

**Northland Community Schools
INDEPENDENT SCHOOL DISTRICT NO. 118
Remer, Minnesota**

**POLICY COMMITTEE MEETING AGENDA
Friday, April 26, 2024 - 10:00am District Office Conference Room
316 Main St E
Remer, MN 56672**

1. LEGAL POLICIES- ISD #118

1. Policy 701 - Establishment and Adoption of School District Budget (MSBA rev. 6.27.22)
2. 701.1 - Modification of School District Budget (MSBA rev. 6.27.22)
3. 702 - Accounting (MSBA rev. 6.27.22)
4. 703 - Annual Audit (MSBA rev. 6.27.22)
5. 704 - Development and Maintenance of an Inventory or Fixed Assets and a Fixed Asset Accounting System (MSBA rev. 6.27.22)
6. 705 - Investments (MSBA rev. 6.27.22)

2. MANDATORY POLICIES - ISD #118

3. RECOMMENDED POLICIES - ISD #118

1. Discussion regarding Policy 446 Pay Rates for Activities
 - Wage cap when using substitutes who are already regular employees of the district
 - Sub pay for paras
 2. 540 - Complaints and/or Questions to Coaches about Games (rev. 2023)
 3. 630 SECTION 504 OF THE REHABILITATION ACT OF 1973 (reviewed 7/2021, revised 10/2011)
 4. 632 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE (reviewed 7/2021, revised 07/2000)
 5. 670 GIFTED & TALENTED (reviewed 12/2018)
4. Next Meeting: May 24, 2024, 10:00 A.M.

Adopted: _____

MSBA/MASA Model Policy 701

Orig. 1995

Revised: _____

Rev. 2022~~11~~

701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

[Note: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. REQUIREMENT

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with ~~Minn. Stat. §~~ Minnesota Statutes section 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Minnesota Commissioner of Education within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other

information required by [Minn. Stat. §Minnesota Statutes section](#) -123B.10.

- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but [the superintendent](#) maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.
- E. The school district shall make such reports to the [Minnesota Commissioner of Education](#) as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)

Cross References: MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
~~MSBA Service Manual, Chapter 7, Education Funding~~

Adopted: _____

MSBA/MASA Model Policy 701.1

Orig. 1996

Revised: _____

Rev. 202200

701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET

[Note: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

III. REQUIREMENT

- A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.
- B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.
- C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.
- D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

Legal References: Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)

Cross References: MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)

~~MSBA Service Manual, Chapter 7~~

Adopted: _____

MSBA/MASA Model Policy 702

Orig. 1995

Revised: _____

Rev. 202206

702 ACCOUNTING

[Note: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minn. Stat. § Minnesota Statutes section 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minnesota Statutes section Minn. Stat. §123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minnesota Statutes section Minn. Stat. §123B.10 in the manner specified therein.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)~~School District Powers~~
Minn. Stat. § 123B.09 (Boards of Independent School Districts)~~School Board Powers~~
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)~~Duties of School Board Clerk~~
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues; Borrowing for

Current Operating Costs; Capital Expenditure, Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: MSBA/MASA Model Policy 703 (Annual Audit)
~~MSBA Service Manual, Chapter 7, Education Funding~~

Adopted: _____

MSBA/MASA Model Policy 703

Orig. 1995

Revised: _____

Rev. 2019-2022

703 ANNUAL AUDIT

[Note: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all laws relating to the annual audit of the books and records of the school district.

III. REQUIREMENT

- A. The school board shall appoint independent certified public accountants to audit, examine, and report upon the books and records of the school district. The school board may enter into a contract with a person or firm to provide the agreed upon services.
- B. After the close of each fiscal year, the books, records, and accounts of the school district shall be audited by said independent certified public accountants in accordance with applicable standards and legal requirements. The superintendent and members of the administration shall cooperate with the auditors.
- C. The school district shall, prior to September 15 of each year, submit unaudited financial data for the preceding year to the [Minnesota](#) Commissioner of Education (Commissioner) on forms prescribed by the Commissioner. The report shall also include those items required by ~~Minn. Stat. §~~[Minnesota Statutes section](#) 123B.14, ~~subdivision~~[Subd.](#) 7.
- D. The school district shall, prior to November 30 of each year, provide to the Commissioner audited financial data for the preceding fiscal year. The school district shall, prior to December 31 of each year, provide to the Commissioner and the State Auditor an audited financial statement in a form that will allow comparison with and correction of material differences in the unaudited data. The audited financial statement must also provide a statement of assurance pertaining to compliance with uniform financial accounting and reporting standards and a copy of the management letter submitted to the school district by its auditor.
- E. The audit must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act, and the Minnesota Legal Compliance Audit Guide [for School Districts](#) issued by the Office of the State Auditor.
- F. The school board must approve the audit report by resolution or require a further or amended report.
- G. The administration shall report to the school board regarding any actions necessary to

correct any deficiencies or exceptions noted in the audit.

- H. The accounts and records of the school district shall also be subject to audit and inspection by the State Auditor to the extent provided in [Minnesota Statutes chapter Minn. Stat. Ch. 6](#).

Legal References: Minn. Stat. Ch. 6 (State Auditor)
Minn. Stat. § 123B.02 (~~General Powers of Independent School Districts~~
~~District Powers~~)
Minn. Stat. § 123B.09 (~~Boards of Independent School Districts~~
~~School Board Powers~~)
Minn. Stat. § 123B.14, Subd. 7 (~~Officers of Independent School Districts~~
~~Duties of School Board Clerk~~)
Minn. Stat. § 123B.77, Subds. 2 and 3 (~~Audited Financial Statements;~~
~~Statement for Comparison and Correction~~
~~Accounting, Budgeting, and Reporting Requirement~~)

Cross References: MSBA/MASA Model Policy 702 (Accounting)
~~MSBA Service Manual, Chapter 7, Education Funding~~

Adopted: _____

MSBA/MASA Model Policy 704

Orig. 1995

Revised: _____

Rev. 202209

704 DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND A FIXED ASSET ACCOUNTING SYSTEM

I. PURPOSE

The purpose of this policy is to provide for the development and maintenance of an inventory of the fixed assets of the school district and the establishment and maintenance of a fixed asset accounting system.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that a fixed asset accounting system and an inventory of fixed assets be developed and maintained.

III. DEVELOPMENT OF INVENTORY AND ACCOUNTING SYSTEM

The superintendent or such other school official as designated by the superintendent or the school board shall be responsible for the development and maintenance of an inventory of the fixed assets of the school district and for the establishment and maintenance of a formal fixed asset accounting system. The accounting system shall be operated in compliance with the applicable provisions of the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS). In addition, the inventory shall specify the location of all continued abstracts showing the conveyance of the property to the school district; certificates of title showing title to the property in the school district; title insurance policies; surveys; and other property records relating to the real property of the school district.

IV. REPORT

The administration shall annually update the property records of the school district and provide an inventory of the fixed assets of the school district to the school board.

Legal References: Minn. Stat. § 123B.02 (~~Districts~~ [General Powers of Independent School District Powers](#))
Minn. Stat. § 123B.09 (~~School Districts~~ [Boards of Independent School Board Powers](#))
Minn. Stat. § 123B.51 (Schoolhouse and Sites; [Uses for School and Nonschool Purposes; Closings](#) ~~Access for Noncurricular Purposes~~)

Cross References: MSBA/MASA Model Policy 702 (Accounting)
~~MSBA Service Manual, Chapter 7, Education Funding~~

Adopted: _____

MSBA/MASA Model Policy 705

Orig. 1995

Revised: _____

Rev. 202209

705 INVESTMENTS

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

I. PURPOSE

The purpose of this policy is to establish guidelines for the investment of school district funds.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all state laws relating to investments and to guarantee that investments meet certain primary criteria.

III. SCOPE

This policy applies to all investments of the surplus funds of the school district, regardless of the fund accounts in which they are maintained, unless certain investments are specifically exempted by the school board through formal action.

IV. AUTHORITY; OBJECTIVES

- A. The funds of the school district shall be deposited or invested in accordance with this policy, ~~Minn. Stat. Minnesota Statutes chapter~~ Ch. 118A and any other applicable law or written administrative procedures.
- B. The primary criteria for the investment of the funds of the school district, in priority order, are as follows
 - 1. Safety and Security. Safety of principal is the first priority. The investments of the school district shall be undertaken in a manner that seeks to ensure the preservation of the capital in the overall investment portfolio.
 - 2. Liquidity. The funds shall be invested to assure that funds are available to meet immediate payment requirements, including payroll, accounts payable, and debt service.
 - 3. Return and Yield. The investments shall be managed in a manner to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

V. DELEGATION OF AUTHORITY

- A. The _____ of the school district is designated as the investment officer of the school district and is responsible for investment decisions and activities under the direction of the school board. The investment officer shall operate the school district's investment program consistent with this policy. The investment officer may delegate certain duties to a designee or designees but shall remain responsible for the operation of the program.

- B. All officials and employees that are a part of the investment process shall act professionally and responsibly as custodians of the public trust and shall refrain from personal business activity that could conflict with the investment program or which could reasonably cause others to question the process and integrity of the investment program. The investment officer shall avoid any transaction that could impair public confidence in the school district.

VI. STANDARD OF CONDUCT

The standard of conduct regarding school district investments to be applied by the investment officer shall be the "prudent person standard." Under this standard, the investment officer shall exercise that degree of judgment and care, under the circumstances then prevailing, that persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, investing not for speculation and considering the probable safety of their capital as well as the probable investment return to be derived from their assets. The prudent person standard shall be applied in the context of managing the overall investment portfolio of the school district. The investment officer, acting in accordance with this policy and exercising due diligence, judgment, and care commensurate with the risk, shall not be held personally responsible for a specific security's performance or for market price changes. Deviations from expectations shall be reported in a timely manner and appropriate actions shall be taken to control adverse developments.

VII. MONITORING AND ADJUSTING INVESTMENTS

The investment officer shall routinely monitor existing investments and the contents of the school district's investment portfolio, the available markets, and the relative value of competing investment instruments.

VIII. INTERNAL CONTROLS

The investment officer shall establish a system of internal controls which shall be documented in writing. The internal controls shall be reviewed by the school board and shall be annually reviewed for compliance by the school district's independent auditors. The internal controls shall be designed to prevent and control losses of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions by officers, employees, or others. The internal controls may include, but shall not be limited to, provisions relating to controlling collusion, separating functions, separating transaction authority from accounting and record keeping, custodial safekeeping, avoiding bearer form securities, clearly delegating authority to applicable staff members, limiting securities losses and remedial action, confirming telephone transactions in writing, supervising and controlling employee actions, minimizing the number of authorized investment officials, and documenting transactions and strategies.

IX. PERMISSIBLE INVESTMENT INSTRUMENTS

The school district may invest its available funds in those instruments specified in ~~Minn. Stat. §§Minnesota Statutes sections~~ 118A.04 and 118A.05, as these sections may be amended from time to time, or any other law governing the investment of school district funds. The assets of an other postemployment benefits (OPEB) trust or trust account established pursuant to ~~Minn. Stat. §Minnesota Statutes section~~ 471.6175 to pay postemployment benefits to employees or officers after their termination of service, with a trust administrator other than the Public Employees Retirement Association, may be invested in instruments authorized under ~~Minn. Stat. Ch. Minnesota Statutes chapter~~ 118A or ~~Minnesota Statutes section~~§ 356A.06, ~~subdivision~~Subd. 7. Investment of funds in an OPEB trust account under ~~Minn. Stat. § Minnesota Statutes section~~ 356A.06, ~~subdivision~~Subd. 7, as well as the overall asset allocation strategy for OPEB investments, shall be governed by an OPEB Investment Policy Statement (IPS) developed

between the investment officer, as designed _____ herein, and the trust administrator.

X. PORTFOLIO DIVERSIFICATION; MATURITIES

- A. Limitations on instruments, diversification, and maturity scheduling shall depend on whether the funds being invested are considered short-term or long-term funds. All funds shall normally be considered short-term except those reserved for building construction projects or specific future projects and any unreserved funds used to provide financial-related managerial flexibility for future fiscal years.
- B. The school district shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.
 - 1. The investment officer shall prepare and present a table to the school board for review and approval. The table shall specify the maximum percentage of the school district's investment portfolio that may be invested in a single type of investment instrument, such as U.S. Treasury Obligations, certificates of deposit, repurchase agreements, banker's acceptances, commercial paper, etc. The approved table shall be attached as an exhibit to this policy and shall be incorporated herein by reference.
 - 2. The investment officer shall prepare and present to the school board for its review and approval a recommendation as to the maximum percentage of the total investment portfolio that may be held in any one depository. The approved recommendation shall be attached as an exhibit or part of an exhibit to this policy and shall be incorporated herein by reference.
 - 3. Investment maturities shall be scheduled to coincide with projected school district cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. Maturities for short-term and long-term investments shall be timed according to anticipated need. Within these parameters, portfolio maturities shall be staggered to avoid undue concentration of assets and a specific maturity sector. The maturities selected shall provide for stability of income and reasonable liquidity.

XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

Before the school district invests any surplus funds in a specific investment instrument, a competitive bid or quotation process shall be utilized. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, quotations or bids shall be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend analysis, which includes a yield curve, will normally be used to determine which maturities would be most advantageous. Quotations or bids shall be requested for various options with regard to term and instrument. The school district will accept the quotation or bid which provides the highest rate of return within the maturity required and within the limits of this policy. Generally, all quotations or bids will be computed on a consistent basis, i.e., a 360-day or a 365-day yield. Records will be kept of the quotations or bids received, the quotations or bids accepted, and a brief explanation of the decision that was made regarding the investment. If the school district contracts with an investment advisor, bids are not required in those circumstances specified in the contract with the advisor.

XII. QUALIFIED INSTITUTIONS AND BROKER-DEALERS

- A. The school district shall maintain a list of the financial institutions that are approved for investment purposes.
- B. Prior to completing an initial transaction with a broker, the school district shall provide to the broker a written statement of investment restrictions which shall include a provision that all future investments are to be made in accordance with Minnesota statutes governing the investment of public funds. The broker must annually acknowledge receipt of the statement of investment restrictions and agree to handle the school district's account in accordance with these restrictions. The school district may not enter into a transaction with a broker until the broker has provided this annual written agreement to the school district. The notification form to be used shall be that prepared by the State Auditor. A copy of this investment policy, including any amendments thereto, shall be provided to each such broker.

XIII. SAFEKEEPING AND COLLATERALIZATION

- A. All investment securities purchased by the school district shall be held in third-party safekeeping by an institution designated as custodial agent. The custodial agent may be any Federal Reserve Bank, any bank authorized under the laws of the United States or any state to exercise corporate trust powers, a primary reporting dealer in United States Government securities to the Federal Reserve Bank of New York, or a securities broker-dealer defined in ~~Minn. Stat. § Minnesota Statutes section~~ 118A.06. The institution or dealer shall issue a safekeeping receipt to the school district listing the specific instrument, the name of the issuer, the name in which the security is held, the rate, the maturity, serial numbers and other distinguishing marks, and other pertinent information.
- B. Deposit-type securities shall be collateralized as required by ~~Minn. Stat. § Minnesota Statutes section~~ 118A.03 for any amount exceeding FDIC, SAIF, BIF, FCUA, or other federal deposit coverage.
- C. Repurchase agreements shall be secured by the physical delivery or transfer against payment of the collateral securities to a third party or custodial agent for safekeeping. The school district may accept a safekeeping receipt instead of requiring physical delivery or third-party safekeeping of collateral on overnight repurchase agreements of less than \$1,000,000.

XIV. REPORTING REQUIREMENTS

- A. The investment officer shall generate daily and monthly transaction reports for management purposes. In addition, the school board shall be provided a monthly report that shall include data on investment instruments being held as well as any narrative necessary for clarification.
- B. The investment officer shall prepare and submit to the school board a quarterly investment report that summarizes recent market conditions, economic developments, and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter and describe the investment portfolio in terms of investment securities, maturities, risk characteristics, and other features. The report shall summarize changes in investment instruments and asset allocation strategy approved by the investment officer for an OPEB trust in the most recent quarter. The

report shall explain the quarter's total investment return and compare the return with budgetary expectations. The report shall include an appendix that discloses all transactions during the past quarter. Each quarterly report shall indicate any areas of policy concern and suggested or planned revisions of investment strategies. Copies of the report shall be provided to the school district's auditor.

- C. Within ninety (90) days after the end of each fiscal year of the school district, the investment officer shall prepare and submit to the school board a comprehensive annual report on the investment program and investment activity of the school district for that fiscal year. The annual report shall include 12-month and separate quarterly comparisons of return and shall suggest revisions and improvements that might be made in the investment program.
- D. If necessary, the investment officer shall establish systems and procedures to comply with applicable federal laws and regulations governing the investment of bond proceeds and funds in a debt service account for a bond issue. The record keeping system shall be reviewed annually by the independent auditor or by another party contracted or designated to review investments for arbitrage rebate or penalty calculation purposes.

XV. DEPOSITORIES

The school board shall annually designate one or more official depositories for school district funds. The treasurer or the chief financial officer of the school district may also exercise the power of the school board to designate a depository. The school board shall be provided notice of any such designation by its next regular meeting. The school district and the depository shall each comply with the provisions of [Minn. Stat. § Minnesota Statutes section 118A.03](#) and any other applicable law, including any provisions relating to designation of a depository, qualifying institutions, depository bonds, and approval, deposit, assignment, substitution, addition, and withdrawal of collateral.

XVI. ELECTRONIC FUNDS TRANSFER OF FUNDS FOR INVESTMENT

The school district may make electronic fund transfers for investments of excess funds upon compliance with [Minn. Stat. § Minnesota Statutes section 471.38](#).

Legal References:

Minn. Stat. § 118A.01 (~~Definitions~~~~Public Funds; Depositories and Investments~~)
Minn. Stat. § 118A.02 (~~Depositories; Investing; Sales, Proceeds, Immunity~~~~Authorization for Deposit and Investment~~)
Minn. Stat. § 118A.03 (~~When and What Collateral Required~~~~Depositories and Collateral~~)
Minn. Stat. § 118A.04 (Investments)
Minn. Stat. § 118A.05 (Contracts and Agreements)
Minn. Stat. § 118A.06 (~~Delivery and~~ Safekeeping; Acknowledgements)
Minn. Stat. § 356A.06, Subd. 7 (~~Investments; Additional Duties~~~~Authorized Investment Securities~~)
Minn. Stat. § 471.38 (Claims)
Minn. Stat. § 471.6175 (Trust for Postemployment Benefits)

Cross References:

MSBA/MASA Model Policy 703 (Annual Audit)
~~MSBA Service Manual, Chapter 7, Education Funding~~
Minnesota Legal Compliance Audit Guide [for School Districts](#) Prepared by the Office of the State Auditor

Independent School District #118 Policy 446

Adopted: 12/16/98

Revised: 12/99, 08/02, 01/06, 09/06, 12/07, 10/10, 10/11, 11/12, 11/13, 10/14, 11/15, 8/18/16, 2/13/18, 10/09/18, 1/2020, 10/21, 10/22, 4/23

446. PAY RATES FOR ACTIVITIES

I. PURPOSE

To set pay rates for positions related to activities.

II. GENERAL STATEMENT OF POLICY

Persons who are not covered under the NREM contract and/or not employees will be paid for the activities listed on this schedule using this schedule until it is revised.

Base	
Coaches / Advisors	Pay per Appendix E in the Master Agreement between ISD #118 and NREM (Northland Remer Education MN)
Officials for Junior High or Junior Varsity Games	\$45.00 per game
Detention	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM
Tutor	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM

Activity Director	Pay per Appendix E in the Master Agreement between ISD #118 and NREM
Meal Reimbursement	As per Minnesota Commissioner's Plan
Homebound	Pay per Article VII in the Master Agreement between ISD #118 and NREM
Event Workers-	Pay per Article VII, Sect. 3. Of Master Agreement between ISD #118 and NREM
Event Supervisor	\$75
Referee	Referee pay per Iron Range Association contract
Sub Driver Regular route	90% of Step 1 based on Master Agreement between ISD #118 and MSEA
Long Term Sub Driver	95% of Step 1 based on Master Agreement between ISD #118 and MSEA
Activity/Field Trip Driver	Step one from the regular bus driver's pay scale

ITV/On-Line Assistant	\$10.50 per hour
Non-certified short-term substitutes (Custodian, Food Service, or Para) <u>See Note</u>	90% of Step 1 based on Master Agreement between ISD #118 and MSEA
Non-certified long-term substitutes (Custodian, Food Service or Para) <u>See Note</u>	95% of Step 1 based on Master Agreement between ISD #118 and MSEA
Short-term substitute teacher	70% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM
Long Term Substitute Teacher (more than 15 consecutive days in the same position)	75% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM

I'm going to verify this with Lori S. since I've gotten it confused in the past.

"When hiring employees as subs only, they can sub occasionally to cover vacation or sick day for a regular employee or they can sub for an employee who's out for a longer period of time as long as there's a clear start and end date (i.e. recovery from surgery, maternity leave). A sub can't be used to fill a vacancy for a position"

540 COMPLAINTS AND/OR QUESTIONS TO COACHES ABOUT GAMES/ACTIVITIES?

I. PURPOSE

Parents and students questioning coaches about game decisions.

II. GENERAL STATEMENT OF POLICY

It is ISD 118's position that such questions should not be addressed to coaches during and/or immediately after a game.

Such questions should be brought to the Athletic Director no earlier than the morning following the game.

The AD will set up a meeting with the coach. An administrator needs to be at the meeting.

Parents will only address matters involving their child. No other students will be discussed unless that student's parent is present.

The building administrator will monitor the meeting to make certain that all participants at the meeting conduct themselves appropriately.

Please follow the proper chain of command when addressing concerns about the activity.

1. Team Captains
2. Respective Level Coach
3. Head Coaches
4. Activities Director
5. High School Principal
6. Superintendent
7. School Board

Adopted: 12/3/97
Rescinds:
Issued: 6/22/95
Revised: 3/18/99
7/19/01
10/25/11

630 SECTION 504 OF THE REHABILITATION ACT OF 1973

Section 504 of the Rehabilitation Act of 1973 prohibits discrimination against persons with a handicap in any program receiving federal financial assistance. The Act defines a person with a handicap as anyone who:

1. Has a mental or physical impairment which substantially limits one or more major life activity (major life activities include activities such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working).
2. Has a record of such an impairment or
3. Is regarded as having such an impairment.

It is the policy of the Remer/Longville ISD #118 not to discriminate on the basis of handicap in admission or access to, or treatment or employment in, its programs and activities.

Section 504 Coordinators

The person responsible for assuring that the District and buildings comply with Section 504 is:

Joseph Akre
Northland Community Schools #118
316 Main Street East, Room 300
Remer MN 56672
218-566-2352

Formal Compliance with Section 504

In adopting this policy the school district states its commitment to nondiscrimination on the basis of handicap. Specific actions in implementing the policy shall include:

1. Public notice of the policy.
2. Notice of the policy in student and parent handbooks.
3. Provision of parent/student rights under the policy at all decision points or in response to any concern.

Section 504 Grievance Procedures

The grievance procedures for alleging violations under Section 504 are as follows:

Step 1

The grievance must be in writing and must be signed by the person making the complaint. The grievance must be filed with the 504 Coordinator within five (5) school days. The 504 Coordinator will promptly attempt to resolve the matter among the affected parties. If the 504 Coordinator is unable to resolve the grievance, he/she shall further investigate the matters of grievance and reply in writing to the complainant within ten (10) school days from the date of filing the grievance.

Step 2

If the complainant wishes to appeal the decision of the Local Section 504 coordinator, he/she may submit a signed statement of appeal to the Superintendent of Schools within five (5) school days after receipt of the Coordinator's response. The Superintendent shall meet with all parties involved, formulate a conclusion, and respond in writing to the complainant within ten (10) school days.

Step 3

If the complainant remains unsatisfied, he/she may appeal through a signed written statement to the Board of Education with five (5) school days of his/her receipt of the Superintendent's response in Step 2. In an attempt to resolve the grievance, the Board of Education shall meet with the concerned parties and their representatives within forty (40) school days of the receipt of such an appeal. A copy of the Board's disposition of the appeal shall be sent to each concerned party within ten (10) school days of this meeting.

Step 4

If at this point the grievance has not been satisfactorily settled, further appeal may be made to the Office of Civil Rights:

Office of Civil Rights, Region V
U.S. Department of Education
401 South State Street
Room 700C, 054010
Chicago, IL 60605-1202

Phone: (312) 886-3456
FTS: 8-886-3456
TDD: (312) 353-3541

Education Services

Students with handicapping conditions consistent with the definitions set forth in Section 504 of the Rehabilitation Act of 1973 will be identified, evaluated, and provided with appropriate instruction and related services. People with handicaps or who are thought to have handicaps in accordance with Section 504, their parents or their guardians may have the right to:

1. Have the student take part in and may receive benefits from public education programs without discrimination because of his/her handicapping conditions;
2. Have the school district advise each person of his/her rights under federal law;
3. Receive notice with respect to identification, evaluation, or placement of the student;

4. Have the student educated in facilities and receive services comparable to those provided non handicapped students;
5. Have the student be given an equal opportunity to participate in nonacademic and extracurricular activities offered by the district.
6. Have placement decisions made based upon a variety of information sources, and by a group of persons including persons knowledgeable about the student, the evaluation data, and placement options;
7. Have the student receive a free appropriate public education. This includes the right to be educated with non handicapped students to the maximum extent appropriate. It also includes the right to have the school district make reasonable accommodations within the school district's financial limitations to allow the student an equal opportunity to participate in school and school-related activities;
8. Have the student receive special education and related services if he/she is found to be eligible under the Individuals with Disabilities Education Act (IDEA, Public Law 101-476);
9. Have transportation provided to and from an alternative placement setting at no greater cost than would be incurred if the student were placed in a program operated by the district;
10. Examine all relevant records relating to decisions regarding the student's identification, evaluation, education program, and placement;
11. Obtain copies of education records at a reasonable cost unless the fee would effectively deny access to the records;
12. Receive a response from the school district to reasonable requests for explanations and interpretations of the student's records;
13. Request amendment of the student's education records if there is a reasonable cause to believe that they are inaccurate, misleading, or otherwise in violation of the privacy rights of the student. If the school district refuses this request for amendment, it shall provide notification within a reasonable time and provide procedural rights relating to the resolution of the issue;
14. Request conciliation, mediation, or an impartial due process hearing related to decisions or actions regarding the students identification, evaluation, education program, or placement. Parents, guardians and the student may take part in the hearing and be represented by an attorney, at their own expense. Requests for due process hearings must be made in writing to the Superintendent; (See Section 504 Hearings below).
15. Seek review of the results of the hearing; (See Review of Section 504 Hearings below).
16. File a grievance under Section 504; (See Section 504 Grievance Procedures above).

Section 504 Hearings

A student, parent or guardian, or the School District may request an impartial hearing with regard to actions involving the identification, evaluation, or placement of a student pursuant to Section 504. The procedures for such a hearing are as follows:

1. Request for a Section 504 hearing must be made to the Superintendent.
2. In each case for which a hearing has been requested, the Superintendent shall appoint an impartial individual to serve as the Hearing Officer.
3. The Hearing Officer shall determine the procedure for the hearing and set time lines for the same.
4. The parties have the right to representation, at their own expense, throughout the hearing process.
5. The Hearing Officer shall issue a written decision and submit the same to both parties.

Procedure for Review of Section 504 Hearings

Either party to a Section 504 hearing may seek review of the Hearing Officer's decision. The procedure for such review is as follows:

1. Notice of appeal must be made within thirty (30) days following receipt of the Hearing Officer's decision.
2. Notice must be given in writing to the other party. In the case of the School District, the written notice shall be directed to the Superintendent of Schools.
3. The School Board shall, upon recommendation of the Superintendent, appoint an impartial individual or individuals to serve as the Review Officer or Review Panel.
4. The Review Officer/Review Panel shall determine the procedure for review and set time lines for the same.
5. The parties have the right to representation, at their own expense, throughout the review process.
6. The Review Officer/Review Panel shall issue a written decision and submit the same to both parties.

632 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

I. PURPOSE

It is the purpose of this policy to set forth the school district's testing plan and procedure.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school district to implement procedures for testing, test security, reporting, documentation, notification to students and parents and student recordkeeping in accordance with Minnesota law.

III. DUTIES OF SCHOOL DISTRICT TEST ADMINISTRATOR

The school district test administrator as named in Policy 631, Graduation Requirements, shall be responsible for preparing and presenting to the school board for approval, and overseeing the publishing of, the basic standards test administration plan which is to include, at a minimum, the following:

- A. the graduation requirements;
- B. the grade in which the test of a basic standard shall first be offered;
- C. the number of opportunities a student shall have to retake tests of basic standards during each year;
- D. the opportunities for remediation for a student who has not passed tests of basic standards;
- E. the process for requesting an additional testing opportunity and accommodations for a senior who has met all other graduation requirements but has not passed one or more basic standards;
- F. the process for appealing the school district's response to requests in item E;
- G. the method to report breaches in test security procedures to the school district and the Department; and
- H. procedures for meeting the needs of Limited English Proficient students, students who require an IEP or students who require Section 504 Accommodation.

IV. TEST SECURITY

- A. Security Requirements. When administering tests for the basic standards, the school district shall observe the following test security measures:
 - 1. all test booklets, answer sheets, and test materials shall be placed in locked storage before and after the test administration;
 - 2. the tests, testing materials, and answer sheets are nonpublic data under Minn. Stat. § 13.34;
 - 3. no copies of test booklets or answer sheets shall be made; and
 - 4. the school district shall report any violations of test security to the Department. The Department shall receive reports of violations of test security from anyone with knowledge of such an incident.
- B. Security Violations. The Department shall investigate any reported incidents of breaches in test security. The consequences of a violation of test security may include:
 - 1. the invalidation of test scores if a violation is found to justify serious questions about the integrity of the results of the test administration; or
 - 2. other reasonable sanctions that are necessary to preserve the security and confidentiality of future tests and test administrations.

V. SCHOOL DISTRICT REPORTING TO THE DEPARTMENT AND PUBLIC

- A. The school district shall report the information specified below to the Department annually by October 15 in a format to be determined by the Department.
- B. The school district shall prepare and disseminate annually by October 15 a public report of the information specified below through the official newspaper or through publications sent to all households in the school district.
- C. The reports required above shall include:
 - 1. the number of students enrolled at each grade level 9 through 12 according to the end of the year Minnesota Automated Reporting Student System (MARSS) report;
 - 2. the number of students at each grade level 9 through 12 passing each basic standard at the state standards level;
 - 3. the number of students at each grade level 9 through 12 passing each basic standard at an individualized level under an IEP or a Section 504 Accommodation plan;
 - 4. the number of students at each grade level 9 through 12 passing tests in each basic standard with tests that have been translated into a language other than English;
 - 5. the number of students at each grade level 9 through 12 exempt from testing in each basic standard; and

6. for grade 12 of the previous year only, the number of students currently denied a high school diploma because of not passing the state standard for a basic standard when all other graduation requirements have been met.

VI. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT

The school district shall maintain records necessary for program audits conducted by the Department. The records must include documentation that:

- A. tests used for the basic standards comply with Minnesota Rules, parts 3501.0060 to 3501.0080;
- B. required notifications to parents and students meet the requirements of Minnesota Rules, part 3501.0120;
- C. required student records meet the requirements of Minnesota Rules, part 3501.0130;
- D. the school district's process for additional testing of students meets the requirements of Minnesota Rules, part 3501.0050.
- E. test security procedures comply with Minnesota Rules, part 3501.0150;
- F. the school district's decisions regarding testing accommodations, modifications, and granting exemptions are in compliance with Minnesota Rules, parts 3501.0090 and 3501.0100;
- G. the school district's curriculum and instruction provides appropriate learning opportunities in the basic standards in compliance with Minnesota Rules, part 3501.0110;
- H. remediation plans for students are on file consistent with Minnesota Rules, part 3501.0110;
- I. the basic standards test administration plan complies with Minnesota Rules, part 3501.0140, subpart 2;
- J. the documentation for students granted accommodations or exempted from testing complies with Minnesota Rules, part 3501.0090;
- K. the assessments and documentation of performance for students granted modifications of statewide standards comply with Minnesota Rules, part 3501.0090, subpart 2, item C; and
- L. the school district's process for testing considerations for LEP students complies with Minnesota Rules, part 3501.0100.

VII. REQUIRED NOTIFICATION TO PARENTS AND STUDENTS

- A. Written Notice. The school district shall establish and maintain a system to provide written notice to parents and students about graduation requirements.

- B. Notice of Graduation Requirements. No later than thirty (30) working days after the date of the entrance into the 9th grade or transfer of a student into the school district during or after 9th grade, the school district shall provide to the parents and the student written notice of:
1. the graduation requirements; and
 2. the grade in which the student shall have the first opportunity to take a test in basic standards.
- C. Notice of Test Results and Remediation Opportunities. The school district shall provide no later than ninety (90) days after a student takes a test of basic standards, written notice to the parents and the student of:
1. basic standards test results; and
 2. consistent with Minnesota Rules, part 3501.0050, subpart 3, if the student is in the graduating year:
 - a. the process by which a parent or student can request additional testing and testing accommodations after April 1; and
 - b. the process by which a parent or student can appeal the school district's decision if additional testing or testing accommodation is denied.

VIII. STUDENT RECORDKEEPING

- A. Test Results. The school district shall keep a record on each student that includes:
1. the basic standards tests taken; and
 2. the results of the most recent basic standards tests given.
- B. Student Progress. Individual student progress shall be reported on a student record as described in items 1 to 4 below.
1. "Pass-state level" shall be noted on the record of a student who passes a basic standards test under standard conditions or with an accommodation. The records for students passing with an accommodation shall not be different from the records of students passing the test under standard conditions.
 2. "Pass-individual level" shall be noted on the record of a student who passes a basic standards test with a modification established in the IEP or Section 504 Accommodation plan in accordance with Minnesota Rules, part 3501.0090.
 3. "Pass-translate" shall be noted on the record of a student who passes a basic standards test that has been translated into a language other than English and has not been validated by the state as a state test with a set passing score.
 4. "Exempt" shall be noted on the record of a student who has been exempted from a basic standards test.

5. "Pass-translation" shall be the designation for reporting individual student passing scores in tests of written composition when test prompts are translated into a language other than English for the student and the student's response is written in English without the use of any prohibited materials.
6. "Pass-limited English proficiency" shall be recorded on the student record for written composition, at the request of the student or parent, when an analytic review, conducted by the state contracted vendor of a twelfth grade LEP student's test concludes that the failing score has resulted solely from inadequate demonstration of language conventions as described in Minnesota Rules, part 3501.6230, subpart 2, item E. In no case, however, shall the "pass-limited English proficiency" designation be assigned to a composition completed primarily in a language other than English. No Limited English Proficient (LEP) student or parent shall be required to accept this designation to replace further instruction and further opportunities to achieve a "pass-state level" designation as defined in part 3501.0130, subpart 2, item 4.

Legal References: Minn. Rule Parts 3501.0010 to 3501.0180
Minn. Rule Parts 3501.0200 to 3501.0270
Minn. Stat § 120B.11 (School District Policy)
Minn. Stat § 123B.143, Subd. 1 (Superintendent)

Cross References: MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
Policy 631 (Graduation Requirements)
Policy 633 (Basic Standards Testing, Accommodations, Modifications, and Exemptions for IEP, Section 504 Accommodations and LEP Students)
Policy 634 (School District System Accountability)

Adopted: 2/08
Revised:
Reviewed: 12/11/18

**670 GIFTED & TALENTED
Acceleration Policy**

I. PURPOSE

The purpose of this policy is to assure consistent district practices in the acceleration of students who demonstrate exceptional achievement, and to provide guidelines when acceleration is being considered. Acceleration is the practice of grade-skipping students based on exceptional school performance. Acceleration of a student who achieve at exceptional levels on local and state standards/assessments may only be considered when professional staff and/or family agree that it is in the best interest of the student. Academic achievement, emotional development, maturity and educational best practices shall all be part of this decision-making process.

II. GENERAL STATEMENT OF POLICY:

ISD #118 believes that each student should be allowed to progress through a developmentally appropriate curriculum based on student needs, state and national standards. Curriculum, instruction, and time must be adjusted to the extent possible to meet the unique needs of the gifted population, while at the same time maintaining consistent district wide standards of high academic excellence for all students. Options of clustering, accelerated course work, as well as grade skipping, should all be options open to students with exceptional needs.

III. RESPONSIBILITIES:

Students, staff and family are responsible for supporting their learners by being active participants in the learning process. The task of students is to pursue educational progress by engaging in appropriate opportunities with diligence, creativity, dedication, and regular attendance. The staff is responsible to delineate clear descriptions of expectations for students as well as differentiate instruction to allow for students' needs at every level. The family must assure that the student comes to school ready to learn, respects staff and fellow students, and values learning.

The task of the principal, gifted and talented contact, student, and student's family is to assure the development and utilization of an effective communication system that links students, staff and families.

IV. GUIDELINES

1. Acceleration decisions must involve a comprehensive team which must include student, parent, gifted and talented contact, classroom teacher/s, building principal and counselor.
2. The gifted and talented contact and the principal will maintain communication with the team during the evaluation period and throughout programming.
3. The assignment of students is the legal prerogative of the superintendent of school or designee.
4. Families have a right to appeal the team's decision to the superintendent or designee.
5. The Iowa Acceleration Scale must be completed by the gifted and talented contact/principal.
6. The Acceleration evaluation process will involve the analysis of several tests; ability tests (general problems solving not related to school), aptitude, problem solving related to school, achievement – (school based learning of specific content).
7. Upon determination of acceleration, the team is responsible for writing an individual Learning Plan (ILP) to be implemented.

V. PROCEDURES

1. An acceleration referral is made to the building principal by family or staff member based on the concern over the student's lack of challenging opportunities at the current grade level.
2. The building principal convenes a comprehensive team to include the building principals, counselor, school psychologist, classroom teacher, family and gifted and talented contact. The team will initiate the Acceleration process.
3. If acceleration is a consideration, written approval is obtained from the family for the assessment process to begin.
4. District talented and gifted contact or designee, will administer appropriate assessments that are included on the Iowa Acceleration Scale (IAS) form.
5. In addition to the Iowa Acceleration Scale, acceleration decisions must consider carefully the questions which follow. Each question should be examined to determine the student's school success before acceleration is recommended.

- How would you describe the student's emotional adjustment and stability?
 - Are the student's emotional patterns and responses appropriate for acceleration?
 - How would you describe the student's social maturity?
 - What are the characteristics of the student's friends? At what grade level are friends?
 - What are the family's feelings about acceleration?
 - Are you aware of the student's aptitudes, intellectual ability, special talents and achievements?
 - Are any curriculum enrichment possibilities available or feasible?
 - How will acceleration benefit the student?
 - Of what importance, if any, is the student's physical maturation?
 - What impact might acceleration have on the student's self-concept and motivation?
 - What will be the "ripple" effect of acceleration at other educational levels?
 - How does the student handle: decision making, change, advanced content, stress?
 - What is the student's reading ability? What kind of material does he/she choose to read?
 - What is the student's motivation to succeed?
 - How will acceleration impact the student's time?
 - What is the probable impact of acceleration of the student's movement through the Minnesota Academic Standard?
 - What are the negative ramifications of a decision to accelerate?
 - Does the student demonstrate a high degree of persistence?
 - What considerations need to be given concerning the impact on siblings who may be in the same grade level upon acceleration?
6. The team will hold a conference to discuss the results of the assessments and develop an educational plan for the student.
 7. If acceleration is determined not to be appropriate, the team will write an academic support plan, which the classroom teacher and the gifted and talented contact will enforce through implementation. The building principal will place a copy of the Iowa Acceleration Scale (IAS) and all assessment results into the student's cum file.
 8. If the acceleration is determined to be appropriate, the team will write an academic support plan to provide for the student's needs in the next grade level. Student and family will become familiar with programming that will be missed as a result of acceleration. The building principal will place a copy of the Iowa Acceleration Scale (IAS) and summary into the student's cum file.

9. A formal documentation of acceleration will be placed in the student's cum file.
10. The student's progress will be monitored at intervals deemed appropriate by the team.

The student and family have the right to request a return to the original grade after three weeks.