400107	Sam's C/C00015	01/03/2024	46.83			
	12/08/2023	11637	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US Jm24z0up3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	62.14
		2		McKesson Woven Gauze Sponges, Non-Sterile, 12-	1302400107	Sam's C/C00016	01/03/2024	62.14			
	12/08/2023	11638	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US Sf9u19ns3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	58.98
		2		Crayola 54-2128-007 Washable Paint, Gallon Siz	1302400105	Sam's C/C00017	01/03/2024	58.98			
	12/07/2023	11634	SINNISAM001	Sinninghe Samantha N	Usps Po 2647200549, Intl Falls,	POSTMAST000	12/28/2023		Invoiced	A	30.00
		2		sheet of \$1 stamps	1302400110	Sam's C/C00018	01/03/2024	30.00			
	12/07/2023	11635	SINNISAM001	Sinninghe Samantha N	Ls The Sports Shop, Internation	THE SPOR000	12/28/2023		Invoiced	A	26.00
		1		PO 1302400109; refund pending from Sports Shop		Sam's C/C00019	01/03/2024	26.00			
	12/07/2023	11636	SINNISAM001	Sinninghe Samantha N	Amzn Mktp US 2j4w58io3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	176.03
		2		Faux Fur Fabric Christmas Fluffy Fuzzy Craft S	1302400099	Sam's C/C00020	01/03/2024	11.92			
		3		Fuyit Natural Wood Slices, 30 Pcs 3.1-3.5 Inch	1302400099	Sam's C/C00020	01/03/2024	38.74			
		4		Irenare 50 Pieces Christmas Cotton Fabric Squa	1302400099	Sam's C/C00020	01/03/2024	25.98			
		5		Gem Stickers, 1510pcs Rhinestone Stickers, Sel	1302400099	Sam's C/C00020	01/03/2024	6.59			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount
	Line	Description			PO Number	Invoice Number	Invoice Dt	Amount			
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	6	50 Pieces 6x6 Inch Wood Squares Unfinished Bas			1302400099	Sam's C/C00020	01/03/2024	39.98			
	7	60pcs Buffalo Plaid Fabric, Christmas Fabric F			1302400099	Sam's C/C00020	01/03/2024	13.99			
	8	MontoPack Bamboo Wooden Toothpicks 1000-Piece			1302400099	Sam's C/C00020	01/03/2024	5.69			
	9	Amazon Basics Ruled Lined Index Cards, 1000 co			1302400099	Sam's C/C00020	01/03/2024	8.42			
	10	200 Pcs Floral Wire 26 Gauge Crafts Wire Flori			1302400099	Sam's C/C00020	01/03/2024	8.99			
	11	288 Pieces Glitter Christmas Foam Stickers Sel			1302400099	Sam's C/C00020	01/03/2024	8.99			
	12	Perfect Stix - Craft Pick 90-1000 Craft Picks			1302400099	Sam's C/C00020	01/03/2024	6.74			
12/06/2023	11631	SINNISAM001	Sinninghe	Samantha N	Amazon.Com Po6w67td3, Seattle,	AMAZON B000	12/28/2023		Invoiced	A	131.10
	2	Amazon Basics Disinfecting Wipes, Lemon & Fres			1302400096	Sam's C/C00021	01/03/2024	131.10			
12/06/2023	11632	SINNISAM001	Sinninghe	Samantha N	Bts Innovativeofficesl, Burnsvi	INNOVATI000	12/28/2023		Invoiced	A	226.26
	2	PAPER,250SH,90#EXINDEX,WE			1302400102	Sam's C/C00022	01/03/2024	41.36			
	3	TISSUE,FACIAL,KLN,36BX			1302400102	Sam's C/C00022	01/03/2024	135.78			
	4	DUSTER,10OZ,WH			1302400102	Sam's C/C00022	01/03/2024	9.30			
	5	MARKER,EXPO 2,CHISEL,BK			1302400102	Sam's C/C00022	01/03/2024	25.44			
	6	CLIP,JUMBO,NON-SKID,1K/PK			1302400102	Sam's C/C00022	01/03/2024	14.38			
12/06/2023	11633	SINNISAM001	Sinninghe	Samantha N	Bts Innovativeofficesl, Burnsvi	INNOVATI000	12/28/2023		Invoiced	A	353.35
	2	MARKER,SHARPIE,FINE PT,BK			1302400095	Sam's C/C00023	01/03/2024	36.00			
	3	MARKER,PERMANENT,PEN,BK			1302400095	Sam's C/C00023	01/03/2024	30.87			
	4	WATERCOLORS,8CT			1302400095	Sam's C/C00023	01/03/2024	8.40			
	5	TISSUE,FACIAL,KLN,36BX			1302400095	Sam's C/C00023	01/03/2024	135.78			
	6	CARD,INDEX,RULED,3X5,WE			1302400095	Sam's C/C00023	01/03/2024	3.15			
	7	CARD,INDEX,PLAIN,3X5,WE			1302400095	Sam's C/C00023	01/03/2024	3.15			
	8	CARD,INDEX,RULED,5X8,WE			1302400095	Sam's C/C00023	01/03/2024	6.44			
	9	NOTE,POST-IT,3X3,12/PK,YW			1302400095	Sam's C/C00023	01/03/2024	31.68			
	10	TAPE,MLNG,2"X800",6/PK,CR			1302400095	Sam's C/C00023	01/03/2024	32.70			
	11	INDEX,BNDR,LTR,8CLRD/ST			1302400095	Sam's C/C00023	01/03/2024	6.81			
	12	MARKER,EXPO,LO FINE,36,BK			1302400095	Sam's C/C00023	01/03/2024	34.99			
	13	PAPER,500SH24/60#,RD			1302400095	Sam's C/C00023	01/03/2024	23.38			
12/04/2023	11629	SINNISAM001	Sinninghe	Samantha N	Amzn Mktpl US M84tu7qk3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	19.98
	2	McKesson Cotton Balls, Non-Sterile, Maximum Ab			1302400099	Sam's C/C00024	01/03/2024	19.98			
12/04/2023	11630	SINNISAM001	Sinninghe	Samantha N	Amzn Mktpl US Ef4c63ek3, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	7.34
	2	The Crafts Outlet 100-Piece Multi Purpose Pom			1302400099	Sam's C/C00025	01/03/2024	7.34			
11/30/2023	11654	SINNISAM001	Sinninghe	Samantha N	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	123.72
	2	Cookie Supplies			1302400097	Sam's C/C00026	01/03/2024	123.72			

26 transaction(s) for XXXXXXXXXXXX1081. Total Amount ====> 2,854.21

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XXXXXXXXXXXX3468	12/27/2023	11532	LINDVJOD000	Lindvall JoDee N	Amazon.Com K04zn6lc3, Seattle,	AMAZON B000	12/28/2023		Invoiced	A	399.92
	2	Titleist Pro V1 Holiday 2-Dozen			2922400066	Jen/JoDee's C/C000000	01/03/2024	399.92			
	12/27/2023	11533	LINDVJOD000	Lindvall JoDee N	Amzn Mktp US D66w79xz3, Seattle	AMAZON B000	12/28/2023		Invoiced	A	598.89
	2	Assorted Recycle Golf Balls Hit Away Practice			2922400069	Jen/JoDee's C/C000001	01/03/2024	79.50			
	3	JEF WORLD OF GOLF Collapsible Chipping Net, 30			2922400069	Jen/JoDee's C/C000001	01/03/2024	119.43			
	4	Bltend Golf Mat, Golf Hitting Mats Practice Ou			2922400069	Jen/JoDee's C/C000001	01/03/2024	399.96			
	12/25/2023	11530	LINDVJOD000	Lindvall JoDee N	International Bridge T, Interna	INTL BRI000	12/28/2023		Invoiced	A	22.00
	1	Bridge Toll Fee for Girls Hockey.				Jen/JoDee's C/C000002	01/03/2024	22.00			
	12/25/2023	11531	LINDVJOD000	Lindvall JoDee N	Amzn Mktp US Wu0d91453, Amzn.Co	AMAZON B000	12/28/2023		Invoiced	A	79.78
	2	Dexas Clipcase 2 Storage Clipboard with Rounde			2922400067	Jen/JoDee's C/C000003	01/03/2024	73.80			
	3	Mr. Pen Handheld Metal Pencil Sharpener with 2			2922400067	Jen/JoDee's C/C000003	01/03/2024	5.98			
	12/22/2023	11529	LINDVJOD000	Lindvall JoDee N	Sp Mshsl, Brooklyn Cent, MN, 55	MSHSL 000	12/28/2023		Invoiced	A	94.58
	2	Softball Case Book 2024			2922400064	Jen/JoDee's C/C000004	01/03/2024	24.00			
	3	Baseball Rules Book 2024			2922400064	Jen/JoDee's C/C000004	01/03/2024	24.00			
	4	Track & Field and Cross Country Rules Books 20			2922400064	Jen/JoDee's C/C000004	01/03/2024	32.00			
	5	Shipping			2922400064	Jen/JoDee's C/C000004	01/03/2024	14.58			
	12/15/2023	11528	LINDVJOD000	Lindvall JoDee N	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	106.23
	2	Sped cooking supplies, laundry soap, dish soap			3002400045	Jen/JoDee's C/C000005	01/03/2024	106.23			
	12/07/2023	11527	LINDVJOD000	Lindvall JoDee N	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	25.97
	2	Sped cooking supplies, laundry soap, dish soap			3002400045	Jen/JoDee's C/C000006	01/03/2024	25.97			
	12/06/2023	11526	LINDVJOD000	Lindvall JoDee N	Smore.Com, Pittsburgh, PA, 1520	SMORE ED000	12/28/2023		Invoiced	A	99.00
	2	Smore news letter Katie Hamers Journalism Clas				Jen/JoDee's C/C000007	01/03/2024	99.00			
	12/04/2023	11525	LINDVJOD000	Lindvall JoDee N	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	35.70
	2	BLANKET PO FOR SCIENCE DEPT.			2602400004	Jen/JoDee's C/C000008	01/03/2024	35.70			
	11/30/2023	11534	LINDVJOD000	Lindvall JoDee N	Super One Foods 579, Internatio	SUPER ON000	12/28/2023		Invoiced	A	50.18
	2	Sped cooking supplies, laundry soap, dish soap			3002400045	Jen/JoDee's C/C000009	01/03/2024	50.18			
					10 transaction(s) for XXXXXXXXXXXX3468. Total Amount ==>						1,512.25
XXXXXXXXXXXX2560	12/27/2023	11573	HOPKIMIC000	Hopkins Michelle L	Wasabi Technologies, Boston, MA	WASABI 000	12/28/2023		Invoiced	A	6.99
	2	12TB Secure online storage. Pay as you go.			6052400012	Mike's C/C000000	01/03/2024	6.99			
	12/19/2023	11572	HOPKIMIC000	Hopkins Michelle L	Midco, 800-888-1300, MN, 55435,	MIDCONTI000	12/28/2023		Invoiced	A	37.62
	2	Arena Elevator Acct # 2512973-01			8102400044	Mike's C/C000001	01/03/2024	37.62			
	12/04/2023	11571	HOPKIMIC000	Hopkins Michelle L	Siptrunk Inc, Alpharetta, GA, 3	TECHCHEC000	12/28/2023		Invoiced	A	289.46
	2	Monthly SIP Phone Service.			6052400002	Mike's C/C000002	01/03/2024	289.46			
	11/30/2023	11576	HOPKIMIC000	Hopkins Michelle L	Small Town Tech Inc, Intl Falls	SMALL TO000	12/28/2023		Invoiced	A	209.99
	2	Brother HL-L2350dw Compact Laser Printer			6052400068	Mike's C/C000003	01/03/2024	209.99			
	11/29/2023	11574	HOPKIMIC000	Hopkins Michelle L	Midco, 800-888-1300, MN, 55435,	MIDCONTI000	12/28/2023		Invoiced	A	86.55
	2	FHS Fax Line			1102400064	Mike's C/C000004	01/03/2024	86.55			

Card Number	Tran Date	Tran ID	Used By	Name	Where Used	Purch Vendor	Imp Date	Post Date	Status	App	Amount	
	Line	Description			PO Number	Invoice Number	Invoice Dt				Amount	
XXXXXXXXXXXX2560	continued...											
	11/29/2023	11575	HOPKIMIC000	Hopkins Michelle L	Midco, 800-888-1300, MN, 55435,	MIDCONTI000	12/28/2023		Invoiced	A	104.09	
	2	Internet Service for Bus Garage Acct # 1247557			7602400015	Mike's C/C00005	01/03/2024				104.09	
											6 transaction(s) for XXXXXXXXXXXX2560. Total Amount ==>	734.70
											140 transaction(s). Total Amount ==>	20,120.95

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

**SPECIAL MEETING MINUTES OF THE BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT NO. 361
Friday, December 22, 2023 at 5:15 p.m.
FHS Library**

Call to Order

Present with voting rights: Jessica Crosby, Tina Sather, Bruce Raboin, Roxanne Skogstad-Ditsch, JoAnne Smith, Dale Johnson, and Toni Korpi arriving at 5:20 pm.

Absent: none

Present: 7, Absent: 0.

Non-Voting Members Present: Kevin Grover, Superintendent

Pledge of Allegiance

Approval of Agenda

1. Approve agenda as presented. Motion by Bruce Raboin, then second by Tina Sather.

Motion Carried.

Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Absent, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea

Yea: 6, Nay: 0

Action Items

1. Discuss At Will positions (District Business Office Clerk, Payroll Benefits Coordinator, Business Manager and Technology Assistant) with possible pay adjustments as recently recommended by CESO to attract and retain personnel. Motion by Dale Johnson, then second by Bruce Raboin. Motion Carried. Toni Korpi arrived after motion completed to start discussion.

Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Absent, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea

Yea: 6, Nay: 0

Motion by Jessica Crosby, then second by Tina Sather to set Payroll / Benefit Coordinator position level 1 wage at \$55,000 annually (\$26.44/hr). Motion failed.

Jessica Crosby: Yea, Dale Johnson: Nay, Toni Korpi: Nay:, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Nay, Joann Smith: Nay;

Yea: 3, Nay: 4

Motion by Dale Johnson, then second by Roxanne Skogstad-Ditsch to adopt the Administration Committee recommended wages for District Business Office Clerk, Technology Assistant, Payroll / Benefits Coordinator and Business Manager dated 12.18.23 as previously published on Regular Board Meeting Agenda Action Item 1d.

Motion amended by Dale Johnson, then second by Roxanne Skogstad-Ditsch to split the wage increases over 2 years - 50% increase in year and remaining 50% increase in year two. Motion failed.

Jessica Crosby: Nay, Dale Johnson: Yea, Toni Korpi: Yea:, Bruce Raboin: Nay, Tina Sather: Nay, Roxanne Skogstad-Ditsch: Yea, Joann Smith: abstain no conflict

Yea: 3, Nay: 3; Abstain with no conflict: 1

Motion by Jessica Crosby, then second by Toni Korpi to set annual full-time wages effective 07/01/2023 at: District Business Office Clerk at \$45,614 level 1; Business Manager at \$83,803 level 6; Technology Assistant at \$53,220 level 2; Payroll / Benefits Coordinator at \$56,100 at level 1. Motion carried.

Jessica Crosby: Yea, Dale Johnson: Nay, Toni Korpi: Yea., Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Nay, Joann Smith: Yea;
Yea: 5, Nay: 2;

Adjournment

1. Motion by Bruce Raboin, then second by Jessica Crosby to adjourn at 7:02 pm. Motion Carried.

Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 7, Nay: 0

Approved Minutes:

District Clerk

Date

Board Chair

Date

**REGULAR MEETING MINUTES OF THE BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT NO. 361
Monday, December 18, 2023 at 5:15 p.m.
FHS Library**

Call to Order

Present with voting rights: Jessica Crosby, Tina Sather, Bruce Raboin, Roxanne Skogstad-Ditsch, JoAnne Smith, Dale Johnson, and Toni Korpi arriving at 5:45 pm.

Absent: none

Present: 7, Absent: 0.

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

Pledge of Allegiance

Approval of Agenda

1. Approve agenda as presented. Motion by Jessica Crosby then second by Tina Sather. Motion Carried.

Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea

Yea: 6, Nay: 0, Absent: 1

Open Forum

1. Elk's Student's of the Month: Preston Benedix and Adley Deedrick
2. Public Open Forum: 1) Shawn Johnson; 2) Kellye Remus

Committee and Administrative Reports

1. Mitch Erickson, Student Representative – gave updates on Student Council and KAPE.
2. Melissa Tate, Elementary Principal – enrollment and school updates.
3. Tim Everson, Secondary Principal – absent.
4. Kevin Grover, Superintendent: MSBA conference, organization meeting, facility use agreement, referendum plan, COVID protocol, food service audit, senior's last day, ESST
5. Beth Slatinski, Community Education Director – gave update.

Consent Agenda

Approve the Consent Agenda as presented. Motion by Dale Johnson, then second by Bruce Raboin. Motion Carried.

Toni Korpi: Yea, Jessica Crosby: Yea, Dale Johnson: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea

Yea: 7, Nay: 0, Absent: 0

1. Approve payroll in the amount of \$422,936.58 for pay periods 12/01/2023 and 12/15/2023.
2. Approve current accounts payable due in the amount of \$726,447.30.
3. Approve past meeting minutes for the regular school board meeting on November 20, 2023.
4. Approve Dawnn Taylor as 4th - 6th Grade Boys Volunteer Swim Coach for the 2023-2024 season.

5. Approve Howard Moulton as 4th - 6th Grade Boys Volunteer Swim Coach for the 2023-2024 season.
6. First reading of School Board Policy - 409.5 Laptop Checkout Policy
7. First reading of School Board Policy 409.6 - Website and Electronic Publishing
8. First reading of School Board Policy 409.7 - School District Security
9. First reading of School Board Policy 410 - Family and Medical Leave Policy
10. First reading of School Board Policy 415 - Mandated Reporting of Maltreatment of Vulnerable Adults
11. First reading of School Board Policy 522 - Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process
12. Approve quote from MN Hoist Inspection, Inc to repair gym hoists.
13. First reading of School Board Policy 606.5 - Library Materials
14. Acknowledge Johnny Sloan as Volunteer 7th & 8th Boy's Basketball Coach for the 2023-2024 season.
15. Acknowledge Ron Gilbertson as Volunteer 7th & 8th Girls and Boys Basketball Coach.
16. Approve hire of Corey Eide as 7th & 8th Girls Basketball Coach for the 2023-2024 season.
17. Approve hire of Casey Meyers as Assistant Softball Coach for the 2023-2024 season.
18. Approve the hire of Dominic Casareto as Assistant Golf Coach for the 2023-2024 season.
19. Approve the hire of Taylor Segars as a Paraprofessional effective Monday, November 27, 2023.
20. Approve hire of Sam Sinninghe as the Prom Advisor for school year 2023-2024.
21. Approve unpaid leave time as necessary for Ashley Kostiuk for the 2023-2024 school year.
22. Receive World's Best Workforce Summary for 2022-2023 and Plan for 2023-2024.
23. Approve the resignation of Mary Johnson, FES Head Cook, effective December 14, 2023.
24. Approve resignation of Sheryl Hendrickson, Paraprofessional, effective December 15, 2023.

Action Items

1. Improving systems and structures to create a culture where all are welcome and supported.
 - 1.a. Resolution Acceptance of Gifts and Donations.
Motion by Joann Smith, then second by Tina Sather. Motion Carried.
Toni Korpi: Yea, Jessica Crosby: Yea, Dale Johnson: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 7, Nay: 0, Absent: 0
 - 1.b. Resolution Establishing Combined Polling Places. Motion by Jessica Crosby, then second by Tina Sather. Motion Carried.

Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 7, Nay: 0

1.c. Approve the 12.18.23 At Will Schedule. Motion by Jessica Crosby, then second by Bruce Raboin. Motion Carried.

Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 7, Nay: 0

1.d. Accept Administrative Committee recommendations based on CESO Compensation Study dated 10/12/2023 for step 1 wage adjustments for A) District Business Office Clerk position to \$22.15/hour; B) Payroll Benefits Coordinator position to \$27.88/hour; C) Business Manager position to \$80,000 and D) Technology Assistant position to \$25.48/per hour. Motion by Toni Korpi, then second by Joann Smith. Motion Failed.

Jessica Crosby: Nay, Bruce Raboin: Nay, Tina Sather: Nay, Joann Smith: Nay, Dale Johnson: Yea, Toni Korpi: Yea, Roxanne Skogstad-Ditsch: Yea
Yea: 3, Nay: 4

TNT MEETING - START AT 6:00 PM

1. Receive TNT presentation.

2. Approve the 23 Pay 24 (FY25) Levy in the amount of \$3,013,023.62 Motion by Dale Johnson, then second by Bruce Raboin. Motion Carried.

Toni Korpi: Yea, Jessica Crosby: Yea, Dale Johnson: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 7, Nay: 0, Absent: 0

Closed Session

1. Closed meeting for labor negotiations strategy pertaining to L4798 as allowed under MS 13D.03. Motion by Toni Korpi, second by JoAnn to close meeting at 7:12 p.m. Motion carried.

Toni Korpi: Yea, Jessica Crosby: Yea, Dale Johnson: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 7, Nay: 0, Absent: 0

Reopen and Adjournment

1. Motion by Dale Johnson, second by Toni Korip to adjourn meeting at 7:28 pm. Motion carried.

Toni Korpi: Yea, Jessica Crosby: Yea, Dale Johnson: Yea, Bruce Raboin: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 7, Nay: 0, Absent: 0

Approved Minutes:

District Clerk

Date

Board Chair

Date

**SPECIAL MEETING MINUTES OF THE BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT NO. 361
Monday, January 8, 2023 at 5:15 p.m.
FHS Library**

Call to Order

Present with voting rights: Jessica Crosby, Tina Sather, Roxanne Skogstad-Ditsch, JoAnne Smith, Dale Johnson, and Toni Korpi. Absent: Bruce Raboin
Present: 6, Absent: 1.

Non-Voting Members Present: Kevin Grover, Superintendent

Pledge of Allegiance

Approval of Agenda

1. Approve agenda as presented. Motion by Jessica Crosby, then second by Tina Sather.
Motion Carried.
Bruce Raboin: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 6, Nay: 0, Absent: 1

SEAT NEW BOARD MEMBERS

1. Dale Johnson - Oath of Office

ACTION ITEMS

1. **Election of Officers:**

1.a. Chairperson. Call for nominations: Roxanne Skogstad-Ditsch, Board Chair, called for nominations for the office of chair. Jessica Crosby nominated JoAnn Smith for board chair. Dale Johnson nominated Roxanne Skogstad-Ditsch for board chair. Call for nominations was called three times. After no further nominations the nominations were closed.

Vote for JoAnn Smith as Board Chair failed. Voting for: Jessica Crosby, Tina Sather and JoAnn Smith; Voting against: Roxanne Skogstad-Ditsch, Dale Johnson and Toni Korpi.

Vote for Roxanne Skogstad-Ditsch as Board Chair failed. Voting for: Roxanne Skogstad-Ditsch, Dale Johnson and Toni Korp; Voting against: Jessica Crosby, Tina Sather and JoAnn Smith

1.b. Vice-Chairperson. Call for nominations: Nominations were not called until Board Chair is elected.

1.c. Clerk. Call for nominations. Nominations were not called until Board Chair is elected.

1.d. Treasurer. Call for nominations: Nominations were not called until Board Chair is elected.

2. Set Board Committee Representatives. Committee's will remain the same until a new Board Chair is elected.

**SPECIAL MEETING MINUTES OF THE BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT NO. 361
Monday, January 8, 2023 at 5:15 p.m.
FHS Library**

- 2.a. Administrative Salary Committee (3):
- 2.b. Local 510 Negotiations Committee (3):
- 2.c. Local 331 Negotiations Committee (3):
- 2.d. Local 4798 Negotiations Committee (3):
- 2.e. MSBA Legislative Representative (1):
- 2.f. MSHSL Representative (1):
- 2.g. Continuing Education Representative (1):
- 2.h. Community Education Advisory Representatives (2):
- 2.i. Meet and Confer: Board as a whole
- 2.j. Grievance Committee Representatives (2):
- 2.k. Finance Committee Representatives: Board as a Whole
- 2.l. Facility Committee Representatives (3):
- 2.m. Alternative Board Clerk (in absence of Clerk):

3. Adopt the regular School Board meeting schedule for calendar year 2024 with an inclement weather meeting procedure. Motion by Joann Smith, then second by Tina Sather. Motion Carried.

Bruce Raboin: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 6, Nay: 0, Absent: 1

CONSENT AGENDA

Motion by Dale Johnson, then second by Toni Korpi to accept Consent Agenda as presented. Motion Carried.

Bruce Raboin: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 6, Nay: 0, Absent: 1

- 1. Designate Ratwik, Rosak and Maloney as the District's legal counsel for January 1, 2024 to December 31, 2024.
- 2. Designate "Rainy Lake Gazette" as the official newspaper for publication for January 1, 2024 to December 31, 2024.
- 3. Set School Board Member Chair compensation at current rate of \$285.94 per month for January 1, 2024 to December 31, 2024.
- 4. Set School Board Member compensation for Vice-Chairperson, Clerk, Treasurer, and Director at current rate of \$260 per month for January 1, 2024 to December 31, 2024.

**SPECIAL MEETING MINUTES OF THE BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT NO. 361
Monday, January 8, 2023 at 5:15 p.m.
FHS Library**

5. Designate Stacy Grover, Business Manager, with authority to perform wire transfers for the Districts financial operations.
6. Set School Board Member per diem rate at current rate of \$125 per day for January 1, 2024 to December 31, 2024.
7. Designate the following banks as official depositories for January 1, 2024 to December 31, 2024: Bremer Bank, MSDLAF, and MN Trust (PMA).

Adjournment

1. Motion by Joann Smith, then second by Toni Korpi to adjourn meeting at 5:25. Motion Carried.
Bruce Raboin: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Toni Korpi: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 6, Nay: 0, Absent: 1

Approved Minutes:

District Clerk

Date

Board Chair

Date

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

**BOARD POLICY 409.5
Laptop Checkout Policy
*Specific to ISD 361***

Adopted ___ May 19, 2003 ___

Revised ___ December 2020 ___

Laptop Checkout Policy for Teachers

- 1.** Users (lendees) must comply with all existing district policies that cover technology. (<http://www.isd361.k12.mn.us/districtwide/iaup.shtml>, under the heading "**District Technology Policies**")
- 2.** Laptops will be checked out for summer on an as needed basis.
- 3.** Laptops and accessories must be returned to the Technology Director prior to first teacher workshop day in the Fall.
- 4.** All users must sign the *Laptop Checkout Form*.
- 5.** Any components not returned are the fiscal responsibility of the lendeer.

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

**BOARD POLICY 409.6
Website and Electronic Publishing**

Adopted ___ October 17, 2005 ___

Revised _____

I. Purpose

The International Falls Public School District is concerned that we continue to have a high degree of integrity in all our publications as we move from a paper-based to an electronic-based media for publishing. As we realize the benefits schools can achieve from exhibiting staff and student creativity using electronic publishing, we need to have high standards for quality and content as well as for student safety. Realizing our materials are published globally in an instant, it is essential we have editorial standards.

II. General Statement of Policy

A. Publisher Standards

1. Authors for publishing include anyone who creates content for electronic publishing. Only teachers employed by ISD361 will be allowed to publish. Student created web sites will not be hosted by ISD361.
2. All material should pass through an editorial stage of production. Spelling, grammar and content (see the District Internet Acceptable Use Policy) should have high standards with no sub-standard work being published.

B. Safety Standards

ISD 361 has district policies pertaining to "directory information" which may allow the release of some personal data about students; we have chosen to establish the following guidelines.

1. E-mail addresses shall be restricted to staff only.
2. No student work shall be published without permission of the student and parent or guardian.
3. Use our District **Web Content Consent Form**. The District will keep written permission on file.
4. Personal information about students, including photographs with associated names, addresses; telephone numbers, etc. shall not be published. **Use First names only.**

C. Content Standards

1. All material must relate to curriculum or instruction, school-authorized activities, or information about our school district or your classroom in general.
2. Material may not be objectionable or point directly to objectionable material. (It must meet the standards for instructional resources specified in other district policies and guidelines.)
3. Staff work may be published only as it relates to a class project, course or other school-related activity. *Students, staff, or other individuals may not use the district's web pages to provide access to their personal pages on other servers or online services.*
4. Time sensitive material on web pages should be updated in a timely manner during the school year.
5. Copyright laws apply to web publication. Publishers must have permission to publish information, graphics, or photographs on their pages if the publisher is not the author or creator.
6. The contents of the district's web pages must be consistent with all policies of the district, local, state, and federal laws. Web publications are subject to the same district policies and standards as printed publications.
7. Standard publication information should appear on each page. Name of author, author's district contact information including phone number, extension, and email address, links back to district home page, and date of the last update are required.

D. Permissions and Authority

1. Permission for publication must come from the District Technology Director.
2. Failure to comply with aforementioned standards will result in immediate termination of author's web site. Other possible consequences may result that are in accordance with existing District policies.

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

**BOARD POLICY 409.7
School District Security**

Adopted___June 1989___

Revised_____March, 2021_____

I. GENERAL STATEMENT OF POLICY

The following are general policies to be followed regarding security and these policies should be deviated from only for very important reasons.

- A. Personal Property:
 - 1. Personal property should not be brought to or left in school facilities. An employee is completely responsible for any of their personal property in school facilities.
- B. Securing of School Property:
 - 1. All buildings should be locked when not in use.
 - 2. All rooms should be locked when the employee is not in them.
 - 3. All valuable property easily lost or stolen should be locked in a closet, cabinet, or area that will be difficult to break into. The school vaults may be used as necessary, as room allows.
 - 4. No monies are to be left in desks, drawers, closets, etc. Monies should be turned in immediately to the appropriate office where it is to be receipted. All checks should be stamped when received. Monies may be left in the night depositories.
 - 5. All pieces of equipment are to be tagged and inventoried according to normal procedures. If any equipment is lost, stolen, or disposed of, it is to be taken off the inventory. The building secretaries can brief you on the procedures.
- C. Keys
 - 1. Keys are to be issued only to those people who need them on a daily basis.
 - 2. Keys should be issued only to school employees, unless special permission is obtained from the building principals.
 - 3. If anyone loses keys, they have the responsibility to find them.
 - 4. Keys are not to be duplicated without permission.
 - 5. Keys are not to be loaned to students or non-authorized personnel.
 - 6. Keys must be checked out at the building office and each key is to be recorded.
 - 7. Generally speaking, administrators and custodians are the only ones to have outside door keys.
 - 8. All employees are to check in their keys when they have long breaks in their employment, such as summer or long vacations

9. Keys are not to be left in drawers, lockers, or anywhere except on the employee person.
 10. All spare keys are to be locked in a vault.
- D. Personal Use of Facilities and Equipment
1. Employees are not to use school facilities for personal use. This includes gymnasiums, shops, etc., unless special permission is granted.
 2. Employees are not to take school property home for personal use. Special permission should be requested for taking property home for professional use.
 3. Only the building principal may authorize use of school property for personal or professional use.
 4. Anyone using school property outside o the school building is responsible for any damage that is done to the property.
- E. Securing School Buildings:
1. Custodians are to open school buildings and lock school buildings under normal conditions. The buildings are to be left unlocked only during the times they are in use by the pubic. All inside and outside doors are to be locked at the end of the day.
 2. An employee who enters the building is to see that all doors are securely closed and locked. If students are in the building with an employee, the employee must make sure they enter and leave by one door or check every outside door. Students are to be confined to an authorized area and are not allowed to wander about the building.
- F. Reporting of Theft:
1. All significant thefts must be reported to the police.
 2. The police should be encouraged to prosecute.

**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 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 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 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 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 school district so that the total leave does not exceed 12 weeks, unless agreed to by the 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 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.

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. 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 School Law Bulletin "M" (Licensed and Non-Licensed School District Employee Leave)

**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 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.
- 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 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, 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 chapter 245A, except as excluded under Minnesota Statutes section 626.5572, 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 provide adequately for the 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 should appear in school personnel handbooks as appropriate.
- B. The school district will develop a method of discussing this policy with employees as appropriate.
- C. This policy should be reviewed at least annually for compliance with state law.

Legal References: Minn. Stat. §13.02 (Government Data Practices; 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)
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 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 Code of Federal Regulations part 106. These regulations, which 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 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 11th Street
International Falls, MN 56649
kgrover@isd361.org

Alternate:
Tim Everson – FHS Principal, (218)-283-2571 ext 1104
1515 11th Street
International Falls, MN 56649
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 United States Code section 1092(f)(6)A(v)), dating violence, domestic violence, or stalking (as defined in the Violence Against Women Act, 34 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 United States Code section 1232g, FERPA regulations, 34 Code of Federal Regulations part 99, Minnesota law under Minnesota Statutes section 13.32, or as required by law, or to carry out the purposes of 34 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, 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)
34 C.F.R. Part 106 (Implementing Regulations of Title IX)
20 U.S.C § 1400, *et seq.* (Individuals with Disabilities Education Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act)
42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act)
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 606.5
~~Library Media Center Material Selection Review~~
Library Materials

Adopted ___ By Reference ___

Revised **December 2023** _____

I. PURPOSE

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

II. GENERAL STATEMENT OF PURPOSE

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

[NOTE: The school board may choose to revise the General Statement of Purpose.]

III. DEFINITIONS

A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

For school districts with multiple school buildings, the term "library" refers to the resource within a specific school building.

Minnesota Statutes, section 124D.901, states that a school district or charter school library or school library media center provides equitable and free access to

students, teachers, and administrators and that a school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;
2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
4. has technology and Internet access; and
5. is served by a licensed school library media specialist or licensed school librarian.

[NOTE: The school board may add a sentence that incorporates the term(s) used to identify libraries in the school district, such as “The school district’s libraries are commonly referred to as _____.”]

- B. “Library collection” consists of the library materials made available to students.
- C. “Library materials” are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials. This term does not include materials made available to students as part of the curriculum.
- D. “Library media specialist” is a teacher holding a Library Media Specialist teaching license issued by the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students and staff in a library. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, and to administer media center operations, programming, and resources.

[NOTE: The specific titles of the school district’s library staff should be used for this definition and substituted for “library media specialist” throughout this model policy.]

IV. RESPONSIBILITY FOR SELECTION OF LIBRARY MATERIALS

- A. The school board recognizes the expertise of the school district’s professional staff and the vital need of such staff to be responsible for selection of library materials.

- B. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the library media specialist.

IV. SELECTION OF LIBRARY MATERIALS

- A. Selection Criteria: The library materials selection process should result in a library collection that, when considered as a whole, is consistent with the following criteria:
1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;
 2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;
 3. Library materials shall not be excluded because of the race, nationality, religion, sex, gender, or political views of the writer;
 4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, diversity, and needs and interests of the students for whom the materials were selected;
 5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):
 - a. Artistic quality and/or literary style;
 - b. Authenticity;
 - c. Critical thinking;
 - d. Educational significance;
 - e. Factual content;
 - f. High interest for intended audience; and
 - g. Readability.
 6. The selection of library materials shall conform to the constraints of the school district budget.

[NOTE: Before adopting selection criteria, the school board is strongly encouraged to consult with the licensed library media specialist, who possesses professional expertise and experience in selecting appropriate library materials. The school board may choose to adopt selection criteria specifically designed for each school building.]

[NOTE: A school board may choose to adopt similar selection criteria for classroom library materials, with the classroom teacher making selection decisions. If a school board chooses to address classroom libraries, the board can decide whether to follow the reconsideration process in this model policy or to create a different process for classroom library materials.]

- B. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.

[NOTE: The school board may choose to identify specific sources and specialists that satisfy this paragraph.]

- C. The superintendent or the superintendent's designee shall be responsible for keeping the school board informed of progress on review and selection of each building's library materials.
- D. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed. Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist or the principal.
- E. Gifts and Donations of Library Materials

Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district's libraries welcome donations of books and other resource materials from individuals and organizations, but also reserve the right to decline to accept library materials that do not meet the criteria for selection. In addition, financial donations to benefit school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for libraries based on the needs of the individual schools.

V. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL

A parent or guardian may request that access to specific material in the library materials collection be restricted from their student. The school shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific library collection material from the library or restrictions upon any other student accessing specific library materials.

VI. RECONSIDERATION OF SPECIFIC LIBRARY MATERIAL

- A. The school board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this policy.
- B. A school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of

appropriateness. Access to the material in question shall not be restricted until the procedures listed below have been fully completed and a decision to remove or restrict the materials has been made.

[NOTE: The school board may decide whether to allow a building principal to remove library materials pending completion of the reconsideration process.]

C. Informal Request for Reconsideration of Specific Library Material

1. Requests for reconsideration of specific library material shall be directed to the library media specialist and the building principal. The building principal and the library media specialist shall assume responsibility for processing the request on an informal basis.
2. The building principal and/or the library media specialist shall provide an explanation to the individual who submitted the request. The explanation shall include the particular selection criteria that the material in question met in order to be included in the library as curriculum support or as an independent reading choice for students in the building.
3. If the request is not resolved informally, the principal shall submit a report on the matter to the superintendent or the superintendent's designee. The requestor will have an option to initiate a Formal Request for Reconsideration.

D. Formal Request for Reconsideration of Specific Library Collection Material

1. A Formal Request for Reconsideration of specific library material is initiated upon submission of a completed *Formal Request for Reconsideration of Specific Library Collection Material* form. The form must be completed in its entirety for each work that is subject to a request for reconsideration. The principal shall notify the superintendent or the superintendent's designee and the library media specialist of receipt of a completed Formal Request form.

If specific library material is the subject of a Formal Request for Reconsideration and a final decision is made to retain the specific library material, then the specific library material shall not be subject to additional requests for reconsideration for three years following the date of final resolution of the initial Formal Request for Reconsideration.

2. On an annual basis, the Superintendent or the superintendent's designee shall appoint a Library Materials Review Committee (Review Committee). This committee shall include:
 - a. One member of the school district administration
 - b. One principal
 - c. Two teachers

- d. One library media specialist (or district media specialist or public librarian if the school district does not have a library media specialist)
- e. Two members of the school district community with no direct connection with the request for reconsideration
- f. Two student representatives (as appropriate to the specific request).

[NOTE: This list of Review Committee members is an example. The school board may alter this list. The school district may decide to create Review Committees for individual schools.]

3. The Review Committee shall establish a date upon which it will discuss the request and whether the specific library collection material conforms to the selection criteria set forth in this policy.
4. The Review Committee
 - a. may consult individuals, organizations, and other resources with relevant professional knowledge on school library material;
 - b. shall examine the specific library material as a whole;
 - c. shall examine the specific library material as to its conformance with the criteria for selection of library materials; and
 - d. shall submit a written report to the superintendent or the superintendent's designee containing the Review Committee's decision on whether to retain, to remove, or to take other action regarding the specific library material.
5. The superintendent or the superintendent's designee shall inform the requestor and the school board of the Review Committee's decision. The requestor may appeal the Review Committee's decision to the superintendent or the superintendent's designee by submitting a written appeal to the superintendent or the superintendent's designee within fourteen (14) days of submission of the Review Committee's decision to the requestor. The superintendent or the superintendent's designee shall provide a written decision on a requestor's appeal within a reasonable time period.

[NOTE: The school board can decide whether to allow appeal of a Review Committee decision to the superintendent or the superintendent's designee. If appeal to the superintendent or the superintendent's designee is permitted, the school board may direct the superintendent or the superintendent's designee to craft an appeal process or the board may choose to create the process itself.]

6. The requestor shall have the right to appeal the decision of the superintendent or the superintendent's designee to the school board.

[NOTE: The school board may decide whether to allow an appeal of a Review Committee decision directly to the school board or whether the appeal to the superintendent or the superintendent's designee is a required intermediary step. If appeal to the school board is permitted, the school board may direct the superintendent or the superintendent's designee or designee to craft an appeal process or the board may choose to create the process itself.]

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.901 (Public School Libraries and Media Centers)
Minn. Rules Part 8710.4550 (Library Media Specialists)
Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico, 457 U.S. 853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624, 642 (1943)

Cross References: MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)

Iron Range Conference Official's Fees for 2022-2024

BASEBALL	Varsity Officials	\$95.00
	JV Officials	\$60.00(2), \$75.00(1)
	Recommended for JV game- 3 runs or 3 outs, whichever come first to switch next half inning.	
	7th/8th Grade Officials	\$35.00(2), \$45.00(1)
BASKETBALL	Varsity Officials 2 Man Crew	\$105.00
	Varsity 3-Men Crews	\$93.00
	JV Officials	\$70.00(2), \$65.00(3)
	"C" Officials	\$50.00
	7th/8th Grade Officials	\$45.00
FOOTBALL	Varsity Officials	\$100.00
	JV/"C" Officials	\$60.00
	7th/8th Grade Officials	\$45.00
HOCKEY	Varsity Officials	\$110.00
	Varsity Linesman	\$85.00
	JV Officials	\$85.00
SOCCER	Varsity - Head Official	\$90.00
	Varsity - AR	\$85.00
	JV Official	\$80.00
SOFTBALL	Varsity Officials	\$90.00
	JV Officials	\$55.00(2) \$65.00(1)
	7th/8th Grade Officials	\$35.00(1) \$45.00(2)
SWIMMING	Varsity/JV or Triangular Official	\$100.00
	Championship or Invitational	(up to 6 teams) \$120.00
		(over 6 teams) \$150.00
	Diving Invitational	\$45.00

Iron Range Conference Official's Fees for 2022-2024

TRACK & FIELD

Invitationals:	2-10 Teams Starter	\$100.00
	10+ Teams Starter	\$120.00
IRC Starter		\$120.00
IRC Starter - Jr. High		\$105.00

VOLLEYBALL

Varsity	\$80.00
JV Officials	\$50.00
"C" Officials	\$50.00
Junior High - One Official	\$45.00
Varsity Tournaments	\$45.00/match
Lower Level Tournaments	\$40.00/match

WRESTLING

Varsity Official	\$80.00
JV Official	\$50.00
Varsity/JV Official	\$110.00
Varsity/JV Tri	\$135.00
Quad	\$160.00
Skin Check/Weigh In	\$35.00

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	FES Christmas Movie Day	\$2,700
Rotary Club of International Falls	FHS Student Speaker	\$200
Arena Scoreboard Sponsorship	Hasbargen Customs	\$500
Box Tops for Education	FHS & FES	\$55.20

Voting against:

Whereupon, the resolution was declared adopted.

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION DIRECTING THE ADMINISTRATION
TO MAKE RECOMMENDATIONS FOR REDUCTIONS
IN PROGRAMS AND POSITIONS AND REASONS THEREFOR.**

Whereas, the financial conditions of the School District may dictate that the School Board reduce expenditures, and

Whereas, there may be a decline in student enrollment projections, and

Whereas, reductions in expenditures and decrease in student enrollment projections may include discontinuance of positions and discontinuance or curtailment of programs, and

Whereas, a determination must be made as to which teachers' contracts must be terminated and not renewed and which teachers may be placed on Unrequested Leave Of Absence without pay or fringe benefits in affecting discontinuance of positions.

BE IT RESOLVED, by the School Board of Independent School District No. 361, as follows:

That the School Board hereby directs the Superintendent of Schools and Administration to consider the discontinuance of programs or positions to effectuate economies in the School District and reduce expenditures and make recommendations to the School Board for the discontinuance of programs, curtailment of programs, discontinuance of positions or curtailment of positions as needed.

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

and the following voted against:

Whereupon said resolution was duly (passed/failed).

**ISD #361 RESOLUTION REQUIRING THE TALLY OF WRITE-IN VOTES ONLY
IF WRITE-IN VOTES ARE GREATER THAN A BALLOT CANDIDATE'S TOTAL
VOTES**

WHEREAS, Minnesota Statutes 204B.09, subdivision 3, provides that a school board may adopt a resolution governing the counting of write-in votes for school board elections. The resolution may require that write-in votes for an individual candidate for the school board only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate; and

WHEREAS, the write-in vote counting process can be overly time consuming and require resources that does not result in a change of election results unless a single write-in candidate receives the most votes for election.

THEREFORE, BE IT RESOLVED, that the School Board of Independent School District No. 361 requires that write-in votes for an individual candidate for the school board will only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate
This resolution shall remain effective for all future elections until and unless the school board rescinds this resolution.

The motion for adoption for the Resolution was made by Member _____ then seconded by _____

The vote on adoption of the Resolution was as follows:

Members voting in favor of:

Members voting against:

Whereupon, said Resolution was declared adopted

School Board Clerk

Date