Independent School District #146
Regular School Board Meeting
7:00 PM on October 16, 2023
Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order
The Board Meeting was called to order by Chair Bredman at 7:01 PM.
2. Roll Call
Board members present: Marla Field, Ryan Lindbom, Crystal Henderson, Dion Bredman, David Herbranson and Superintendent Ellerbusch. Jacob Thompson arrived at 7:30 PM.
Guests present: Erin Ellingson, Todd Henrickson, Bryan Strand, Ley Bouchard, Chris Messer, Holly Kirkeide, Jodi Samuelson and Brooke Fradet
3. Pledge of Allegiance
4. Approval of Agenda
5. Approval of Minutes 2

Regular School Board Meeting
Monday, September 18, 2023 6:30 PM Central

Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order
Chair Bredman called the meeting to order at 6:30 PM.
2. Roll Call
Board Members present: Marla Field, Ryan Lindbom, Crystal Henderson, Dion Bredman, Jacob Thompson, Andy Maier, David Herbranson and Superintendent Ellerbusch
Guests present: Bryan Strand, Todd Henrickson, Aaron Schindler, Michael Stein, Jodi Samuelson and Brooke Fradet
3. Pledge of Allegiance
4. Approval of Agenda
Vote to approve the agenda as presented/amended. This motion, made by Marla Field and seconded by David Herbranson, Passed.
5. Approval of Minutes
Vote to approve the minutes of the organizational school board meeting on July 17, 2023 and regular school board meeting on August 21, 2023 as presented/amended. This motion, made by Ryan Lindbom and seconded by Crystal Henderson, Passed.
6. Claims, Accounts and Financial
Vote to approve claims, wires and all other financial reports as presented. This motion, made by David Herbranson and seconded by Marla Field, Passed.
Motion to approve the consent agenda items A.1-18, and adding addendum items 13.A-B. This motion, made by Jacob Thompson and seconded by Andrew Maier, Passed.
7. Appreciation, Recognition and Presentations
8. Recognition of Citizens for Input Purposes
9. Reports/News
- 9.A. High School Principal's Report
- 9.B. Elementary Principal's Report
- 9.C. Director of Student Activities and Community Education Coordinator's Report
- 9.D. Superintendent's Report
- 9.E. Board Committee Reports

10. Removal of Consent Items for Discussion
11. Approval of Consent Items
- 11.A. Personnel
  - 11.A.1) Nancey Loen as Ag Teacher
  - 11.A.2) Julie Kuik as Part-time Administrative Assistant in Elementary School
  - 11.A.3) Carl Gilbertson as Custodian
  - 11.A.4) Michaela Bang as Kids Club Adult Worker
  - 11.A.5) Amera Blanca as Kids Club Student Worker
  - 11.A.6) Matt Askegaard as Flag Football Coach for Community Education
  - 11.A.7) Lindsey Rotz as Flag Football 3:00-3:30 PM Supervisor for Community Education
  - 11.A.8) Chrissa Halverson-Wolters as Head Volleyball Coach for Community Education
  - 11.A.9) Kenzie Skogen as Head Volleyball Coach for Community Education
  - 11.A.10) Olivia Power as Student Volleyball Coach for Community Education
  - 11.A.11) Ava Follingstad as Student Volleyball Coach for Community Education

11.A.12) Shadaisa Stalberger as 8th Grade Volleyball Coach
11.A.13) Ben Del Greco as JH Football Assistant Coach
11.A.14) Danielle Willert's Resignation as Special Education Paraprofessional
11.A.15) Bryan Stengrim's Resignation as Custodian
11.A.16) Bryan Strand's Resignation as Weight Room Supervisor
11.A.17) Lexi Bolgrean's Resignation as JH Basketball Coach
11.A.18) Jed Johnson's Resignation as JV/JH Golf Coach

11.B. Donations

Motion to approve all donations as listed. This motion, made by Marla Field and seconded by Crystal Henderson, Passed.

11.B.1) $1,184.35 Donation from Post Prom: Jr Class Parents for Senior Class
11.B.2) $1,007.96 Donation from Trojan Action Committee for FFA Auxiliary

11.C. Project Application and Project Certification for Payment (Draw 38)

Vote to approve the Project Application and Project Certification for Payment (Draw 38). This motion, made by Andrew Maier and seconded by David Herbranson, Passed.

12. New Business

12.A. Preliminary Levy Certification

Vote to approve the 2023 payable 2024 levy at the maximum amount. This motion, made by Ryan Lindbom and seconded by Marla Field, Passed.

12.B. Stipend for 2022 and 2023 Trap Shooting Coach

The motion was tabled and will be sent to the Activities Committee.

12.C. Items for Remaining Voter Approved Authority

Vote to approve presented list of items using dollars made available by remaining voter approved authority. This motion, made by Andrew Maier and seconded by Crystal Henderson,

13. Addendum

13.A. Student Auxiliary Account for Cross Country
13.B. Mckenzie Davis as Long-term Substitute Paraprofessional in Elementary School

14. School District Policies

14.A. First Reading of Policies
14.B. Second Reading of Policies
14.C. Approval of Policies

15. Discussion/Information

15.A. Truth in Taxation Hearing

15.A.1) Monday, December 18, 2023, 7:15 PM, Barnesville High School

15.B. Breanna Mueller's Request for Compensation

Item Tabled

15.C. Superintendent Evaluation

Chair Bredman reported there was a positive review for evaluation.

16. Enrollment Update

17. Dates to Remember

17.A. Regular School Board Meeting

17.A.1) Monday, October 16, 2023, 7:00 PM, Barnesville High School

18. Adjournment

Vote to adjourn the meeting at 7:21 PM. This motion, made by David Herbranson and seconded by Ryan Lindbom, Passed.

6. Claims, Accounts and Financial 5

TREASURER'S REPORT

		2023-24	2022-23
Book Balance 9/1/23		$380,049.34	$1,036,922.97
Receipts			
9/1/2023	6,850.42		
9/5/2023	523,777.41		
9/6/2023	10,168.44		
9/7/2023	4,563.05		
9/8/2023	11,936.69		
9/11/2023	4,589.58		
9/12/2023	3,486.90		
9/13/2023	10,683.06		
9/14/2023	2,982.78		
9/15/2023	1,637.77		
9/18/2023	1,509.29		
9/19/2023	610,321.07		
9/20/2023	171,990.87		
9/21/2023	644.19		
9/22/2023	9,809.24		
9/25/2023	8,047.25		
9/26/2023	2,714.95		
9/27/2023	1,561.85		
9/28/2023	1,737.23		
9/29/2023	1,191.32		
9/30/2023	368.30		
Net in Transit	(7,793.90)	$1,382,777.76	$592,127.65
		$1,762,827.10	$1,629,050.62
Disbursements		$1,275,422.72	$1,040,211.32
Book Balance	9/30/2023	$487,404.38	$588,839.30
Student Activities		$159,177.50	$165,647.30
MSDLAF Investment		$4,085,263.64	$3,516,036.86
Bond 2019A Investments		$98,496.99	$875,754.25
2023 Bond Investments		$1,905,864.81	$0.00
Midwest Money Market		$649,132.92	$932,750.28
Actual Balance		$7,385,340.24	$6,079,027.99

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE		BALANCE
General	$3,973,533.09	$1,514,693.41	$1,430,679.05	$4,057,547.45	*	$3,875,489.26
Student Activities	$155,485.01	$26,403.10	$22,710.61	$159,177.50		$165,647.30
Food Service	$167,493.19	$16,630.45	$52,614.95	$131,508.69		$271,387.50
Community Service	($46,366.69)	$39,236.86	$28,991.71	($36,121.54)		($84,070.41)
Building Construction	$2,268,226.89	$9,152.76	$269,390.69	$2,007,988.96		$875,754.25
Debt Service	$920,314.89	$144,924.29	$0.00	$1,065,239.18		$974,820.09
Total	$7,438,686.38	$1,751,040.87	$1,804,387.01	$7,385,340.24		$6,079,027.99

* Balance includes $2,502,602 of restricted/committed funds.
(FIGURE NOT UPDATED YET)
^ Balance includes $2,502,602 of restricted/committed funds.

Minnesota School District Liquid Asset Fund Plus
September 2023

Max Account	$3,359,003.54
Liquid Account	$4,260.10
2023 Bond Proceeds	$1,905,864.81
Certificate of Deposit	$722,000.00

Investment Date	Institution	Maturity Date	Rate	Investment Amount	Value at Maturity
6/26/2023	Global Bank, NY	6/25/2024	5.55%	$236,000.00	$249,098.00
7/17/2023	Financial Federal Savings Bank, TN	7/16/2024	5.70%	$150,000.00	$158,550.00
8/2/2023	Fieldpoint Private Bank & Trust, CT	8/1/2024	5.75%	$100,000.00	$105,750.00
4/4/2023	First Internet Bank of Indiana, IN	4/3/2024	5.59%	$236,000.00	$249,192.40

Total Minnesota School District Liquid Asset Fund Plus	$5,991,128.45

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Midwest Bank
P.O. Box 703
Detroit Lakes, MN 56502

MIDWEST BANK
Banking your way.

RETURN SERVICE REQUESTED

Independent School Dist 146
PO Box 189
Barnesville, MN 56514

Contact Us
218-847-4771
www.midwestbank.net

Account
Independent School Dist 146

Date
09/30/2023

IntraFi Cash Service℠, or ICS®, Monthly Statement

The following information is a summary of activity in your account(s) for the month of September 2023 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Cash Service. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

If you have any questions regarding your ICS statement, please contact your local Midwest Bank office.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*********648	Savings	2.28%	$204,583.59	$98,496.99
TOTAL			**$204,583.59**	**$98,496.99**

CONTAINS CONFIDENTIAL INFORMATION

IntraFi and ICS are registered service marks, and IntraFi Cash Service is a service mark, of IntraFi Network LLC.

Member FDIC

DETAILED ACCOUNT OVERVIEW

Account ID: *********648
Account Title: Independent School Dist 146

Account Summary - Savings

Statement Period	9/1-9/30/2023	Average Daily Balance	$162,028.61
Previous Period Ending Balance	$204,583.59	Interest Rate at End of Statement Period	2.28%
Total Program Deposits	0.00	Statement Period Yield	2.49%
Total Program Withdrawals	(106,414.79)	YTD Interest Paid	4,597.79
Interest Capitalized	328.19		
Current Period Ending Balance	**$98,496.99**		

Account Transaction Detail

Date	Activity Type	Amount	Balance
09/19/2023	Withdrawal	($106,414.79)	$98,168.80
09/29/2023	Interest Capitalization	328.19	98,496.99

Summary of Balances as of September 30, 2023

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Western Alliance Bank	Phoenix, AZ	57512	$98,496.99

CONTAINS CONFIDENTIAL INFORMATION

IntraFi and ICS are registered service marks, and IntraFi Cash Service is a service mark, of IntraFi Network LLC.

Member FDIC

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2023

Sequence: Fd, O/S

	Description	B24 Annual Budget	Period 202403	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
001	Levies	(1,200,930.00)	0.00	0.00	0%	0.00	0%	(1,200,930.00)
004	Tax Increment Finance Revenue	(10,850.00)	0.00	0.00	0%	0.00	0%	(10,850.00)
010	County Apport	(23,260.00)	0.00	(22.93)	0%	0.00	0%	(23,237.07)
019	Misc Local	(20,810.00)	0.00	0.00	0%	0.00	0%	(20,810.00)
021	Revenue from MN Dist	(123,100.00)	0.00	0.00	0%	0.00	0%	(123,100.00)
050	Fees from Patrons	(54,900.00)	(8,030.00)	(17,000.00)	31%	0.00	31%	(37,900.00)
060	Student Activity	(114,300.00)	(21,869.44)	(37,701.29)	33%	0.00	33%	(76,598.71)
061	Entry Fee	(9,500.00)	0.00	0.00	0%	0.00	0%	(9,500.00)
071	Med Assist Fr Dept of HS	(75,000.00)	0.00	(9,629.57)	13%	0.00	13%	(65,370.43)
092	Interest	(96,000.00)	(14,490.50)	(45,427.06)	47%	0.00	47%	(50,572.94)
093	Rent Facilities	(10,000.00)	(165.00)	(165.00)	2%	0.00	2%	(9,835.00)
096	Gifts/Bequests	(29,000.00)	0.00	(1,130.00)	4%	0.00	4%	(27,870.00)
099	Misc Revene	(25,880.00)	(756.00)	(4,828.00)	19%	0.00	19%	(21,052.00)
201	Endowment Fund Appr	(41,100.00)	(26,301.88)	(26,301.88)	64%	0.00	64%	(14,798.12)
211	Foundation Aid	(7,919,210.00)	(862,851.15)	(1,298,900.71)	16%	0.00	16%	(6,620,309.29)
212	Literacy Incentive Aid	(63,420.00)	(2,536.61)	3,804.90	(6%)	0.00	(6%)	(67,224.90)
227	Abatement	(1,430.00)	0.00	0.00	0%	0.00	0%	(1,430.00)
229	Disparity Reduction	(50.00)	0.00	4.85	(10%)	0.00	(10%)	(54.85)
234	Hmstd/Ag Market Value Credit	(5,820.00)	0.00	582.13	(10%)	0.00	(10%)	(6,402.13)
317	LTFM State Aid	(67,900.00)	(2,715.90)	4,073.85	(6%)	0.00	(6%)	(71,973.85)
360	Spec Ed General	(1,106,260.00)	(17,987.86)	(100,814.45)	9%	0.00	9%	(1,005,445.55)
370	Misc Rev fm MDE	(40,000.00)	0.00	9,172.96	(23%)	0.00	(23%)	(49,172.96)
400	Federal Funds and Grants	(222,210.00)	0.00	0.00	0%	0.00	0%	(222,210.00)
401	Federal Funds & Grants	(52,650.00)	0.00	0.00	0%	0.00	0%	(52,650.00)
619	COM Rev Producing Act (Contra)	45,000.00	5,711.67	5,711.67	13%	0.00	13%	39,288.33
620	Sale Mat-Rev Producing Act	(90,000.00)	(10,651.00)	(10,651.00)	12%	0.00	12%	(79,349.00)
621	Sale Mat-Resale Mat	(10,350.00)	(136.98)	(381.92)	4%	0.00	4%	(9,968.08)
624	Sale of Equipment	(5,000.00)	(770.00)	(770.00)	15%	0.00	15%	(4,230.00)

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2023

Sequence: Fd, O/S

		Description	B24 Annual Budget	Period 202403	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General Fund							
	625	Insurance Recovery	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
01		**General Fund**	(11,378,930.00)	(963,550.65)	(1,530,373.45)	13%	0.00	13%	(9,848,556.55)
02		Food Service							
	092	Interest	(1,000.00)	0.00	0.00	0%	0.00	0%	(1,000.00)
	099	Misc Revene	(1,300.00)	0.00	0.00	0%	0.00	0%	(1,300.00)
	300	State & Grants	(406,500.00)	0.00	0.00	0%	0.00	0%	(406,500.00)
	369	Rev-Other State Agen	0.00	0.00	(22,317.00)	0%	0.00	0%	22,317.00
	400	Federal Funds and Grants	(6,000.00)	0.00	(1,055.49)	18%	0.00	18%	(4,944.51)
	471	School Lunch Fed	(100,000.00)	0.00	0.00	0%	0.00	0%	(100,000.00)
	472	Free & Reduced Meals	(70,000.00)	0.00	0.00	0%	0.00	0%	(70,000.00)
	473	Commodity Cash Program	(200.00)	0.00	0.00	0%	0.00	0%	(200.00)
	474	Commodities	(35,000.00)	0.00	0.00	0%	0.00	0%	(35,000.00)
	476	Breakfast Revenue	(25,000.00)	0.00	0.00	0%	0.00	0%	(25,000.00)
	477	Cash In Lieu Commod	(170.00)	0.00	(207.09)	122%	0.00	122%	37.09
	601	Type A Pupil	(65,000.00)	(15,320.40)	(34,017.19)	52%	0.00	52%	(30,982.81)
	606	Type A Adult	(3,530.00)	(470.25)	(470.25)	13%	0.00	13%	(3,059.75)
02		**Food Service**	(713,700.00)	(15,790.65)	(58,067.02)	8%	0.00	8%	(655,632.98)
04		Community Service							
	001	Levies	(58,730.00)	0.00	0.00	0%	0.00	0%	(58,730.00)
	019	Misc Local	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)
	021	Revenue from MN Dist	(14,000.00)	0.00	0.00	0%	0.00	0%	(14,000.00)
	050	Fees from Patrons	(327,500.00)	(37,546.00)	(105,319.00)	32%	0.00	32%	(222,181.00)
	092	Interest	(180.00)	0.00	0.00	0%	0.00	0%	(180.00)
	096	Gifts/Bequests	(25,000.00)	0.00	(600.00)	2%	0.00	2%	(24,400.00)
	227	Abatement	(10.00)	0.00	0.00	0%	0.00	0%	(10.00)
	229	Disparity Reduction	(130.00)	0.00	0.63	(0%)	0.00	(0%)	(130.63)
	234	Hmstd/Ag Market Value Credit	(1,570.00)	0.00	75.35	(5%)	0.00	(5%)	(1,645.35)
	258	Wetland & Native	(20.00)	0.00	0.00	0%	0.00	0%	(20.00)
	300	State & Grants	(78,730.00)	(1,810.53)	(26,852.70)	34%	0.00	34%	(51,877.30)

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2023

Sequence: Fd, O/S

		Description	B24 Annual Budget	Period 202403	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
04		Community Service							
	301	**Non-Public Aid**	**(370.00)**	**(17.07)**	**25.62**	**(7%)**	**0.00**	**(7%)**	**(395.62)**
04		**Community Service**	**(506,290.00)**	**(39,373.60)**	**(132,670.10)**	**26%**	**0.00**	**26%**	**(373,619.90)**
06		Building Construction							
	092	**Interest**	**(25,000.00)**	**(9,152.76)**	**(29,135.67)**	**117%**	**0.00**	**117%**	**4,135.67**
06		**Building Construction**	**(25,000.00)**	**(9,152.76)**	**(29,135.67)**	**117%**	**0.00**	**117%**	**4,135.67**
07		Debt Redemption							
	001	**Levies**	**(1,592,230.00)**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(1,592,230.00)**
	019	**Misc Local**	**(1,500.00)**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(1,500.00)**
	092	**Interest**	**(500.00)**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(500.00)**
	229	**Disparity Reduction**	**(200.00)**	**(184.09)**	**(529.55)**	**265%**	**0.00**	**265%**	**329.55**
	234	**Hmstd/Ag Market Value Credit**	**(27,300.00)**	**(3,819.89)**	**(8,733.08)**	**32%**	**0.00**	**32%**	**(18,566.92)**
	258	**Wetland & Native**	**(682,590.00)**	**(124,875.01)**	**(306,366.12)**	**45%**	**0.00**	**45%**	**(376,223.88)**
	317	**LTFM State Aid**	**(86,700.00)**	**(16,045.30)**	**(34,422.24)**	**40%**	**0.00**	**40%**	**(52,277.76)**
07		**Debt Redemption**	**(2,391,020.00)**	**(144,924.29)**	**(350,050.99)**	**15%**	**0.00**	**15%**	**(2,040,969.01)**
21		Student Activities Fund							
	099	**Misc Revene**	**(200,000.00)**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(200,000.00)**
21		**Student Activities Fund**	**(200,000.00)**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**(200,000.00)**
		Report Totals:	**(15,214,940.00)**	**(1,172,791.95)**	**(2,100,297.23)**	**14%**	**0.00**	**14%**	**(13,114,642.77)**

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2023

Sequence: Fd, Pro

		Description	B24 Annual Budget	Period 202403	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General Fund							
	010	Board-Education	50,350.00	1,683.85	15,764.15	31%	0.00	31%	34,585.85
	020	Office/Supt	287,330.00	22,212.66	68,134.15	24%	0.00	24%	219,195.85
	050	School Admin	495,560.00	40,822.13	110,323.31	22%	0.00	22%	385,236.69
	105	General Adm. Support	7,760.00	375.06	1,890.72	24%	0.00	24%	5,869.28
	108	Administrative Tech Services	15,000.00	0.00	0.00	0%	0.00	0%	15,000.00
	110	Business Services	269,090.00	17,497.07	96,933.54	36%	5,995.13	38%	166,161.33
	200	Class Size Reduction	24,330.00	0.00	0.00	0%	0.00	0%	24,330.00
	201	Kindergarten	349,390.00	30,334.34	31,141.68	9%	101.20	9%	318,147.12
	203	Elem Ed	226,640.00	25,127.30	76,507.08	34%	17,514.54	41%	132,618.38
	204	First Grade	399,700.00	31,871.04	36,928.25	9%	30.97	9%	362,740.78
	205	Second Grade	346,400.00	27,655.62	30,590.74	9%	212.12	9%	315,597.14
	206	Third Grade	288,300.00	22,734.70	25,286.07	9%	61.59	9%	262,952.34
	207	Fourth Grade	283,660.00	21,707.18	23,623.37	8%	60.29	8%	259,976.34
	208	Fifth Grade	288,320.00	24,804.34	26,061.79	9%	11.49	9%	262,246.72
	209	Sixth Grade	243,480.00	19,963.45	21,432.28	9%	0.00	9%	222,047.72
	211	Secondary Ed-Gen	150,590.00	6,640.33	32,130.17	21%	16,499.64	32%	101,960.19
	212	Art	148,960.00	12,333.67	12,333.67	8%	1,265.03	9%	135,361.30
	213	Agriculture - Non Vocational	10,940.00	840.32	840.32	8%	0.00	8%	10,099.68
	215	Business	800.00	0.00	0.00	0%	0.00	0%	800.00
	216	Educ. Disadvantaged	96,400.00	8,500.54	8,500.54	9%	0.00	9%	87,899.46
	217	Assurance of Mastery	0.00	3,252.62	3,252.62	0%	0.00	0%	(3,252.62)
	218	Gifted And Talented	8,600.00	0.00	0.00	0%	0.00	0%	8,600.00
	220	English	232,380.00	25,591.24	26,244.04	11%	0.00	11%	206,135.96
	230	Foreign Language	65,830.00	5,260.64	5,260.64	8%	0.00	8%	60,569.36
	240	Health/Phys Ed	258,860.00	20,369.32	20,369.32	8%	0.00	8%	238,490.68
	249	Dr Trg/behind Wheel	16,650.00	0.00	0.00	0%	0.00	0%	16,650.00
	250	FACS	44,780.00	0.00	0.00	0%	0.00	0%	44,780.00
	254	Barnezville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00
	255	Industrial Educ	111,900.00	9,826.41	10,707.48	10%	3,642.86	13%	97,549.66

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2023

Sequence: Fd, Pro

		Description	B24 Annual Budget	Period 202403	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General Fund							
	256	Mathematics	290,100.00	24,716.06	24,716.06	9%	18.83	9%	265,365.11
	258	Inst Music	68,530.00	4,969.33	4,969.33	7%	593.08	8%	62,967.59
	259	Vocal Music	156,960.00	14,655.59	14,655.59	9%	353.24	10%	141,951.17
	260	Science	310,610.00	25,108.39	25,108.39	8%	79.00	8%	285,422.61
	261	Science - River Watch	3,800.00	0.00	0.00	0%	0.00	0%	3,800.00
	270	Social-Scienc/Study	286,080.00	23,069.77	23,069.77	8%	0.00	8%	263,010.23
	271	Remedial Reading/Lang Arts	109,220.00	11,643.36	11,643.36	11%	0.00	11%	97,576.64
	277	Secondary Individualized Instr	31,560.00	0.00	0.00	0%	0.00	0%	31,560.00
	288	Flow Thru/Sales	19,500.00	425.97	8,270.68	42%	0.00	42%	11,229.32
	289	Flo Thru/Sales	23,800.00	2,654.14	6,141.37	26%	0.00	26%	17,658.63
	292	Boys/Girls Athletic	58,060.00	6,363.95	16,187.21	28%	801.09	29%	41,071.70
	294	Boys Athletics	172,970.00	6,314.95	7,894.68	5%	5,597.95	8%	159,477.37
	295	Speech/Debate	2,400.00	0.00	0.00	0%	0.00	0%	2,400.00
	296	Girls Athletics	128,990.00	4,204.95	5,138.95	4%	684.75	5%	123,166.30
	298	Extra-Curricular	147,480.00	15,935.29	29,080.39	20%	2,405.00	21%	115,994.61
	299	Concessions	46,710.00	2,849.90	2,849.90	6%	0.00	6%	43,860.10
	301	Agriculture	55,210.00	5,437.05	5,959.05	11%	0.00	11%	49,250.95
	331	Consumer Homemaking	44,030.00	0.00	0.00	0%	0.00	0%	44,030.00
	341	Business and Office Education	103,410.00	8,245.22	8,245.22	8%	0.00	8%	95,164.78
	400	General Special Education	300.00	0.00	0.00	0%	0.00	0%	300.00
	401	Speech/Lang.impaired	139,790.00	9,096.95	9,096.95	7%	0.00	7%	130,693.05
	402	M.I.-Mild-Moderate	95,600.00	9,170.83	9,170.83	10%	0.00	10%	86,429.17
	403	M.I.-Moderate-Severe	155,090.00	6,238.98	6,238.98	4%	0.00	4%	148,851.02
	404	Physically Impaired	27,440.00	2,103.31	2,103.31	8%	0.00	8%	25,336.69
	405	Deaf-Hard of Hearing	14,300.00	419.62	419.62	3%	0.00	3%	13,880.38
	406	Visually Impaired	5,700.00	0.00	0.00	0%	0.00	0%	5,700.00
	407	Spec Learning Disabl	212,000.00	16,621.00	16,621.00	8%	239.99	8%	195,139.01
	408	Emot/Behavior Disord	117,170.00	9,966.90	10,141.70	9%	0.00	9%	107,028.30
	410	Other Health Impair	254,110.00	19,766.00	19,766.00	8%	0.00	8%	234,344.00

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2023

Sequence: Fd, Pro

		Description	B24 Annual Budget	Period 202403	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General Fund							
	411	Autistic	242,930.00	20,256.57	20,256.57	8%	99.00	8%	222,574.43
	412	Develop Delayed	13,600.00	419.64	419.64	3%	0.00	3%	13,180.36
	416	Multiple Handicap	58,870.00	4,794.70	4,794.70	8%	0.00	8%	54,075.30
	420	Special Ed General	98,390.00	1,089.18	1,089.18	1%	1,602.50	3%	95,698.32
	422	Early Intervening Services	159,790.00	16,087.35	16,087.35	10%	0.00	10%	143,702.65
	430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00
	612	Technology	143,740.00	13,385.33	68,667.68	48%	0.00	48%	75,072.32
	620	Educ.media/Library	79,840.00	5,836.46	8,313.12	10%	0.00	10%	71,526.88
	625	Audio/Visual Dept.	280.00	0.00	0.00	0%	0.00	0%	280.00
	630	Instruc-Related Technology	63,330.00	6,944.00	13,571.00	21%	0.00	21%	49,759.00
	640	Staff Development	105,450.00	5,809.74	14,538.41	14%	0.00	14%	90,911.59
	690	Other Inst Support	28,820.00	100.00	10,100.00	35%	0.00	35%	18,720.00
	710	Counseling/Guidance	90,090.00	7,034.05	7,034.05	8%	0.00	8%	83,055.95
	715	School Security	4,000.00	50,000.00	50,000.00	1250%	0.00	1250%	(46,000.00)
	716	Drug Abuse Prevention	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00
	718	Other School Safety	1,500.00	0.00	0.00	0%	0.00	0%	1,500.00
	720	Health Services	88,320.00	9,119.12	9,926.87	11%	0.00	11%	78,393.13
	740	Social Work Services	53,890.00	637.50	637.50	1%	0.00	1%	53,252.50
	760	Pupil Transport	722,380.00	61,847.47	77,363.09	11%	0.00	11%	645,016.91
	790	Other Pupil Services	99,500.00	125.00	375.00	0%	0.00	0%	99,125.00
	810	Oper/Maintenance	1,137,060.00	87,199.20	301,112.90	26%	11,729.53	28%	824,217.57
	811	Grounds Maint	27,000.00	2,265.66	6,974.44	26%	43.00	26%	19,982.56
	812	Buildings Maint	71,000.00	1,671.14	44,706.28	63%	4,636.22	69%	21,657.50
	813	Equip Maint	10,000.00	381.36	3,089.23	31%	0.00	31%	6,910.77
	850	Facilities	113,470.00	1,813.00	16,195.73	14%	0.00	14%	97,274.27
	865	LTFM Excld Costs -Pro 866,867	37,620.00	4,777.49	9,528.97	25%	4,120.00	36%	23,971.03
	940	Prop/Other Ins	92,140.00	0.00	92,199.60	100%	0.00	100%	(59.60)
	960	Other Non-Recurring Items	26,280.00	0.00	0.00	0%	0.00	0%	26,280.00
01		General Fund	11,378,470.00	910,975.30	1,728,725.58	15%	78,398.04	16%	9,571,346.38

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2023

Sequence: Fd, Pro

		Description	B24 Annual Budget	Period 202403	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02		Food Service							
	770	**Food Service**	**713,350.00**	**51,775.15**	**74,035.40**	**10%**	**534.57**	**10%**	**638,780.03**
02		**Food Service**	**713,350.00**	**51,775.15**	**74,035.40**	**10%**	**534.57**	**10%**	**638,780.03**
04		Community Service							
	505	**Community Ed**	**112,230.00**	**8,019.25**	**21,985.46**	**20%**	**0.00**	**20%**	**90,244.54**
	506	**Summer Recreation**	**73,600.00**	**2,697.47**	**38,574.41**	**52%**	**0.00**	**52%**	**35,025.59**
	509	**Kids Club**	**125,050.00**	**13,051.43**	**51,566.23**	**41%**	**0.00**	**41%**	**73,483.77**
	580	**Early Childhood**	**40,350.00**	**0.00**	**0.00**	**0%**	**237.64**	**1%**	**40,112.36**
	582	**School Readiness**	**147,990.00**	**5,360.30**	**6,822.01**	**5%**	**12.71**	**5%**	**141,155.28**
	583	**Preschool Screening**	**3,790.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**3,790.00**
	585	**Youth Dev/Youth Serv**	**12,420.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**12,420.00**
	590	**Other Community Programs**	**600.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**600.00**
04		**Community Service**	**516,030.00**	**29,128.45**	**118,948.11**	**23%**	**250.35**	**23%**	**396,831.54**
06		Building Construction							
	870	**Bldg/Capital Improv.**	**2,500,000.00**	**276,983.18**	**389,633.30**	**16%**	**1,818.05**	**16%**	**2,108,548.65**
06		**Building Construction**	**2,500,000.00**	**276,983.18**	**389,633.30**	**16%**	**1,818.05**	**16%**	**2,108,548.65**
07		Debt Redemption							
	910	**Debt Redemption**	**2,274,340.00**	**0.00**	**431,275.00**	**19%**	**0.00**	**19%**	**1,843,065.00**
07		**Debt Redemption**	**2,274,340.00**	**0.00**	**431,275.00**	**19%**	**0.00**	**19%**	**1,843,065.00**
21		Student Activities Fund							
	298	**Extra-Curricular**	**200,000.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**200,000.00**
21		**Student Activities Fund**	**200,000.00**	**0.00**	**0.00**	**0%**	**0.00**	**0%**	**200,000.00**
		Report Totals:	**17,582,190.00**	**1,268,862.08**	**2,742,617.39**	**16%**	**81,001.01**	**16%**	**14,758,571.60**

FOOD SERVICE REPORT 2023-24

2023-24	September	October	November	December	January	February	March	April	May	2022-23 Average
Beginning Balance	167,493.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264,060
Receipts	16,630.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,327
Disbursements	52,614.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,689
Subtotal	131,508.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257,698
Est. Federal/State Funding Due	68,100.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,996
Ending Balance	199,609.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280,694
Average Daily Participation										
Breakfast										
Elementary	146									86
High School	78									50
Total	224	0	0	0	0	0	0	0	0	136
Lunch										
Elementary	424									399
High School	264									240
Total	688	0	0	0	0	0	0	0	0	639

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$65.58	
	PO#:	Voucher #:	103478	Invoice	Invoice No: 090823	9/20/2023	Paid Amt: $65.58
							Check Amount: $65.58
0146	MB		12860		MINNESOTA TEACHERS RETIREMENT		Wire
				B 01 215 018	TRA	$747.88	
	PO#:	Voucher #:	103471	Invoice	Invoice No: S202405S0	9/20/2023	Paid Amt: $747.88
							Check Amount: $747.88
0146	MB		12861		PUBLIC EMPLOYEES RETIREMENT		Wire
				B 01 215 017	PERA	$1,555.56	
	PO#:	Voucher #:	103470	Invoice	Invoice No: S202405S0	9/20/2023	Paid Amt: $1,555.56
							Check Amount: $1,555.56
0146	MB		14128		INTERNAL REVENUE SERVICE		Wire
				B 01 215 010	FICA Payable	$2,899.22	
				B 01 215 011	Federal Tax	$753.58	
	PO#:	Voucher #:	103468	Invoice	Invoice No: S202405S0	9/20/2023	Paid Amt: $3,652.80
							Check Amount: $3,652.80
0146	MB		14129		MINN DEPT OF REVENUE		Wire
				B 01 215 013	State Tax	$479.51	
	PO#:	Voucher #:	103469	Invoice	Invoice No: S202405S0	9/20/2023	Paid Amt: $479.51
							Check Amount: $479.51
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$1,000.00	
	PO#:	Voucher #:	103479	Invoice	Invoice No: 091623	9/20/2023	Paid Amt: $1,000.00
							Check Amount: $1,000.00
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$408.68	
	PO#:	Voucher #:	103480	Invoice	Invoice No: 091723	9/20/2023	Paid Amt: $408.68
							Check Amount: $408.68
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$561.87	
	PO#:	Voucher #:	103481	Invoice	Invoice No: 091823	9/20/2023	Paid Amt: $561.87
							Check Amount: $561.87
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$1,059.98	
	PO#:	Voucher #:	103496	Invoice	Invoice No: 092123	9/22/2023	Paid Amt: $1,059.98
							Check Amount: $1,059.98

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$85.37	
	PO#:	Voucher #:	103497	Invoice	Invoice No: 092023	9/22/2023	Paid Amt: $85.37
							Check Amount: $85.37
0146	MB		17591		NELNET PAYMENT SERVICES		Wire
				E 01 005 110 000 305 000	ACH Fee	$21.28	
	PO#:	Voucher #:	103503	Invoice	Invoice No: CI-000266013	9/22/2023	Paid Amt: $21.28
							Check Amount: $21.28
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$3,460.46	
	PO#:	Voucher #:	103518	Invoice	Invoice No: 092323	9/25/2023	Paid Amt: $3,460.46
							Check Amount: $3,460.46
0146	MB		17576		WEX HEALTH INC		Wire
				E 01 005 110 000 305 000	Benefits Fees	$118.25	
	PO#:	Voucher #:	103519	Invoice	Invoice No: 0001808323-IN	9/25/2023	Paid Amt: $118.25
							Check Amount: $118.25
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$95.00	
	PO#:	Voucher #:	103536	Invoice	Invoice No: 092723	9/28/2023	Paid Amt: $95.00
							Check Amount: $95.00
0146	MB		12942		MIDWEST BANK		Wire
				E 01 005 110 000 305 000	Payroll ACH Fee	$97.75	
	PO#:	Voucher #:	103537	Invoice	Invoice No: 093023	9/30/2023	Paid Amt: $97.75
							Check Amount: $97.75
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 033	Health Savings Account	$1,218.83	
	PO#:	Voucher #:	103550	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $1,218.83
							Check Amount: $1,218.83
0146	MB		12851	REMIT	EDUCATORS BENEFIT CONSULTANTS		Wire
				B 01 215 005	Tax Sheltered Annuities	$2,145.94	
	PO#:	Voucher #:	103549	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $2,145.94
							Check Amount: $2,145.94
0146	MB		12860		MINNESOTA TEACHERS RETIREMENT		Wire
				B 01 215 018	TRA	$31,849.93	
	PO#:	Voucher #:	103548	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $31,849.93
							Check Amount: $31,849.93

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB		12861		PUBLIC EMPLOYEES RETIREMENT		Wire
				B 01 215 017	PERA	$11,440.38	
	PO#:	Voucher #:	103547	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $11,440.38
				B 01 215 017	PERA	$60.53	
	PO#:	Voucher #:	103553	Invoice	Invoice No: S202406S0	9/30/2023	Paid Amt: $60.53
							Check Amount: $11,500.91
0146	MB		12862	REMIT	EDUCATORS BENEFIT CONSULTANTS		Wire
				B 01 215 005	Tax Sheltered Annuities	$1,139.28	
	PO#:	Voucher #:	103542	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $1,139.28
							Check Amount: $1,139.28
0146	MB		14128		INTERNAL REVENUE SERVICE		Wire
				B 01 215 010	FICA Payable	$39,353.76	
				B 01 215 011	Federal Tax	$16,538.45	
	PO#:	Voucher #:	103540	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $55,892.21
				B 01 215 010	FICA Payable	$66.16	
	PO#:	Voucher #:	103551	Invoice	Invoice No: S202406S0	9/30/2023	Paid Amt: $66.16
							Check Amount: $55,958.37
0146	MB		14129		MINN DEPT OF REVENUE		Wire
				B 01 215 013	State Tax	$8,808.82	
	PO#:	Voucher #:	103543	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $8,808.82
							Check Amount: $8,808.82
0146	MB		14968	REMIT	EDUCATORS BENEFIT CONSULTANTS		Wire
				B 01 215 005	Tax Sheltered Annuities	$3,168.84	
	PO#:	Voucher #:	103546	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $3,168.84
							Check Amount: $3,168.84
0146	MB		16537	REMIT	EDUCATORS BENEFIT CONSULTANTS		Wire
				B 01 215 005	Tax Sheltered Annuities	$1,130.10	
	PO#:	Voucher #:	103538	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $1,130.10
							Check Amount: $1,130.10
0146	MB		16936	REMIT	EDUCATORS BENEFITS CONSULTANTS		Wire
				B 01 215 005	Tax Sheltered Annuities	$4,516.24	
	PO#:	Voucher #:	103541	Invoice	Invoice No: S2024060	9/30/2023	Paid Amt: $4,516.24
							Check Amount: $4,516.24
0146	MB		17576		WEX HEALTH INC		Wire
				B 01 215 024	Flex Plan Medical & Dependent Care	$1,072.60	
	PO#:	Voucher #:	103554	Invoice	Invoice No: 092823	9/30/2023	Paid Amt: $1,072.60
							Check Amount: $1,072.60

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB		13040		JMC COMPUTER SERVICE INC.			Wire	
				E 01 005 110 000 305 000	JMC Fees		$90.15		
	PO#:	Voucher #:	103555	Invoice	Invoice No: JMC Fees Sep	9/30/2023		Paid Amt:	$90.15
								Check Amount:	$90.15
0146	MB		11760		LAKES COUNTRY SERVICE COOP.			Wire	
				B 01 215 026	Health Ins Premium		$100,780.90		
	PO#:	Voucher #:	103811	Invoice	Invoice No: 100123	10/13/2023		Paid Amt:	$100,780.90
								Check Amount:	$100,780.90
0146	MB		12942		MIDWEST BANK			Wire	
				E 01 005 110 000 305 000	RDC Monthly fee		$75.00		
	PO#:	Voucher #:	103813	Invoice	Invoice No: 10022023	10/13/2023		Paid Amt:	$75.00
								Check Amount:	$75.00
0146	MB		13040		JMC COMPUTER SERVICE INC.			Wire	
				E 01 005 110 000 305 000	JMC Fees		$448.03		
	PO#:	Voucher #:	103812	Invoice	Invoice No: JMC fees Oct	10/13/2023		Paid Amt:	$448.03
								Check Amount:	$448.03
0146	MB		17576		WEX HEALTH INC			Wire	
				B 01 215 033	Health Savings Account		$1,218.83		
	PO#:	Voucher #:	103747	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$1,218.83
								Check Amount:	$1,218.83
0146	MB		12851	REMIT	EDUCATORS BENEFIT CONSULTANTS			Wire	
				B 01 215 005	Tax Sheltered Annuities		$2,145.94		
	PO#:	Voucher #:	103746	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$2,145.94
								Check Amount:	$2,145.94
0146	MB		12860		MINNESOTA TEACHERS RETIREMENT			Wire	
				B 01 215 018	TRA		$31,827.92		
	PO#:	Voucher #:	103745	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$31,827.92
								Check Amount:	$31,827.92
0146	MB		12861		PUBLIC EMPLOYEES RETIREMENT			Wire	
				B 01 215 017	PERA		$11,802.76		
	PO#:	Voucher #:	103744	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$11,802.76
								Check Amount:	$11,802.76
0146	MB		12862	REMIT	EDUCATORS BENEFIT CONSULTANTS			Wire	
				B 01 215 005	Tax Sheltered Annuities		$1,139.28		
	PO#:	Voucher #:	103739	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$1,139.28
								Check Amount:	$1,139.28
0146	MB		14128		INTERNAL REVENUE SERVICE			Wire	
				B 01 215 010	FICA Payable		$39,910.66		

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB		14128		INTERNAL REVENUE SERVICE			Wire	
				B 01 215 011	Federal Tax		$16,816.41		
	PO#:	Voucher #:	103737	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$56,727.07
								Check Amount:	$56,727.07
0146	MB		14129		MINN DEPT OF REVENUE			Wire	
				B 01 215 013	State Tax		$8,994.08		
	PO#:	Voucher #:	103740	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$8,994.08
								Check Amount:	$8,994.08
0146	MB		14968	REMIT	EDUCATORS BENEFIT CONSULTANTS			Wire	
				B 01 215 005	Tax Sheltered Annuities		$3,168.84		
	PO#:	Voucher #:	103743	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$3,168.84
								Check Amount:	$3,168.84
0146	MB		16537	REMIT	EDUCATORS BENEFIT CONSULTANTS			Wire	
				B 01 215 005	Tax Sheltered Annuities		$1,130.10		
	PO#:	Voucher #:	103735	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$1,130.10
								Check Amount:	$1,130.10
0146	MB		16936	REMIT	EDUCATORS BENEFITS CONSULTANTS			Wire	
				B 01 215 005	Tax Sheltered Annuities		$4,516.24		
	PO#:	Voucher #:	103738	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$4,516.24
								Check Amount:	$4,516.24
0146	MB		17576		WEX HEALTH INC			Wire	
				B 01 215 024	Flex Plan Medical & Dependent Care		$43.57		
	PO#:	Voucher #:	103816	Invoice	Invoice No: 100223	10/13/2023		Paid Amt:	$43.57
								Check Amount:	$43.57
0146	MB	85733	17567		BOLGREAN, ALEXIS			Check	
				E 01 300 296 000 305 512	Fees For Services		$77.00		
	PO#:	Voucher #:	103473	Invoice	Invoice No: 091823	9/19/2023		Paid Amt:	$77.00
				E 01 300 296 000 305 512	Fees For Services		$61.00		
	PO#:	Voucher #:	103474	Invoice	Invoice No: 08312	9/19/2023		Paid Amt:	$61.00
								Check Amount:	$138.00
0146	MB	85734	17198		GOHEEN, MISSIE			Check	
				E 01 300 296 000 305 512	Fees For Services		$45.00		
	PO#:	Voucher #:	103475	Invoice	Invoice No: 091823	9/19/2023		Paid Amt:	$45.00
								Check Amount:	$45.00
0146	MB	85735	12122		INDEPENDENT SCHOOL DIST. 2164			Check	
				E 01 300 296 000 369 512	Entry Fees/Student Travel		$300.00		
	PO#:	Voucher #:	103477	Invoice	Invoice No: 091523	9/19/2023		Paid Amt:	$300.00
								Check Amount:	$300.00

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB	85736	17713		INDEPENDENT SCHOOL DISTRICT #162			Check	
				E 01 300 292 000 369 516	Entry Fees/Student Travel		$150.00		
	PO#:	Voucher #:	103476	Invoice	Invoice No: 091523	9/19/2023		Paid Amt:	$150.00
								Check Amount:	$150.00
0146	MB	85737	16818		MN SCHOOL EMPLOYEES ASSOCIATION			Check	
				B 01 215 025	Nea-Mea-Bea Dues Payable		$551.42		
	PO#:	Voucher #:	103461	Invoice	Invoice No: S2024050	9/19/2023		Paid Amt:	$551.42
								Check Amount:	$551.42
0146	MB	85738	17692		WILLERT, DANIELLE			Check	
				B 01 206 001	Payroll ACH Returned		$187.24		
	PO#:	Voucher #:	103472	Invoice	Invoice No: S202405S	9/19/2023		Paid Amt:	$187.24
								Check Amount:	$187.24
0146	MB	85739	17567		BOLGREAN, ALEXIS			Check	
				E 01 300 296 000 305 512	Fees For Services		$61.00		
	PO#:	Voucher #:	103499	Invoice	Invoice No: 092123	9/22/2023		Paid Amt:	$61.00
								Check Amount:	$61.00
0146	MB	85740	15733		CARLSON, LON			Check	
				E 01 300 294 000 305 502	Fees For Services		$90.00		
	PO#:	Voucher #:	103482	Invoice	Invoice No: 091823	9/22/2023		Paid Amt:	$90.00
								Check Amount:	$90.00
0146	MB	85741	10520		CLAY COUNTY AUDITOR -TREASURER			Check	
				E 01 005 850 302 896 000	Taxes/Special Assessments		$1,813.00		
	PO#:	Voucher #:	103483	Invoice	Invoice No: 1029158-2	9/22/2023		Paid Amt:	$1,813.00
								Check Amount:	$1,813.00
0146	MB	85742	15411		DELTA DENTAL OF MINNESOTA			Check	
				B 01 215 032	premiums		$3,505.37		
	PO#:	Voucher #:	103484	Invoice	Invoice No: CNS0001351674	9/22/2023		Paid Amt:	$3,505.37
								Check Amount:	$3,505.37
0146	MB	85743	15760		ENGEL, ROD			Check	
				E 01 300 294 000 305 502	Fees For Services		$90.00		
	PO#:	Voucher #:	103485	Invoice	Invoice No: 091823	9/22/2023		Paid Amt:	$90.00
				E 01 300 294 000 305 502	Fees For Services		$160.00		
	PO#:	Voucher #:	103486	Invoice	Invoice No: 091923	9/22/2023		Paid Amt:	$160.00
								Check Amount:	$250.00
0146	MB	85744	13666		GERRELLS SPORTS			Check	
				E 01 300 294 000 401 502	Spalding GST Footballs		$960.00		

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85744	13666		GERRELLS SPORTS		Check
				E 01 300 294 000 401 502	shipping	$15.00	
	PO#: 49242	Voucher #:	103493	Invoice	Invoice No: 220000065215	9/22/2023	Paid Amt: $975.00
							Check Amount: $975.00
0146	MB	85745	17670	REMIT	KLEINWOLTERINK, JOSEPH		Check
				E 01 300 294 000 305 502	Fees For Services	$160.00	
	PO#:	Voucher #:	103487	Invoice	Invoice No: 091923	9/22/2023	Paid Amt: $160.00
							Check Amount: $160.00
0146	MB	85746	17436		LUTTIO, JEREMY		Check
				E 01 300 296 000 305 512	Fees For Services	$130.00	
	PO#:	Voucher #:	103500	Invoice	Invoice No: 092123	9/22/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85747	17714		LUTTIO, SCOTT		Check
				E 01 300 296 000 305 512	Fees For Services	$130.00	
	PO#:	Voucher #:	103501	Invoice	Invoice No: 092123	9/22/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85748	15395		MADISON NATIONAL LIFE		Check
				B 01 215 027	Life & LTD	$1,124.83	
	PO#:	Voucher #:	103495	Invoice	Invoice No: October 2023	9/22/2023	Paid Amt: $1,124.83
							Check Amount: $1,124.83
0146	MB	85749	15976		MARTINSON, RICK S.		Check
				E 01 300 294 000 305 502	Fees For Services	$70.00	
	PO#:	Voucher #:	103488	Invoice	Invoice No: 091823	9/22/2023	Paid Amt: $70.00
				E 01 300 294 000 305 502	Fees For Services	$160.00	
	PO#:	Voucher #:	103489	Invoice	Invoice No: 091923	9/22/2023	Paid Amt: $160.00
							Check Amount: $230.00
0146	MB	85750	12942		MIDWEST BANK		Check
				E 01 300 289 000 401 000	Extra cash for VB FB playoffs	$800.00	
	PO#:	Voucher #:	103494	Invoice	Invoice No: 092123	9/22/2023	Paid Amt: $800.00
							Check Amount: $800.00
0146	MB	85751	16017	REMIT	PURCHASE POWER		Check
				E 01 005 110 000 329 000	postage	$1,004.44	
	PO#:	Voucher #:	103490	Invoice	Invoice No: 090823	9/22/2023	Paid Amt: $1,004.44
							Check Amount: $1,004.44
0146	MB	85752	15043		SCHATZ, TAYLOR		Check
				E 04 005 505 321 305 000	TKD	$716.00	
	PO#:	Voucher #:	103491	Invoice	Invoice No: 091823	9/22/2023	Paid Amt: $716.00
							Check Amount: $716.00

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85753	17706		SKOGEN, MCKENZIE		Check
				E 01 300 296 000 305 512	Fees For Services	$61.00	
	PO#:	Voucher #:	103502	Invoice	Invoice No: 092123	9/22/2023	Paid Amt: $61.00
							Check Amount: $61.00
0146	MB	85754	15651	remit	TEACHERS ON CALL		Check
				E 01 100 203 000 305 000	Elem substitutes	$1,083.60	
				E 01 300 211 000 305 000	HS substitutes	$451.50	
	PO#:	Voucher #:	103498	Invoice	Invoice No: 149127	9/22/2023	Paid Amt: $1,535.10
							Check Amount: $1,535.10
0146	MB	85755	17699		WHOLE PHONICS, INC.		Check
				E 01 100 203 302 460 000	Off We Go Set	$200.00	
				E 01 100 203 302 460 000	Set Level 1	$320.00	
				E 01 100 203 302 460 000	Shipping: USPS Priority Mail	$8.79	
	PO#: 49448	Voucher #:	103492	Invoice	Invoice No: WP2305	9/22/2023	Paid Amt: $528.79
							Check Amount: $528.79
0146	MB	85756	14911	REMIT	AMAZON CAPITAL SERVICES		Check
				E 01 300 259 000 401 000	Comix Standard 1/2 inch Round Ring View Bir	$107.97	
	PO#: 49490	Voucher #:	103512	Invoice	Invoice No: 19X6-J4VV-1MWW	9/25/2023	Paid Amt: $107.97
				E 01 100 288 000 401 000	Avery Matte White Round Labels with Sure Fe	$18.00	
				E 01 100 288 000 401 000	Shipping	$6.99	
	PO#: 49481	Voucher #:	103513	Invoice	Invoice No: 1YFC-N3PM-C4GK	9/25/2023	Paid Amt: $24.99
				E 01 300 270 000 401 000	Clicker for screen	$15.59	
	PO#: 49459	Voucher #:	103514	Invoice	Invoice No: 1ML4-4LLL-K3D7	9/25/2023	Paid Amt: $15.59
				E 01 005 812 000 420 000	Flush valves	$90.00	
				E 01 005 812 000 420 000	Flush valves	$90.00	
	PO#: 49458	Voucher #:	103515	Invoice	Invoice No: 1ML4-4LLL-7PCF	9/25/2023	Paid Amt: $180.00
				E 01 005 810 000 410 000	Bait stations	$57.98	
	PO#: 49486	Voucher #:	103516	Invoice	Invoice No: 1L6F-JRW7-3JLM	9/25/2023	Paid Amt: $57.98
				E 04 005 582 344 401 000	Mesh Zipper Pouches	$21.99	
				E 04 005 582 344 401 000	Shipping	$6.99	
	PO#: 49467	Voucher #:	103517	Invoice	Invoice No: 1PM9-RWTC-FCGY	9/25/2023	Paid Amt: $28.98
							Check Amount: $415.51
0146	MB	85757	12816		CLAY COUNTY RECORDER		Check
				E 01 005 110 000 305 000	Real Property Certification for Schl Safety Gra	$46.00	
	PO#:	Voucher #:	103504	Invoice	Invoice No: 092223	9/25/2023	Paid Amt: $46.00
							Check Amount: $46.00

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85758	16086	remit	COLONIAL LIFE INSURANCE COMPANY		Check
				B 01 215 029	Supplemental Insurance-Voluntary	$204.94	
	PO#:	Voucher #:	103505	Invoice	Invoice No: 41790570913171	9/25/2023	Paid Amt: $204.94
							Check Amount: $204.94
0146	MB	85759	17716		DURGIN, DOUGLAS		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103509	Invoice	Invoice No: 092223	9/25/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85760	17107		FIECHTNER, JEFFREY		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103506	Invoice	Invoice No: 092223	9/25/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85761	17108		FIECHTNER, MATT		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103508	Invoice	Invoice No: 092223	9/25/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85762	17715		PIERCE, TRAVIS		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103510	Invoice	Invoice No: 092223	9/25/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85763	17611		VALLEY BUS COACHES LLC		Check
				E 01 300 289 733 360 000	Auxiliary portion	$260.00	
				E 01 300 296 733 360 512	Contract-Public Carr	$890.00	
	PO#:	Voucher #:	103511	Invoice	Invoice No: 8268	9/25/2023	Paid Amt: $1,150.00
							Check Amount: $1,150.00
0146	MB	85764	17105		WOHL, GREGORY		Check
				E 01 300 294 000 305 502	Fees For Services	$162.00	
	PO#:	Voucher #:	103507	Invoice	Invoice No: 092223	9/25/2023	Paid Amt: $162.00
							Check Amount: $162.00
0146	MB	85765	14911	remit	AMAZON CAPITAL SERVICES		Check
				E 01 100 420 740 401 000	Summer 3D Mini Convenience Stroller-Fold M	$66.98	
	PO#: 49468	Voucher #:	103534	Invoice	Invoice No: 1Q49-DXTN-1C1X	9/27/2023	Paid Amt: $66.98
				E 06 005 870 000 401 892	Barber Chair	$130.00	
	PO#:	Voucher #:	103524	Invoice	Invoice No: 1GRN-GCFD-HPH3	9/27/2023	Paid Amt: $130.00
							Check Amount: $196.98

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85766	17717		CIHAK, DUSTIN OR CARRIE		Check
				R 01 005 000 000 050 000	Refund	$25.00	
	PO#:	Voucher #:	103523	Invoice	Invoice No: 092523	9/27/2023	Paid Amt: $25.00
							Check Amount: $25.00
0146	MB	85767	15977	REMIT	ELAN FINANCIAL SERVICES		Check
				E 01 005 020 000 401 000	Zoom subscription (District)	$17.17	
				E 04 005 509 321 401 000	Brightwheel subscription	$150.00	
				E 01 100 288 000 401 000	Elem Auxiliary reimb.	$149.44	
				E 01 005 760 720 442 000	Gas	$50.00	
				E 01 300 211 000 460 000	College Textbooks	$164.97	
				E 01 005 811 000 350 000	Rep-Maint Services	$211.24	
				E 01 005 811 000 350 000	Elem Language Arts Curriculum	$1,012.19	
				E 01 300 270 000 430 000	Social Studies Instr supplies	$120.00	
				E 01 005 612 000 305 000	Electrical License	$100.00	
				E 01 100 205 000 460 000	2nd Gr Curric.	$468.00	
				E 01 005 020 000 366 000	Superintendent meeting	$35.00	
				E 04 005 505 321 401 000	Com Ed supplies	$199.98	
				E 01 005 640 316 366 000	Staff Development (Dist)	$520.85	
	PO#:	Voucher #:	103535	Invoice	Invoice No: September 2023	9/27/2023	Paid Amt: $3,198.84
							Check Amount: $3,198.84
0146	MB	85768	15760		ENGEL, ROD		Check
				E 01 300 294 000 305 502	Fees For Services	$90.00	
	PO#:	Voucher #:	103522	Invoice	Invoice No: 092523	9/27/2023	Paid Amt: $90.00
							Check Amount: $90.00
0146	MB	85769	15498		ESTR PUBLICATIONS		Check
				E 01 300 420 740 401 000	TRS 1.0 Parent Form	$60.00	
				E 01 300 420 740 401 000	TRS 1.0	$60.00	
				E 01 300 420 740 401 000	Freight	$12.20	
	PO#: 49491	Voucher #:	103531	Invoice	Invoice No: 42269INV	9/27/2023	Paid Amt: $132.20
							Check Amount: $132.20
0146	MB	85770	15413	remit	FIDELITY SECURITY LIFE		Check
				B 01 215 031	Vision Premium	$611.24	
	PO#:	Voucher #:	103527	Invoice	Invoice No: 3023932	9/27/2023	Paid Amt: $611.24
							Check Amount: $611.24
0146	MB	85771	10788		INDEPENDENT SCHOOL DIST 150		Check
				E 01 300 296 000 369 512	Entry Fees/Student Travel	$150.00	
	PO#:	Voucher #:	103526	Invoice	Invoice No: 092523	9/27/2023	Paid Amt: $150.00
							Check Amount: $150.00

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB	85772	12161		INDEPENDENT SCHOOL DIST 548			Check	
				E 01	300 292 000 369 516 Entry Fees/Student Travel		$135.00		
	PO#:	Voucher #:	103525	Invoice	Invoice No: 092523	9/27/2023		Paid Amt:	$135.00
								Check Amount:	$135.00
0146	MB	85773	17670	REMIT	KLEINWOLTERINK, JOSEPH			Check	
				E 01	300 294 000 305 502 Fees For Services		$90.00		
	PO#:	Voucher #:	103520	Invoice	Invoice No: 092523	9/27/2023		Paid Amt:	$90.00
								Check Amount:	$90.00
0146	MB	85774	17718		KODALY CHAPTER OF MINNESOTA			Check	
				E 01	100 640 316 366 000 Gen.trv,Meals, Rooms		$45.00		
	PO#:	Voucher #:	103528	Invoice	Invoice No: 092623	9/27/2023		Paid Amt:	$45.00
								Check Amount:	$45.00
0146	MB	85775	11345	REMIT	LAKESHORE LEARNING MATERIALS LLC			Check	
				E 01	100 201 000 401 000 FG206 Peel & Stick Magnet Dots		$12.34		
				E 01	100 201 000 401 000 EE332 Float & Find Alphabet Bubbles		$35.14		
				E 01	100 201 000 401 000 SCD101022 Graduation Crowns		$12.34		
				E 01	100 201 000 401 000 LL227 Playful Penguins Ice Blocks		$56.98		
	PO#: 49473	Voucher #:	103533	Invoice	Invoice No: 291841091323	9/27/2023		Paid Amt:	$116.80
								Check Amount:	$116.80
0146	MB	85776	17287	remit	LITERACY RESOURCES LLC			Check	
				E 01	100 422 740 433 000 Pre-K Curriculum SKU: 110222 ISBN: 978-1-9		$178.00		
				E 01	100 422 740 433 000 Kindergarten Curriculum SKU: 110322 ISBN:		$712.00		
				E 01	100 422 740 433 000 Primary Curriculum SKU: 110422 ISBN: 978		$1,246.00		
				E 01	100 422 740 433 000 Bridge the Gap: Intervention Lessons SKU: 11		$345.00		
				E 01	100 422 740 433 000 Shipping		$198.48		
	PO#: 49361	Voucher #:	103529	Invoice	Invoice No: 300592	9/27/2023		Paid Amt:	$2,679.48
								Check Amount:	$2,679.48
0146	MB	85777	15976		MARTINSON, RICK S.			Check	
				E 01	300 294 000 305 502 Fees For Services		$70.00		
	PO#:	Voucher #:	103521	Invoice	Invoice No: 092523	9/27/2023		Paid Amt:	$70.00
								Check Amount:	$70.00
0146	MB	85778	12365	remit	MECA SPORTSWEAR			Check	
				E 01	300 298 000 401 000 Gold Football Insert		$35.00		
				E 01	300 298 000 401 000 Gold Volleyball Insert		$35.00		
				E 01	300 298 000 401 000 Gold Star Insert		$35.00		
				E 01	300 298 000 401 000 Freight		$11.25		
	PO#: 49397	Voucher #:	103532	Invoice	Invoice No: SIP240223	9/27/2023		Paid Amt:	$116.25
								Check Amount:	$116.25

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type	
0146	MB	85779	11670	REMIT	SAM'S CLUB DIRECT				Check	
				R 01	300 299 000 619 000	Concessions Cost of Sales		$1,992.92		
	PO#:	Voucher #:	103530	Invoice	Invoice No: 004986		9/27/2023		Paid Amt:	$1,992.92
									Check Amount:	$1,992.92
0146	MB	85780	17705		BROWN, KIMBERLY				Check	
				R 02	005 000 701 601 000	Refund		$500.00		
	PO#:	Voucher #:	103207	Invoice	Invoice No: 090523		9/28/2023		Paid Amt:	$500.00
									Check Amount:	$500.00
0146	MB	85781	16535		BELLEFEUILLE, JEROME D.				Check	
				E 01	300 296 000 305 512	Fees For Services		$225.00		
	PO#:	Voucher #:	103556	Invoice	Invoice No: 093023		10/6/2023		Paid Amt:	$225.00
									Check Amount:	$225.00
0146	MB	85782	17567		BOLGREAN, ALEXIS				Check	
				E 01	300 296 000 305 512	Fees For Services		$150.00		
	PO#:	Voucher #:	103557	Invoice	Invoice No: 092823		10/6/2023		Paid Amt:	$150.00
				E 01	300 296 000 305 512	Fees For Services		$122.00		
	PO#:	Voucher #:	103558	Invoice	Invoice No: 092623		10/6/2023		Paid Amt:	$122.00
									Check Amount:	$272.00
0146	MB	85783	17704		BONTJES, JAIDA				Check	
				E 01	300 296 000 305 512	Fees For Services		$61.00		
	PO#:	Voucher #:	103570	Invoice	Invoice No: 100323		10/6/2023		Paid Amt:	$61.00
				E 01	300 296 000 305 512	Fees For Services		$150.00		
	PO#:	Voucher #:	103571	Invoice	Invoice No: 092823		10/6/2023		Paid Amt:	$150.00
									Check Amount:	$211.00
0146	MB	85784	17721		BREITER, FRANCIS				Check	
				E 01	300 296 000 305 512	VB		$225.00		
	PO#:	Voucher #:	103559	Invoice	Invoice No: 093023		10/6/2023		Paid Amt:	$225.00
									Check Amount:	$225.00
0146	MB	85785	10001		CITY OF BARNESVILLE				Check	
				E 01	005 810 000 332 000	Electricity		$17,148.99		
				E 01	005 810 000 331 000	Water-Sewage		$2,541.27		
				E 01	005 810 000 330 000	Garbage		$23.78		
				E 04	005 505 321 320 000	Communication		$33.28		
				E 01	005 810 000 320 000	Communication		$688.10		
	PO#:	Voucher #:	103562	Invoice	Invoice No: 10105581		10/6/2023		Paid Amt:	$20,435.42
									Check Amount:	$20,435.42

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85786	16819		COLEMAN, CHRIS		Check
				E 01 300 296 000 305 512	Fees For Services	$153.00	
	PO#:	Voucher #:	103560	Invoice	Invoice No: 100323	10/6/2023	Paid Amt: $153.00
				E 01 300 296 000 305 512	Fees For Services	$225.00	
	PO#:	Voucher #:	103561	Invoice	Invoice No: 093023	10/6/2023	Paid Amt: $225.00
							Check Amount: $378.00
0146	MB	85787	17424		DGF SCHOOLS		Check
				E 01 300 296 000 369 512	Entry Fees/Student Travel	$100.00	
	PO#:	Voucher #:	103573	Invoice	Invoice No: 092823	10/6/2023	Paid Amt: $100.00
							Check Amount: $100.00
0146	MB	85788	12853		EA - BARNESVILLE		Check
				B 01 215 025	Nea-Mea-Bea Dues Payable	$2,793.86	
	PO#:	Voucher #:	103456	Invoice	Invoice No: S2024050	10/6/2023	Paid Amt: $2,793.86
				B 01 215 025	Nea-Mea-Bea Dues Payable	$2,844.57	
	PO#:	Voucher #:	103539	Invoice	Invoice No: S2024060	10/6/2023	Paid Amt: $2,844.57
							Check Amount: $5,638.43
0146	MB	85789	15344		EDUCATORS BENEFIT CONSULTANTS		Check
				E 01 005 110 000 305 000	Fees For Services	$66.72	
	PO#:	Voucher #:	103563	Invoice	Invoice No: 29833	10/6/2023	Paid Amt: $66.72
							Check Amount: $66.72
0146	MB	85790	15326		EITER, TERRY J.		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103564	Invoice	Invoice No: 092923	10/6/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85791	15760		ENGEL, ROD		Check
				E 01 300 294 000 305 502	Fees For Services	$90.00	
	PO#:	Voucher #:	103565	Invoice	Invoice No: 092823	10/6/2023	Paid Amt: $90.00
				E 01 300 294 000 305 502	Fees For Services	$160.00	
	PO#:	Voucher #:	103566	Invoice	Invoice No: 100523	10/6/2023	Paid Amt: $160.00
							Check Amount: $250.00
0146	MB	85792	17492		GRAHAM, HUNTER		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103567	Invoice	Invoice No: 092923	10/6/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85793	15316		HALL, MICHAEL		Check
				E 01 300 296 000 305 512	Fees For Services	$153.00	
	PO#:	Voucher #:	103568	Invoice	Invoice No: 100323	10/6/2023	Paid Amt: $153.00
							Check Amount: $153.00

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type	
0146	MB	85794	10689		HEART OF LAKES CONFERENCE				Check	
				E 01	300 294 000 401 502	HOL Fee		$160.00		
				E 01	300 294 000 401 503	HOL Fee		$85.00		
				E 01	300 294 000 401 504	HOL Fee		$60.00		
				E 01	300 294 000 401 506	HOL Fee		$85.00		
				E 01	300 294 000 401 507	HOL Fee		$60.00		
				E 01	300 296 000 401 512	HOL Fee		$85.00		
				E 01	300 296 000 401 513	HOL Fee		$85.00		
				E 01	300 296 000 401 514	HOL Fee		$60.00		
				E 01	300 296 000 401 517	HOL Fee		$60.00		
				E 01	300 292 000 401 505	HOL Fee		$110.00		
	PO#:	Voucher #:	103572	Invoice	Invoice No: 2023-24		10/6/2023		Paid Amt:	$850.00
									Check Amount:	$850.00
0146	MB	85795	17720		HILLBILLY LASER				Check	
				E 01	100 288 000 401 000	Bag Tags		$152.00		
	PO#:	Voucher #:	103569	Invoice	Invoice No: 092123		10/6/2023		Paid Amt:	$152.00
									Check Amount:	$152.00
0146	MB	85796	10788		INDEPENDENT SCHOOL DIST 150				Check	
				E 01	300 292 000 369 516	Entry Fees/Student Travel		$150.00		
	PO#:	Voucher #:	103575	Invoice	Invoice No: 100223		10/6/2023		Paid Amt:	$150.00
									Check Amount:	$150.00
0146	MB	85797	12109		INDEPENDENT SCHOOL DIST. 549				Check	
				E 01	300 296 000 369 512	Entry Fees/Student Travel		$175.00		
	PO#:	Voucher #:	103574	Invoice	Invoice No: 100223		10/6/2023		Paid Amt:	$175.00
									Check Amount:	$175.00
0146	MB	85798	14996		JOHNSON, CHARLES E				Check	
				E 01	300 296 000 305 512	Fees For Services		$225.00		
	PO#:	Voucher #:	103576	Invoice	Invoice No: 093023		10/6/2023		Paid Amt:	$225.00
									Check Amount:	$225.00
0146	MB	85799	16820		JORGENSON, MARK				Check	
				E 01	300 296 000 305 512	VB ref		$225.00		
	PO#:	Voucher #:	103577	Invoice	Invoice No: 093023		10/6/2023		Paid Amt:	$225.00
									Check Amount:	$225.00
0146	MB	85800	17670	REMIT	KLEINWOLTERINK, JOSEPH				Check	
				E 01	300 294 000 305 502	Fees For Services		$90.00		
	PO#:	Voucher #:	103578	Invoice	Invoice No: 092823		10/6/2023		Paid Amt:	$90.00

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85800	17670	REMIT	KLEINWOLTERINK, JOSEPH		Check
				E 01 300 294 000 305 502	Fees For Services	$160.00	
	PO#:	Voucher #:	103579	Invoice	Invoice No: 100523	10/6/2023	Paid Amt: $160.00
							Check Amount: $250.00
0146	MB	85801	17722	REMIT	LYNGAAS, JACKSON		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103580	Invoice	Invoice No: 092923	10/6/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85802	15976		MARTINSON, RICK S.		Check
				E 01 300 294 000 305 502	Fees For Services	$70.00	
	PO#:	Voucher #:	103581	Invoice	Invoice No: 092823	10/6/2023	Paid Amt: $70.00
				E 01 300 294 000 305 502	Fees For Services	$140.00	
	PO#:	Voucher #:	103582	Invoice	Invoice No: 100523	10/6/2023	Paid Amt: $140.00
							Check Amount: $210.00
0146	MB	85803	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check
				B 01 215 025	Nea-Mea-Bea Dues Payable	$593.83	
	PO#:	Voucher #:	103544	Invoice	Invoice No: S2024060	10/6/2023	Paid Amt: $593.83
				B 01 215 025	Nea-Mea-Bea Dues Payable	$6.54	
	PO#:	Voucher #:	103552	Invoice	Invoice No: S202406S0	10/6/2023	Paid Amt: $6.54
							Check Amount: $600.37
0146	MB	85804	15198		SAVARY, DYLAN		Check
				E 01 300 294 000 305 502	Fees For Services	$130.00	
	PO#:	Voucher #:	103583	Invoice	Invoice No: 092923	10/6/2023	Paid Amt: $130.00
							Check Amount: $130.00
0146	MB	85805	17706		SKOGEN, MCKENZIE		Check
				E 01 300 296 000 305 512	Fees For Services	$61.00	
	PO#:	Voucher #:	103584	Invoice	Invoice No: 100323	10/6/2023	Paid Amt: $61.00
							Check Amount: $61.00
0146	MB	85806	17723		STROM, TERRI		Check
				E 01 300 296 000 305 512	Fees For Services	$225.00	
	PO#:	Voucher #:	103585	Invoice	Invoice No: 093023	10/6/2023	Paid Amt: $225.00
							Check Amount: $225.00
0146	MB	85807	15651	remit	TEACHERS ON CALL		Check
				E 01 100 203 000 305 000	Elem substitutes	$1,715.70	
				E 01 300 211 000 305 000	HS substitutes	$1,173.90	
	PO#:	Voucher #:	103586	Invoice	Invoice No: 149637	10/6/2023	Paid Amt: $2,889.60
				E 01 100 203 000 305 000	Elem substitutes	$1,715.70	

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB	85807	15651	remit	TEACHERS ON CALL			Check	
				E 01	300 211 000 305 000 HS substitutes		$1,173.90		
	PO#:	Voucher #:	103587	Invoice	Invoice No: 149382	10/6/2023		Paid Amt:	$2,889.60
								Check Amount:	$5,779.20
0146	MB	85808	16653		VERIFIED FIRST			Check	
				E 01	005 105 000 305 000 Background Checks		$124.74		
	PO#:	Voucher #:	103588	Invoice	Invoice No: INV-000441216	10/6/2023		Paid Amt:	$124.74
								Check Amount:	$124.74
0146	MB	85809	16972		XCEL ENERGY			Check	
				E 01	005 810 000 333 000 Natural Gas		$1,208.83		
	PO#:	Voucher #:	103589	Invoice	Invoice No: 846668140	10/6/2023		Paid Amt:	$1,208.83
								Check Amount:	$1,208.83
0146	MB	85810	16972		XCEL ENERGY			Check	
				E 01	005 810 000 333 000 Natural Gas		$2,180.58		
	PO#:	Voucher #:	103590	Invoice	Invoice No: 846679855	10/6/2023		Paid Amt:	$2,180.58
								Check Amount:	$2,180.58
0146	MB	85811	10814	REMIT	ZANER-BLOSER, INC			Check	
				E 01	100 206 000 460 000 Grade 3 Handwriting Student Edition		$1,124.00		
				E 01	100 206 000 460 000 shipping		$112.40		
	PO#: 49250	Voucher #:	103591	Invoice	Invoice No: #INVZB24001	10/6/2023		Paid Amt:	$1,236.40
								Check Amount:	$1,236.40
0146	MB	85812	17441		AAKRE, BRITTANY			Check	
				E 04	799 590 351 460 000 Textbooks		$239.23		
	PO#:	Voucher #:	103606	Invoice	Invoice No: 101123	10/13/2023		Paid Amt:	$239.23
								Check Amount:	$239.23
0146	MB	85813	11239	REMIT	ACME TOOLS			Check	
				E 01	300 255 000 430 000 57-2.5-14-080 14" Sanding Belt		$12.99		
	PO#: 49497	Voucher #:	103592	Invoice	Invoice No: 11835274	10/13/2023		Paid Amt:	$12.99
				E 01	300 255 000 430 000 #DWMT73804 Dewalt Socket Set		$99.98		
	PO#: 49497	Voucher #:	103593	Invoice	Invoice No: 11821177	10/13/2023		Paid Amt:	$99.98
				E 01	300 255 000 430 000 IWAF26212 Irwin Socket Adap		$4.29		
	PO#: 49497	Voucher #:	103594	Invoice	Invoice No: 11805298	10/13/2023		Paid Amt:	$4.29
				E 01	300 255 000 430 000 #DCN692B Dewalt 20V Nailer		$369.00		
				E 01	300 255 000 430 000 57-3-21-080T HIOLIT P80 21" Sanding Bel		$22.99		
				E 01	300 255 000 430 000 57-3-21-100T HIOLIT P100 21" Sanding Be		$20.99		
				E 01	300 255 000 430 000 Misc48-32-5031 Milwaukee Socket Adap		$3.59		
				E 01	300 255 000 430 000 AC28CVS Crecent Adjustable Wrench		$33.98		
				E 01	300 255 000 430 000 10WR Irwin Locking Pliers		$14.99		

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	85813	11239	REMIT	ACME TOOLS		Check	
				E 01 300 255 000 430 000	31015R Ridgid Wrench	$69.98		
				E 01 300 255 000 430 000	#48-22-2710 Milwaukee Screwdriver Set	$37.97		
				E 01 300 255 000 430 000	327703 6x48 100GRT Sanding Belt	$21.98		
				E 01 300 255 000 430 000	#DCG405B Dewalt 20V4.5" Grin	$199.00		
				E 01 300 255 000 430 000	#3x131/33 B and C 3" Nails	$62.99		
				E 01 300 255 000 430 000	#238x113R/33 B and C 2 3/8" Nails	$63.99		
	PO#: 49497	Voucher #:	103595	Invoice	Invoice No: 11775304	10/13/2023	Paid Amt:	$921.45
				E 01 300 255 000 430 000	66643M 37x60 P100 Sanding Belt	$57.99		
	PO#: 49497	Voucher #:	103796	Invoice	Invoice No: 11859451	10/13/2023	Paid Amt:	$57.99
							Check Amount:	$1,096.70
0146	MB	85814	15412		AFLAC		Check	
				B 01 215 029	Supplemental Insurance-Voluntary	$493.54		
	PO#:	Voucher #:	103794	Invoice	Invoice No: 592201	10/13/2023	Paid Amt:	$493.54
							Check Amount:	$493.54
0146	MB	85815	14911	REMIT	AMAZON CAPITAL SERVICES		Check	
				E 01 300 258 000 350 000	Gorilla Glue	$7.99		
	PO#: 49511	Voucher #:	103596	Invoice	Invoice No: 1Y93-PL3P-4GTR	10/13/2023	Paid Amt:	$7.99
				E 01 005 810 000 410 000	Magnetic tape	$11.95		
				E 01 005 810 000 410 000	Eye wash tags	$23.25		
				E 01 005 810 000 410 000	Bungee cords	$18.99		
				E 01 005 811 000 420 000	Cross walk sign	$219.99		
				E 01 005 811 000 420 000	Flashing light	$25.70		
				E 01 005 811 000 420 000	Batteries for light	$41.98		
				E 01 005 811 000 420 000	Freight	$27.76		
				E 01 005 810 000 410 000	Freight	$5.23		
	PO#: 49504	Voucher #:	103597	Invoice	Invoice No: 1JGK-F3QY-RC3D	10/13/2023	Paid Amt:	$374.85
				E 04 005 580 325 430 000	Shaving Cream - 12 pack	$14.82		
	PO#: 49471	Voucher #:	103598	Invoice	Invoice No: 17GR-77CY-3D7P	10/13/2023	Paid Amt:	$14.82
				E 04 005 580 325 430 000	Empty Bottles	$36.98		
				E 04 005 580 325 430 000	Gallon Clear Glue	$21.87		
				E 04 005 580 325 430 000	Sensory Mats	$34.79		
				E 04 005 580 325 430 000	Kinetic Sand	$29.99		
				E 04 005 580 325 430 000	glitter	$9.99		
				E 04 005 580 325 430 000	Loose Parts	$45.98		
				E 04 005 580 325 430 000	wooden play food	$24.99		
				E 04 005 580 325 430 000	AStrobrights cardstock	$16.06		
				E 04 005 580 325 430 000	pumpkin craft - added	$16.99		
	PO#: 49471	Voucher #:	103599	Invoice	Invoice No: 1CPC-VJ4K-MQ1G	10/13/2023	Paid Amt:	$237.64

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB	85815	14911	REMIT	AMAZON CAPITAL SERVICES			Check	
				E 01 100 207 000 401 000	Swingline Stapler, 2 Pack, Commercial Desktc		$17.31		
				E 01 100 207 000 401 000	Shipping/TAX		$6.99		
	PO#: 49533	Voucher #:	103600	Invoice	Invoice No: 1444-J4HR-LW6V	10/13/2023		Paid Amt:	$24.30
				E 01 300 240 000 401 000	AILKIN AUX Cord for Car, 2 Pack 3.5mm Auxil		$11.98		
				E 01 300 240 000 401 000	Cayxenful 16 Rolls Transparent Tape Refills, 3		$9.95		
				E 01 300 240 000 401 000	XPO 80556 Dry Erase Marker & Organizer Kit		$23.52		
	PO#: 49534	Voucher #:	103795	Invoice	Invoice No: 11D6-FTW4-GMMH	10/13/2023		Paid Amt:	$45.45
								Check Amount:	$705.05
0146	MB	85816	15900		ANDERSON ELECTRIC LLC			Check	
				E 06 005 870 000 305 895	Repair electrical box in classroom		$231.00		
	PO#: 49532	Voucher #:	103601	Invoice	Invoice No: 7704	10/13/2023		Paid Amt:	$231.00
								Check Amount:	$231.00
0146	MB	85817	10002	remit	ARAMARK			Check	
				E 02 005 770 701 382 000	Laundry/Dry Cleaning		$169.76		
	PO#:	Voucher #:	103602	Invoice	Invoice No: 2520267336	10/13/2023		Paid Amt:	$169.76
				E 02 005 770 701 382 000	Laundry/Dry Cleaning		$169.76		
	PO#:	Voucher #:	103603	Invoice	Invoice No: 2520258673	10/13/2023		Paid Amt:	$169.76
				E 02 005 770 701 382 000	Laundry/Dry Cleaning		$169.76		
	PO#:	Voucher #:	103604	Invoice	Invoice No: 2520258671	10/13/2023		Paid Amt:	$169.76
				E 02 005 770 701 382 000	Laundry/Dry Cleaning		$169.76		
	PO#:	Voucher #:	103605	Invoice	Invoice No: 2520267341	10/13/2023		Paid Amt:	$169.76
								Check Amount:	$679.04
0146	MB	85818	10685		BARNESVILLE BUS COMPANY, INC.			Check	
				E 01 300 294 733 360 502	FB		$1,910.25		
				E 01 300 296 733 360 512	VB		$6,165.25		
				E 01 300 213 733 360 000	Ag		$464.50		
	PO#:	Voucher #:	103608	Invoice	Invoice No: Sept 23 Extra	10/13/2023		Paid Amt:	$8,540.00
				E 01 005 760 713 360 000	Open Enrollment Transportation		$8,132.00		
	PO#:	Voucher #:	103609	Invoice	Invoice No: Sept 23 OE	10/13/2023		Paid Amt:	$8,132.00
				E 04 005 582 344 360 000	Preschool Busing		$2,250.00		
	PO#:	Voucher #:	103610	Invoice	Invoice No: Sept 23 PS	10/13/2023		Paid Amt:	$2,250.00
				E 01 005 105 000 305 000	Drug/Alcohol Tests		$180.00		
	PO#:	Voucher #:	103611	Invoice	Invoice No: 8084	10/13/2023		Paid Amt:	$180.00
				E 01 005 105 000 305 000	Drug/Alcohol Tests		$37.50		
	PO#:	Voucher #:	103612	Invoice	Invoice No: 090423	10/13/2023		Paid Amt:	$37.50

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type	
0146	MB	85818	10685		BARNESVILLE BUS COMPANY, INC.				Check	
				E 01 005 760 720 442 000	Gasoline			$2,635.75		
	PO#:	Voucher #:	103613	Invoice	Invoice No: Sept 23 Fuel		10/13/2023		Paid Amt:	$2,635.75
									Check Amount:	$21,775.25
0146	MB	85819	10685		BARNESVILLE BUS COMPANY, INC.				Check	
				E 01 005 760 720 360 000	Monthly Fee			$57,800.00		
	PO#:	Voucher #:	103607	Invoice	Invoice No: October 2023		10/13/2023		Paid Amt:	$57,800.00
									Check Amount:	$57,800.00
0146	MB	85820	12156		BARNESVILLE C-STORE				Check	
				E 01 005 760 733 442 000	Gasoline			$48.79		
	PO#:	Voucher #:	103616	Invoice	Invoice No: 8802-1		10/13/2023		Paid Amt:	$48.79
				E 01 005 760 733 442 000	Gasoline			$69.24		
	PO#:	Voucher #:	103617	Invoice	Invoice No: 9053-2		10/13/2023		Paid Amt:	$69.24
				E 01 005 760 733 442 000	Gasoline			$54.03		
	PO#:	Voucher #:	103618	Invoice	Invoice No: 240-1		10/13/2023		Paid Amt:	$54.03
				E 01 005 760 733 442 000	Gasoline			$74.00		
	PO#:	Voucher #:	103619	Invoice	Invoice No: 323-1		10/13/2023		Paid Amt:	$74.00
				E 01 005 760 733 442 000	Gasoline			$55.79		
	PO#:	Voucher #:	103620	Invoice	Invoice No: 965-2		10/13/2023		Paid Amt:	$55.79
				E 01 005 760 733 442 000	Gasoline			$82.00		
	PO#:	Voucher #:	103621	Invoice	Invoice No: 1761-2		10/13/2023		Paid Amt:	$82.00
				E 01 005 760 733 442 000	Gasoline			$36.92		
	PO#:	Voucher #:	103622	Invoice	Invoice No: 1962-2		10/13/2023		Paid Amt:	$36.92
				E 01 005 760 733 442 000	Gasoline			$59.60		
				E 01 005 760 733 401 000	Car Wash			$8.00		
	PO#:	Voucher #:	103623	Invoice	Invoice No: 2188-2		10/13/2023		Paid Amt:	$67.60
				E 01 005 760 733 442 000	Gasoline			$75.88		
				E 01 005 760 733 401 000	Car Wash			$7.00		
	PO#:	Voucher #:	103624	Invoice	Invoice No: 2540-2		10/13/2023		Paid Amt:	$82.88
				E 01 005 760 733 442 000	Gasoline			$112.61		
	PO#:	Voucher #:	103625	Invoice	Invoice No: 2815-2		10/13/2023		Paid Amt:	$112.61
				E 01 005 760 733 442 000	Gasoline			$55.57		
	PO#:	Voucher #:	103626	Invoice	Invoice No: 3404-1		10/13/2023		Paid Amt:	$55.57
				E 01 005 760 733 442 000	Gasoline			$65.61		
	PO#:	Voucher #:	103627	Invoice	Invoice No: 3943-2		10/13/2023		Paid Amt:	$65.61
				E 01 005 760 733 442 000	Gasoline			$50.25		
	PO#:	Voucher #:	103628	Invoice	Invoice No: 4116-1		10/13/2023		Paid Amt:	$50.25
				E 01 005 760 733 442 000	Gasoline			$77.50		
	PO#:	Voucher #:	103629	Invoice	Invoice No: 4206-1		10/13/2023		Paid Amt:	$77.50

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type	
0146	MB	85820	12156		BARNESVILLE C-STORE				Check	
				E 01 005 760 733 442 000		Gasoline		$17.79		
	PO#:	Voucher #:	103630	Invoice	Invoice No: 4311-2		10/13/2023		Paid Amt:	$17.79
				E 01 005 760 733 442 000		Gasoline		$58.20		
	PO#:	Voucher #:	103631	Invoice	Invoice No: 4615-2		10/13/2023		Paid Amt:	$58.20
				E 01 005 811 000 442 000		Gasoline		$23.12		
	PO#:	Voucher #:	103632	Invoice	Invoice No: 9034-2		10/13/2023		Paid Amt:	$23.12
									Check Amount:	$1,031.90
0146	MB	85821	16618		BARNESVILLE DRUG & HARDWARE				Check	
				E 01 005 810 000 410 000		Custodial Supplies		$24.45		
	PO#:	Voucher #:	103633	Invoice	Invoice No: 140962		10/13/2023		Paid Amt:	$24.45
				E 01 005 810 000 410 000		Custodial Supplies		$5.99		
	PO#:	Voucher #:	103634	Invoice	Invoice No: 141147		10/13/2023		Paid Amt:	$5.99
				E 01 005 810 000 410 000		Custodial Supplies		$8.99		
	PO#:	Voucher #:	103635	Invoice	Invoice No: 141776		10/13/2023		Paid Amt:	$8.99
				E 01 005 810 000 410 000		Custodial Supplies		$28.06		
	PO#:	Voucher #:	103636	Invoice	Invoice No: 142456		10/13/2023		Paid Amt:	$28.06
				E 01 005 810 000 410 000		Custodial Supplies		$3.49		
	PO#:	Voucher #:	103637	Invoice	Invoice No: 144084		10/13/2023		Paid Amt:	$3.49
				E 01 300 260 000 430 000		Instructional Sup		$9.99		
	PO#:	Voucher #:	103638	Invoice	Invoice No: 144310		10/13/2023		Paid Amt:	$9.99
									Check Amount:	$80.97
0146	MB	85822	10013		BARNESVILLE GROCERY				Check	
				R 01 300 299 000 619 000		Concessions Cost of Sales		$94.10		
	PO#:	Voucher #:	103803	Invoice	Invoice No: Sep 23 Conc		10/13/2023		Paid Amt:	$94.10
									Check Amount:	$94.10
0146	MB	85823	17497		BARNESVILLE PTO				Check	
				E 01 300 299 000 305 000		Concessions		$643.81		
	PO#:	Voucher #:	103614	Invoice	Invoice No: 092923		10/13/2023		Paid Amt:	$643.81
									Check Amount:	$643.81
0146	MB	85824	10025		BARNESVILLE RECORD-REVIEW				Check	
				E 01 005 010 000 380 000		Minutes		$729.30		
				E 01 005 010 000 380 000		Annual Notifications		$288.00		
				E 01 005 105 000 380 000		Employment Ads		$48.00		
	PO#:	Voucher #:	103615	Invoice	Invoice No: 093023		10/13/2023		Paid Amt:	$1,065.30
									Check Amount:	$1,065.30

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type	
0146	MB	85825	17725		BEATTIE, KARA				Check	
				E 04	799 590 351 460 000	Textbooks		$95.69		
	PO#:	Voucher #:	103639	Invoice	Invoice No: 092723		10/13/2023		Paid Amt:	$95.69
									Check Amount:	$95.69
0146	MB	85826	17567		BOLGREAN, ALEXIS				Check	
				E 01	300 296 000 305 512	Fees For Services		$200.00		
	PO#:	Voucher #:	103640	Invoice	Invoice No: 100723		10/13/2023		Paid Amt:	$200.00
				E 01	300 296 000 305 512	Fees For Services		$61.00		
	PO#:	Voucher #:	103641	Invoice	Invoice No: 101023		10/13/2023		Paid Amt:	$61.00
									Check Amount:	$261.00
0146	MB	85827	17704		BONTJES, JAIDA				Check	
				E 01	300 296 000 305 512	Fees For Services		$61.00		
	PO#:	Voucher #:	103642	Invoice	Invoice No: 101023		10/13/2023		Paid Amt:	$61.00
				E 01	300 296 000 305 512	Fees For Services		$200.00		
	PO#:	Voucher #:	103643	Invoice	Invoice No: 100723		10/13/2023		Paid Amt:	$200.00
									Check Amount:	$261.00
0146	MB	85828	14082		CHOIR TRIP				Check	
				E 01	300 299 000 305 000	Concessions		$716.26		
	PO#:	Voucher #:	103644	Invoice	Invoice No: 092123		10/13/2023		Paid Amt:	$716.26
									Check Amount:	$716.26
0146	MB	85829	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY				Check	
				R 01	300 299 000 619 000	Concessions Cost of Sales		$2,601.60		
	PO#:	Voucher #:	103645	Invoice	Invoice No: 4518302		10/13/2023		Paid Amt:	$2,601.60
				R 01	300 299 000 619 000	Concessions Cost of Sales		$1,027.00		
	PO#:	Voucher #:	103646	Invoice	Invoice No: 4518385		10/13/2023		Paid Amt:	$1,027.00
									Check Amount:	$3,628.60
0146	MB	85830	16819		COLEMAN, CHRIS				Check	
				E 01	300 296 000 305 512	Fees For Services		$153.00		
	PO#:	Voucher #:	103647	Invoice	Invoice No: 101023		10/13/2023		Paid Amt:	$153.00
									Check Amount:	$153.00
0146	MB	85831	17314		COMPLETE BOOK & MEDIA SUPPLY LLC				Check	
				E 01	100 203 302 460 000	9780380709120 Henry Huggins		$54.30		
	PO#: 49339	Voucher #:	103648	Invoice	Invoice No: 1694719		10/13/2023		Paid Amt:	$54.30
									Check Amount:	$54.30
0146	MB	85832	17726		CROSS COUNTRY				Check	
				E 01	300 299 000 305 000	Concessions		$594.54		
	PO#:	Voucher #:	103649	Invoice	Invoice No: 083123		10/13/2023		Paid Amt:	$594.54
									Check Amount:	$594.54

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	85833	15619		CULINEX		Check	
				E 02 005 770 701 401 000	Potato Masher		$44.78	
				E 02 005 770 701 401 000	6 oz Disher scoops		$52.42	
				E 02 005 770 701 401 000	Cutting board rach		$17.01	
	PO#: 49512	Voucher #:	103650	Invoice	Invoice No: INV888501	10/13/2023	Paid Amt:	$114.21
				E 02 005 770 701 401 000	Microwave		$404.80	
	PO#: 49493	Voucher #:	103651	Invoice	Invoice No: INV887980	10/13/2023	Paid Amt:	$404.80
				E 02 005 770 701 401 000	24 oz squeeze bottles		$7.36	
				E 02 005 770 701 401 000	32 oz squeeze bottles		$8.20	
	PO#: 49512	Voucher #:	103652	Invoice	Invoice No: INV889048	10/13/2023	Paid Amt:	$15.56
							Check Amount:	$534.57
0146	MB	85834	10007		DACOTAH PAPER CO		Check	
				R 01 300 299 000 619 000	Concessions Cost of Sales		$601.11	
				E 01 300 299 000 401 000	General Supplies		$102.64	
	PO#:	Voucher #:	103653	Invoice	Invoice No: 51590	10/13/2023	Paid Amt:	$703.75
							Check Amount:	$703.75
0146	MB	85835	17669		EAGLE CONSTRUCTION CO INC		Check	
				E 06 005 870 000 305 896	Math Room HVAC Updates		$74,400.00	
	PO#: 49147	Voucher #:	103654	Invoice	Invoice No: 7749	10/13/2023	Paid Amt:	$74,400.00
							Check Amount:	$74,400.00
0146	MB	85836	13220		EARTHGRAINS BAKING CO. INC.		Check	
				E 02 005 770 701 490 000	Food		$89.32	
	PO#:	Voucher #:	103655	Invoice	Invoice No: 52155690002031	10/13/2023	Paid Amt:	$89.32
				E 02 005 770 701 490 000	Food		$198.80	
	PO#:	Voucher #:	103656	Invoice	Invoice No: 52155690002032	10/13/2023	Paid Amt:	$198.80
				E 02 005 770 701 490 000	Food		$75.60	
	PO#:	Voucher #:	103657	Invoice	Invoice No: 52155690001996	10/13/2023	Paid Amt:	$75.60
				E 02 005 770 701 490 000	Food		$155.10	
	PO#:	Voucher #:	103658	Invoice	Invoice No: 52155690001997	10/13/2023	Paid Amt:	$155.10
				E 02 005 770 701 490 000	Food		$146.80	
	PO#:	Voucher #:	103659	Invoice	Invoice No: 52155690001961	10/13/2023	Paid Amt:	$146.80
				E 02 005 770 701 490 000	Food		$41.76	
	PO#:	Voucher #:	103660	Invoice	Invoice No: 52155690001960	10/13/2023	Paid Amt:	$41.76
				E 02 005 770 701 490 000	Food		$93.80	
	PO#:	Voucher #:	103661	Invoice	Invoice No: 52155690001929	10/13/2023	Paid Amt:	$93.80
				E 02 005 770 701 490 000	Food		$117.80	
	PO#:	Voucher #:	103662	Invoice	Invoice No: 52155690001930	10/13/2023	Paid Amt:	$117.80
							Check Amount:	$918.98

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85837	15760		ENGEL, ROD		Check
				E 01 300 294 000 305 502	Fees For Services	$160.00	
	PO#:	Voucher #:	103792	Invoice	Invoice No: 101223	10/13/2023	Paid Amt: $160.00
				E 01 300 294 000 305 502	Fees For Services	$160.00	
	PO#:	Voucher #:	103663	Invoice	Invoice No: 101023	10/13/2023	Paid Amt: $160.00
							Check Amount: $320.00
0146	MB	85838	16960	REMIT	ESGI, LLC		Check
				E 01 100 203 000 461 000	12 month liscence	$702.00	
				E 01 100 203 000 461 000	Complimentary 12 month license	$0.00	
	PO#: 49530	Voucher #:	103805	Invoice	Invoice No: ESGI47129	10/13/2023	Paid Amt: $702.00
							Check Amount: $702.00
0146	MB	85839	17472		EUROPE TRIP		Check
				E 01 300 299 000 305 000	Fees For Services	$677.03	
	PO#:	Voucher #:	103664	Invoice	Invoice No: 100723	10/13/2023	Paid Amt: $677.03
				E 01 300 299 000 305 000	Fees For Services	$165.09	
	PO#:	Voucher #:	103665	Invoice	Invoice No: 100323	10/13/2023	Paid Amt: $165.09
							Check Amount: $842.12
0146	MB	85840	10052		FARMERS COOPERATIVE OIL CO		Check
				E 01 005 810 000 442 000	Gasoline	$69.51	
	PO#:	Voucher #:	103668	Invoice	Invoice No: 4479-2	10/13/2023	Paid Amt: $69.51
				E 01 005 810 000 442 000	Gasoline	$83.72	
	PO#:	Voucher #:	103669	Invoice	Invoice No: 7603-2	10/13/2023	Paid Amt: $83.72
				E 01 005 760 733 442 000	Gasoline	$57.92	
	PO#:	Voucher #:	103670	Invoice	Invoice No: 5931-2	10/13/2023	Paid Amt: $57.92
							Check Amount: $211.15
0146	MB	85841	10060		FUCHS SANITATION, INC		Check
				E 01 005 810 000 330 000	Garbage	$1,205.83	
	PO#:	Voucher #:	103667	Invoice	Invoice No: 112971	10/13/2023	Paid Amt: $1,205.83
							Check Amount: $1,205.83
0146	MB	85842	14210		GIRLS TRACK		Check
				E 01 300 299 000 305 000	Concessions	$1,244.64	
	PO#:	Voucher #:	103672	Invoice	Invoice No: 092223	10/13/2023	Paid Amt: $1,244.64
							Check Amount: $1,244.64
0146	MB	85843	16981		GOODBULB LLC		Check
				E 01 005 810 000 410 000	light bulbs	$525.00	
	PO#: 49515	Voucher #:	103671	Invoice	Invoice No: 20921376	10/13/2023	Paid Amt: $525.00
							Check Amount: $525.00

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85844	17132		HANSON, SHAWN		Check
				E 01	300 294 000 305 502 Fees For Services	$160.00	
	PO#:	Voucher #:	103673	Invoice	Invoice No: 101023	10/13/2023	Paid Amt: $160.00
							Check Amount: $160.00
0146	MB	85845	17709		HARRY'S PIZZA LLC		Check
				R 01	300 299 000 619 000 Concessions Cost of Sales	$600.00	
	PO#:	Voucher #:	103676	Invoice	Invoice No: 65272	10/13/2023	Paid Amt: $600.00
							Check Amount: $600.00
0146	MB	85846	14156	VB	HAWLEY VOLLEYBALL		Check
				E 01	300 296 000 369 512 Entry Fees/Student Travel	$100.00	
	PO#:	Voucher #:	103680	Invoice	Invoice No: 100923	10/13/2023	Paid Amt: $100.00
							Check Amount: $100.00
0146	MB	85847	16901		HELM, MICHAEL G		Check
				E 01	300 211 000 305 000 piano tunings	$375.00	
	PO#:	Voucher #:	103674	Invoice	Invoice No: 100623	10/13/2023	Paid Amt: $375.00
							Check Amount: $375.00
0146	MB	85848	17355		HILLYARD/HUTCHINSON		Check
				E 01	005 810 000 410 000 Foaming hand soap	$785.20	
				E 01	005 810 000 410 000 Toilet paper	$1,455.00	
	PO#: 49529	Voucher #:	103675	Invoice	Invoice No: 605263048	10/13/2023	Paid Amt: $2,240.20
							Check Amount: $2,240.20
0146	MB	85849	17307		HOVLAND, HAILI		Check
				E 04	799 590 351 460 000 Nonpublic Textbook Entitlement	$191.38	
	PO#:	Voucher #:	103804	Invoice	Invoice No: FY24	10/13/2023	Paid Amt: $191.38
							Check Amount: $191.38
0146	MB	85850	13710		IKI INC		Check
				E 04	005 505 321 305 000 Instant Piano for Busy People	$98.00	
				E 04	005 505 321 305 000 Instant Guitar for Busy People	$49.00	
	PO#:	Voucher #:	103820	Invoice	Invoice No: 5857	10/13/2023	Paid Amt: $147.00
							Check Amount: $147.00
0146	MB	85851	12232		INDEPENDENT SCHOOL DISTRICT 23		Check
				E 01	300 296 000 369 512 Entry Fees/Student Travel	$250.00	
	PO#:	Voucher #:	103679	Invoice	Invoice No: 101023	10/13/2023	Paid Amt: $250.00
							Check Amount: $250.00
0146	MB	85852	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check
				E 04	005 505 321 401 000 UNV00464 RUBBERBANDS,SIZE 64,1/4LB	$1.21	
				E 04	005 505 321 401 000 UNV00132 RUBBERBANDS,SIZE 32,1LB	$3.11	
				E 04	005 505 321 401 000 UNV39912 PEN,GEL,CLR BARL,0.7MM.BK	$6.47	

Co	Bank	Check No	Code	Rcd	Vendor							Pmt/Void Date		Pmt Type		
0146	**MB**	**85852**	**15388**	**remit**	**INNOVATIVE OFFICE SOLUTIONS LLC**									**Check**		
				E	04	005	505	321	401	000	MMM6705AU FLAG,5X2,PG MRKR,5PK,ULT		$5.78			
				E	04	005	505	321	401	000	MMMR330AP NOTE,POP UP 3X3 6 PK,AST		$8.72			
				E	04	005	505	321	401	000	MMM6228SSMIA PADS,SS,NOTES,2"X2",MI/		$6.90			
	PO#: 49535	**Voucher #:**	**103814**	Invoice					**Invoice No:** IN4351858			**10/13/2023**		**Paid Amt:**	**$32.19**	
				E	01	300	211	000	401	000	UNV35266 ENVELOPE,10X13,CLASP,BRKR		$55.54			
	PO#: 49521	**Voucher #:**	**103681**	Invoice					**Invoice No:** IN4349031			**10/13/2023**		**Paid Amt:**	**$55.54**	
				E	01	300	256	000	401	000	SWI44401S STAPLER,DSK,FL STP,BK		$8.74			
				E	01	300	256	000	401	000	UNV55400 PENCIL,#2,UNIVERSAL		$4.92			
				E	01	300	256	000	401	000	CYO587709 MARKER,CLASSIC,FINE,8/ST		$8.58			
				E	01	300	256	000	430	000	ACM12975 RULER,12"PLASTIC,AST		$13.62			
				E	01	300	256	000	401	000	SAN80003 MARKER,EXPO 2,CHISEL,BE		$12.72			
				E	01	300	256	000	401	000	Freight		$2.16			
				E	01	300	256	000	430	000	Freight		$0.84			
	PO#: 49520	**Voucher #:**	**103682**	Invoice					**Invoice No:** IN4345236			**10/13/2023**		**Paid Amt:**	**$51.58**	
				E	01	300	211	000	401	000	AVE74401 PROTECTOR,HVY,NGL		$27.66			
				E	01	300	211	000	401	000	COS035594 STAMP,ACCU2 SH COPY,RD		$16.84			
				E	01	300	211	000	401	000	OIC26202 BASKET,SUPPLY,BASKET,BK		$8.94			
	PO#: 49521	**Voucher #:**	**103683**	Invoice					**Invoice No:** IN4345239			**10/13/2023**		**Paid Amt:**	**$53.44**	
				E	01	100	203	000	401	000	WAU91397 PAPER,SPECTRUM 24#,AST		$22.30			
	PO#: 49502	**Voucher #:**	**103684**	Invoice					**Invoice No:** IN4333986			**10/13/2023**		**Paid Amt:**	**$22.30**	
				E	01	100	203	000	401	000	DURPC1500BKD BATTERY,PROCELL,AA,24		$8.19			
				E	01	100	203	000	401	000	DURPC2400BKD BATTERY,PROCELL,AAA,2		$8.19			
				E	01	100	203	000	401	000	LEE61070 GRIPPER,FNGRTP SZ 7,AST		$7.43			
				E	01	100	203	000	401	000	MMM1428 SCISSORS,8",SLV,RD		$2.32			
				E	01	100	203	000	401	000	MMMR330UALT NOTE,POP-UP,3X3,12/PK,U		$19.29			
				E	01	100	203	000	401	000	MMMR330NALT NOTE,POP-UP,3X3,12/PK,N		$19.29			
				E	01	100	203	000	401	000	WAU91398 PAPER,SPECTRUM 65#,AST		$22.30			
	PO#: 49502	**Voucher #:**	**103685**	Invoice					**Invoice No:** IN4331908			**10/13/2023**		**Paid Amt:**	**$87.01**	
															Check Amount:	**$302.06**
0146	**MB**	**85853**	**17618**		**IRELAND TRIP**									**Check**		
				E	01	300	299	000	305	000	Fees For Services		$451.36			
	PO#:	**Voucher #:**	**103677**	Invoice					**Invoice No:** 100723			**10/13/2023**		**Paid Amt:**	**$451.36**	
				E	01	300	299	000	305	000	Fees For Services		$247.64			
	PO#:	**Voucher #:**	**103678**	Invoice					**Invoice No:** 100323			**10/13/2023**		**Paid Amt:**	**$247.64**	
															Check Amount:	**$699.00**

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85854	16615		JIFFY JONS INC		Check
				E 01 005 811 000 350 000	Jiffy Jon Rent (Football)	$392.00	
	PO#:	Voucher #:	103686	Invoice	Invoice No: 73482	10/13/2023	Paid Amt: $392.00
							Check Amount: $392.00
0146	MB	85855	10904		JOHNSON CONTROLS, INC		Check
				E 01 005 812 000 350 000	RTU 1 diagnostic and repair	$1,488.26	
	PO#: 49528	Voucher #:	103687	Invoice	Invoice No: 1-131156775959	10/13/2023	Paid Amt: $1,488.26
				E 01 005 812 000 350 000	Repair to kitchen AC unit	$545.00	
	PO#: 49516	Voucher #:	103688	Invoice	Invoice No: 1-13115942901	10/13/2023	Paid Amt: $545.00
							Check Amount: $2,033.26
0146	MB	85856	12685	REMIT	JW PEPPER & SON INC.		Check
				E 01 300 259 000 430 000	10605946E Mary, Did You Know? EPRINT	$29.00	
	PO#: 49546	Voucher #:	103815	Invoice	Invoice No: 365713849	10/13/2023	Paid Amt: $29.00
				E 01 100 259 000 430 000	Seize the Day Alan Menken Two-Part #109715	$80.50	
				E 01 100 259 000 430 000	Seven Feet of Snow by S Albrecht #3072147	$78.75	
				E 01 100 259 000 430 000	Minka by Jill Ann Jones #1866268	$87.50	
				E 01 100 259 000 430 000	Shipping for Full Order	$17.99	
	PO#: 49483	Voucher #:	103689	Invoice	Invoice No: 365636539	10/13/2023	Paid Amt: $264.74
				E 01 300 259 000 430 000	10443056E Gaudeamus Hodie EPRINT Mary	$88.50	
	PO#: 49522	Voucher #:	103690	Invoice	Invoice No: 365663479	10/13/2023	Paid Amt: $88.50
				E 01 300 258 000 430 000	ESSENTIAL ELEMENTS #1 BARITONE SAX	$6.99	
	PO#: 49456	Voucher #:	103691	Invoice	Invoice No: 365632713	10/13/2023	Paid Amt: $6.99
				E 01 300 258 000 430 000	ESSENTIAL ELEMENTS #1 KEYBOARD PEF	$13.98	
				E 01 300 258 000 430 000	ESSENTIAL ELEMENTS #1 ALTO SAX (Origi	$39.95	
				E 01 300 258 000 430 000	ESSENTIAL ELEMENTS #1 TENOR SAX (Ori	$13.98	
				E 01 300 258 000 430 000	ESSENTIAL ELEMENTS #1 FRENCH HORN	$34.95	
				E 01 300 258 000 430 000	ESSENTIAL ELEMENTS #1 PERCUSSION (C	$21.98	
				E 01 300 258 000 430 000	Shipping	$22.99	
	PO#: 49456	Voucher #:	103692	Invoice	Invoice No: 365632338	10/13/2023	Paid Amt: $147.83
							Check Amount: $537.06
0146	MB	85857	16348	remit	KEMPS LLC dba CASS CLAY CREAMERY		Check
				E 02 005 770 701 495 000	Milk	$171.30	
				R 01 300 299 000 619 000	Concessions Cost of Sales	$251.63	
	PO#:	Voucher #:	103693	Invoice	Invoice No: 4808204	10/13/2023	Paid Amt: $422.93
				E 02 005 770 701 495 000	Milk	$191.50	
				E 02 005 770 701 490 000	Food	$22.22	
	PO#:	Voucher #:	103694	Invoice	Invoice No: 4808279	10/13/2023	Paid Amt: $213.72
				E 02 005 770 701 495 000	Milk	$157.75	
	PO#:	Voucher #:	103695	Invoice	Invoice No: 4813124	10/13/2023	Paid Amt: $157.75

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	85857	16348	remit	KEMPS LLC dba CASS CLAY CREAMERY		Check		
				E 02 005 770 701 495 000	Milk		$597.00		
	PO#:	Voucher #:	103696	Invoice	Invoice No: 4812967	10/13/2023	Paid Amt:	$597.00	
				E 02 005 770 701 495 000	Milk		$156.60		
				E 02 005 770 701 490 000	Food		$22.22		
	PO#:	Voucher #:	103697	Invoice	Invoice No: 4801178	10/13/2023	Paid Amt:	$178.82	
				E 02 005 770 701 495 000	Milk		$677.53		
	PO#:	Voucher #:	103698	Invoice	Invoice No: 4801308	10/13/2023	Paid Amt:	$677.53	
				E 02 005 770 701 495 000	Milk		$111.60		
				R 01 300 299 000 619 000	Concessions Cost of Sales		$88.54		
	PO#:	Voucher #:	103699	Invoice	Invoice No: 4795641	10/13/2023	Paid Amt:	$200.14	
				E 02 005 770 701 495 000	Milk		$238.80		
				E 02 005 770 701 490 000	Food		$22.22		
	PO#:	Voucher #:	103700	Invoice	Invoice No: 4796298	10/13/2023	Paid Amt:	$261.02	
				E 02 005 770 701 495 000	Milk		$582.30		
	PO#:	Voucher #:	103701	Invoice	Invoice No: 4788868	10/13/2023	Paid Amt:	$582.30	
				E 02 005 770 701 495 000	Milk		$190.35		
				E 02 005 770 701 490 000	Food		$22.22		
	PO#:	Voucher #:	103702	Invoice	Invoice No: 4788724	10/13/2023	Paid Amt:	$212.57	
				E 02 005 770 701 495 000	Milk		$220.90		
	PO#:	Voucher #:	103703	Invoice	Invoice No: 4783166	10/13/2023	Paid Amt:	$220.90	
				E 02 005 770 701 495 000	Milk		$798.60		
				E 02 005 770 701 490 000	Food		$22.22		
	PO#:	Voucher #:	103704	Invoice	Invoice No: 4777014	10/13/2023	Paid Amt:	$820.82	
				E 02 005 770 701 495 000	Milk		$141.90		
				E 02 005 770 701 490 000	Food		$22.22		
	PO#:	Voucher #:	103705	Invoice	Invoice No: 4777062	10/13/2023	Paid Amt:	$164.12	
							Check Amount:		$4,709.62
0146	MB	85858	17670	REMIT	KLEINWOLTERINK, JOSEPH		Check		
				E 01 300 294 000 305 502	Fees For Services		$160.00		
	PO#:	Voucher #:	103793	Invoice	Invoice No: 101223	10/13/2023	Paid Amt:	$160.00	
							Check Amount:		$160.00
0146	MB	85859	10190	remit	LAKE AGASSIZ EDUCATION COOPERATIVE		Check		
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D		$8,611.73		
				E 01 200 401 740 396 000	Sp Ed Sal Pur F Other D		$2,562.41		
				E 01 200 404 740 396 000	Sp Ed Sal Pur F Other D		$98.86		
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D		$308.91		
				E 01 100 740 160 377 013	Licensed Social Worker		$4,715.60		

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85859	10190	remit	LAKE AGASSIZ EDUCATION COOPERATIVE		Check
				E 01 200 406 740 396 000	Sp Ed Sal Pur F Other D	$189.10	
PO#:		Voucher #:	103712	Invoice	Invoice No: October 2023	10/13/2023	Paid Amt: $16,486.61
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D	$8,611.73	
				E 01 200 401 740 396 000	Sp Ed Sal Pur F Other D	$2,562.41	
				E 01 200 404 740 396 000	Sp Ed Sal Pur F Other D	$98.86	
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D	$308.91	
				E 01 100 740 160 377 013	Licensed Social Worker	$4,715.60	
				E 01 200 406 740 396 000	Sp Ed Sal Pur F Other D	$189.10	
PO#:		Voucher #:	103713	Invoice	Invoice No: September 2023	10/13/2023	Paid Amt: $16,486.61
							Check Amount: $32,973.22
0146	MB	85860	14269		LAKES COUNTRY SERVICE COOP		Check
				E 01 100 420 740 366 000	UKERU Training	$250.00	
PO#:		Voucher #:	103710	Invoice	Invoice No: 98127	10/13/2023	Paid Amt: $250.00
				E 01 100 420 740 366 000	STAR Training	$1,000.00	
PO#:		Voucher #:	103711	Invoice	Invoice No: 98163	10/13/2023	Paid Amt: $1,000.00
				E 01 005 865 352 305 000	H&S Contract	$9,555.00	
PO#:		Voucher #:	103706	Invoice	Invoice No: 98192	10/13/2023	Paid Amt: $9,555.00 ✓
				E 01 100 640 316 366 000	LETRS Training	$1,996.00	
PO#:		Voucher #:	103707	Invoice	Invoice No: 98146	10/13/2023	Paid Amt: $1,996.00
							Check Amount: $12,801.00
0146	MB	85861	10039		LARRY DAVIS GARAGE		Check
				E 01 005 850 348 570 000	6 month storage facility lease	$1,800.00	
PO#:		Voucher #:	103709	Invoice	Invoice No: 19694	10/13/2023	Paid Amt: $1,800.00
							Check Amount: $1,800.00
0146	MB	85862	16080	remit	LEARNING A-Z		Check
				E 01 100 203 000 406 000	Raz Reading A-Z	$128.00	
				E 01 100 203 000 406 000	Raz Kids	$128.00	
				E 01 100 203 000 406 000	RP-School	$3,276.00	
PO#: 49525		Voucher #:	103714	Invoice	Invoice No: 7183032	10/13/2023	Paid Amt: $3,532.00
							Check Amount: $3,532.00
0146	MB	85863	15976		MARTINSON, RICK S.		Check
				E 01 300 294 000 305 502	Fees For Services	$140.00	
PO#:		Voucher #:	103708	Invoice	Invoice No: 101023	10/13/2023	Paid Amt: $140.00
				E 01 300 294 000 305 502	Fees For Services	$140.00	
PO#:		Voucher #:	103791	Invoice	Invoice No: 101223	10/13/2023	Paid Amt: $140.00
							Check Amount: $280.00

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type	
0146	MB	85864	12148	REMIT	MASA				Check	
				E 01 005 640 316 366 000		Fall Conference Registration		$379.00		
	PO#:	Voucher #:	103715	Invoice	Invoice No: 101123		10/13/2023		Paid Amt:	$379.00
									Check Amount:	$379.00
0146	MB	85865	17278		MENARDS				Check	
				E 01 005 810 000 410 000		Plastic cutlery		$2.44		
				E 01 005 810 000 410 000		Paper plates		$9.98		
				E 01 005 810 000 410 000		sledge hammers		$65.96		
				E 01 005 810 000 410 000		shovel		$39.99		
				E 01 005 810 000 410 000		water		$3.48		
	PO#: 49527	Voucher #:	103724	Invoice	Invoice No: 81562		10/13/2023		Paid Amt:	$121.85
				E 01 005 810 000 410 000		two face tape		$8.44		
				E 01 005 810 000 410 000		shelving material		$46.50		
	PO#: 49527	Voucher #:	103725	Invoice	Invoice No: 81216		10/13/2023		Paid Amt:	$54.94
				E 01 005 812 000 420 000		Shop vac for crows nest		$99.99		
				E 01 005 812 000 420 000		Paint		$36.97		
				E 01 005 812 000 420 000		paint recovery fee		$0.99		
				E 01 005 812 000 420 000		screws		$10.99		
				E 01 005 812 000 420 000		hinge		$2.59		
				E 01 005 812 000 420 000		hinge		$3.99		
				E 01 005 812 000 420 000		utility knife		$3.98		
				E 01 005 812 000 420 000		paint brushes		$7.17		
				E 01 005 812 000 420 000		bit drivers		$22.99		
				E 01 005 812 000 420 000		plyer set		$7.99		
				E 01 005 812 000 420 000		screw drivers		$17.82		
	PO#: 49547	Voucher #:	103726	Invoice	Invoice No: 80940		10/13/2023		Paid Amt:	$215.47
									Check Amount:	$392.26
0146	MB	85866	10392		MESPA				Check	
				E 01 005 640 316 366 000		School Law Seminar - Henrickson		$175.00		
	PO#:	Voucher #:	103717	Invoice	Invoice No: 16122		10/13/2023		Paid Amt:	$175.00
									Check Amount:	$175.00
0146	MB	85867	14631	remit	METRO SALES INC.				Check	
				E 01 100 203 000 401 000		Master Roll-Construction Paper Printer		$53.30		
				E 01 100 203 000 401 000		Shipping		$11.50		
	PO#: 49499	Voucher #:	103718	Invoice	Invoice No: INV2365195		10/13/2023		Paid Amt:	$64.80
									Check Amount:	$64.80

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB	85868	16100		MINNESOTA REGION 1 NATIONAL CONVENTION			Check	
				E 01 300 301 830 366 000	National Convention		$550.00		
	PO#:	Voucher #:	103817	Invoice	Invoice No: 101323	10/13/2023		Paid Amt:	$550.00
								Check Amount:	$550.00
0146	MB	85869	12886		MINNESOTA STATE UNIV-MOORHEAD			Check	
				E 01 998 790 000 390 000	PSEO credits		$5,670.00		
	PO#:	Voucher #:	103716	Invoice	Invoice No: Fall Semester - 2023	10/13/2023		Paid Amt:	$5,670.00
								Check Amount:	$5,670.00
0146	MB	85870	17668		MISSION MECHANICAL INC			Check	
				E 06 005 870 000 305 896	Math Room HVAC Updates, incl. Insulation, T/		$45,377.43		
				E 06 005 870 000 305 896	rounding		$0.05		
	PO#: 49151	Voucher #:	103720	Invoice	Invoice No: PB230122	10/13/2023		Paid Amt:	$45,377.48
				E 06 005 870 000 305 896	Math Room HVAC Updates, incl. Insulation, T/		$23,588.07		
	PO#: 49151	Voucher #:	103721	Invoice	Invoice No: PB230155	10/13/2023		Paid Amt:	$23,588.07
								Check Amount:	$68,965.55
0146	MB	85871	17727		MN PLAYGROUND INC			Check	
				E 06 005 870 000 401 895	Game Time Play Equipment		$122,864.16		
	PO#: 49548	Voucher #:	103727	Invoice	Invoice No: 2023464	10/13/2023		Paid Amt:	$122,864.16
								Check Amount:	$122,864.16
0146	MB	85872	16818		MN SCHOOL EMPLOYEES ASSOCIATION			Check	
				B 01 215 025	Nea-Mea-Bea Dues Payable		$629.16		
	PO#:	Voucher #:	103741	Invoice	Invoice No: S2024070	10/13/2023		Paid Amt:	$629.16
								Check Amount:	$629.16
0146	MB	85873	11039		MN ST COMMUNITY/TECH COLLEGE			Check	
				E 01 998 790 000 390 000	PSEO		$2,680.92		
	PO#:	Voucher #:	103719	Invoice	Invoice No: 00870487	10/13/2023		Paid Amt:	$2,680.92
								Check Amount:	$2,680.92
0146	MB	85874	17728		MULCAHY, JAMES			Check	
				E 01 300 294 000 305 502	Fees For Services		$130.00		
	PO#:	Voucher #:	103722	Invoice	Invoice No: 092923	10/13/2023		Paid Amt:	$130.00
								Check Amount:	$130.00
0146	MB	85875	16718	REMIT	MULTI-HEALTH SYSTEMS INC			Check	
				E 01 300 420 740 401 000	CEFI - Self-Report Forms - Online		$237.50		
				E 01 300 420 740 401 000	CEFI Teacher Forms - Online		$237.50		
				E 01 300 420 740 401 000	CEFI Parent Forms - Online		$237.50		
	PO#: 49492	Voucher #:	103723	Invoice	Invoice No: ORD-344834-D9Q3S8	10/13/2023		Paid Amt:	$712.50
								Check Amount:	$712.50

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	MB	85876	15814		N2Y			Check	
				E 01	100 407 740 433 000	News2You (N2Y) Online Year Subscription	$119.99		
				E 01	300 407 740 433 000	News2You (N2Y) Online Year Subscription	$120.00		
	PO#: 49474	Voucher #:	103797	Invoice	Invoice No: INV-1071749	10/13/2023		Paid Amt:	$239.99
								Check Amount:	$239.99
0146	MB	85877	10105		NASCO EDUCATION			Check	
				E 01	100 201 000 401 000	TB15162 Blank Transparent Probability Spinne	$12.63		
	PO#: 49475	Voucher #:	103731	Invoice	Invoice No: 505746	10/13/2023		Paid Amt:	$12.63
								Check Amount:	$12.63
0146	MB	85878	12131		NATIONAL FFA ORGANIZATION			Check	
				E 01	300 301 830 366 000	Advisor Registration fee	$80.00		
	PO#:	Voucher #:	103818	Invoice	Invoice No: 101323	10/13/2023		Paid Amt:	$80.00
								Check Amount:	$80.00
0146	MB	85879	15415		NCPERS GROUP LIFE INS.			Check	
				B 01	215 028	PERA Life Insurance	$128.00		
	PO#:	Voucher #:	103730	Invoice	Invoice No: 108802102023	10/13/2023		Paid Amt:	$128.00
								Check Amount:	$128.00
0146	MB	85880	10218		NORTHWEST IRON FIREMAN, INC			Check	
				E 01	005 810 000 410 000	gaskets	$11.00		
				E 01	005 810 000 410 000	shipping	$15.00		
	PO#: 49505	Voucher #:	103728	Invoice	Invoice No: 7381	10/13/2023		Paid Amt:	$26.00
								Check Amount:	$26.00
0146	MB	85881	12074		NW LINKS			Check	
				E 01	005 108 311 320 000	FY 24 Quarter 1 Network Cost	$4,178.64		
	PO#:	Voucher #:	103729	Invoice	Invoice No: 13419	10/13/2023		Paid Amt:	$4,178.64
								Check Amount:	$4,178.64
0146	MB	85882	16955		OFFICE OF THE SECRETARY OF STATE			Check	
				E 01	005 105 000 401 000	Notary Renewal - Ellefson	$120.00		
	PO#:	Voucher #:	103774	Invoice	Invoice No: 100523	10/13/2023		Paid Amt:	$120.00
								Check Amount:	$120.00
0146	MB	85883	16645		PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC			Check	
				E 01	005 110 302 370 000	Lease	$801.00		
	PO#:	Voucher #:	103733	Invoice	Invoice No: 3106301983	10/13/2023		Paid Amt:	$801.00
								Check Amount:	$801.00
0146	MB	85884	17710		PREMIER LAWN AND POWER INC			Check	
				E 01	005 811 000 420 000	Bagger blower repair	$43.00		
	PO#: 49500	Voucher #:	103732	Invoice	Invoice No: 16956	10/13/2023		Paid Amt:	$43.00
								Check Amount:	$43.00

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	85885	16905		RA MORTON & ASSOCIATES LLC		Check
				E 06 005 870 000 305 896	CM Fee - Math Room HVAC	$1,000.00	
	PO#: 49540	Voucher #:	103748	Invoice	Invoice No: 2310-4	10/13/2023	Paid Amt: $1,000.00
							Check Amount: $1,000.00
0146	MB	85886	12663	remit	REALLY GOOD STUFF LLC		Check
				E 01 100 201 000 430 000	855550 Steve Spangler Science Medium Insta	$16.05	
	PO#: 49476	Voucher #:	103763	Invoice	Invoice No: 8350145	10/13/2023	Paid Amt: $16.05
							Check Amount: $16.05
0146	MB	85887	17471		REINHART FOODSERVICE LLC		Check
				E 02 005 770 701 490 000	Food	$2,128.42	
				E 02 005 770 705 490 000	Breakfast Food	$215.75	
	PO#:	Voucher #:	103749	Invoice	Invoice No: 764533	10/13/2023	Paid Amt: $2,344.17
				E 02 005 770 701 490 000	Food	$3,281.08	
				E 02 005 770 705 490 000	Breakfast Food	$321.68	
				E 02 005 770 707 490 000	Food	$373.74	
				E 02 005 770 701 401 000	General Supplies	$244.16	
	PO#:	Voucher #:	103750	Invoice	Invoice No: 764537	10/13/2023	Paid Amt: $4,220.66
				E 02 005 770 701 490 000	Commodities	$158.10	
	PO#:	Voucher #:	103751	Invoice	Invoice No: 734695	10/13/2023	Paid Amt: $158.10
				E 02 005 770 701 490 000	Food	$4,264.36	
				E 02 005 770 705 490 000	Breakfast Food	$406.87	
				E 02 005 770 707 490 000	Food	$359.46	
				E 02 005 770 701 401 000	General Supplies	$43.44	
				R 01 300 299 000 619 000	Concessions Cost of Sales	$365.89	
	PO#:	Voucher #:	103752	Invoice	Invoice No: 756306	10/13/2023	Paid Amt: $5,440.02
				E 02 005 770 701 490 000	Commodities	$110.25	
	PO#:	Voucher #:	103753	Invoice	Invoice No: 760071	10/13/2023	Paid Amt: $110.25
				E 02 005 770 701 490 000	Food	$2,720.07	
				E 02 005 770 705 490 000	Breakfast Food	$1,103.52	
				E 02 005 770 701 495 000	Milk	$1,628.60	
	PO#:	Voucher #:	103754	Invoice	Invoice No: 756375	10/13/2023	Paid Amt: $5,452.19
				E 02 005 770 701 495 000	Milk	$286.35	
	PO#:	Voucher #:	103755	Invoice	Invoice No: 757130	10/13/2023	Paid Amt: $286.35
				E 02 005 770 701 495 000	Milk	$152.56	
	PO#:	Voucher #:	103756	Invoice	Invoice No: 757138	10/13/2023	Paid Amt: $152.56
				E 02 005 770 701 490 000	Food	$3,428.26	
				E 02 005 770 705 490 000	Breakfast Food	$347.67	
				E 02 005 770 707 490 000	Food	$213.25	

Co	Bank	Check No	Code	Rcd	Vendor			Pmt/Void Date		Pmt Type	
0146	MB	85887	17471		REINHART FOODSERVICE LLC					Check	
				E 02 005 770 701 401 000	General Supplies				$96.01		
PO#:		Voucher #:	103757	Invoice	Invoice No: 737429			10/13/2023		Paid Amt:	$4,085.19
				E 02 005 770 701 490 000	Food				$3,887.35		
				E 02 005 770 705 490 000	Breakfast Food				$605.38		
				E 02 005 770 701 401 000	General Supplies				$119.77		
PO#:		Voucher #:	103758	Invoice	Invoice No: 737428			10/13/2023		Paid Amt:	$4,612.50
				E 02 005 770 701 490 000	Food				$2,901.37		
				E 02 005 770 705 490 000	Breakfast Food				$467.97		
				E 04 005 509 321 490 000	General Supplies				$722.60		
PO#:		Voucher #:	103759	Invoice	Invoice No: 747659			10/13/2023		Paid Amt:	$4,091.94
				E 02 005 770 701 490 000	Food				$5,923.73		
				E 02 005 770 705 490 000	Breakfast Food				$268.87		
				E 02 005 770 701 401 000	General Supplies				$195.07		
				E 02 005 770 707 490 000	Food				$338.41		
PO#:		Voucher #:	103760	Invoice	Invoice No: 747661			10/13/2023		Paid Amt:	$6,726.08
				R 01 300 299 000 619 000	Concessions Cost of Sales				$152.98		
PO#:		Voucher #:	103761	Invoice	Invoice No: 761564			10/13/2023		Paid Amt:	$152.98
				R 01 300 299 000 619 000	Concessions Cost of Sales				$144.48		
PO#:		Voucher #:	103762	Credit	Invoice No: 771308			10/13/2023		Paid Amt:	($144.48)
				E 02 005 770 705 490 000	Breakfast Food				$692.89		
PO#:		Voucher #:	103798	Invoice	Invoice No: 722273			10/13/2023		Paid Amt:	$692.89
				E 02 005 770 701 490 000	Food				$3,618.59		
PO#:		Voucher #:	103799	Invoice	Invoice No: 722274			10/13/2023		Paid Amt:	$3,618.59
				E 02 005 770 701 490 000	Food				$1,912.93		
				E 02 005 770 705 490 000	Breakfast Food				$707.24		
				E 02 005 770 701 401 000	General Supplies				$74.28		
PO#:		Voucher #:	103800	Invoice	Invoice No: 773214			10/13/2023		Paid Amt:	$2,694.45
				E 02 005 770 701 490 000	Food				$3,387.16		
				E 02 005 770 705 490 000	Breakfast Food				$377.78		
				E 02 005 770 707 490 000	Food				$318.49		
				R 01 300 299 000 619 000	Concessions Cost of Sales				$498.70		
PO#:		Voucher #:	103801	Invoice	Invoice No: 773198			10/13/2023		Paid Amt:	$4,582.13
										Check Amount:	$49,276.57
0146	MB	85888	15450		ROBOTICS					Check	
				E 01 300 299 000 305 000	Concessions				$522.79		
PO#:		Voucher #:	103734	Invoice	Invoice No: 101023		49	10/13/2023		Paid Amt:	$522.79
										Check Amount:	$522.79

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type		
0146	**MB**	**85889**	**15496**		**S & L COMPUTER SERVICES INC**			**Check**		
				E 01 005 612 000 530 000	24 Point 25 volt talkback intercom expansion c		$2,800.00			
				E 01 005 612 000 530 000	Tech Chuck Crowe		$225.00			
				E 01 005 612 000 530 000	Tech Chuck Crowe		$300.00			
				E 01 005 612 000 530 000	Freight		$130.00			
	PO#: 49536	**Voucher #:**	**103764**	Invoice	**Invoice No:** 1884079	**10/13/2023**		**Paid Amt:**	**$3,455.00**	
				E 01 005 612 000 401 000	Tech - Tony Roth - Freight for cards		$48.00			
	PO#: 49536	**Voucher #:**	**103765**	Invoice	**Invoice No:** 1884479	**10/13/2023**		**Paid Amt:**	**$48.00**	
				E 01 005 612 000 305 000	Tech - Tony Roth - Services Performed		$37.50			
	PO#: 49536	**Voucher #:**	**103766**	Invoice	**Invoice No:** 1884393	**10/13/2023**		**Paid Amt:**	**$37.50**	
									Check Amount:	**$3,540.50**
0146	**MB**	**85890**	**15043**		**SCHATZ, TAYLOR**			**Check**		
				E 04 005 505 321 305 000	TKD		$1,315.20			
	PO#:	**Voucher #:**	**103821**	Invoice	**Invoice No:** 101323	**10/13/2023**		**Paid Amt:**	**$1,315.20**	
									Check Amount:	**$1,315.20**
0146	**MB**	**85891**	**11245**	**REMIT**	**SCHOOL SPECIALTY LLC**			**Check**		
				E 01 100 206 000 430 000	1597296 C-Line Heavyweight Sheet Protector,		$12.21			
	PO#: 49371	**Voucher #:**	**103768**	Invoice	**Invoice No:** 208132899767	**10/13/2023**		**Paid Amt:**	**$12.21**	
				E 01 300 212 000 430 000	247935 Crayola Portfolio Water Soluble Oil Pa		$100.55			
	PO#: 49432	**Voucher #:**	**103769**	Invoice	**Invoice No:** 208133167799	**10/13/2023**		**Paid Amt:**	**$100.55**	
				E 01 100 206 000 430 000	1540150 Jack Richeson Watercolor Paper, 12		$49.38			
	PO#: 49371	**Voucher #:**	**103770**	Invoice	**Invoice No:** 208133146008	**10/13/2023**		**Paid Amt:**	**$49.38**	
				E 01 100 201 000 430 000	1537842 Tru-Ray Sulphite Construction Paper		$4.93			
				E 01 100 201 000 430 000	2003454 Teacher Created Resources Happy E		$12.08			
				E 01 100 201 000 430 000	1503530 Play-Doh Super Color Pack, 3 Ounce		$34.92			
				E 01 100 201 000 430 000	1402618 Crayola Giant Fingerpaint Pad, 16 x		$7.92			
				E 01 100 201 000 430 000	085626 School Smart Paper Gift Bags, 11 x 5-		$12.67			
	PO#: 49477	**Voucher #:**	**103771**	Invoice	**Invoice No:** 208133146177	**10/13/2023**		**Paid Amt:**	**$72.52**	
				E 01 300 212 000 430 000	351476 AMACO Low Fire Moist Earthenware (		$72.78			
				E 01 300 212 000 430 000	351452 AMACO Low Fire Moist Earthenware (		$1,091.70			
	PO#: 49434	**Voucher #:**	**103772**	Invoice	**Invoice No:** 308104414812	**10/13/2023**		**Paid Amt:**	**$1,164.48**	
				E 01 300 256 000 401 000	1333744 EXPO Low Odor Dry Erase Marker, (		$11.95			
				E 01 300 256 000 401 000	2047931 Paper Mate Write Bros. Ballpoint Per		$2.79			
				E 01 300 256 000 401 000	079593 BIC Wite-Out EZ Correct Correction T		$4.09			
	PO#: 49428	**Voucher #:**	**103819**	Invoice	**Invoice No:** 208133273263	**10/13/2023**		**Paid Amt:**	**$18.83**	
									Check Amount:	**$1,417.97**
0146	**MB**	**85892**	**11878**		**SCHRITZ PLUMBING & HEATING**			**Check**		
				E 01 005 812 000 350 000	Flush valves		$440.00			
				E 01 005 812 000 350 000	flush valve assmbly		$238.05			

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	**MB**	**85892**	**11878**		**SCHRITZ PLUMBING & HEATING**			**Check**	
				E 01 005 812 000 350 000	1 1/4 spud gasket		$32.14		
				E 01 005 812 000 350 000	Peerless valves		$105.70		
				E 01 005 812 000 350 000	1 1/2"Sloan flush valve		$255.09		
				E 01 005 812 000 350 000	flex couplers		$16.70		
				E 01 005 812 000 350 000	Chrome stops		$35.00		
	PO#: 49544	**Voucher #:**	**103767**	Invoice	**Invoice No:** 018615	**10/13/2023**		**Paid Amt:**	**$1,122.68**
								Check Amount:	**$1,122.68**
0146	**MB**	**85893**	**17706**		**SKOGEN, MCKENZIE**			**Check**	
				E 01 300 296 000 305 512	Fees For Services		$200.00		
	PO#:	**Voucher #:**	**103775**	Invoice	**Invoice No:** 100723	**10/13/2023**		**Paid Amt:**	**$200.00**
								Check Amount:	**$200.00**
0146	**MB**	**85894**	**16892**		**SOLID TECHNOLOGY SYSTEMS, INC.**			**Check**	
				E 01 005 810 000 410 000	PDK Key Fobs, Box of 100		$449.99		
	PO#: 49518	**Voucher #:**	**103776**	Invoice	**Invoice No:** 5012400	**10/13/2023**		**Paid Amt:**	**$449.99**
								Check Amount:	**$449.99**
0146	**MB**	**85895**	**10140**		**STEIN'S INC**			**Check**	
				E 01 005 810 000 410 000	Tampon dispensers		$7,831.68		
				E 01 005 810 000 410 000	freight		$5.00		
	PO#: 49507	**Voucher #:**	**103778**	Invoice	**Invoice No:** 924751	**10/13/2023**		**Paid Amt:**	**$7,836.68**
				E 01 005 810 000 410 000	Press down wringer		$145.73		
				E 01 005 810 000 410 000	mop heads		$101.18		
				E 01 005 810 000 410 000	Versamatic vacuum bags		$123.25		
				E 01 005 810 000 410 000	Gray garbage can		$180.48		
				E 01 005 810 000 410 000	shipping		$5.00		
	PO#: 49501	**Voucher #:**	**103779**	Invoice	**Invoice No:** 924714	**10/13/2023**		**Paid Amt:**	**$555.64**
				E 01 005 810 000 410 000	Roll towel		$269.40		
				E 01 005 810 000 410 000	Red buffing pad		$67.10		
				E 01 005 810 000 410 000	Boiler chemical		$551.95		
				E 01 005 810 000 410 000	Boiler anti rust		$143.27		
				E 01 005 810 000 410 000	boiler chemical		$221.34		
				E 01 005 810 000 410 000	mop handle		$30.35		
				E 01 005 810 000 410 000	Can liner 38x58		$108.00		
				E 01 005 810 000 410 000	can liner 33x40		$38.45		
				E 01 005 810 000 410 000	Can liner 33x40		$89.20		
				E 01 005 810 000 410 000	can liner 30x36		$202.40		
				E 01 005 810 000 410 000	can liner 29x44		$116.05		
				E 01 005 810 000 410 000	garbage can rubber bands		$25.56		
				E 01 005 810 000 410 000	towels		$154.00		

Co	Bank	Check No	Code	Rcd	Vendor			Pmt/Void Date		Pmt Type	
0146	MB	85895	10140		STEIN'S INC					Check	
				E 01 005 810 000 410 000		frieght			$5.00		
				E 01 005 810 000 410 000		towels			$0.00		
	PO#: 49508	Voucher #:	103780	Invoice	Invoice No: 925508			10/13/2023		Paid Amt:	$2,022.07
				E 01 005 810 000 410 000		towels			$198.00		
	PO#: 49508	Voucher #:	103781	Invoice	Invoice No: 924637-1			10/13/2023		Paid Amt:	$198.00
										Check Amount:	$10,612.39
0146	MB	85896	13113		STORRUSTEN, DANIEL					Check	
				E 01 300 296 000 305 512		Fees For Services			$153.00		
	PO#:	Voucher #:	103777	Invoice	Invoice No: 101023			10/13/2023		Paid Amt:	$153.00
										Check Amount:	$153.00
0146	MB	85897	17646		SVL INC					Check	
				E 06 005 870 000 520 896		Aaon RN Packaged Rooftop Unit RTU-4			$39,933.00		
	PO#: 49065	Voucher #:	103773	Invoice	Invoice No: 237433			10/13/2023		Paid Amt:	$39,933.00
										Check Amount:	$39,933.00
0146	MB	85898	15651	remit	TEACHERS ON CALL					Check	
				E 01 100 203 000 305 000		Elem substitutes			$1,806.00		
				E 01 300 211 000 305 000		HS substitutes			$541.80		
	PO#:	Voucher #:	103802	Invoice	Invoice No: 149803			10/13/2023		Paid Amt:	$2,347.80
										Check Amount:	$2,347.80
0146	MB	85899	11035		THE FEED MILL INC					Check	
				E 01 005 810 000 410 000		Custodial Supplies			$139.00		
	PO#:	Voucher #:	103666	Invoice	Invoice No: 21179			10/13/2023		Paid Amt:	$139.00
										Check Amount:	$139.00
0146	MB	85900	17517		TOBII DYNAVOX					Check	
				E 01 100 411 372 406 000		Boardmaker 7 Personal Online Subscription			$99.00		
	PO#: 49484	Voucher #:	103784	Invoice	Invoice No: INV00422062			10/13/2023		Paid Amt:	$99.00
										Check Amount:	$99.00
0146	MB	85901	10225		TRAINING ROOM INC					Check	
				E 01 300 292 000 401 000		Zip Tape Cutter			$31.80		
				E 01 300 292 000 401 000		Pre-Wrap Taping Base			$0.00		
				E 01 300 292 000 401 000		Shin Splints Sleeves medium			$21.95		
				E 01 300 292 000 401 000		Pre-wrap (M Wrap) Case of 48 Purple			$133.90		
				E 01 300 292 000 401 000		Freight			$9.89		
	PO#: 49244	Voucher #:	103782	Invoice	Invoice No: 100547			10/13/2023		Paid Amt:	$197.54
				E 01 300 292 000 401 000		Pre-Wrap Taping Base			$8.45		
	PO#: 49244	Voucher #:	103783	Invoice	Invoice No: 100649			10/13/2023		Paid Amt:	$8.45
										Check Amount:	$205.99

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	85902	10295		US FOODS		Check	
				E 02 005 770 707 490 000	Food	$47.96		
				E 02 005 770 705 490 000	Breakfast Food	$81.56		
				E 02 005 770 701 490 000	Food	$2,052.47		
	PO#:	Voucher #:	103785	Invoice	Invoice No: 4671913	10/13/2023	Paid Amt:	$2,181.99
				E 02 005 770 707 490 000	Food	$1,097.41		
				E 02 005 770 705 490 000	Breakfast Food	$315.70		
				E 02 005 770 701 401 000	General Supplies	$1,233.96		
	PO#:	Voucher #:	103786	Invoice	Invoice No: 4491642	10/13/2023	Paid Amt:	$2,647.07
				E 02 005 770 707 490 000	Food	$29.10		
				E 02 005 770 705 490 000	Breakfast Food	$551.02		
				E 02 005 770 701 490 000	Food	$1,530.22		
	PO#:	Voucher #:	103787	Invoice	Invoice No: 4309785	10/13/2023	Paid Amt:	$2,110.34
				E 02 005 770 701 401 000	General Supplies	$63.42		
	PO#:	Voucher #:	103788	Invoice	Invoice No: 4578632	10/13/2023	Paid Amt:	$63.42
							Check Amount:	$7,002.82
0146	MB	85903	15435		VANDAL, HEIDI		Check	
				E 04 799 590 351 460 000	Textbooks	$287.07		
	PO#:	Voucher #:	103789	Invoice	Invoice No: FY24	10/13/2023	Paid Amt:	$287.07
							Check Amount:	$287.07
0146	MB	85904	17724		VITAMINK12 LLC		Check	
				E 01 005 110 000 305 000	ESST Workgroup Registration (100-1000FTE)	$150.00		
	PO#: 49541	Voucher #:	103790	Invoice	Invoice No: 1303	10/13/2023	Paid Amt:	$150.00
							Check Amount:	$150.00
0146	MB	85905	13590		WE TRAVEL PC INC		Check	
				E 01 005 612 000 319 000	Cyber Security: Avanan Email Security	$568.80		
				E 01 005 612 000 319 000	Cyber Security: Google Workspace Backup	$420.00		
				E 01 005 612 000 319 000	Cyber Security: Server Protection	$250.00		
				E 01 005 612 000 319 000	Cyber Security: Advanced EDR (PCS)	$735.00		
				E 01 005 612 000 319 000	Cyber Security: Advanced EDR (Macs)	$350.00		
				E 01 005 612 000 319 000	Vulnerability Scanning & Compliance Manager	$250.00		
				E 01 005 612 000 319 000	Staff Cyber Security Training	$312.00		
	PO#: 49549	Voucher #:	103806	Invoice	Invoice No: 13256	10/13/2023	Paid Amt:	$2,885.80
				E 06 005 870 000 401 887	Behringer HLC Headset	$82.50		
				E 06 005 870 000 401 887	USB Mic Cable Converter	$39.98		
				E 06 005 870 000 401 887	Access Point U6 Extender	$179.99		
				E 06 005 870 000 401 887	Tripp Lite Power Cord 20'	$23.45		
				E 06 005 870 000 401 887	VAL Ceiling Speaker 8"	$562.80		
				E 06 005 870 000 401 887	VAL Metal Bridge Combo Speaker Holder	$441.00		

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	85905	13590		WE TRAVEL PC INC		Check	
				E 01 005 612 000 455 000	10GBase RJ-45 SFP Module	$99.98		
	PO#: 49545	Voucher #:	103807	Invoice	Invoice No: 13219	10/13/2023	Paid Amt:	$1,429.70
				E 01 005 612 000 405 000	District Staff DNS Internet Filter - Covers all St	$99.00		
	PO#: 49545	Voucher #:	103808	Invoice	Invoice No: 13257	10/13/2023	Paid Amt:	$99.00
				E 01 005 612 000 405 000	PC & Mac Management Software	$750.00		
	PO#: 49545	Voucher #:	103809	Invoice	Invoice No: 13255	10/13/2023	Paid Amt:	$750.00
				E 01 005 630 302 305 000	Technology Coordinator	$7,812.00		
	PO#:	Voucher #:	103810	Invoice	Invoice No: 1078	10/13/2023	Paid Amt:	$7,812.00
							Check Amount:	$12,976.50
0146	MB	85906	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check	
				E 02 005 770 707 490 000	Food	$209.25		
	PO#:	Voucher #:	103822	Invoice	Invoice No: 4518303	10/13/2023	Paid Amt:	$209.25
				E 02 005 770 707 490 000	Food	$134.50		
	PO#:	Voucher #:	103823	Invoice	Invoice No: 4518386	10/13/2023	Paid Amt:	$134.50
							Check Amount:	$343.75
0146	MB	85907	12788		REMIT2 SCHOLASTIC INC BOOK CLUB		Check	
				E 01 100 203 302 460 000	How to eat FRied Worms books	$150.00		
				E 01 100 203 302 460 000	tax for books from scholastic	$0.00		
	PO#: 49340	Voucher #:	103824	Invoice	Invoice No: 8515282	10/13/2023	Paid Amt:	$150.00
							Check Amount:	$150.00
0146	MB	85908	10166		REGION I		Check	
				E 01 005 110 000 316 000	Data Processing Svcs	$2,448.17		
				E 01 005 110 302 316 000	Data Processing Svcs	$2,081.94		
	PO#:	Voucher #:	103825	Invoice	Invoice No: 13325	10/13/2023	Paid Amt:	$4,530.11
							Check Amount:	$4,530.11
0146	MB	85909	17672		MY TURN PLAYSYSTEMS INC		Check	
				E 06 005 870 000 401 895	wood fiber & border for play ground	$36,885.00		
	PO#: 49176	Voucher #:	103826	Invoice	Invoice No: 1922	10/13/2023	Paid Amt:	$36,885.00
							Check Amount:	$36,885.00
							Report Total:	$1,050,401.49

Student Activity Account
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
1146	MN	18227	1026		ISD #146		Check
				E 01	100 298 000 401 110 SpiritWear Wristbands	$149.44	
	PO#:	Voucher #:	5067	Invoice	Invoice No: Imprint	9/20/2023	Paid Amt: $149.44
							Check Amount: $149.44
1146	MN	18228	1818		PEARSON, LORI ANN		Check
				E 01	300 298 000 401 224 Adjustment to oridinal invoice	$126.00	
	PO#:	Voucher #:	5069	Invoice	Invoice No: 0535	9/20/2023	Paid Amt: $126.00
							Check Amount: $126.00
1146	MN	18229	1091		SCHERLING PHOTOGRAPHY		Check
				E 01	300 298 000 401 540 Volleyball Banner	$175.00	
	PO#:	Voucher #:	5068	Invoice	Invoice No: 08302023BHS	9/20/2023	Paid Amt: $175.00
							Check Amount: $175.00
1146	MN	18230	1011		ANDERSON'S		Check
				E 01	300 298 000 401 470 Homecoming Coronation	$1,469.52	
	PO#: 1442	Voucher #:	5073	Invoice	Invoice No: 4431988	9/21/2023	Paid Amt: $1,469.52
							Check Amount: $1,469.52
1146	MN	18231	1008		ASKEGAARD, MEGAN		Check
				E 01	300 298 000 401 540 Team Up	$478.63	
	PO#:	Voucher #:	5071	Invoice	Invoice No: VBTeamUp	9/21/2023	Paid Amt: $478.63
							Check Amount: $478.63
1146	MN	18232	1026		ISD #146		Check
				E 01	300 298 000 401 540 Bus Bill to EGF	$260.00	
	PO#:	Voucher #:	5070	Invoice	Invoice No: 09212023	9/21/2023	Paid Amt: $260.00
							Check Amount: $260.00
1146	MN	18233	1061		LONG WEEKEND SPORTSWEAR		Check
				E 01	300 298 000 401 540 VB Tshirts	$1,334.00	
	PO#:	Voucher #:	5072	Invoice	Invoice No: 27475	9/21/2023	Paid Amt: $1,334.00
							Check Amount: $1,334.00
1146	MN	18234	1434		AMAZON CAPITAL SERVICES		Check
				E 01	300 298 000 401 229 Homecoming Float Decorations	$36.48	
	PO#: 1447	Voucher #:	5076	Invoice	Invoice No: 1HMP-N17F-JNF	9/28/2023	Paid Amt: $36.48
							Check Amount: $36.48
1146	MN	18235	1118		DESIGNS BY BECKY		Check
				E 01	300 298 000 401 470 Homecoming Flowers	$302.00	
	PO#:	Voucher #:	5074	Invoice	Invoice No: 9695	9/28/2023	Paid Amt: $302.00
							Check Amount: $302.00

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type	
1146	MN	18236	1026		ISD #146				Check	
				E 01 300 298 000 401 580		Team Meal Football		$137.01		
	PO#:	Voucher #:		5075	Invoice	Invoice No: PurpleGoose	9/28/2023		Paid Amt:	$137.01
									Check Amount:	$137.01
1146	MN	18238	1819		SIGLER, SHANE				Check	
				E 01 300 298 000 401 580		Equipment		$61.51		
	PO#:	Voucher #:		5078	Invoice	Invoice No: 09282023	9/28/2023		Paid Amt:	$61.51
									Check Amount:	$61.51
1146	MN	18239	1093		STRAND, BRYAN				Check	
				E 01 300 298 000 401 580		Powder G Series		$44.95		
	PO#:	Voucher #:		5080	Invoice	Invoice No: 09282023	9/28/2023		Paid Amt:	$44.95
									Check Amount:	$44.95
1146	MN	18240	1602		TEEPLES, BRITTA				Check	
				E 01 300 298 000 401 106		Turkey Bingo Candy		$120.85		
	PO#:	Voucher #:		5079	Invoice	Invoice No: 09282023	9/28/2023		Paid Amt:	$120.85
									Check Amount:	$120.85
1146	MN	18241	1776		RANDY SHAVER CANCER RESEARCH & COMMUNITY FUND				Check	
				E 01 300 298 000 401 580		FB Game & Jerseys		$1,187.00		
	PO#:	Voucher #:		5081	Invoice	Invoice No: 09222023	9/29/2023		Paid Amt:	$1,187.00
									Check Amount:	$1,187.00
1146	MN	18242	1820		LIL' BITZ PUMPKIN PATCH				Check	
				E 01 100 298 000 401 110		Entrance Fee		$351.00		
	PO#:	Voucher #:		5082	Invoice	Invoice No: 10042023	10/4/2023		Paid Amt:	$351.00
									Check Amount:	$351.00
1146	MN	18243	1026		ISD #146				Check	
				E 01 300 298 000 401 580		Team Meal		$193.70		
	PO#:	Voucher #:		5085	Invoice	Invoice No: 10112023	10/11/2023		Paid Amt:	$193.70
									Check Amount:	$193.70
1146	MN	18244	1061		LONG WEEKEND SPORTSWEAR				Check	
				E 01 300 298 000 401 315		Tshirts		$82.00		
	PO#:	Voucher #:		5086	Invoice	Invoice No: 27595	10/11/2023		Paid Amt:	$82.00
									Check Amount:	$82.00
1146	MN	18245	1398		RAMBOW				Check	
				E 01 300 298 000 401 106		School Clothes		$665.84		
	PO#:	Voucher #:		5083	Invoice	Invoice No: 648004	10/11/2023		Paid Amt:	$665.84
									Check Amount:	$665.84

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date	Pmt Type	
1146	MN	18246	1679		SMITH, HEIDI			Check	
				E 01 300 298 000 401 490	Furring Wood	$108.04			
	PO#:	Voucher #:	5087	Invoice	Invoice No: 10112023		10/11/2023	Paid Amt:	$108.04
								Check Amount:	$108.04
1146	MN	18247	1602		TEEPLES, BRITTA			Check	
				E 01 300 298 000 401 106	Team Meeting	$84.99			
	PO#:	Voucher #:	5084	Invoice	Invoice No: 10112023		10/11/2023	Paid Amt:	$84.99
								Check Amount:	$84.99
1146	MN	18248	1461		3X GEAR			Check	
				E 01 300 298 000 401 540	Team Up Shirts	$1,621.50			
	PO#:	Voucher #:	5091	Invoice	Invoice No: 17185		10/12/2023	Paid Amt:	$1,621.50
								Check Amount:	$1,621.50
1146	MN	18249	1016		BARNESVILLE GROCERY			Check	
				E 01 300 298 000 401 370	Team Meal	$11.14			
	PO#:	Voucher #:	5092	Invoice	Invoice No: 3852		10/12/2023	Paid Amt:	$11.14
				E 01 300 298 000 401 370	Class Cooking	$10.08			
	PO#:	Voucher #:	5093	Invoice	Invoice No: 1790		10/12/2023	Paid Amt:	$10.08
				E 01 300 298 000 401 370	Cooking Class	$6.70			
	PO#:	Voucher #:	5094	Invoice	Invoice No: 7812		10/12/2023	Paid Amt:	$6.70
				E 01 300 298 000 401 370	Team Meal	$9.03			
	PO#:	Voucher #:	5095	Invoice	Invoice No: 9742		10/12/2023	Paid Amt:	$9.03
								Check Amount:	$36.95
1146	MN	18250	1021		BSN SPORTS, INC.			Check	
				E 01 300 298 000 401 550	Team Clothes	$2,416.00			
	PO#: 1439	Voucher #:	5096	Invoice	Invoice No: 923216809		10/12/2023	Paid Amt:	$2,416.00
								Check Amount:	$2,416.00
1146	MN	18251	1781		NATIONAL FFA			Check	
				E 01 300 298 000 401 410	2023 MN Region 1 FFA National Convention	$1,520.00			
	PO#:	Voucher #:	5088	Invoice	Invoice No: 2023Conv		10/12/2023	Paid Amt:	$1,520.00
								Check Amount:	$1,520.00
1146	MN	18252	1721		Rasmussen, Janet			Check	
				E 01 300 298 000 401 540	VB Team Meal	$74.72			
	PO#:	Voucher #:	5090	Invoice	Invoice No: 10122023		10/12/2023	Paid Amt:	$74.72
								Check Amount:	$74.72
1146	MN	18253	1484		REGION 1 FFA- MINNESOTA			Check	
				E 01 300 298 000 401 410	2023 National Convention	$8,800.00			
	PO#:	Voucher #:	5089	Invoice	Invoice No: 2023 National Conven		10/12/2023	Paid Amt:	$8,800.00
								Check Amount:	$8,800.00

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
1146	MN	18254	1016		BARNESVILLE GROCERY				Check		
				E 01 300 298 000 401 580	Football Team Treats			$51.42			
	PO#:	Voucher #:		5097 Invoice	Invoice No: 8604		10/12/2023		Paid Amt:	$51.42	
				E 01 300 298 000 401 224	Parade Candy-Sr. Class			$68.34			
	PO#:	Voucher #:		5098 Invoice	Invoice No: 4334		10/12/2023		Paid Amt:	$68.34	
				E 01 300 298 000 401 470	Student Co-Homecoming Game Supplies			$62.59			
	PO#:	Voucher #:		5099 Invoice	Invoice No: 4490		10/12/2023		Paid Amt:	$62.59	
				E 01 300 298 000 401 470	Student Council Homecoming supplies			$28.08			
	PO#:	Voucher #:		5100 Invoice	Invoice No: 4179		10/12/2023		Paid Amt:	$28.08	
									Check Amount:		$210.43
1146	MN	18255	1068		MINNESOTA FFA ASSOCIATION				Check		
				E 01 300 298 000 401 410	Fall Leadership Conference			$55.00			
	PO#:	Voucher #:		5101 Invoice	Invoice No: 5412		10/12/2023		Paid Amt:	$55.00	
									Check Amount:		$55.00
									Report Total:		$22,102.56

Barnesville Public Schools #146
Detail Payment Register By Check
Fund Summary

Fund	Description	Total
01	General Fund	$635,972.51
02	Food Service	$62,029.49
04	Community Service	$6,661.06
06	Building Construction	$345,738.43
Report Total		**$1,050,401.49**

CLAIMS PRESENTED TO THE BOARD OF EDUCATION						
Monday, October 16, 2023						
Ackerson, Heidi				$888.13		
		Paraprofessional Substitute	$888.13			
Anderson, Breanna				$29.68		
		Paraprofessional	$29.68			
Anderson, Laura				$32.00		
		Teacher Substitute	$32.00			
Anderson, Madelyn				$42.18		
		Paraprofessional	$42.18			
Bang, Michaela				$547.05		
		Paraprofessional	$168.72			
		Kids Club	$357.24			
		Staff Development	$21.09			
Biewer, Joyce				$322.63		
		Paraprofessional Substitute	$322.63			
Blanco, Amira				$338.35		
		Kids Club	$338.35			
Blilie, Amber				$32.00		
		Teacher Substitute	$32.00			
Blomberg, Cassandra				$3,138.36		
		Kids Club	$1,331.00			
		Preschool	$1,807.36			
Bowen, Susan				$181.26		
		Food Service Substitute	$181.26			
Braton, Carrie				$29.68		
		Paraprofessional	$29.68			
Braton, Kathy				$35.61		
		Staff Development	$35.61			
Braton, Lauryn				$147.63		
		Paraprofessional	$147.63			
Buck, Chandra				$49.97		
		Paraprofessional	$44.42			
		Staff Development	$5.55			
Butenhoff, Mary				$58.00		
		Food Service Substitute	$58.00			
Carlton, Cheryl				$2,563.67		
		Paraprofessional	$1,750.93			
		Preschool	$812.74			
Caruso, Amy				$2,113.53		
		Preschool	$1,796.50			
		Transportation	$110.33			
		Community Ed	$80.00			
		Substitute Paraprofessional	$29.00			
		Staff Development	$97.70			

Caylor, Christopher				$150.00		
		Music Accompaniment	$150.00			
Chezum, Briana				$564.71		
		Concessions	$564.71			
Connelly, Leslie				$63.83		
		Staff Development	$63.83			
Dant, Mariah				$288.00		
		Teacher Substitute	$288.00			
Davis, Bruce				$88.00		
		Custodial Expense	$88.00			
Davis, McKenzie				$877.25		
		Paraprofessional Substitute	$877.25			
Del Greco, Benjamin				$128.00		
		Teacher Substitute	$128.00			
Dosch-Erlandson, Patricia				$96.00		
		Teacher Substitute	$96.00			
Ellerbusch, Jon				$355.01		
		Staff Development	$355.01			
Erickson, Desiree				$127.16		
		Kids Club	$127.16			
Ernst, Laurie				$136.00		
		Custodial Expense	$136.00			
Fenner, Juanita				$1,031.42		
		Food Service Expense	$1,031.42			
Fradet, Annika				$172.63		
		Kids Club	$172.63			
Fradet, Brooke				$130.00		
		School Board Expense	$130.00			
Gardner, Colyn				$43.42		
		Paraprofessional	$43.42			
Gilbertson, Carl				$249.16		
		Custodial Expense	$249.16			
Goergen, Deborah				$116.87		
		Food Service Expense	$116.87			
Goering, John				$32.00		
		Teacher Substitute	$32.00			
Green, Rachel				$648.88		
		Paraprofessional Substitute	$648.88			
Grosz, Jacob				$288.00		
		Teacher Substitute	$288.00			
Gylland, Jennifer				$397.13		
		Large Group Performance Exp	$183.13			
		Large Group Performance Stipend	$150.00			
		Teacher Substitute	$64.00			

Haapala, Laurie				$16.47		
		Custodial Expense	$16.47			
Halverson-Wolters, Chrissa				$178.05		
		Breakfast Monitor	$178.05			
Hamman, Angela				$881.46		
		Food Service Expense	$833.91			
		Staff Development	$47.55			
Hauck, Brea				$48.85		
		Staff Development	$48.85			
Haus, Jessica				$44.42		
		Staff Development	$44.42			
Herbranson, Joanne				$100.90		
		Breakfast Monitor	$47.48			
		Paraprofessional	$53.42			
Hermes, Anthony				$32.00		
		Teacher Substitute	$32.00			
Hoyer,Megan				$141.22		
		Teacher Substitute	$96.00			
		Staff Development	$45.22			
Inniger, Holly				$96.00		
		Teacher Substitute	$96.00			
Johnson, Ruth				$1,038.35		
		Food Service Expense	$1,038.35			
Jordahl, Lowell				$645.26		
		Custodial Substitute	$645.26			
Julsrud, Wanda				$1,752.62		
		Transportation	$1,752.62			
Kara, Roxanne				$144.00		
		Custodial Expense	$144.00			
Kern, Brittni				$54.28		
		Paraprofessional	$54.28			
Kluck, Melissa				$2,271.29		
		Transportation	$2,271.29			
LeNoue, Ruth				$5.45		
		Staff Development	$5.45			
Martin, Megan				$16.00		
		Teacher Substitute	$16.00			
Martinson, Karie				$16.00		
		Teacher Substitute	$16.00			
Mulcahy, Elisabeth				$121.86		
		Kids Club	$121.86			
Odden, Scott				$230.51		
		Custodial Expense	$230.51			

Pender, Cassie				$21.71		
		Staff Development	$21.71			
Poach, Sharon				$70.02		
		Staff Development	$70.02			
Rasmussen, Janet				$47.48		
		Staff Development	$47.48			
Redding, LaVonne				$537.07		
		Food Service Expense	$537.07			
Reep, Richard				$152.00		
		Custodial Expense	$152.00			
Ronsberg, Betsy				$211.00		
		Breakfast Monitor	$144.37			
		Paraprofessional	$66.63			
Rotz, Lindsey				$108.32		
		Kids Club	$108.32			
Rotz, Stacey				$2,432.00		
		Preschool	$2,432.00			
Samuelson, Jodi				$130.00		
		School Board Expense	$130.00			
Schaub, Michael				$64.00		
		Teacher Substitute	$64.00			
Schilling, Ashley				$83.09		
		Breakfast Monitor	$35.61			
		Staff Development	$47.48			
Schilling, Ava				$562.76		
		Kids Club	$562.76			
Schindler, Aaron				$78.60		
		Staff Development	$78.60			
Schmitt, TJ				$64.00		
		Teacher Substitute	$64.00			
Schwartz, Ashley				$55.53		
		Staff Development	$55.53			
Shirek, Leslie				$45.00		
		Activity Worker	$45.00			
Smith, Heidi				$165.70		
		Staff Development	$165.70			
Snobl, Scott				$32.00		
		Staff Development	$32.00			
Snow, Kayla				$1,168.26		
		Kids Club	$1,168.26			
Sossa, Brynn				$189.89		
		Kids Club	$189.89			
Spillum, Mary				$520.20		
		Kids Club	$520.20			

Standford, Gina				$94.25		
		Paraprofessional Substitute	$94.25			
Suter, Chad				$232.37		
		Staff Development	$232.37			
Suter, Cheryl				$22.76		
		Staff Development	$22.76			
Trowbridge, Lillian				$200.00		
		Activity Worker	$200.00			
Trowbridge, Philip				$64.00		
		Teacher Substitute	$64.00			
Wander, Michele				$338.01		
		Staff Development	$338.01			
Wilhelm, April				$123.26		
		Paraprofessional Substitute	$123.26			
Willert, Danielle				$510.72		
		Paraprofessional	$510.72			
Wirth, Barbara				$907.06		
		Food Service Expense	$833.91			
		Staff Development	$73.15			
Yang, Tony				$58.50		
		Custodial Substitute	$58.50			
Zajac, Michelle				$47.48		
		Staff Development	$47.48			
Zepper, Cary				$1,940.75		
		Paraprofesssional	$1,940.75			
		TOTAL	35,645.98	$35,645.98		

MSDLAF TRANSFERS TO MIDWEST BANK						
9/19/2023		TRANSFER		$500,000		
9/20/2023		TRANSFER		$170,895		
10/2/2023		TRANSFER		$400,000		
						$1,070,895
MIDWEST BANK CREDIT CARD EXPENDITURES						
Jon Ellerbusch						$323.02
		Zoom subscription		$17.17		
		Registration		$35.00		
		New Staff Meal		$270.85		
Todd Henrickson						$617.44
		Auxiliary Account Exp.		$149.44		
		Subscription		$468.00		
Bryan Strand						$214.97
		Gas		$50.00		
		College Textbooks		$164.97		
Jodi Samuelson						$1,693.43
		Elem. Speech Exp.		$0.00		
		Summer Field Trip Exp.		$0.00		
		Custodial Repairs		$211.24		
		Elem. Lang. Arts Curriculum		$1,012.19		
		Staff Development Expense		$250.00		
		HS Social Studies Supplies		$120.00		
		Permit Exp		$100.00		
Aaron Schindler						$349.98
		Community Education Supplies		$199.98		
		Brighthweel Subscription		$150.00		
Total Credit Card Expense						$3,198.84

7. Appreciation, Recognition and Presentations

A. Executive Summary of FY23 Audit 67
Holly Kirkeide, Eide Bailly



INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary - June 30, 2023

EideBailly®

CPAs & BUSINESS ADVISORS

AUDIT RESULTS AND FINDINGS

AUDIT OPINION

- The District received a "clean" audit opinion
  - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
  - Financial statements do not contain material misstatements and are fairly presented
- Opinion is merely the auditor's professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented



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AUDIT OF FEDERAL FUNDS

- All entities with federal award expenditures of $750,000+ in a year are required to obtain an annual audit
- Single audit – considers compliance with rules and regulation of applicable federal awards
- The District received an unmodified opinion on compliance for the major federal awards programs report



During 2023, the District expended approximately $775,000 in Federal awards.

FINDINGS

Financial Statements:

1. Preparation of Financial Statements, including SEFA
2. Material Journal Entries
3. Segregation of Duties

Federal Awards:

1. None

Minnesota Legal Compliance:

1. Failure to Obtain Contractor's Verification of Compliance and Performance and Payment Bonds

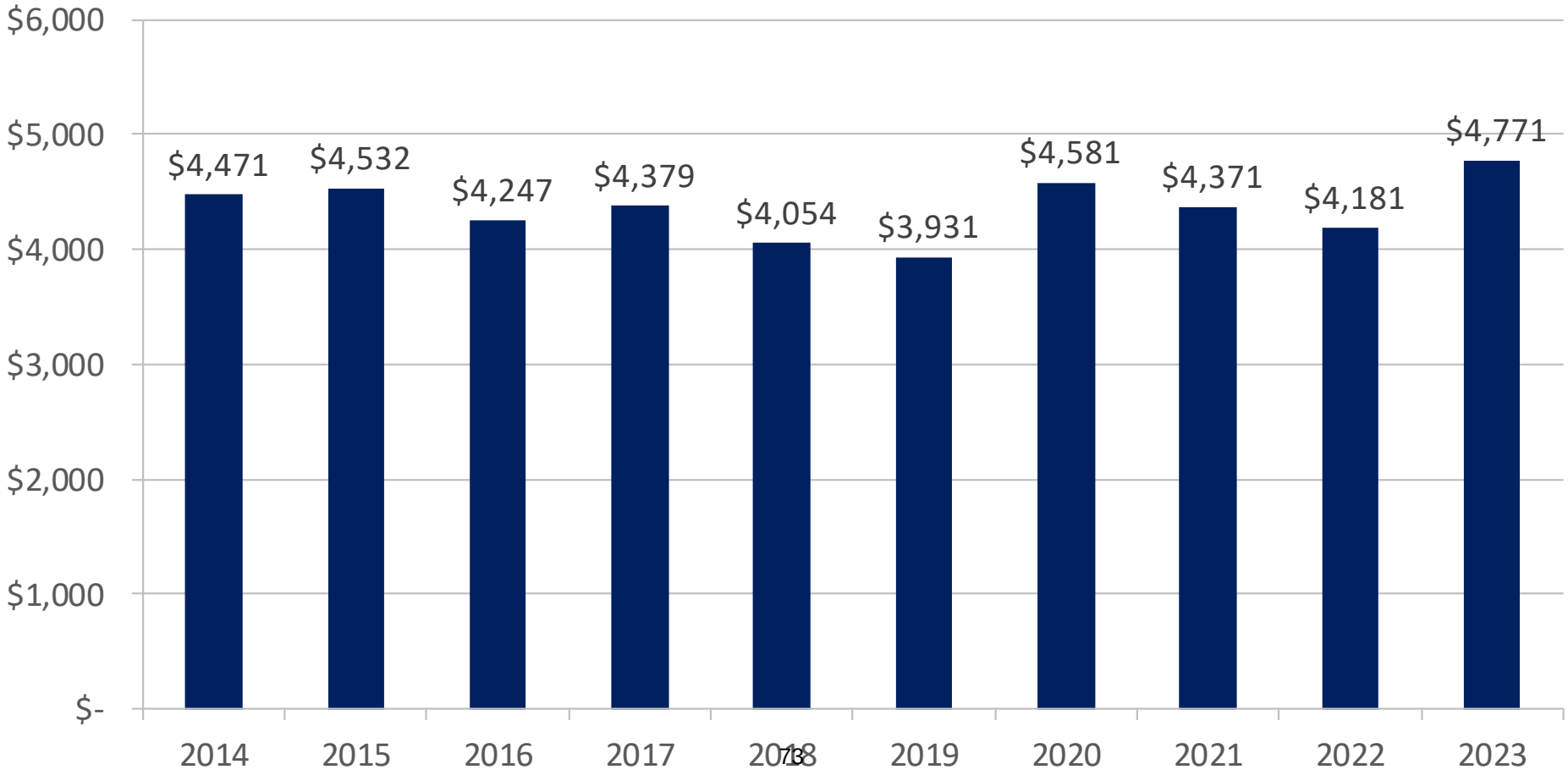


CASH AND INVESTMENTS

CASH/INVESTMENTS

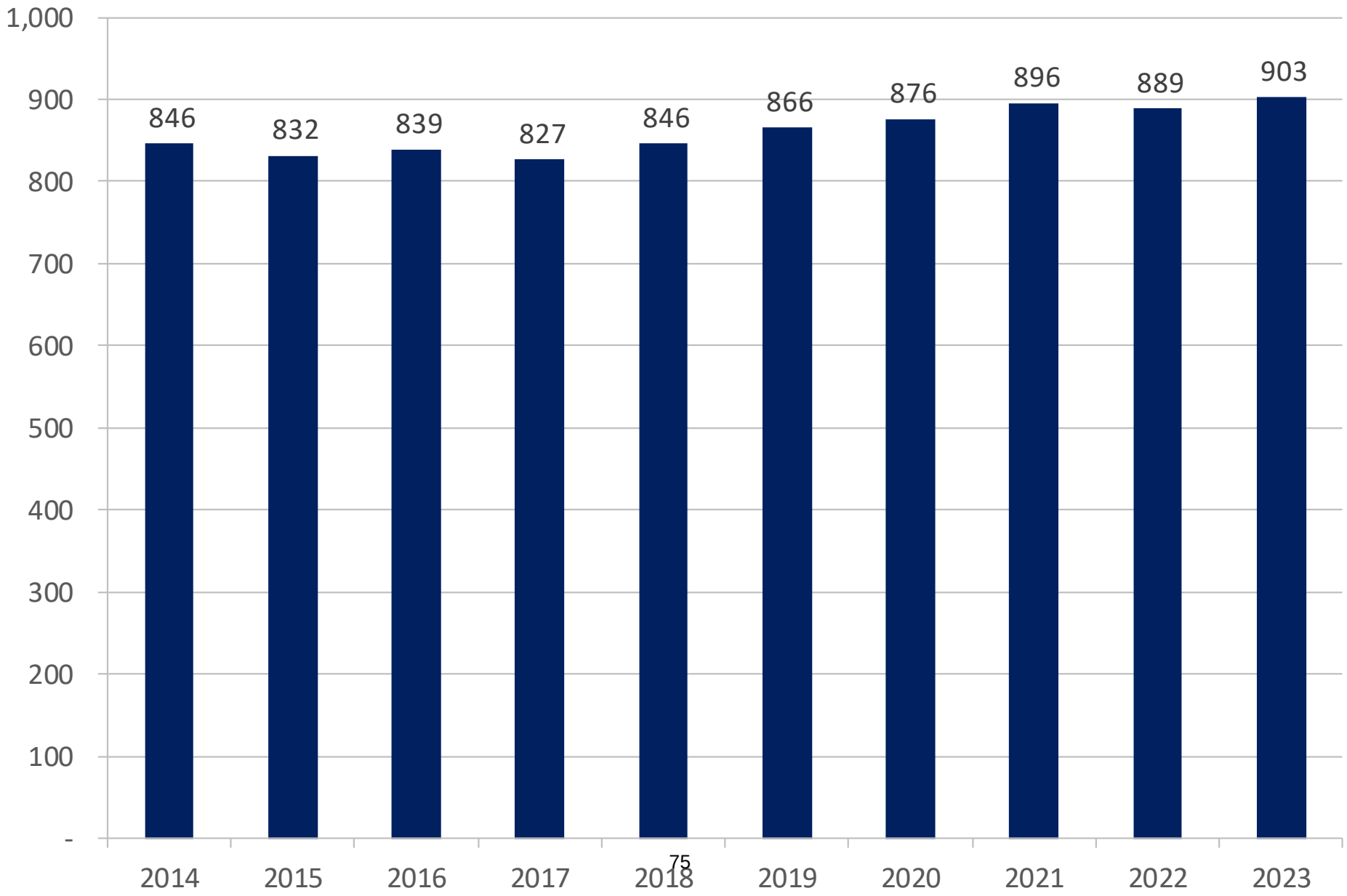
Most significantly affected by the state aid payments structure.

Balances (in thousands) of the District for the past ten years:



GENERAL FUND

ADM SERVED


1,000
900
800
700
600
500
400
300
200
100
-
846
832
839
827
846
866
876
896
889
903
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023

BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	$ 8,580,450	$ 8,697,420	$ 8,822,931	$ 125,511
Local levies	1,246,120	1,192,140	1,295,880	103,740
Federal sources	352,490	424,290	421,613	(2,677)
Other	699,400	900,240	932,272	32,032
Total revenues	10,878,460	11,214,090	11,472,696	258,606
				2.31% Over
Expenditures				
Current				
Regular and vocational instruction	5,647,240	5,717,380	5,771,995	(54,615)
Administration and district support services	1,053,620	1,063,270	1,049,558	13,712
Special education instruction	1,472,080	1,540,390	1,513,904	26,486
Instructional and pupil support services	1,321,470	1,403,970	1,390,728	13,242
Sites and buildings	1,052,090	1,212,100	1,239,834	(27,734)
Other	105,320	102,250	102,499	(249)
Debt service	119,820	97,820	38,394	59,426
Capital outlay	134,110	184,120	267,390	(83,270)
Total expenditures	10,905,750	11,321,300	11,374,302	(53,002)
				0.47% Over
Excess (Deficiency) of Revenues over (under) Expenditures	(27,290)	(107,210)	98,394	205,604
Other Financing Sources				
Sale of equipment	5,000	5,000	473	(4,527)
Insurance recovery	5,000	5,000	2,314	(2,686)
	10,000	10,000	2,787	(7,213)
Net Change in Fund Balance	$ (17,290)	$ (97,210)	101,181	$ 198,391
Fund Balance, Beginning of Year			3,570,983	
Fund Balance, End of Year			$ 3,672,164	

A POSITIVE FUND BALANCE:

1. Contributes to a favorable bond rating

2. Produces investment income and provides a source of working capital to meet cash flow needs

3. Offers a cushion for unexpected expenditures or revenue shortfalls



FUND BALANCE CATEGORIES

Nonspendable	Restricted	Committed	Assigned	Unassigned
Represents amounts that cannot be spent	Legally restricted by outside parties	Intended for a specific activity	Intended for a specific activity by school board or designated individuals	Reserves
Not in spendable form	Cannot be appropriated for other spending	Imposed by formal action of the school board but is not legally restricted	Not legally restricted	"Rainy day" fund
Inventory, prepaid expenses				

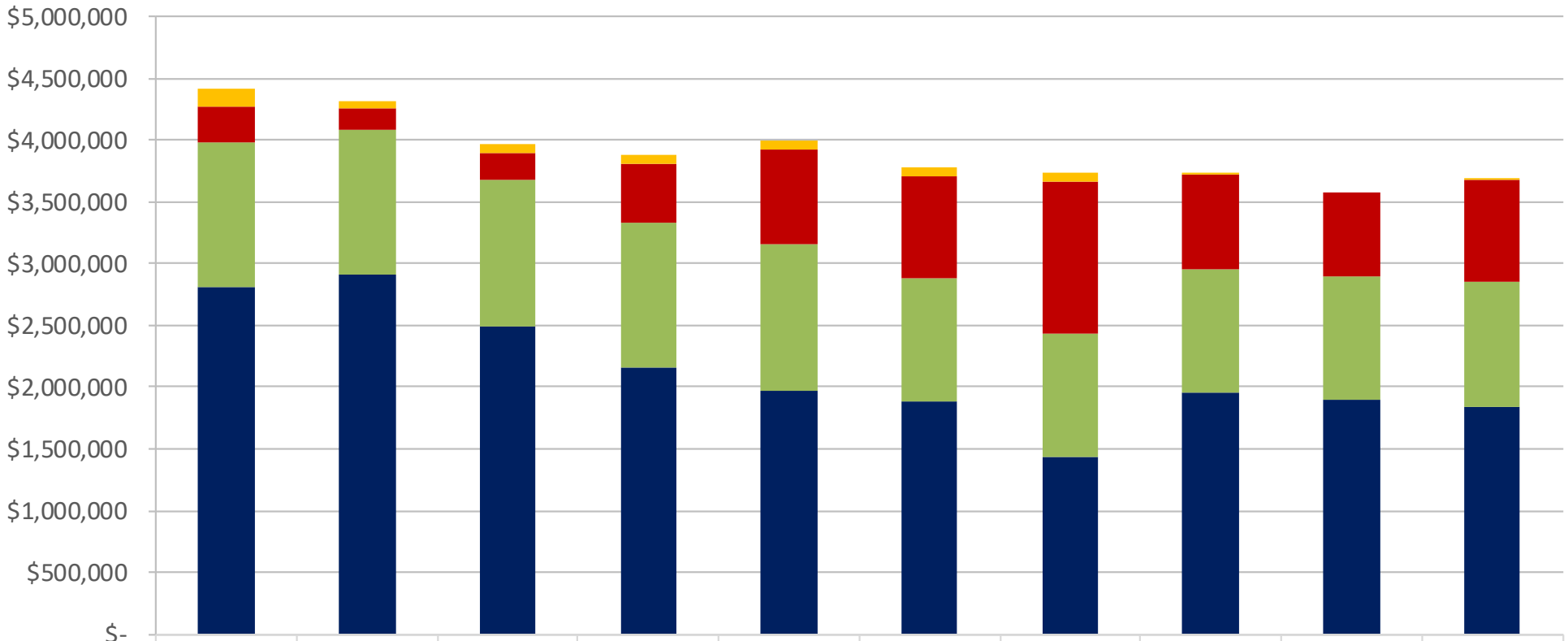
CHANGES IN UFARS FUND BALANCES

Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ -	$ 522	$ 522
Restricted for student activities	159,497	(1,818)	157,679
Restricted for staff development	232,521	44,092	276,613
Restricted for operating capital	61,421	10,078	71,499
Restricted for gifted and talented	28,173	5,403	33,576
Restricted for safe schools levy	34,783	27,570	62,353
Restricted for long term facilities maintenance	17,365	144,345	161,710
Restricted for medical assistance	141,000	(79,393)	61,607
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	1,896,223	(49,618)	1,846,605
	$ 3,570,983	$ 101,181	$ 3,672,164

TOTAL FUND BALANCES

Total fund balances of the General Fund for the past 10 years:



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Nonspendable	$148,451	$49,960	$62,237	$65,330	$70,383	$71,500	$84,484	$10,857	$-	$522
Restricted	$285,175	$177,891	$225,578	$470,927	$772,190	$826,162	$1,225,911	$772,659	$674,760	$825,037
Committed	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Unassigned	$2,806,596	$2,910,694	$2,497,894	$2,162,422	$1,974,480	$1,886,668	$1,430,131	$1,948,584	$1,896,223	$1,846,605

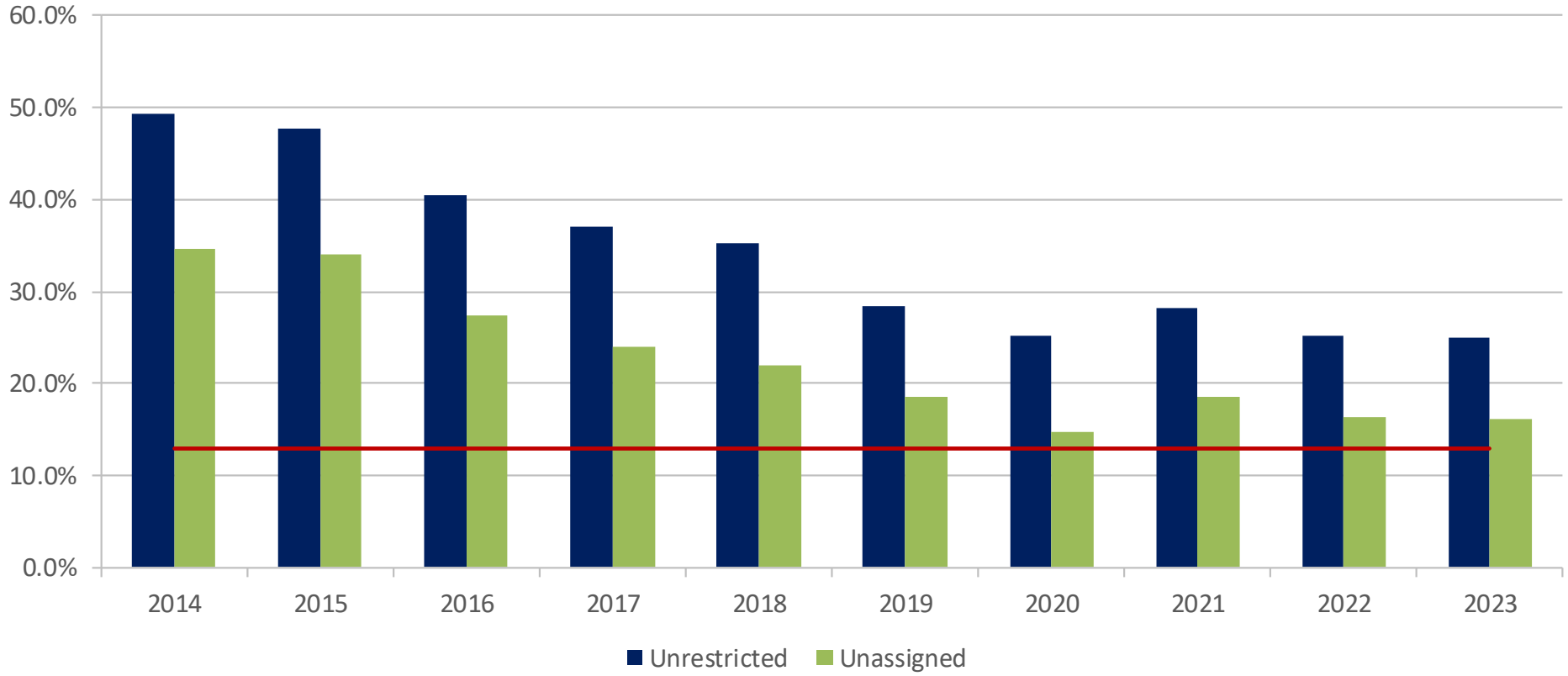
RECOMMENDATIONS REGARDING FUND BALANCES

The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 13% of the annual budget. For the current year that target amount is $1.5M.

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is $1.9M.

UNRESTRICTED AND UNASSIGNED FUND BALANCE

The District's unrestricted fund balance and unassigned fund balance as a percentage of expenditures in the General Fund for the last 10 years:



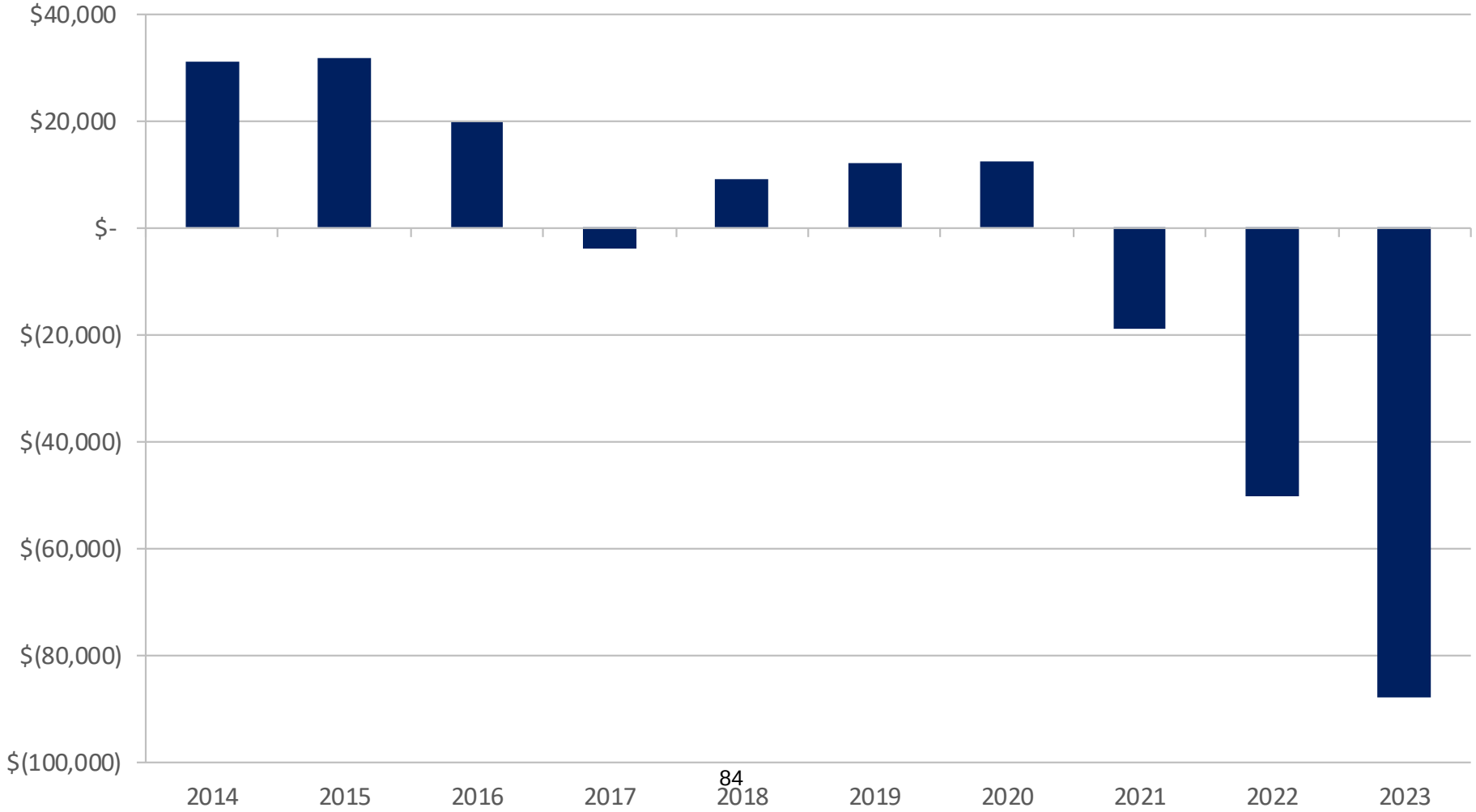
The maroon lines indicate the District's fund balance policy of maintaining an unassigned fund balance of 13% of expenditures.



OTHER FUNDS

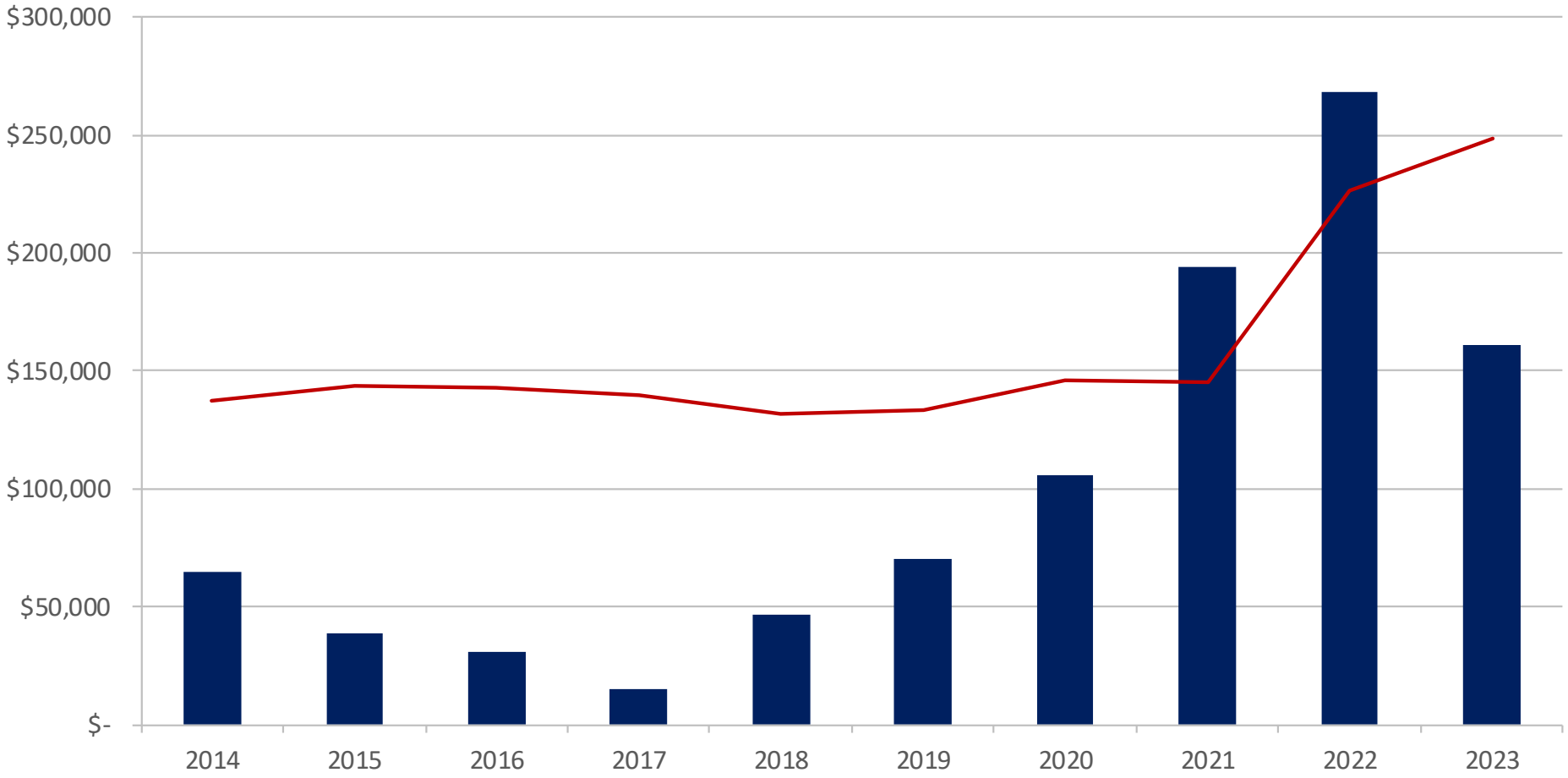
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

Positive fund balance indicates that revenues of the community service programs are sufficient to cover the expenditures of the programs.



YEAR END FUND BALANCE – FOOD SERVICE FUND

Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



The maroon line indicates the maximum allowable fund balance of three months expenditures.

WHAT'S NEXT AND OTHER TOPICS

- Inflation Reduction Act (IRA) of 2022
  - Incentives related to energy efficient construction projects, equipment, or vehicles
  - For the first time governments can benefit

- Ongoing Communication – throughout the year
  - Online publications
  - Webinars
  - Access to specialists



QUESTIONS?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.



THANK YOU

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8. Recognition of Citizens for Input Purposes
9. Reports/News
    A. High School Principal's Report 90



Barnesville High School – Board Report
October 16, 2023

Past Months Events

1. Homecoming week was a huge success
    1. Thank you to Mrs. Ellingson and the student council for all that they did
    2. Would not run as smooth without the efforts of all involved.
    3. Congratulations to Queen Kenadee Gray and King Zachary Bredman as well as all involved in the court
2. September 22 CPT time staff worked on
    1. Technology share in the library
    2. Mr. Ellerbusch presented the Emergency Plan to all staff in the PAC
3. Conferences were held tonight for grades 7-12 from 4:00-7:30
4. Held regional FFA contest at school October 11
    1. approximately 20 schools attended
5. Juniors and seniors attended a college day at MSUM on October 11
6. Juniors and seniors attended a college day at NDSCS on October 11
7. OCTOBER 11 was a busy day….

Future High School Events

8. MEA Break is this Thursday and Friday
9. Vision and hearing October 24 - in the morning for 8/11 grade
10. Picture retakes will be October 24
11. FFA will be attending the national convention, they will leave Tuesday the 31st and return Sunday, November 5.
    1. 19 students will be attending - traveling on region bus
12. October 25 9 PSAT test administered
13. October 27 - CPT 2 hour late start

14. November 9 -ASVAB test
15. November 6 - End of Quarter 1
16. November 10 - Veterans Day Program @ 9:00 a.m. - Middle gym

TODD HENRICKSON - ELEMENTARY PRINCIPAL
Board Report – October 16, 2023

- **Barnesville American Legion Auxiliary Essay Contest**
  - Contest was held last Spring
  - Topic – "How can we support families who care for their Veterans?"
  - ***Mya Haspel*** was awarded 1st place in the local contest
  - Her essay was then sent on to the State Competition
  - Mya was the State Level Class II (Grades 5 & 6) Winner!

- **Sept 22nd – CPT Schedule (see attached)**

- **Oct 2nd – Custodian Appreciation Day**
  - Thank you to all of our custodians for everything they do!

- **Oct 4th – Kindergarten classes went to the Buffalo River Pumpkin Patch**

- **Oct 17th – PTO is showing the movie "Hocus Pocus" in the PAC for Grades K-6**
  - Begins at 3:30 / cost is $5.00 / snack will be provided before the movie
  - As of this morning, 165 students were signed up

- **Oct 19th & 20th – MEA Break**

- **Oct 23rd & 24th – Vison & Hearing Screening**

- **Oct 24th – Picture Retakes & Preschool Picture day**

- **Oct 25th – Legal Seminar in Mahnomen**

- **Nov 2nd - PBIS Workshop in Sartell**

- **Nov 3rd – Flu shots will be available for Staff members – 7:45am**

- **Nov 6th – End of Quarter 1**

- **Nov 13th & 14th – Elementary Conference Nights (4:00pm – 7:30 pm)**

<u>Upcoming Events</u>:

Oct	17	C	11:00 – City/School Meeting – Conference Room
			12:30 – Kindergarten – Fire Station Visits
			3:30 – PTO's Movie in the PAC – Grades K-6 – "Hocus Pocus"
Oct	18	A	Unity Day
			7:30 – Staff Meeting – Cafeteria
			7:00pm – Booster Club Meeting – HS Commons
Oct	19	--	MEA – No School
Oct	20	--	MEA – No School
Oct	23	B	Vision & Hearing Screening
			7:45 – TAT – Conference Room
Oct	24	C	Picture Retakes & Preschool Pictures
			Vision & Hearing Screening
			7:35 – Staff Development – HS Library

Oct	25	A	7:30 – TAT – Conference Room
			8:00 – Legal Seminar in Mahnomen – Mr. H
			11:30 – Bit Team – Conference Room
Oct	27	B	10:30 – CPT – Late Start
Oct	31	A	Happy Halloween!
			PTO Fundraiser Ends
			1:00 – Halloween Parade – Grades K-2
Nov	1	B	7:30 – Site Council - Library
Nov	2	C	PBIS Team in Sartell
Nov	3	A	7:45am - Flu Shots
Nov	6	B	End of Quarter 1
			Door Supervision Change
Nov	7	C	9:00 – Western Division Principals Meeting – Ada Elementary
Nov	9	B	10:00 – Lake Agassiz Meeting – Conference Room

CPT Schedule
Friday, September 22, 2023

8:00am – 8:15am — All Staff – Cafeteria

- Alison - Individual Incentive System (PBIS)

8:15am – 9:00am — Classroom Teachers

- Complete the BEISY (Brief Externalizing and Internalizing Screener for Youth)
- A screener that will be used to guide Tier II social-emotional supports

Special Ed Paras

- Review schedules and make any necessary adjustments

Title Paras

- Preparing Kilpatrick, Letter Names, and Letter Sound interventions

9:00am – 10:00am — All Staff – PAC

- Dr. Ellerbusch - Emergency Procedures Presentation

BOARD REPORT -- AARON SCHINDLER
ACTIVITIES DIRECTOR/COMMUNITY ED COORDINATOR
October 16, 2023

ACTIVITY INFORMATION:

- **MSHSL Update**
  - **October 5th Board of Directors Meeting**
    - **Softball- Added a third day for State Tournament beginning in 2024**
    - **Track- Approved a new method of calculating the qualifying standards for the state meet. The new standard would be determined by taking the average of the performance of the 9th place finisher in the state preliminaries in the previous three years.**
    - **Boys Volleyball- Will be a spring sport and will start during the 2024-2025 school year.**
    - **State Tournament Seeding**
      - **Option 1: Team sport seeds Nos. 1-5 with a random draw for seeds Nos. 6, 7 and 8.**
      - **Option 2: Team sport seeds all teams once per state tournament.**
      - **Option 3: Team sport does not seed in the first round of the tournament. The team sport will use a regional/sectional or scheduled rotation.**
- **Quick Takes**
  - **General Election: November 7th- No school sponsored activities between 6:00pm – 8:00pm**
  - **Detroit Lakes has applied to join the HOL. Will learn more about it at our next conference AD meeting.**

- **HOL Volleyball Tournament Finishes:**
  - **7th Grade - 5th / 8th Grade - 3rd and 5th / C-Team -2nd / B-Team - 4th / JV - 1st**

- **Sub-Varsity Football Records: 7th Grade 2-3-2 / 8th Grade 0-7 / 9th 3-4 /JV 1-3**
- **Section Tournament Dates**
  - **Football**:
    - **Oct 24th – High Seed @ 6:00 pm**
    - **Oct 28th – High Seed @ 2:00 pm**
    - **Nov 3rd – Fargo Dome @ TBD**
  - **Volleyball:**
    - **Oct 25th – High Seed @ 7:00 pm (Wednesday Night)**
    - **Oct 27th – High Seed @ 7:00 pm**
    - **Nov 2nd – TBD @ 7:00 pm**
    - **Nov 4th – TBD @ 7:00 pm**
  - **Cross Country**
    - **Oct 27th - Bagley**
      - **Girls race starts at 4:00**
      - **Boys race starts around 4:30**

- **HUDL**
  - **Feedback for the most part has been positive.**
  - **Menahga reached out after we played them in volleyball to ask how we do everything with HUDL and YouTube.**
    - **They are now interested in doing it the way we do it.**
    - **Jeff Nibbe has been communicating with them.**
- **BSA Branding**
  - **The new exterior signs for the BSA were installed on October 11th and 13th.**



Barnesville Public Schools
Regular School Board Meeting

7:00 PM on Monday, October 16, 2023
High School Library

Superintendent's Monthly Board Report

1. **Free Meals for Law Officers**

   A school board member said he heard about schools giving free meals to police officers in exchange for having a presence at the schools. It ties in with schools discontinuing their SRO position.

   I told the board member I'd be in favor of it too, but don't know if it's possible to do using school funds. I checked with Jodi and she said, "The General Fund would have to reimburse the Food Service Fund for each meal for any adult not directly involved in the operation of the school nutrition program. Our adult meal prices are $4.95 for lunch and $2.65 for breakfast. It would come from the unassigned General Fund budget."

2. **Wellbeing of Young People in Clay County**

   Please find below a link to an informational flyer regarding the wellbeing of our young people in Clay County. It was distributed at our Wellness meeting on Thursday morning.

   Link to Flyer

3. **Barnesville Lions Club Installs Black Borders for Playgrounds**

   Please find a link to pictures of Barnesville Lions Club members installing black borders around the Elementary Playgrounds. I used a sledgehammer to pound over 75 spikes into the ground. We had great weather to get it done in one day!

   Link to Pictures

4. **State Payment for School Safety Grant**

   We received our first payment for the School Safety Grant. The amount was $97,000. There will be another $15,500 coming for a total of $112,500.

   We will need to use $6,495 in school district funds to complete the project. Those dollars can come from LTFM or the new construction money.

E. Board Committee Reports

10. Removal of Consent Items for Discussion
11. Approval of Consent Items

A. Personnel

All hirings are based upon the findings of each individual's background check, licensure status, and discipline report from the Minnesota Department of Education.

1) Ruth Johnson's Resignation as Kitchen Helper
2) Annika Fradet as Kids Club Student Worker
3) Olivia Power as Kids Club Student Worker

B. Donations

1) $1,875 Donation from Games to Go Moorhead for Spanish Trip
2) $250 Donation from Schumacher Fishing Team for Fishing Team Jerseys
3) $250 Donation from Barnesville Potato Days for Class of 2026
4) $250 Donation from Barnesville Potato Days for Class of 2027
5) $40 Donation from Bell Bank (custom debit cards) to General Fund

12. New Business

A. Fundraisers for SY2023-24 102

Barnesville ISD 146
2023-24 List of Anticipated Fundraisers

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Accelerated Reader	School Clothing Sales	Winter/Spring	Rewards and prizes for AR Achievement and incentives
	Smencils Sales	November	Rewards and prizes for AR Achievement and incentives
	Lip Suckers Sales	February	Rewards and prizes for AR Achievement and incentives
	Concessions	Various	Rewards and prizes for AR Achievement and incentives
	Elem. Teacher Pop Machine	Various	Rewards and prizes for AR Achievement and incentives
Art Club	Concessions	Various	Student Supplies, Travel
Band	Blue Book Sales	September	Band Trip, Senior Music Trip, Valleyfair Marching, Band Shirts
	Rally Beans Sales	October	Band Trip, Senior Music Trip, Valleyfair Marching, Band Shirts
	Concessions	Concessions	Band Trip, Senior Music Trip, Valleyfair Marching, Band Shirts
Baseball	Clothing Sales	March	Player caps and clothing; equipment
Book Club	Concessions	September	Money for Student Books
	Phone for a Day	November	Money for Student Books
Boys Basketball	Concessions	Various	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Traveling Team Tournament	Various	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Late Night with the Trojans	January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
Boys Golf	Concessions	Various	Apparel, meals, travel
Boys Track	Concessions	Various	Clothing, Camps, Meals, Travel
	Clothing Sales	Various	Clothing, Camps, Meals, Travel
Cheerleading	None planned	None	N/A
Choir Trip	Blue Book	September	Choir Trip/t-shirts
	Rally Beans	October	Choir Trip/t-shirts
	Concessions	Various	Choir Trip/t-shirts

Class of 2024	**None planned**	**None**	**N/A**
Class of 2025	**Concessions**	**Various**	**Prom & Class Expenses**
	Prom	**April**	**Prom & Class Expenses**
	Class Dues	**Various**	**Prom & Class Expenses**
Class of 2026	**Concessions**	**Various**	**Prom and class expenses**
Class of 2027	**Concessions**	**Various**	**Prom; graduation; floats**
Class of 2028	**Concessions**	**Various**	**Prom & Class Expenses**
Class of 2029	**Concessions**	**Various**	**Prom; graduation; class expenses**
	Class Dues	**Various**	**Prom; graduation; class expenses**
Cross Country	**Concessions**	**Various**	**Student supplies; travel**
Elementary	**Scherling Photo Sales**	**Sept - Oct**	**K-6**
Elementary Library	**Hat Day**	**Various**	**new books and magazines**
Europe Trip	**Concessions**	**Various**	**Student Travel Expenses**
	Pizza Sales	**Winter**	**Student Travel Expenses**
	Rally Beans	**Spring**	**Student Travel Expenses**
	Fudge Sales	**Fall 2022**	**Student Travel Expenses**
FCCLA	**None planned**	**None**	**N/A**
FFA	**Vending Machine**	**All Year**	**Travel, Apparel, Dues and Awards**
	Fruit & Wreath Sales	**November**	**Travel, Apparel, Dues and Awards**
	FFA Food Stand at Clay Co. Fair	**July**	**Travel, Apparel, Dues and Awards**
	Donkey Basketball	**March/April**	**Travel, Apparel, Dues and Awards**
Fishing Club	**Jersey Ads**	**January**	**Jerseys, travel, activities, awards**

Football	**Gold Card Sales**	**August/September**	**Highlight Film, Awards, Coach Bus, etc.**	
	Jersey Auction	**October**	**Tackle Cancer**	
Forensics (Speech)	**Concessions**	**Various**	**Clothing, scripts and supplies**	
	Smencils	**Dec./Jan.**	**Clothing, scripts and supplies**	
Girls Basketball	**Hoop a Thon**	**Nov/Dec**	**Program and Camps, Team Meals, Travel**	
	Late Night with the Trojans	**Jan/Feb**	**Program and Camps, Team Meals, Travel**	
	Super Fan Tshirts	**Nov/Dec**	**Program and Camps, Team Meals, Travel**	
Girls Golf	**Concessions**	**Various**	**Clothing**	
Girls Track & Field	**Hourathon (Take it to the Clock)**	**Spring**	**Clothing, Camps, Meals, Travel**	
	Concessions	**Various**	**Clothing, Camps, Meals, Travel**	
Grade 6	**Chocolate Candy Sales**	**November-December**	**Student Travel Expenses**	
Musical	**Concessions**	**November**	**T-shirts, musical supplies as needed**	
	Musical ticket sales	**November**	**Theatre production expenses**	
National Honor Society	**Concessions**	**Various**	**Funds for NHS Activities**	x
	Phone for a day	**Various**	**Funds for NHS Activities**	
	Lollipop Sales	**Various**	**Funds for NHS Activities**	
Pay	**Coin Drive**	**December**	**Families in need**	
	Concessions	**Various**	**Books, supplies**	
	Tshirt Sales	**October**	**Donation to nonprofit**	
	Trick or Canning	**October**	**Food pantry**	
	Hygiene Drive	**September**	**products for students**	
	Silent Auction	**February**	**Giving Hearts Day**	
Renaissance	**Clothing Sales**	**Year Long**	**Student of the Month; student supplies**	
Robotics	**Concessions**	**Various**	**Materials for robots/food for students**	
Softball	**Pizza Sales**	**March/April**	**Shirts, Equipment, Charter Bus**	
	Concessions	**Various**	**Shirts, Equipment, Charter Bus**	

Spanish Trip	**work at Potato Days games**	**August**	**Student Travel expenses**
	Concessions	**Various**	**Student Travel expenses**
	Pretzel Sales	**Monthly**	**Student Travel expenses**
Special Ed (HS)	**Popcorn Sales**	**Monthly**	**Raise money for student outings and activities**
	Shake Sales	**Various**	**Raise money for student outings and activities**
Student Council	**Concessions**	**Various**	**Raise Money for Student Activities**
	Phone for a Day	**Monthly**	**Raise Money for Student Activities**
	SnoBall/Homecoming Dance Admission	**Fall/Winter**	**Pay for Dance Costs**
	Spirit Item Sales	**Various**	**Cover the cost of Homecoming & SnoBall**
	Junior High Dance	**Spring**	**Raise Money for Student Activities**
	Coronation Admission	**Fall/Winter**	**Cover the cost of Homecoming & SnoBall**
	Faculty Pop Machine	**Various**	**Raise Money for Student Activities**
Trap Shooting	**Ticket sales for Rod n Gun/Pheasants Forever**	**Winter**	**Raise money for the program**
Volleyball	**T-shirts**	**Various**	**Raise Money for Program**
	VB Tournament	**Various**	**Raise Money for Program**
	Teamup	**Various**	**Raise Money for Program**
	PushSave	**Various**	**Raise Money for Program**
	Concessions	**Various**	**Raise Money for Program**
Weight Lifting	**None planned**	**None**	**N/A**
Wrestling	**Concessions**	**Various**	**Student Travel Expenses; clothing**
	Clothing Sales	**Various**	**Student Travel Expenses; clothing**
	Youth Tournament	**Winter**	**Student Travel Expenses; clothing**
Yearbook	**Book Sales**	**Various**	**Pay for Yearbooks**
	Ad Sales	**Various**	**Pay for Yearbooks**

13. Addendum
    A. Amanda Scheffler as 7th Grade Girls Basketball Coach
    B. Ben Del Greco as 8th Grade Boys Basketball Coach
    C. Peyton Boom as Volunteer Girls Basketball Coach
    D. Paul Anderson as Volunteer Wrestling Coach
    E. Jenson Beachy's Resignation as JV Boys Basketball Coach
    F. Adam Tonsfeldt as JV Boys Basketball Coach
    G. FY 2023 Audit by Eide Bailly LLP 107



INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary - June 30, 2023

EideBailly®

CPAs & BUSINESS ADVISORS

AUDIT RESULTS AND FINDINGS

AUDIT OPINION

- The District received a "clean" audit opinion
  - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
  - Financial statements do not contain material misstatements and are fairly presented
- Opinion is merely the auditor's professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented



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AUDIT OF FEDERAL FUNDS

- All entities with federal award expenditures of $750,000+ in a year are required to obtain an annual audit
- Single audit – considers compliance with rules and regulation of applicable federal awards
- The District received an unmodified opinion on compliance for the major federal awards programs report



During 2023, the District expended approximately $775,000 in Federal awards.

FINDINGS

Financial Statements:

1. Preparation of Financial Statements, including SEFA
2. Material Journal Entries
3. Segregation of Duties

Federal Awards:

1. None

Minnesota Legal Compliance:

1. Failure to Obtain Contractor's Verification of Compliance and Performance and Payment Bonds

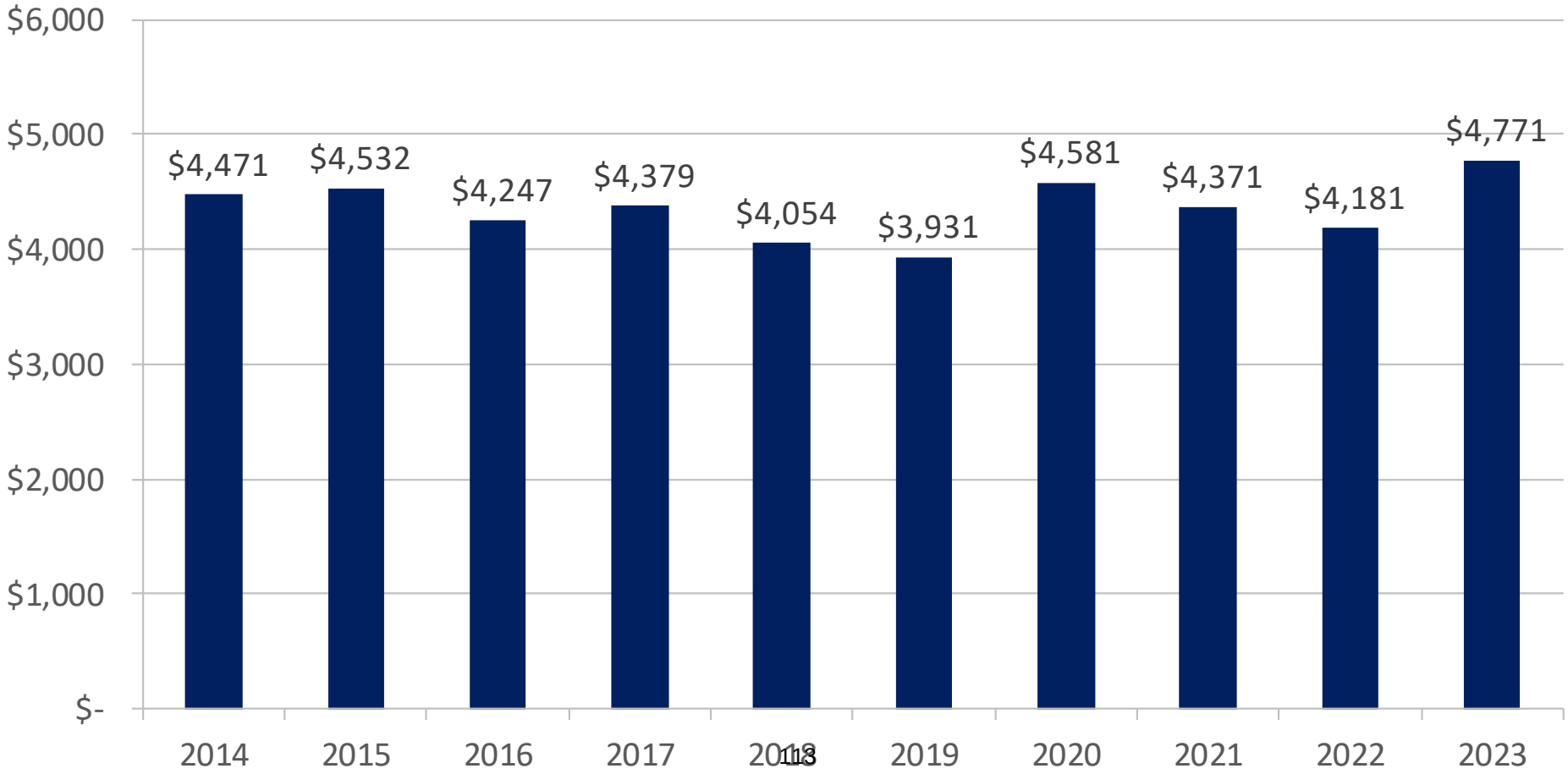


CASH AND INVESTMENTS

CASH/INVESTMENTS

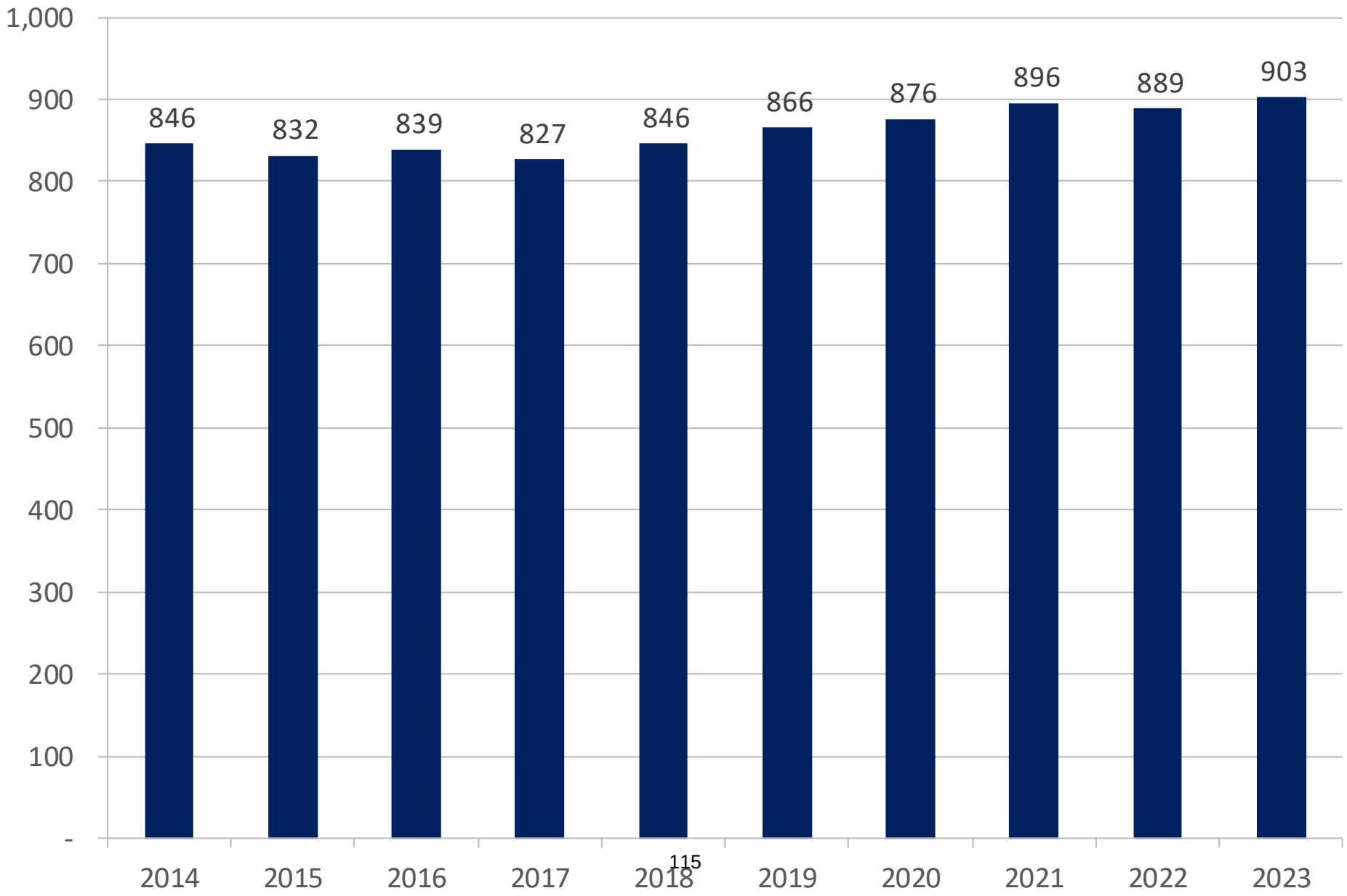
Most significantly affected by the state aid payments structure.

Balances (in thousands) of the District for the past ten years:



GENERAL FUND

ADM SERVED


1,000
900
800
700
600
500
400
300
200
100
-
846
832
839
827
846
866
876
896
889
903
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023

BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	$ 8,580,450	$ 8,697,420	$ 8,822,931	$ 125,511
Local levies	1,246,120	1,192,140	1,295,880	103,740
Federal sources	352,490	424,290	421,613	(2,677)
Other	699,400	900,240	932,272	32,032
Total revenues	10,878,460	11,214,090	11,472,696	258,606
				2.31% Over
Expenditures				
Current				
Regular and vocational instruction	5,647,240	5,717,380	5,771,995	(54,615)
Administration and district support services	1,053,620	1,063,270	1,049,558	13,712
Special education instruction	1,472,080	1,540,390	1,513,904	26,486
Instructional and pupil support services	1,321,470	1,403,970	1,390,728	13,242
Sites and buildings	1,052,090	1,212,100	1,239,834	(27,734)
Other	105,320	102,250	102,499	(249)
Debt service	119,820	97,820	38,394	59,426
Capital outlay	134,110	184,120	267,390	(83,270)
Total expenditures	10,905,750	11,321,300	11,374,302	(53,002)
				0.47% Over
Excess (Deficiency) of Revenues over (under) Expenditures	(27,290)	(107,210)	98,394	205,604
Other Financing Sources				
Sale of equipment	5,000	5,000	473	(4,527)
Insurance recovery	5,000	5,000	2,314	(2,686)
	10,000	10,000	2,787	(7,213)
Net Change in Fund Balance	$ (17,290)	$ (97,210)	101,181	$ 198,391
Fund Balance, Beginning of Year			3,570,983	
Fund Balance, End of Year			$ 3,672,164	

A POSITIVE FUND BALANCE:

1. Contributes to a favorable bond rating

2. Produces investment income and provides a source of working capital to meet cash flow needs

3. Offers a cushion for unexpected expenditures or revenue shortfalls



FUND BALANCE CATEGORIES

Nonspendable	Restricted	Committed	Assigned	Unassigned
Represents amounts that cannot be spent	Legally restricted by outside parties	Intended for a specific activity	Intended for a specific activity by school board or designated individuals	Reserves
Not in spendable form	Cannot be appropriated for other spending	Imposed by formal action of the school board but is not legally restricted	Not legally restricted	"Rainy day" fund
Inventory, prepaid expenses				

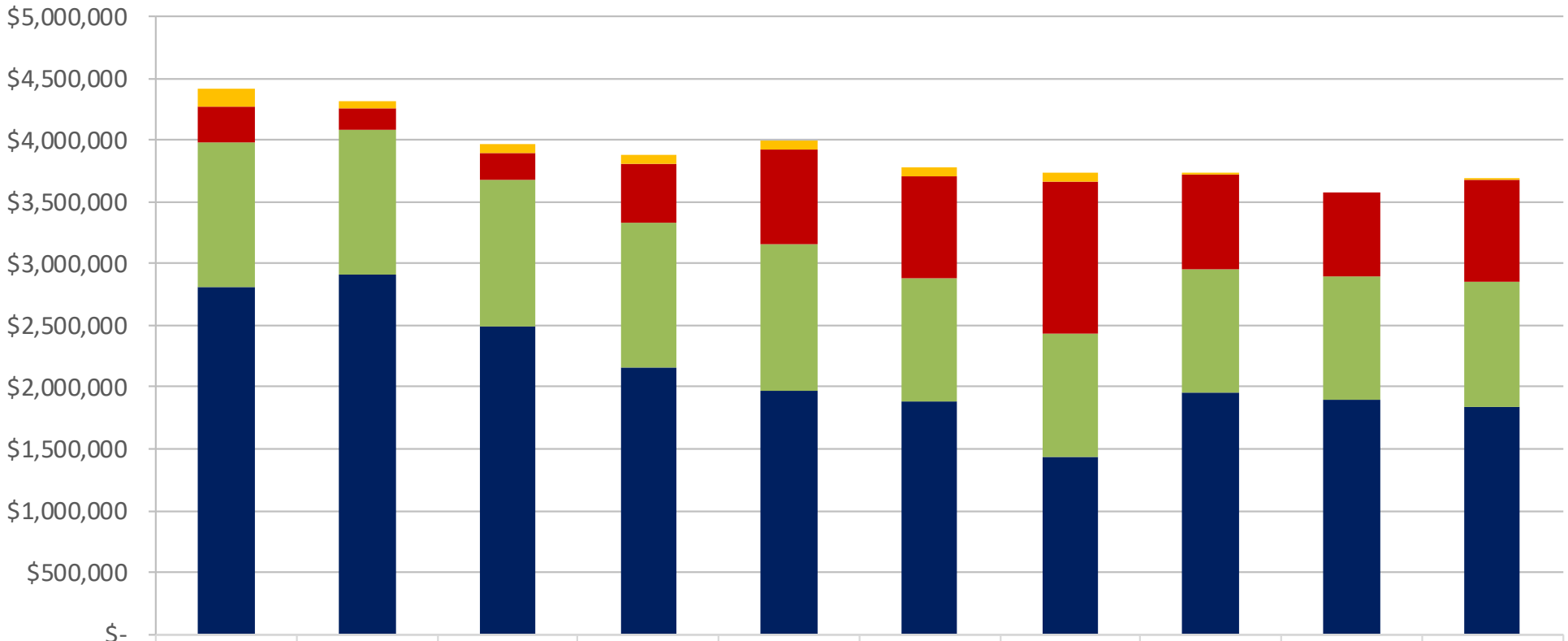
CHANGES IN UFARS FUND BALANCES

Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ -	$ 522	$ 522
Restricted for student activities	159,497	(1,818)	157,679
Restricted for staff development	232,521	44,092	276,613
Restricted for operating capital	61,421	10,078	71,499
Restricted for gifted and talented	28,173	5,403	33,576
Restricted for safe schools levy	34,783	27,570	62,353
Restricted for long term facilities maintenance	17,365	144,345	161,710
Restricted for medical assistance	141,000	(79,393)	61,607
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	1,896,223	(49,618)	1,846,605
	$ 3,570,983	$ 101,181	$ 3,672,164

TOTAL FUND BALANCES

Total fund balances of the General Fund for the past 10 years:



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Nonspendable	$148,451	$49,960	$62,237	$65,330	$70,383	$71,500	$84,484	$10,857	$-	$522
Restricted	$285,175	$177,891	$225,578	$470,927	$772,190	$826,162	$1,225,911	$772,659	$674,760	$825,037
Committed	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Unassigned	$2,806,596	$2,910,694	$2,497,894	$2,162,422	$1,974,480	$1,886,668	$1,430,131	$1,948,584	$1,896,223	$1,846,605

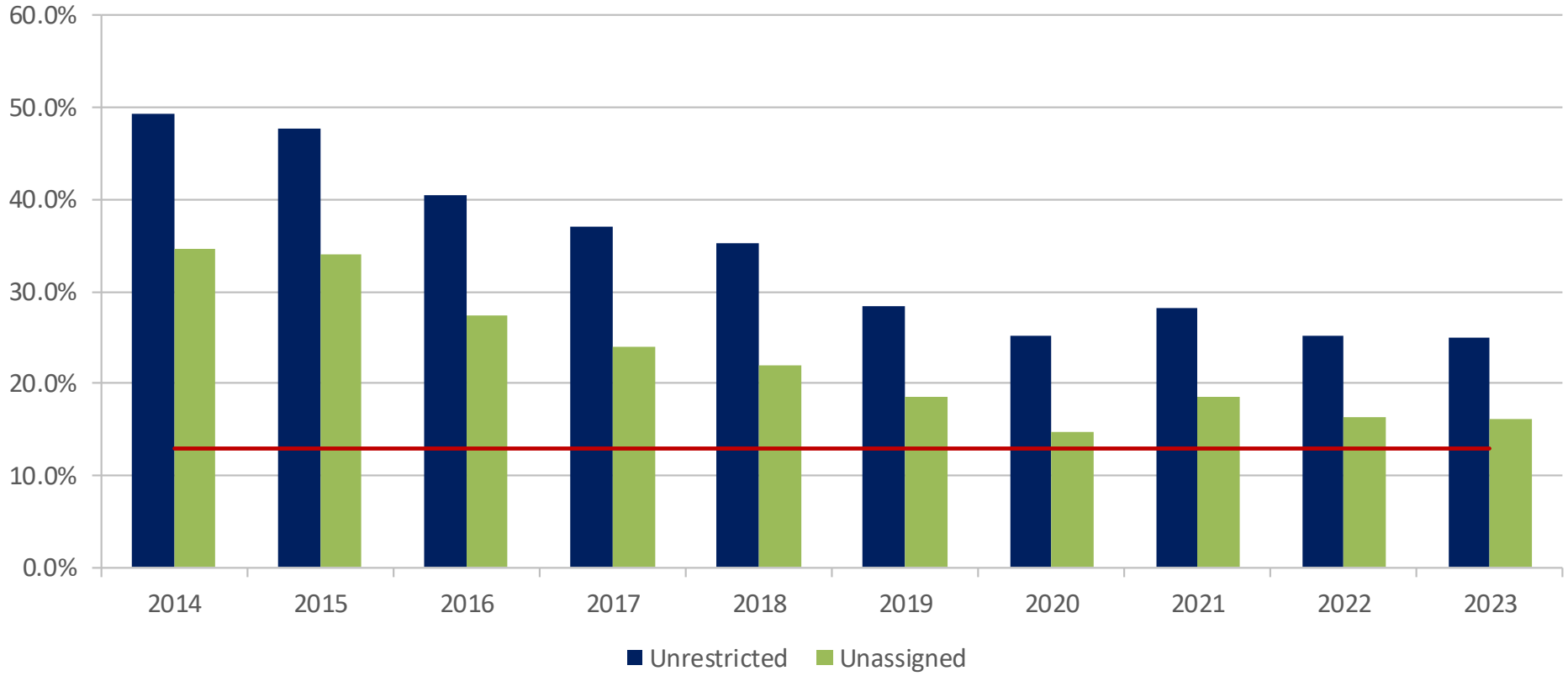
RECOMMENDATIONS REGARDING FUND BALANCES

The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 13% of the annual budget. For the current year that target amount is $1.5M.

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is $1.9M.

UNRESTRICTED AND UNASSIGNED FUND BALANCE

The District's unrestricted fund balance and unassigned fund balance as a percentage of expenditures in the General Fund for the last 10 years:

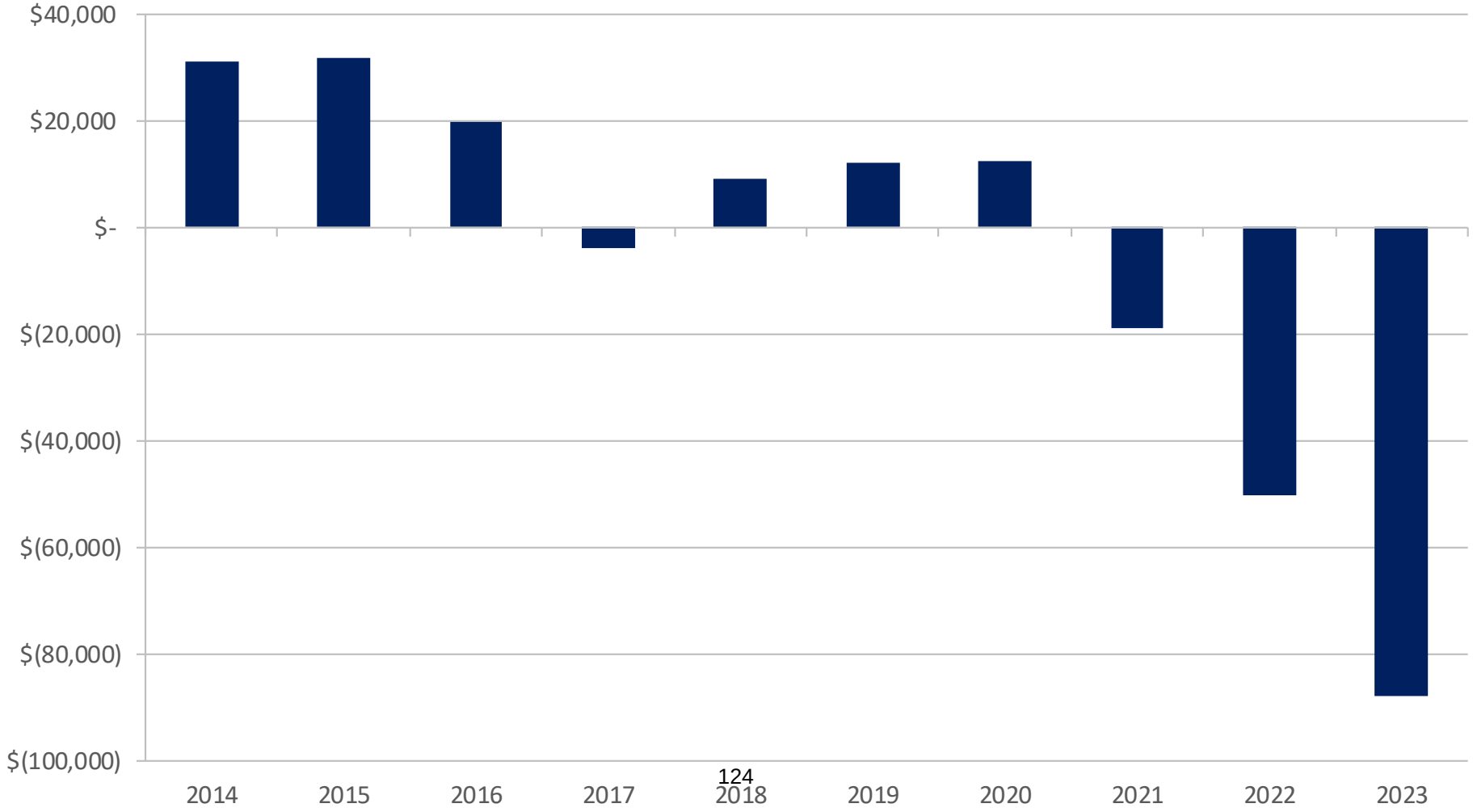


The maroon lines indicate the District's fund balance policy of maintaining an unassigned fund balance of 13% of expenditures.

OTHER FUNDS

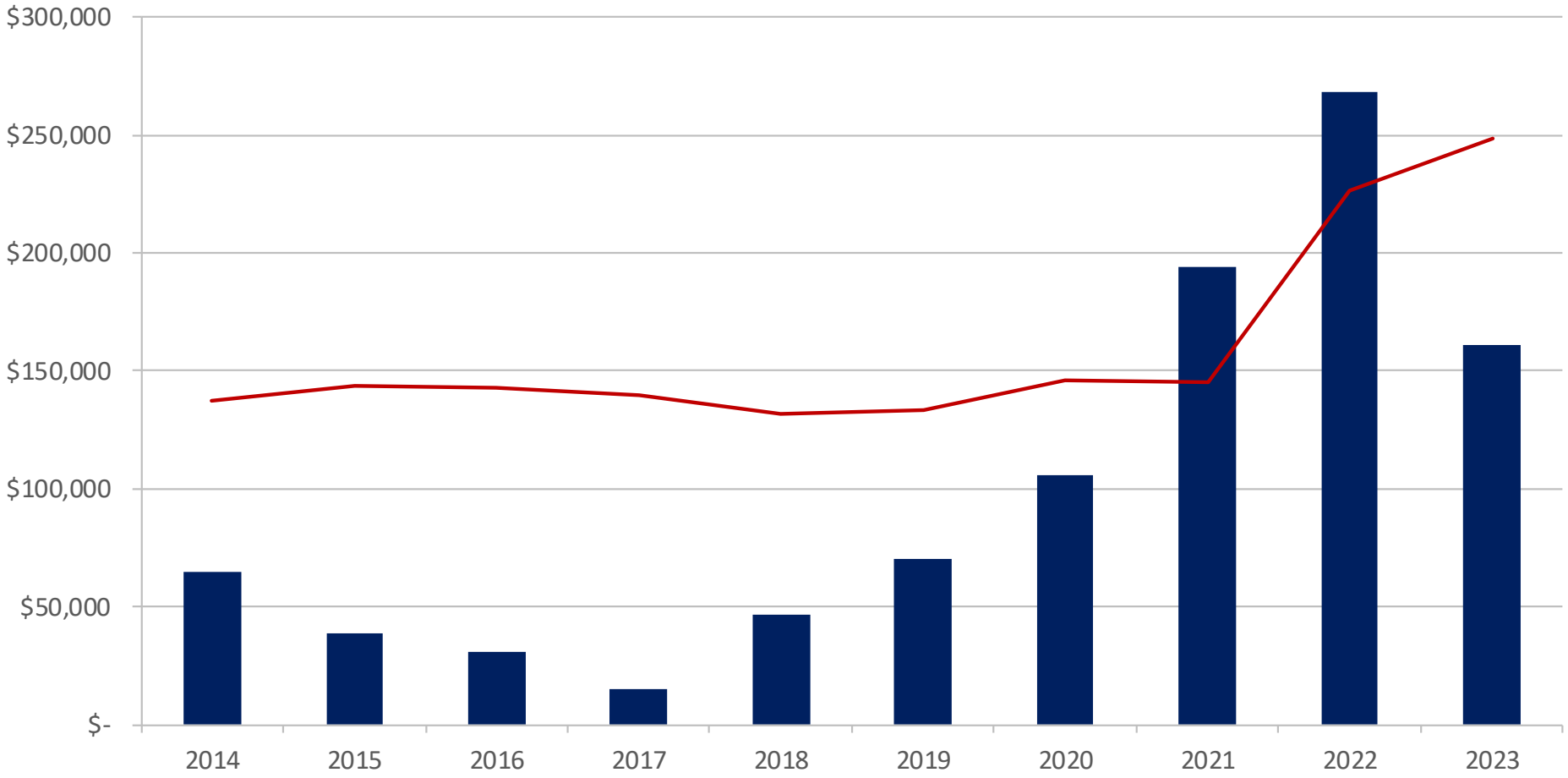
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

Positive fund balance indicates that revenues of the community service programs are sufficient to cover the expenditures of the programs.



YEAR END FUND BALANCE – FOOD SERVICE FUND

Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



The maroon line indicates the maximum allowable fund balance of three months expenditures.

WHAT'S NEXT AND OTHER TOPICS

- Inflation Reduction Act (IRA) of 2022
  - Incentives related to energy efficient construction projects, equipment, or vehicles
  - For the first time governments can benefit

- Ongoing Communication – throughout the year
  - Online publications
  - Webinars
  - Access to specialists



QUESTIONS?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.



THANK YOU

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June 30, 2023

Independent School District No. 146
Barnesville Public Schools

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Name	Position	Term Expires
School Board		
Dion Bredman	Chairperson	2024
Jacob Thompson	Vice Chairperson	2025
Ryan Lindbom	Clerk	2024
Marla Field	Treasurer	2025
Andrew Maier	Director	2025
David Herbranson	Director	2024
Crystal Henderson	Director	2025
Administration		
Jon Ellerbusch	Superintendent	
Jodi Samuelson	Finance Officer	

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Independent Auditor's Report

The School Board of
Independent School District No. 146
Barnesville Public Schools
Barnesville, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146 (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 accompanying 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, and the respective changes in financial position, and the respective budgetary comparison for the general fund 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 *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's 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.

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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.

Auditor's 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 auditor's 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, schedule of changes in the District's total OPEB liability and related ratios, schedule of employer's share of net pension liability and schedule of employer's contributions as listed in the table of contents 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 combining and individual fund schedules, 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* (CFR) 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 combining and individual fund schedules, the uniform financial accounting and reporting standards compliance table, and the 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 school board and administration listing but does not include the basic financial statements and our auditor's 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 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 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.

Report on Other Legal and Regulatory Requirements

In accordance with Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated October 16, 2023, on our consideration of the District's compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with Office of the State Auditor's Minnesota Legal Compliance Audit Guide for School Districts in considering the District's compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.

Eide Bailly LLP

Fargo, North Dakota
October 16, 2023

This section of Barnesville Public Schools – Independent School District No. 146's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

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

- *General Fund 01* – The overall revenues were $11,472,696 while the overall expenditures were $11,374,302. These, along with net other financing sources of $2,787, increased the fund balance by $101,181.
- *Food Service Fund 02* – The overall revenues were $637,629 while the overall expenditures were $745,598. This decreased the fund balance by $107,969.
- *Community Service Fund 04* – The overall revenues were $461,780 while the overall expenditures were $499,646. This decreased the fund balance by $37,866.
- *Capital Projects Fund 06* – The overall revenues were $25,515 while the overall expenditures were $874,171. These, along with net other financing sources of $2,542,734, increased the fund balance by $1,694,078.
- *Debt Service Fund 07* – The overall revenues were $2,237,492 while the overall expenditures were $2,108,950. This increased the fund balance by $128,542.

Overview of the Financial Statements

Government-Wide Statements

The government-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.

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

- Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.

- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statement the District's activities are shown in one category:

- *Governmental Activities* – All of the District's basic services are included here, such as regular and special education, transportation, administration, food service, and community education. Property taxes and state 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 revenues (e.g., federal grants).

The District has one kind of fund:

- *Governmental Funds* – All 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 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 government-wide statements, we provide additional information following the governmental funds statements that explains the relationship (or differences) between them.

Financial Analysis of the District as a Whole

Net Position

The District's combined net position was $5,220,701 on June 30, 2023.

Statement of Net Position
June 30, 2023 and 2022

	2023	2022
Assets		
Current assets	$ 10,786,515	$ 9,390,932
Capital assets	34,318,960	34,286,724
Total assets	45,105,475	43,677,656
Deferred Outflows of Resources	2,614,557	2,914,370
Liabilities		
Other liabilities	1,495,438	2,037,502
Long-term liabilities	35,957,761	31,391,548
Total liabilities	37,453,199	33,429,050
Deferred Inflows of Resources	5,046,132	9,887,682
Net Position		
Net investment in capital assets	6,405,041	7,533,994
Restricted for specific purposes	3,028,348	1,145,977
Unrestricted	(4,212,688)	(5,404,677)
Total net position	$ 5,220,701	$ 3,275,294

Changes in Net Position – The District's total revenues were approximately $14.8 million for the year ended June 30, 2023. Property taxes and state formula aid accounted for 79.8% of total revenue for the year. Another 17.0% came from program revenues.

The total cost of all programs and services was approximately $12.9 million. The District's expenses are predominantly related to educating and caring for students. The purely administrative activities of the District accounted for just 6.1% of total costs.

The total revenues exceeded expenses, increasing the net position by approximately $1.9 million for fiscal year 2023.

Statement of Activities
Years Ended June 30, 2023 and 2022

	2023	2022
Revenues		
Program revenues		
Charges for service	$ 1,159,227	$ 859,188
Operating grants and contributions	1,365,542	1,656,240
General		
Property taxes	2,781,432	2,713,340
Aids and payments from state and other	9,051,644	9,136,333
Miscellaneous revenues	475,057	379,114
Total revenues	14,832,902	14,744,215
Expenses		
Administration	787,164	742,011
District support services	277,022	266,121
Regular instruction	4,363,879	5,146,203
Vocational instruction	201,302	242,511
Special education instruction	1,516,878	1,546,262
Community education and services	534,007	425,061
Instructional support services	382,899	687,763
Pupil support services	1,756,872	1,676,424
Sites and buildings	2,215,984	1,208,681
Fiscal and other fixed-cost programs	851,488	908,930
Total expenses	12,887,495	12,849,967
Change in Net Position	1,945,407	1,894,248
Net Position - Beginning	3,275,294	1,381,046
Net Position - Ending	$ 5,220,701	$ 3,275,294

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, buildings and grounds, and capital outlay projects.

The following schedule presents a summary of General Fund Revenues.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2023	2022		
Local Property Taxes	$ 1,295,880	$ 1,212,348	$ 83,532	6.9%
Other Local Sources	878,245	728,833	149,412	20.5%
State Sources	8,822,931	8,451,956	370,975	4.4%
Federal Sources	421,613	850,511	(428,898)	-50.4%
Miscellaneous	54,027	37,910	16,117	42.5%
Total general fund revenues	$ 11,472,696	$ 11,281,558	$ 191,138	1.7%

Total General Fund revenue increased by $191,138 or 1.7% from the previous year. Basic general education revenue is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. The mix of property tax and state aid can change significantly from year to year without any net change on revenue. Federal sources decreased during 2023 primarily as a result of one-time grant funding received through the Emergency Connectivity Fund in the prior year. Other local sources increased from an increase in interest income, as well as gifts and bequests related to the District's ongoing construction projects.

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2023	2022		
Salaries and Benefits	$ 8,124,788	$ 7,686,327	$ 438,461	5.7%
Purchased Services	2,147,836	1,936,083	211,753	10.9%
Supplies and Materials	757,202	1,321,668	(564,466)	-42.7%
Capital Expenditures	267,390	488,435	(221,045)	-45.3%
Other Expenditures	77,086	105,930	(28,844)	-27.2%
Total general fund expenditures	$ 11,374,302	$ 11,538,443	$ (164,141)	-1.4%

Total General Fund expenditures decreased by $164,141 or 1.4% from the previous year. The District had an increase in expenditures for 2023 for salaries and benefits of district staff for additional staff hirings and general wage increases. The majority of the decrease in supplies and materials expenditures related to the one-time purchase of iPads in the previous year. In addition, the District had less capital expenditures in 2023 due to less improvements needed.

General Fund Budgetary Highlights

The District's general fund results when compared to the final budget are:

- Actual revenues were $258,606 more than budget, mainly because of greater than anticipated general education and special education aid from the state and from greater than anticipated property tax revenue.
- Actual expenditures were $53,002 more than budget. Capital expenditures were approximately $83,000 more than anticipated.

Other Non-Major Funds

The Food Service Fund incurred a current year deficit of $107,969. The Community Service Fund incurred a current year deficit of $37,866. From the standpoint of maintaining current operating expenditures within the range of annual revenue, the Community Service Fund and Food Service Fund continue to operate on a sound financial basis.

Capital Assets

By the end of fiscal year 2023, the District had invested approximately $43.1 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audit-visual equipment, and school vehicles. Total depreciation/amortization expense for the year was $1,013,515. Note 5 presents the detail of the District's capital assets.

Capital Assets Governmental Activities
June 30, 2023 and 2022

	2023	2022
Land	$ 719,663	$ 719,663
Construction in Progress	106,966	28,216,991
Buildings	40,428,840	11,413,369
Equipment	1,746,300	1,605,995
Right-to-use Leased Assets	137,848	137,848
Accumulated Depreciation/Amortization	(8,820,657)	(7,807,142)
Total capital assets	$ 34,318,960	$ 34,286,724

Long-Term Liabilities

At year end the District had $27,964,125 of long term debt, excluding pension and OPEB liabilities. This consisted of bonded indebtedness of $25,705,000, unamortized bond premiums of $2,139,457, leases payable of $69,462, and compensated absences payable of $50,206. Note 7 presents the detail of the District's long-term debt. Note 6 presents the details of the District's leases. The District has $389,410 in liabilities for other postemployment benefits. See Note 8 for further information on OPEB obligations. The District has $7,604,226 in net pension liability at June 30, 2023. See Note 9 for further information on pensions.

Factors Bearing on the District's Future

With the exception of voter-approved excess operating referendum, the District is dependent on the State of Minnesota for its revenue authority. At the time these financial statements were prepared and audited, the District was aware of the following factors that could significantly affects its financial health in the future:

- The political environment at the state level will have a significant effect on future finances. The state legislature sets the amount of revenue from aids and levies that Minnesota school districts will receive.
- Enrollment fluctuations can have a significant effect on the District's revenue. The District will continue to monitor enrollment closely and adjust budgets as necessary.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers 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 any questions about this report or would like additional information, contact the Business Office, Independent School District No. 146, Barnesville, Minnesota.

Assets	
Cash and cash equivalents	$ 7,181,228
Receivables	
Current property taxes	2,346,819
Delinquent property taxes	40,563
Accounts	11,992
Due from other governmental units	1,192,335
Prepaid items	522
Inventories	13,056
	10,786,515
Capital assets	
Capital assets not being depreciated	
Land	719,663
Construction in progress	106,966
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	32,882,703
Equipment	541,663
Right-to-use leased assets	67,965
Total capital assets	34,318,960
Total assets	45,105,475
Deferred Outflows of Resources	
Other postemployment benefits	82,357
Pension plans	2,532,200
Total deferred inflows of resources	2,614,557
Liabilities	
Accounts payable	380,748
Due to other governmental units	22,915
Salaries payable	703,472
Accrued interest payable	369,620
Unearned revenue	18,683
Long-term liabilities	
Due within one year - other than pensions and OPEB	1,570,164
Due in more than one year - other than pensions and OPEB	26,393,961
Due in more than one year - OPEB	389,410
Due in more than one year - net pension liability	7,604,226
Total liabilities	37,453,199
Deferred Inflows of Resources	
Property taxes levied for subsequent year	3,493,944
Other postemployment benefits	5,011
Pension plans	1,547,177
Total deferred inflows of resources	5,046,132
Net Position	
Net investment in capital assets	6,405,041
Restricted for specific purposes	3,028,348
Unrestricted	(4,212,688)
Total net position	$ 5,220,701

Independent School District No. 146
Barnesville Public Schools
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities					
Administration	$ 787,164	$ -	$ -	$ -	$ (787,164)
District support services	277,022	-	-	-	(277,022)
Regular instruction	4,363,879	463,730	-	-	(3,900,149)
Vocational instruction	201,302	-	-	-	(201,302)
Special education instruction	1,516,878	21,620	858,595	-	(636,663)
Community education and services	534,007	336,930	42,813	-	(154,264)
Instructional support services	382,899	-	-	-	(382,899)
Pupil support services	1,756,872	311,432	319,233	-	(1,126,207)
Sites and buildings	2,215,984	25,515	144,901	-	(2,045,568)
Fiscal and other fixed-cost programs	851,488	-	-	-	(851,488)
Total governmental activities	$ 12,887,495	$ 1,159,227	$ 1,365,542	$ -	(10,362,726)
General Revenues					
Property taxes, levied for general purposes					1,290,883
Property taxes, levied for community education and services					59,658
Property taxes, levied for debt service					1,430,891
Aids and payments from state sources					8,606,463
Aids and payments from federal sources					421,613
County apportionment					23,568
Unrestricted investment earnings					113,795
Gain on disposal of property and equipment					473
Miscellaneous revenues					360,789
Total general revenues					12,308,133
Change in Net Position					1,945,407
Net Position - Beginning					3,275,294
Net Position - Ending					$ 5,220,701

Independent School District No. 146
Barnesville Public Schools
Governmental Funds
Balance Sheet
June 30, 2023

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Assets					
Cash and cash equivalents	$ 3,689,056	$ 2,410,389	$ 885,968	$ 195,815	$ 7,181,228
Receivables					
Current property taxes	660,034	-	1,656,232	30,553	2,346,819
Delinquent property taxes	15,012	-	24,864	687	40,563
Accounts	11,992	-	-	-	11,992
Due from other governmental units	1,108,277	-	78,627	5,431	1,192,335
Due from other funds	23,765	-	-	-	23,765
Prepaid items	522	-	-	-	522
Inventories	-	-	-	13,056	13,056
Total assets	$ 5,508,658	$ 2,410,389	$ 2,645,691	$ 245,542	$ 10,810,280
Liabilities					
Accounts payable	$ 35,199	$ 340,570	$ -	$ 4,979	$ 380,748
Due to other governmental units	637	-	-	22,278	22,915
Salaries payable	657,876	-	-	45,596	703,472
Due to other funds	-	-	-	23,765	23,765
Unearned revenue	1,467	-	-	17,216	18,683
Total liabilities	695,179	340,570	-	113,834	1,149,583
Deferred Inflows of Resources					
Unavailable revenue-property taxes	8,191	-	13,567	375	22,133
Property taxes levied for subsequent year	1,133,124	-	2,302,090	58,730	3,493,944
Total deferred inflows of resources	1,141,315	-	2,315,657	59,105	3,516,077
Fund Balance					
Nonspendable	522	-	-	13,056	13,578
Restricted	825,037	2,069,819	330,034	147,527	3,372,417
Committed	1,000,000	-	-	-	1,000,000
Unassigned	1,846,605	-	-	(87,980)	1,758,625
Total fund balance	3,672,164	2,069,819	330,034	72,603	6,144,620
Total liabilities, deferred inflows of resources, and fund balance	$ 5,508,658	$ 2,410,389	$ 2,645,691	$ 245,542	$ 10,810,280

The Notes to Financial Statements are an integral part of this statement

Total Fund Balances - Governmental Funds	$ 6,144,620
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in the governmental funds.	34,318,960
Accrued interest payable for long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(369,620)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	22,133
Deferred outflows and inflows of resources related to pension and OPEB plans are applicable to future periods and, therefore, are not reported in the funds.	1,062,369
Long-term liabilities, including bonds payable, leases, bond premiums, compensated absences, other post-employment benefits, and pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(35,957,761)
Total Net Position - Governmental Activities	$ 5,220,701

Independent School District No. 146
Barnesville Public Schools
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2023

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Revenues					
Local property tax levies	$ 1,295,880	$ -	$ 1,428,613	$ 59,594	$ 2,784,087
Other local and county sources	784,674	-	2,278	358,924	1,145,876
Investment earnings	86,809	25,515	20,332	6,654	139,310
Rental income	6,762	-	-	-	6,762
State sources	8,822,931	-	786,269	71,229	9,680,429
Federal sources	421,613	-	-	291,576	713,189
Sales and other conversion of assets	54,027	-	-	311,432	365,459
Total revenues	11,472,696	25,515	2,237,492	1,099,409	14,835,112
Expenditures					
Current					
Administration	787,164	-	-	-	787,164
District support services	262,394	-	-	-	262,394
Regular instruction	5,570,693	-	-	-	5,570,693
Vocational instruction	201,302	-	-	-	201,302
Special education instruction	1,513,904	-	-	-	1,513,904
Community education and service	-	-	-	499,646	499,646
Instructional support services	373,001	-	-	-	373,001
Pupil support services	1,017,727	-	-	700,964	1,718,691
Sites and buildings	1,239,834	-	-	-	1,239,834
Fiscal and other fixed cost programs	102,499	-	-	-	102,499
Debt service					
Principal	34,860	-	1,190,000	-	1,224,860
Interest and fees	3,534	61,012	918,950	-	983,496
Capital outlay	267,390	813,159	-	44,634	1,125,183
Total expenditures	11,374,302	874,171	2,108,950	1,245,244	15,602,667
Excess (Deficiency) of Revenues over (under) Expenditures	98,394	(848,656)	128,542	(145,835)	(767,555)
Other Financing Sources					
Sale of property	473	-	-	-	473
Insurance recovery	2,314	-	-	-	2,314
Bond proceeds	-	2,265,000	-	-	2,265,000
Premium on bonds issued		277,734			277,734
Total other financing sources	2,787	2,542,734	-	-	2,545,521
Net Change in Fund Balance	101,181	1,694,078	128,542	(145,835)	1,777,966
Fund Balance, Beginning of Year	3,570,983	375,741	201,492	218,438	4,366,654
Fund Balance, End of Year	$ 3,672,164	$ 2,069,819	$ 330,034	$ 72,603	$ 6,144,620

The Notes to Financial Statements are an integral part of this statement

Net Change in Fund Balances - Total Governmental Funds	$	1,777,966
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense.		
Capital outlay		1,045,751
Depreciation/amortization expense		(1,013,515)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(4,997)
In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.		(4,930)
In the statement of activities, OPEB liabilities are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.		(12,154)
In the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as an expense.		1,305,199
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(1,147,913)
Change in Position of Governmental Activities	$	1,945,407

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Local property tax levies	$ 1,246,120	$ 1,192,140	$ 1,295,880	$ 103,740
Other local and county sources	632,850	756,190	784,674	28,484
Investment earnings	17,500	85,000	86,809	1,809
Rental income	10,000	10,000	6,762	(3,238)
State sources	8,580,450	8,697,420	8,822,931	125,511
Federal sources	352,490	424,290	421,613	(2,677)
Sales and other conversion of assets	39,050	49,050	54,027	4,977
Total revenues	10,878,460	11,214,090	11,472,696	258,606
Expenditures				
Current				
Administration	797,750	793,150	787,164	5,986
District support services	255,870	270,120	262,394	7,726
Regular instruction	5,437,230	5,507,370	5,570,693	(63,323)
Vocational instruction	210,010	210,010	201,302	8,708
Special education instruction	1,472,080	1,540,390	1,513,904	26,486
Instructional support services	340,150	384,380	373,001	11,379
Pupil support services	981,320	1,019,590	1,017,727	1,863
Sites and buildings	1,052,090	1,212,100	1,239,834	(27,734)
Fiscal and other fixed cost programs	105,320	102,250	102,499	(249)
Debt Service				
Principal	72,420	66,900	34,860	32,040
Interest	47,400	30,920	3,534	27,386
Capital outlay	134,110	184,120	267,390	(83,270)
Total expenditures	10,905,750	11,321,300	11,374,302	(53,002)
Excess (Deficiency) of Revenues over (under) Expenditures	(27,290)	(107,210)	98,394	205,604
Other Financing Sources				
Sale of property	5,000	5,000	473	(4,527)
Insurance recovery	5,000	5,000	2,314	(2,686)
Total Other Financing Sources	10,000	10,000	2,787	(7,213)
Net Change in Fund Balance	$ (17,290)	$ (97,210)	101,181	$ 198,391
Fund Balance, Beginning of Year			3,570,983	
Fund Balance, End of Year			$ 3,672,164	

Note 1 - Summary of Significant Accounting Policies

A. Organization

Independent School District No. 146, Barnesville Public Schools, Barnesville, Minnesota ("the District") was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America 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. Reporting Entity

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial burden or benefit with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are 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 internally directed revenues are reported as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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.

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. For capital assets that can be specifically identified with, or allocated to functional areas, depreciation expense is included as a direct expense in the functional areas that utilize the related capital assets. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

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:

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. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes. Federal revenue is recorded in the year in which the related expenditure is made. Proceeds of long-term debt and acquisitions under leases are reported as other financing sources.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, severance, postemployment benefits, and pensions, are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are 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, and health and safety projects. The District's Student Activity Funds are under board control and are reported in the general fund.

Capital Projects Fund – The capital projects fund is used to account for capital projects within the District.

Debt Service Fund – The debt service fund is used to account for the accumulation of resources for, and payment of, general obligation bond principal, interest, and related costs.

Nonmajor Governmental Funds

Food Service Fund – The food service fund is used to account for food service revenues and expenditures.

Community Service Fund – The community service fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, extended day programs, or other similar services.

E. Other Significant Accounting Policies

Budgeting

An operating budget is adopted by July 1 of each fiscal year for all governmental funds on the same modified accrual basis used to reflect actual revenues and expenditures. The superintendent is authorized to transfer budget amounts within line items; however, supplemental appropriations that amend total appropriations of any fund require a board resolution. Reported budgeted amounts are as originally adopted or as amended by board resolution. Unencumbered appropriations lapse at year-end.

Cash and Cash Equivalents

Cash balances for all district funds are pooled and invested to the extent available in various investment instruments as authorized by state statutes. Earnings from such investments are allocated to each of the funds based on the fund's average monthly cash and cash equivalents balance. Funds that incur a deficit balance in pooled cash and cash equivalents during the year are charged interest.

Deposits and investments consist of deposits, money market funds, petty cash, monies deposited with the Minnesota School District Liquid Asset Fund (MSDLAF), municipal bonds, and commercial paper, and are stated at fair value. Fair value is the price that would be received to sell the investment in an orderly transaction at year end.

The District has an approved investment policy in place to ensure compliance with state laws relating to investments, and to guarantee that investments meet certain primary criteria.

Receivables

Amounts are shown net of any allowance for uncollectibles. No allowances for uncollectibles have been recorded. The only receivables not expected to be collected within one year are property taxes receivable.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the “tax shift,” which periodically changes the District’s recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year’s levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. The remaining portion of the taxes collectible in 2023 is recorded as deferred inflows of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of 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 property on the following January 1. The county general remits taxes to the District at periodic intervals as they are collected. A portion of the property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

Current property taxes receivable is the uncollected portion of the taxes levied in 2022 and collectible in 2023. This levy is offset with a deferred inflow of resources for property taxes levied for a subsequent year. Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historic cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would have been paid to acquire an asset with equivalent service potential on the date of the 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 government-wide financial statements, 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 sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 50 years. Land and construction in progress are not depreciated.

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.

Right to use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period varies from 3 to 5 years.

Long-Term Obligations

In the government-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 deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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.

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the District.

Compensated Absences

Vacation – The District compensates substantially all full-time noncertified employees for unused vacation upon termination. As of June 30, 2023, this amount did not exceed a normal year's accumulation. In the fund financial statements, the expenditure for vacation pay is recognized when payment is made, and a liability is recorded only for amounts payable in the current period. In the district-wide statements, vacation expense is recognized as earned and a liability is recorded for all earned vacation pay.

Sick Leave – Substantially all District employees are allowed to accrue sick leave at varying amounts each year and accumulate within specified limits. Employees are not compensated for unused sick leave upon termination of employment. Since the employees accumulating rights to receive compensation for future absences being caused by future illnesses such amounts cannot be reasonably estimated, a liability for unused sick leave has not been recorded in the financial statements. In some instances, unused sick leave does enter into the calculation of severance pay for some employees upon termination.

The liability for such vacation or sick leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Postemployment Benefits Other Than Pensions (OPEB)

Under the provisions of the various employee and union contracts, the District provides certain postemployment benefits other than pensions to eligible retirees. These OPEB obligations are funded on a pay-as-you-go basis. The total OPEB liability, deferred outflows/inflows of resources, and OPEB expense were actuarially determined in accordance with GASB Statement No. 75. Additional information can be found in Note 8.

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 the 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.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. This direct aid is a result of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. Additional information can be found in Note 9.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

The District has two items that qualify for reporting in this category on the government-wide statement of net position. Deferred outflows of resources related to other postemployment benefits consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenditures in future years. Deferred outflows of resources related to pension plans consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenses in future years.

Deferred Inflows of Resources

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

The District has three types of items that qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide statement of net position and the governmental funds balance sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. The third item is deferred inflows related to pension and OPEB plans as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The District's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- Nonspendable fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.

- Restricted fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

- Committed fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board. A committed fund balance cannot be a negative number.

- Assigned fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An appropriation of an existing fun balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: the Superintendent of Schools and the Finance Officer. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board. An assigned fund balance cannot be a negative number.

- Unassigned fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned. The school district will strive to maintain an unassigned general fund balance of 13% of the annual general fund operating expenditures.

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; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal year 2023.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Stewardship, Compliance, and Accountability

Deficit Fund Balance

At June 30, 2023, the Community Service Fund had a deficit fund balance of $87,980. The deficit will be eliminated in the following year through a combination of future revenues and, if necessary, transfers from the General Fund.

Expenditures in Excess of Appropriations

Budget control for the fund is established by its total appropriations. The General Fund had expenditures exceeding appropriations in the amount of $53,002 for the year ended June 30, 2023. These over expenditures were funded by greater than expected revenues and existing fund balance.

Note 3 - Deposits and Investments

Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the District's School Board. All such depositories are members of the Federal Reserve System. As of June 30, 2023, the carrying amount of the District's deposits was $1,536,061 and the bank balance was $1,799,902. The District's deposits were secured by FDIC coverage of $250,000 and pledged collateral of $2,100,000.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

At June 30, 2023, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

Investments

The following are considered the most significant risks associated with investments:

Credit Risk - Investments – Minnesota Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certain repurchase agreements and commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record.

Custodial Credit Risk - Investments – The investment in the Minnesota School District Liquid Asset Fund is not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement No. 40.

Interest Rate Risk - Investments – The District does not have a formal policy that limits investment maturities.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents the District's deposit and investment balances at June 30, 2023:

		Investment Maturities (in Years)		
Type	Fair Value	N/A	< 1	1 - 5
Cash and Cash Equivalents				
Minnesota School District Liquid Asset Fund	$ 5,644,867	$ 5,644,867	$ -	$ -
Deposits	891,348	891,348	-	-
Money market	644,713	644,713	-	-
Petty cash	300	300	-	-
	$ 7,181,228	$ 7,181,228	$ -	$ -

The Minnesota School District Liquid Asset Fund is an external investment pool not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pool is the same as the value of the pool's shares.

Note 4 - Due from Other Governmental Units

Amounts receivable from other governments as of June 30, 2023, include:

Fund	Federal	State	Total
Major Funds			
General	$ 112,973	$ 995,304	$ 1,108,277
Debt service	-	78,627	78,627
Non-major Funds	1,204	4,227	5,431
	$ 114,177	$ 1,078,158	$ 1,192,335

Note 5 - Capital Assets

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

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets not being depreciated				
Land	$ 719,663	$ -	$ -	$ 719,663
Construction in progress	28,216,991	849,701	28,959,726	106,966
Total capital assets, not being depreciated	28,936,654	849,701	28,959,726	826,629
Capital assets being depreciated/amortized:				
Buildings and improvements	11,413,369	29,015,471	-	40,428,840
Equipment	1,605,995	140,305	-	1,746,300
Right-to-use leased assets	137,848	-	-	137,848
Total capital assets being depreciated/amortized	13,157,212	29,155,776	-	42,312,988
Less accumulated depreciation/amortization for				
Buildings and improvements	6,697,996	848,141	-	7,546,137
Equipment	1,073,623	131,014	-	1,204,637
Right-to-use leased assets	35,523	34,360	-	69,883
Total accumulated depreciation/amortization	7,807,142	1,013,515	-	8,820,657
Net capital assets, depreciated/amortized	5,350,070	28,142,261	-	33,492,331
Total capital assets, net	$ 34,286,724	$ 28,991,962	$ 28,959,726	$ 34,318,960

Depreciation/amortization expense for the year ended June 30, 2023 was charged to the following functions/programs:

District support services	$ 1,333
Regular instruction	76,029
Special education instruction	2,974
Instructional support services	1,154
Pupil support services	33,209
Sites and buildings	898,816
Total depreciation/amortization expense	$ 1,013,515

Note 6 - Leases

Lessee Activities

The District has entered into lease agreements for athletic practice space and technology equipment. The District is required to make principal and interest payments through July 2025. The lease agreements have interest rates between 3.0% and 4.0%. The District recognized amortization expense of $34,360 and interest expense of $3,535 related to leases during the year ended June 30, 2023.

The future principal and interest lease payments as of June 30, 2023, were as follows:

Years Ending June 30,	Principal	Interest
2024	$ 33,273	$ 2,185
2025	33,350	841
2026	2,839	9
	$ 69,462	$ 3,035

Note 7 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2023 are as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
Bonds Payable	$ 24,630,000	$ 2,265,000	$ 1,190,000	$ 25,705,000	$ 1,330,000
Unamortized Bond Premium	2,018,408	277,734	156,685	2,139,457	156,685
Leases	104,322	-	34,860	69,462	33,273
Compensated Absences	45,276	59,402	54,472	50,206	50,206
	$ 26,798,006	$ 2,602,136	$ 1,436,017	$ 27,964,125	$ 1,570,164

Bonds Payable

Following is a summary of bonds payable as of June 30, 2023:

Bond Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
General Obligation Facilities Maintenance Bonds, Series 2018A	2028	3.00%	$ 1,565,000	$ 830,000
General Obligation School Building Bonds, Series 2019A	2040	3.00%-5.00%	25,285,000	22,610,000
General Obligation School Building Bonds, Series 2023A	2030	5.00%	2,265,000	2,265,000
				$ 25,705,000

During the year ended June 30, 2023, the District issued $2,265,000 of General Obligation School Building Bonds, Series 2023A, to fund the acquisition and betterment of school sites and facilities. The bonds bear an interest rate of 5.0% and call for semiannual interest payments commencing February 2024 and annual principal payments commencing February 2024. Payments will be made from the Debt Service Fund.

The bonds are general obligations of the District for which the full faith and credit and unlimited taxing powers of the district are pledged. Bond principal and interest payments are made by the debt service fund.

Remaining principal and interest payments on bonds are as follows:

Years Ending June 30,	Bonds Payable	
	Principal	Interest
2024	$ 1,330,000	$ 944,342
2025	1,480,000	912,500
2026	1,560,000	841,700
2027	1,640,000	767,000
2028	1,715,000	688,400
2029-2033	7,260,000	2,348,550
2034-2038	7,430,000	1,175,400
2039-2040	3,290,000	148,800
	$ 25,705,000	$ 7,826,692

Leases Payable

Leases payable consists of long-term leases as described in Note 6. Principal and interest payments are made by the general fund.

Compensated Absences Payable

Compensated absences payable consists of vested vacation and sick leave benefits as discussed in Note 1. These expenses are paid out of the general fund.

Note 8 - Other Post-Employment Benefits

A. Plan Description

The Barnesville Public Schools Group Insurance Plan is a single-employer defined benefit OPEB plan. All employees are allowed upon meeting the eligibility requirements under Minn. Stat. 471.61 subd, 2b, to participate in the District's health insurance plan after retirement. This plan covers active and retired employees who have reached age 55 with at least 3 years of service. Benefit provisions are established through negotiations between the District and the union representing District employees and are renegotiated at the end of each contract period. Medical coverage is administered by Medica. In as much as the Plan has no assets, reporting another employee benefit trust fund in the accompanying financial statements is not required nor was a separate or stand-alone report issued.

B. Benefits Provided

The contract groups have access to other post-retirement benefits of blended medical premiums of $735 for single and $1,848 for family coverage. The implicit rate subsidy is only until Medicare eligibility. There are no subsidized post-employment medical, dental, or life insurance benefits.

C. Employees Covered by Benefit Terms

At the valuation date of July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	101
	104

D. Total OPEB Liability

The District's total OPEB liability of $389,410 was measured as of July 1, 2022, and was determined by an actuarial valuation of July 1, 2021.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00 percent
Salary increases	Service graded table
Discount rate	2.10 percent
Healthcare cost trend rates	6.25 percent, grading to 5.00 percent over 5 years, and then to 4.00 percent over the next 47 years
Retiree plan participation	
Pre-65 subsidy available	N/A
Pre-65 subsidy not available	
Non-certified and MSEA	10%
All others	50%
Percent of married retirees electing spouse coverage	
Spouse subsidy available	N/A
Spouse subsidy not available	25%

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-Year Municipal Bond Yield.

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2021, valuation were based on inputs from a variety of published sources of historical and projected future financial data. The rates for teachers, principals and the superintendent are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent six-year experience study for the General Employees Plan completed in 2019 and the inflation assumption.

Since the previous valuation dated July 1, 2019, the following changes have been made:

- The discount rate was changed from 3.10% to 2.10% based on updated 20-year municipal bond rates.
- The inflation rate was changed from 2.50% to 2.00%.
- Healthcare trend rates were changed to better anticipate short term and long term medical increases.
- 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.

F. Changes in the Total OPEB Liability

Balance at June 30, 2022	$ 378,666
Changes from the Prior Year:	
Service cost	29,005
Interest cost	8,284
Benefit payments	(26,545)
Total Net Changes	10,744
Balance at June 30, 2023	$ 389,410

The measurement date of the OPEB liability was July 1, 2022; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2021.

G. Sensitivity of the Total OPEB Liability to Changes in Discount Rate and the Healthcare Cost Trend Rates

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount Rate	1.10%	2.10%	3.10%
Net OPEB Liability	$ 411,835	$ 389,410	$ 367,382

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend of one percentage point lower and one percentage point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Medical trend rate	5.25%, decreasing to 4.00% over 5 years then to 3.00% over the next 47 years	6.25%, decreasing to 5.00% over 5 years then to 4.00% over the next 47 years	7.25%, decreasing to 6.00% over 5 years then to 5.00% over the next 47 years
Net OPEB Liability	$ 346,623	$ 389,410	$ 440,176

H. OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of $45,677. At June 30, 2023, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Losses	$ 29,070	$ -
Assumption Changes	19,764	5,011
Employer Contributions Made after The Measurement Date	33,523	-
	$ 82,357	$ 5,011

The $33,523 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Years Ended June 30,	OPEB Expense Amount
2024	$ 8,388
2025	8,388
2026	8,388
2027	9,330
2028	9,329

Note 9 - Defined Benefit Pension Plans

Substantially all employees of the District are required by state law to belong to defined benefit, multi-employer, cost-sharing pension plans administered by the Public Employees' Retirement Association (PERA) or the Teachers' Retirement Association (TRA), both of which are administered on a state-wide basis.

For the year ended June 30, 2023, the District reported its proportionate share of deferred outflows of resources, net pension liabilities, deferred inflows of resources, and pension expense for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense
PERA	$ 640,421	$ 1,710,727	$ 23,597	$ 279,887
TRA	1,891,779	5,893,499	1,523,580	856,452
Total all plans	$ 2,532,200	$ 7,604,226	$ 1,547,177	$ 1,136,339

Disclosures relating to these plans are as follows:

Public Employees Retirement Association (PERA)

A. Plan Descriptions

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

The General Employees Retirement Plan covers certain full time and part-time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

B. Benefits Provided

PERA provides 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.

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 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent 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 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. 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.

C. Contribution Rate

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 percent of their annual covered salary in fiscal year 2022 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023, were $138,240. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2023, the District reported a liability of $1,710,727 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 $50,078.

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 0.0216 percent at the end of the measurement period and 0.0202 percent for the beginning of the period.

District's proportionate share of net pension liability	$ 1,710,727
State of Minnesota's proportionate share of the net pension liability associated with the District	50,078
Total	$ 1,760,805

For the year ended June 30, 2023, the District recognized pension expense of $279,887 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized $7,483 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.

At 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 14,289	$ 17,090
Changes in actuarial assumptions	362,832	6,507
Net collective difference between projected and actual investment earnings	67,780	-
Change in proportion	57,280	-
Contributions paid to PERA subsequent to the measurement date	138,240	-
Total	$ 640,421	$ 23,597

The $138,240 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:

Years Ended June 30,	Pension Expense Amount
2024	$ 177,723
2025	171,599
2026	(25,448)
2027	154,710

E. Long-Term Expected Return on Investment

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:

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	25.0%	5.90%
	100.0%	

F. 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 percent. 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 percent was deemed to be within that range of reasonableness for financial reporting purposes.

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

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is 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.

The following changes in actuarial assumptions and plan provisions 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 were no changes in plan provisions since the previous valuation.

G. Discount Rate

The discount rate for the General Employees Plan used to measure the total pension liability in 2022 was 6.5 percent. 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.

H. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for the plan 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:

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

	General Employees Fund		
1% Lower	5.50%	$	2,702,183
Current Discount Rate	6.50%	$	1,710,727
1% Higher	7.50%	$	897,580

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org .

Teachers Retirement Association (TRA)

A. Plan Descriptions

The Teachers 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 school, 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 (DCR) administered by Minnesota State.

B. Benefits Provided

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.

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 I Benefits

Tier 1	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years 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 service 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 percent 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 percent per year for coordinated members and 2.7 percent per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for coordinated members and 2.7 percent per year for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statute. 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 benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

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. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ending June 30, 2021, June 30, 2022, and June 30, 2023, were:

	June 30, 2021		June 30, 2022		June 30, 2023	
	Employees	Employers	Employees	Employers	Employees	Employers
Basic	11.00%	12.13%	11.00%	12.34%	11.00%	12.55%
Coordinated	7.50%	8.13%	7.50%	8.34%	7.50%	8.55%

The following is a reconciliation of employer contributions in TRA's fiscal year 2022 Comprehensive Annual Financial Report "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

	in thousands
Employer contributions reported in TRA's Comprehensive Annual Financial Report, Statement of Changes in Fiduciary Net Position	$ 482,679
Employer contributions not related to future contribution efforts	(2,178)
TRA's contributions not included in allocation	(572)
Total employer contributions	479,929
Total non-employer contributions	35,590
Total contributions reported in *Schedule of Employer and Non-Employer Allocations*	$ 515,519

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

D. Actuarial Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Valuation Date	July 1, 2022
Measurement Date	June 30, 2022
Experience Study	June 28, 2019 (demographic and economic assumptions)*
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
Mortality Assumptions	
Pre-retirement	RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale.
Post-retirement	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
Post-disability	RP-2014 disabled retiree mortality table, without adjustment.

*The assumptions prescribed are based on the experience study dated June 28, 2019. For GASB 67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.

The long-term expected rate of return on 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 expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	35.5%	5.10%
International Equity	17.5%	5.30%
Private Markets	25.0%	5.90%
Fixed Income	25.0%	0.75%
Total	**100.0%**	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is six years. The *Difference between Expected and Actual Experience*, *Changes of Assumptions*, and *Changes in Proportion* use the amortization period of six years in the schedule presented. The amortization period for *Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments* is five years as required by GASB 68.

Changes in actuarial assumptions since the 2021 valuation

- None

E. Discount Rate

The discount rate used to measure the total pension liability was 7%. 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 contributions 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).

F. Net Pension Liability

On June 30, 2023, the District reported a liability of $5,893,499 for its proportionate share of the 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. District proportionate share was 0.0736 percent at the end of the measurement period and 0.0766 percent for the beginning of the year.

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:

District's proportionate share of net pension liability	$ 5,893,499
State's proportionate share of the net pension liability associated with the district	$ 437,287

For the year ended June 30, 2023, the District recognized pension expense of $856,452. It also recognized $60,128 as an increase to pension expense for the support provided by direct aid.

On June 30, 2023, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 85,760	$ 52,563
Net difference between projected and actual investment earnings on pension plan investments	72,618	-
Changes of assumptions	982,490	1,201,081
Changes in proportion	347,916	269,936
District's contributions to TRA subsequent to the measurement date	402,995	-
Total	$ 1,891,779	$ 1,523,580

The $402,995 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA 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 inflows of resources related to TRA pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2024	$ (1,025,047)
2025	179,699
2026	67,921
2027	790,455
2028	(47,824)

G. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent as well what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

Sensitivity of Net Pension Liability (NPL) to changes in the discount rate

1% decrease (6.00%)	Current (7.00%)	1% increase (8.00%)
$ 9,290,780	$ 5,893,499	$ 3,108,787

The District's proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA's total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis and Minneapolis School District.

H. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at https://minnesotatra.org, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

Note 10 - Interfund Payable and Receivables

	Due From Other Funds	Due To Other Funds
General Fund	$ 23,765	$ -
Nonmajor Governmental Funds		
Community Service Fund	-	23,765
	$ 23,765	$ 23,765

At June 30, 2023, an interfund payable and receivable existed between the General Fund and Community Service Fund as a result of deficit cash balances in the Community Service Fund.

Note 11 - Fund Balance

Certain portions of fund balances are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

The following is a summary of fund balances as of June 30, 2023:

	General	Capital Projects	Debt Service	Other Government Funds	Totals
Nonspendable					
Inventories	$ -	$ -	$ -	$ 13,056	$ 13,056
Prepaid items	522	-	-	-	522
Total nonspendable	522	-	-	13,056	13,578
Restricted					
Student activities	157,679	-	-	-	157,679
Staff development	276,613	-	-	-	276,613
Operating capital	71,499	-	-	-	71,499
Gifted and talented	33,576	-	-	-	33,576
Safe schools levy	62,353	-	-	-	62,353
Food service	-	-	-	147,527	147,527
Capital projects	-	2,069,819	-	-	2,069,819
Debt service	-	-	330,034	-	330,034
Long-term facilities maintenance	161,710	-	-	-	161,710
Medical assistance	61,607	-	-	-	61,607
Total restricted	825,037	2,069,819	330,034	147,527	3,372,417
Committed					
Severance	250,000	-	-	-	250,000
Capital	750,000	-	-	-	750,000
Total committed	1,000,000	-	-	-	1,000,000
Unassigned	1,846,605	-	-	(87,980)	1,758,625
Total fund balance	$ 3,672,164	$ 2,069,819	$ 330,034	$ 72,603	$ 6,144,620

The UFARS fund balance reporting standards are slightly different than the reporting standards under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Below is a reconciliation between the fund balance reporting under GASB 54 and UFARS reporting standards:

	GASB Balance	Reconciling Items	UFARS Balance
Nonspendable			
Inventories	$ 13,056	$ -	$ 13,056
Prepaid items	522	-	522
Total nonspendable	13,578	-	13,578
Restricted			
Student activities	157,679	-	157,679
Staff development	276,613	-	276,613
Operating capital	71,499	-	71,499
Community education	-	(65,832)	(65,832)
Early childhood and family education	-	(18,427)	(18,427)
Gifted and talented	33,576	-	33,576
School readiness	-	(171,471)	(171,471)
Safe schools levy	62,353	-	62,353
Food service	147,527	-	147,527
Community service	-	167,750	167,750
Capital projects	2,069,819	-	2,069,819
Debt service	330,034	-	330,034
Long-term facilities maintenance			
General fund	161,710	-	161,710
Medical assistance	61,607	-	61,607
Total restricted	3,372,417	(87,980)	3,284,437
Committed			
Severance	250,000	-	250,000
Capital	750,000	-	750,000
Total committed	1,000,000	-	1,000,000
Unassigned	1,758,625	87,980	1,846,605
Total fund balance	$ 6,144,620	$ -	$ 6,144,620

Note 12 - Flexible Benefit Plan

The District has a flexible benefit plan which is classified as a "cafeteria plan" (the Plan) under section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits.

Before the beginning of the Plan year, which is from September 1, thru August 31, each participant designates a total amount of pre-tax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

Payment of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies. These payments are made monthly and are accounted for in the General Fund and special revenue funds.

Amounts withheld for medical reimbursement and dependent care are paid by the District to an outside administrator upon an employee submitting a request for reimbursement. Payments are made by the outside administrator to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the employee.

All property of the Plan and income attributable to that property is solely the property of the District, subject to the claims of the District's general creditors. Participants' rights under the plan are equal to those of general creditors of the District in an amount equal to eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Note 13 - Employee Benefit Plan 403(b)

District employees are eligible to participate in the 403(b) when they are full-time employees with at least two years of experience or an employee who works at least 5 hours per day for at least 130 days annually in one classification. Employees may defer up to $19,500 per year and the District will match the employee's deferral up to the following maximums depending on contracted number of hours worked by the employee each day:

Years of Service	Maximum Match - Employees Working between 5 and 6 Hours per Day	Maximum Match - Employees Working over 6 Hours per Day
0-1	$-	$-
2-3	250	500
4-10	500	1,000
11 and up	1,000	2,000

Contributions are invested in tax deferred annuities selected and owned by Plan participants. The District contributions for the years ended June 30, 2023 and 2022 were $113,701 and $118,583, respectively.

Note 14 - Commitments and Contingencies

Federal and State Revenue

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.

Construction Commitments

As of June 30, 2023, the district has active construction contracts relating to an HVAC project and the installation of cabinets. Costs incurred for these projects through June 30, 2023, totaled $106,966, which is reported as construction in progress. The remaining costs to complete these projects are approximately $448,000. These projects are expected to be completed in early fall 2023.

Note 15 - Related Organizations

The District, in conjunction with five other school districts, is a member district of Lake Agassiz Education Cooperative, Joint Power District No. 397. The Cooperative is governed by a Governing Board appointed by the District they represent. The purpose of the Joint Powers Board is to provide by cooperative effort a comprehensive special education program for the member districts. Contributions of $313,659 were made by the District to the related organization for the year ended June 30, 2023. The contributions are based on the operating budget of the Cooperative and allocated per agreement to the member districts. Lake Agassiz Education Cooperative is separately audited from the District. Complete financial statements for the Cooperative can be obtained from its administrative office at PO Box 628, Hawley, Minnesota 56549.

Note 16 - Tax Abatements

The District provides tax abatements through one program, Property Tax Incentives for New Single Family, Condo, and Townhouse Residential Properties. The exemption for certain new single family, condo, and townhouse residential properties allows for newly constructed homes, excluding land, to be exempt for up to two years from when construction begins. During the year ended June 30, 2023, tax abatements for the District totaled $19,875.

Required Supplementary Information
June 30, 2023

Independent School District No. 146
Barnesville Public Schools

Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Last 10 Fiscal Years*

	2023	2022	2021	2020	2019	2018
Service cost	$ 29,005	$ 28,160	$ 22,750	$ 22,087	$ 20,499	$ 19,902
Interest	8,284	9,576	8,692	8,845	7,955	7,704
Changes of assumptions	-	27,670	-	(11,699)	-	-
Differences between expected and actual experience	-	37,639	-	5,105	-	-
Benefit payments	(26,545)	(10,173)	(6,533)	(3,017)	(4,701)	(36,634)
Net change in total OPEB liability	10,744	92,872	24,909	21,321	23,753	(9,028)
Total OPEB liability - beginning	378,666	285,794	260,885	239,564	215,811	224,839
Total OPEB liability - ending	$ 389,410	$ 378,666	$ 285,794	$ 260,885	$ 239,564	$ 215,811
Covered payroll	$ 5,806,562	$ 5,637,439	$ 5,521,631	$ 5,360,807	$ 4,926,228	$ 4,782,746
District's total OPEB liability as a percentage of covered payroll	6.71%	6.72%	5.18%	4.87%	4.86%	4.51%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Notes to the Schedule of Changes in the District's Total OPEB Liability and Related Ratios

2023 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

2022 Changes

Changes in Actuarial Assumptions

- Health care trend rates, mortality tables, and salary increase rates were updated.
- The salary scale for non-teachers was updated.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 3.10% to 2.10%.

Changes in Plan Provisions

- None

2021 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

2020 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

Changes in Plan Provisions

- None

2019 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

Schedule of Employer's Share of Net Pension Liability
Last 10 Fiscal Years *

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated With District (b)	Total (d) (a+b)	Employer's Covered Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	6/30/2014	0.0233%	$ 1,094,517	N/A	$ 1,094,517	$ 1,236,044	88.6%	78.8%
PERA	6/30/2015	0.0211%	1,093,512	N/A	1,093,512	1,170,893	93.4%	78.2%
PERA	6/30/2016	0.0212%	1,721,335	22,505	1,743,840	1,224,026	140.6%	68.9%
PERA	6/30/2017	0.0215%	1,372,546	17,227	1,389,773	1,323,752	103.7%	75.9%
PERA	6/30/2018	0.0202%	1,120,613	36,824	1,157,437	1,272,361	88.1%	79.5%
PERA	6/30/2019	0.0193%	1,067,054	33,165	1,100,219	1,259,085	84.7%	80.2%
PERA	6/30/2020	0.0202%	1,211,082	37,304	1,248,386	1,353,148	89.5%	79.1%
PERA	6/30/2021	0.0202%	862,631	26,322	888,953	1,365,794	63.2%	87.0%
PERA	6/30/2022	0.0216%	1,710,727	50,078	1,760,805	1,521,105	112.5%	76.7%
TRA	6/30/2014	0.0747%	$ 3,442,122	$ 242,285	$ 3,684,407	$ 3,433,181	100.3%	81.5%
TRA	6/30/2015	0.0698%	4,317,820	529,881	4,847,701	3,543,413	121.9%	76.8%
TRA	6/30/2016	0.0709%	16,911,342	1,697,098	18,608,440	3,700,293	457.0%	44.9%
TRA	6/30/2017	0.0714%	14,252,735	1,377,731	15,630,466	3,845,973	370.6%	51.6%
TRA	6/30/2018	0.0709%	4,451,889	418,058	4,869,947	3,940,333	113.0%	78.1%
TRA	6/30/2019	0.0717%	4,570,173	404,212	4,974,385	4,070,091	112.3%	78.1%
TRA	6/30/2020	0.0731%	5,400,726	452,448	5,853,174	4,246,982	127.2%	75.5%
TRA	6/30/2021	0.0766%	3,352,245	282,859	3,635,104	4,582,841	73.1%	86.6%
TRA	6/30/2022	0.0736%	5,893,499	437,287	6,330,786	4,550,228	129.5%	76.2%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10- year trend is compiled, the District will present information for those years for which information is available.

Schedule of Employer's Contributions
Last 10 Fiscal Years *

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
PERA	6/30/2015	$ 87,817	$ 87,817	$ -	$ 1,170,893	7.5%
PERA	6/30/2016	91,802	91,802	-	1,224,026	7.5%
PERA	6/30/2017	99,281	99,281	-	1,323,752	7.5%
PERA	6/30/2018	95,427	95,427	-	1,272,361	7.5%
PERA	6/30/2019	94,431	94,431	-	1,259,085	7.5%
PERA	6/30/2020	101,486	101,486	-	1,353,148	7.5%
PERA	6/30/2021	102,435	102,435	-	1,365,794	7.5%
PERA	6/30/2022	114,083	114,083	-	1,521,105	7.5%
PERA	6/30/2023	138,240	138,240	-	1,843,200	7.5%
TRA	6/30/2015	$ 265,756	$ 265,756	$ -	$ 3,543,413	7.5%
TRA	6/30/2016	277,522	277,522	-	3,700,293	7.5%
TRA	6/30/2017	288,448	288,448	-	3,845,973	7.5%
TRA	6/30/2018	295,525	295,525	-	3,940,333	7.5%
TRA	6/30/2019	313,804	313,804	-	4,070,091	7.7%
TRA	6/30/2020	336,361	336,361	-	4,246,982	7.9%
TRA	6/30/2021	372,585	372,585	-	4,582,841	8.1%
TRA	6/30/2022	379,489	379,489	-	4,550,228	8.3%
TRA	6/30/2023	402,995	402,995	-	4,713,392	8.6%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10- year trend is compiled, the District will present information for those years for which information is available.

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

PERA

2022 Changes

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

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing 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

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent 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 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, 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 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, 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

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

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

TRA

2022 Changes

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.

2021 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- 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% in 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 zero percent 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 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- 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% in 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 zero percent 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 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (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 July 1, 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 zero% 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 was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- 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 non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten 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

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as 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 three years and female rates set back three 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 adjustment.
- Augmentation in the early retirement reduction factors is phased out o 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 form of annuity payment at retirement were made.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms

- The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%. Details, if necessary, can be obtained from the TRA Comprehensive Annual Financial Report.

PERA's Comprehensive Annual Financial Report may be obtained on the PERA's website at www.mnpera.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at https://minnesotatra.org.

Combining and Individual Fund Schedules
June 30, 2023

Independent School District No. 146
Barnesville Public Schools

Independent School District No. 146
Barnesville Public Schools
General Fund
Schedule of Changes in UFARS Fund Balances
Year Ended June 30, 2023

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ -	$ 522	$ 522
Restricted for Student Activities	159,497	(1,818)	157,679
Restricted for Staff Development	232,521	44,092	276,613
Restricted for Operating Capital	61,421	10,078	71,499
Restricted for Gifted and Talented	28,173	5,403	33,576
Restricted for Safe Schools Levy	34,783	27,570	62,353
Restricted for Long Term Facilities Maintenance	17,365	144,345	161,710
Restricted for Medical Assistance	141,000	(79,393)	61,607
Committed for Severance	250,000	-	250,000
Commited for Capital	750,000	-	750,000
Unassigned	1,896,223	(49,618)	1,846,605
	$ 3,570,983	$ 101,181	$ 3,672,164

	Food Service	Community Service	Totals
Assets			
Cash and cash equivalents	$ 195,815	$ -	$ 195,815
Receivables			
Current property taxes	-	30,553	30,553
Delinquent property taxes	-	687	687
Due from other governmental units	1,204	4,227	5,431
Inventories	13,056	-	13,056
Total assets	$ 210,075	$ 35,467	$ 245,542
Liabilities			
Accounts payable	$ 3,530	$ 1,449	$ 4,979
Due to other governmental units	-	22,278	22,278
Salaries payable	32,106	13,490	45,596
Due to other funds	-	23,765	23,765
Unearned revenue	13,856	3,360	17,216
Total liabilities	49,492	64,342	113,834
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	375	375
Property taxes levied for subsequent year	-	58,730	58,730
Total deferred inflows of resources	-	59,105	59,105
Fund Balance (Deficit)			
Nonspendable	13,056	-	13,056
Restricted	147,527	-	147,527
Unassigned	-	(87,980)	(87,980)
Total fund balance (deficit)	160,583	(87,980)	72,603
Total liabilities, deferred inflows of resources, and fund balance (deficit)	$ 210,075	$ 35,467	$ 245,542

Independent School District No. 146
Barnesville Public Schools
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2023

	Food Service	Community Service	Totals
Revenues			
Local property tax levies	$ -	$ 59,594	$ 59,594
Other local and county sources	310	358,614	358,924
Investment earnings	6,654	-	6,654
State sources	27,657	43,572	71,229
Federal sources	291,576	-	291,576
Sales and other conversion of assets	311,432	-	311,432
Total revenues	637,629	461,780	1,099,409
Expenditures			
Current			
Community education and service	-	499,646	499,646
Pupil support services	700,964	-	700,964
Capital outlay	44,634	-	44,634
Total expenditures	745,598	499,646	1,245,244
Net Change in Fund Balance	(107,969)	(37,866)	(145,835)
Fund Balance (Deficit), Beginning of Year	268,552	(50,114)	218,438
Fund Balance (Deficit), End of Year	$ 160,583	$ (87,980)	$ 72,603

Other Supplementary Information
June 30, 2023

Independent School District No. 146
Barnesville Public Schools

Fiscal Compliance Report - 6/30/2023

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District: BARNESVILLE (146-1)

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	Audit	UFARS	Audit - UFARS
01 GENERAL FUND			
Total Revenue	$11,472,696	$11,472,696	$0
Total Expenditures	$11,374,302	$11,374,304	($2)
Non Spendable:			
4.60 Non Spendable Fund Balance	$522	$522	$0
Restricted / Reserved:			
4.01 Student Activities	$157,679	$157,679	$0
4.02 Scholarships	$0	$0	$0
4.03 Staff Development	$276,613	$276,613	$0
4.07 Capital Projects Levy	$0	$0	$0
4.08 Cooperative Revenue	$0	$0	$0
4.13 Funded by COP/FP	$0	$0	$0
4.14 Operating Debt	$0	$0	$0
4.16 Levy Reduction	$0	$0	$0
4.17 Taconite Building Maint	$0	$0	$0
4.24 Operating Capital	$71,499	$71,499	$0
4.26 $25 Taconite	$0	$0	$0
4.27 Disabled Accessibility	$0	$0	$0
4.28 Learning & Development	$0	$0	$0
4.34 Area Learning Center	$0	$0	$0
4.35 Contracted Alt. Programs	$0	$0	$0
4.36 State Approved Alt. Program	$0	$0	$0
4.38 Gifted & Talented	$33,576	$33,576	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.41 Basic Skills Programs	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.49 Safe Schools Levy	$62,353	$62,353	$0
4.51 QZAB Payments	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.53 Unfunded Sev & Retiremt Levy	$0	$0	$0
4.59 Basic Skills Extended Time	$0	$0	$0
4.67 LTFM	$161,710	$161,710	$0
4.72 Medical Assistance	$61,607	$61,607	$0
Restricted:			
4.64 Restricted Fund Balance	$0	$0	$0
4.75 Title VII Impact Aid	$0	$0	$0
4.76 Payments in Lieu of Taxes	$0	$0	$0
Committed:			
4.18 Committed for Separation	$250,000	$250,000	$0
4.61 Committed Fund Balance	$750,000	$750,000	$0
Assigned:			
4.62 Assigned Fund Balance	$0	$0	$0
Unassigned:			
4.22 Unassigned Fund Balance	$1,846,605	$1,846,605	$0
02 FOOD SERVICES			
Total Revenue	$637,629	$637,628	$1
Total Expenditures	$745,598	$745,597	$1
Non Spendable:			
4.60 Non Spendable Fund Balance	$13,056	$13,056	$0
Restricted / Reserved:			
4.52 OPEB Liab Not In Trust	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$147,527	$147,527	$0

	Audit	UFARS	Audit - UFARS
06 BUILDING CONSTRUCTION			
Total Revenue	$25,515	$25,515	$0
Total Expenditures	$874,171	$874,172	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.07 Capital Projects Levy	$0	$0	$0
4.13 Funded by COP/FP	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$2,069,819	$2,069,818	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
07 DEBT SERVICE			
Total Revenue	$2,237,492	$2,237,493	($1)
Total Expenditures	$2,108,950	$2,108,950	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.25 Bond Refundings	$0	$0	$0
4.33 Maximum Effort Loan Aid	$0	$0	$0
4.51 QZAB Payments	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$330,034	$330,034	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
08 TRUST			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0
18 CUSTODIAL			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0
20 INTERNAL SERVICE			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0
25 OPEB REVOCABLE TRUST			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0

Unassigned:			
4.63 Unassigned Fund Balancee	$0	$0	$0

04 COMMUNITY SERVICE

Total Revenue	$461,780	$461,780	$0
Total Expenditures	$499,646	$499,647	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.26 $25 Taconite	$0	$0	$0
4.31 Community Education	($65,832)	($65,832)	$0
4.32 E.C.F.E	($18,427)	($18,427)	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.44 School Readiness	($171,471)	($171,471)	$0
4.47 Adult Basic Education	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$167,750	$167,750	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

45 OPEB IRREVOCABLE TRUST

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

47 OPEB DEBT SERVICE

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted:			
4.25 Bond Refundings	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures		
Department of Agriculture					
Passed through Minnesota Department of Education					
Child Nutrition Cluster					
Non-Cash Assistance (Commodities):					
National School Lunch Program	10.555	0146-01-000 FIN 701	$ 47,454		
Cash Assistance:					
School Breakfast Program	10.553	0146-01-000 FIN 705	26,498		
National School Lunch Program	10.555	0146-01-000 FIN 701	176,697		
COVID-19 National School Lunch Program	10.555	0146-01-000 FIN 710	33,973		
Summer Food Service Program for Children	10.559	0146-01-000 FIN 709	29		
Total Child Nutrition Cluster				$ 284,651	
Child and Adult Care Food Program	10.558	0146-01-000 FIN 469		6,919	
COVID-19 State Pandemic Electronic Benefit Transfer Administrative Cost Grant	10.649	0146-01-000 FIN 174		628	
Total Department of Agriculture					$ 292,198
Department of Treasury					
Passed through Minnesota Department of Education					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	0146-01-000 FIN 150			20,136
Department of Education					
Passed through Minnesota Department of Education					
Title I Grants to Local Educational Agencies	84.010	0146-01-000 FIN 401		89,270	
Supporting Effection Instruction State Grants	84.367	0146-01-000 FIN 414		19,410	
COVID-19 Education Stabilization Fund - ESSER III	84.425U	0146-01-000 FIN 160	68,797		
COVID-19 Education Stabilization Fund - ESSER III	84.425U	0146-01-000 FIN 161	187,126		
COVID-19 Education Stabilization Fund - Expanded Summer Learning	84.425D	0146-01-000 FIN 163	15,179		
Total 84.425				271,102	
Passed through Lake Agassiz Education Cooperative					
Special Education Cluster					
Special Education Grants to States	84.027	0146-01-000 FIN 619/625		62,242	
Total Department of Education					442,024
Department of Health and Human Services					
Passed through Minnesota Department of Education					
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	0146-01-000 FIN 170			21,066
Total Federal Financial Assistance					$ 775,424

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position or fund balance of the District.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 – Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate.

Note 4 – Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of commodities received and disbursed. At June 30, 2023 the District had food commodities totaling $13,056 in inventory.

Additional Reports
June 30, 2023

Independent School District No. 146
Barnesville Public Schools

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Independent Auditor's 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*

The School Board of
Independent School District No. 146
Barnesville Public Schools
Barnesville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146, Barnesville 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 October 16, 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.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001, 2023-002, and 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 procedures on the District's responses to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Fargo, North Dakota
October 16, 2023

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance

The School Board of
Independent School District No. 146
Barnesville Public Schools
Barnesville, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Independent School District No. 146's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on 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 auditor's 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 (*Government Auditing Standards*); 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 Auditor's 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.

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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.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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.

Eide Bailly LLP

Fargo, North Dakota
October 16, 2023

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report on *Minnesota Legal Compliance*

The School Board of
Independent School District No. 146
Barnesville Public Schools
Barnesville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146, Barnesville 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 October 16, 2023.

In connection with our audit, we noted that the failed to comply with provisions of the contracting and bid laws section 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 as described in the schedule of findings and questioned costs as item 2023-004. Also, in connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the depositories of public funds and public investments, 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*, 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 legal compliance 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.

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

Eide Bailly LLP

Fargo, North Dakota
October 16, 2023

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Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	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 Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing Number
Child Nutrition Cluster	10.553, 10.555, & 10.559
Education Stabilization Fund	84.425

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2023-001 Preparation of Financial Statements including Schedule of Expenditures of Federal Awards
Material Weakness

Criteria – A good system of internal accounting control contemplates an adequate system for internally preparing the District's financial statements and the schedule of expenditures of federal awards ("SEFA").

Condition – The District does not have an internal control system designed to provide for the preparation of the financial statements and SEFA being audited. The auditors were requested to, and did, draft the financial statements and accompanying notes to the financial statements, as well as the SEFA.

Cause – The District does not have an internal control system designed to provide for the preparation of the financial statements and SEFA being audited.

Effect – The disclosures in the financial statements could be incomplete.

Recommendation – It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

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

2023-002 Material Journal Entries
Material Weakness

Criteria – A good system of internal accounting control contemplates an adequate system for recording and processing entries material to the financial statements.

Condition – During the course of our engagement, we proposed material audit adjustments that were not identified as a result of the District's existing internal controls, and therefore could have resulted in a material misstatement of the District's financial statements.

Cause – The District does not have an internal control system designed to identify all necessary adjustments.

Effect – This deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

Recommendation – A thorough review and reconciliation of accounts in each fund should take place prior to the beginning of the audit. This review should be done at both the accounting staff and accounting supervisor levels.

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

2023-003 Segregation of Duties
Material Weakness

Criteria – A good system of internal control requires an adequate segregation of duties so that no one individual has incompatible responsibilities. No one person should have more than one duty relating to the authorization (approval), custody of assets (check signers), record keeping and reconciliation functions.

Condition – The District does not have enough staff to adequately separate duties in cash receipts, cash disbursements, payroll and liabilities, and general ledger maintenance and reconciliation.

Cause – One individual is responsible for receipting cash, preparing the deposit slip, making the deposit in the financial institution, and entering the transaction into the accounting system. Also, there is no formal process to review journal entries that are posted into the accounting system.

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

Recommendation – The accounting functions should be reviewed to determine if additional segregation of duties is feasible and to improve the efficiency and effectiveness of financial management and financial statement accuracy for the District. Segregation of authorization, custody of assets, record keeping and reconciliation functions would assist in mitigating the risk of fraud or misstatements to the financial statements.

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

Section III –Federal Award Findings and Questioned Costs

None reported

Section IV –Minnesota Legal Compliance Findings

2023-004 Failure to Obtain Contractor's Verification of Compliance and Performance and Payment Bonds
Contracting – Bid Laws

Criteria – A good system of internal accounting control contemplates an adequate system for compliance with the guidelines in Minn. Stat. § 16C.285, which requires that the successful bidder for construction contracts in excess of $50,000 submit a verification of compliance signed under oath by an owner or officer verifying compliance with the minimum criteria set forth in Minn. Stat. § 16C.285, and § 541.26, which requires contractors doing public work to provide both a performance bond and a payment bond in an amount not less than the contract price if the contract is more than $175,000.

Condition – During the course of our engagement, we noted that the District did not obtain the verification of compliance and the performance and payment bonds from the contractor awarded the bid for a construction project.

Cause – The District does not have an internal control system designed to ensure that contractors satisfy all requirements under Minnesota statutes upon the award of a construction bid, including the verification of compliance and performance and payment bonds.

Effect – The District is not in compliance with Minnesota statutes. This finding could result in district funds being misused.

Recommendation – We recommend the District review Minnesota statutes related to contracting and bid laws and implement procedures to ensure all applicable requirements are met, including obtaining a verification of compliance and performance and payment bonds, upon award of a construction contract.

View of responsible officials – There is no disagreement with the finding.

EideBailly

CPAs & BUSINESS ADVISORS

October 16, 2023

To the Members of the School Board
Barnesville Public Schools
Barnesville, Minnesota

We have audited the financial statements of Barnesville Public Schools ("the District") as of and for the year ended June 30, 2023, and have issued our report thereon dated October 16, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated May 16, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing 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 internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

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We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's 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* dated October 16, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated October 16, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

> Management's estimate of the state aid receivable and related revenue from the State of Minnesota is based on the projected student counts at year-end. We evaluated the key factors and assumptions used to develop the state aid receivable and related revenue in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the other post-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the other post-employment benefits and net pension liability in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to net pension liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The misstatements on the attached schedule that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated October 16, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as District's auditors.

This report is intended solely for the information and use of the school board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Fargo, North Dakota

Client:	***26155 - Independent School District No. 146***
Engagement:	***AA 2023 - Independent School District No. 146***
Period Ending:	***6/30/2023***
Trial Balance:	***3.00 - Trial Balance***
Workpaper:	***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 101			
CLIENT POST: CY GASB 68 Entry to record direct aid contribution items			
E01-010-203-000-000-891	Pension Expense	33,805.50	
E01-020-203-000-000-891	Pension Expense	33,805.50	
R01-005-000-000-000-397	Revenue-State Aid		67,611.00
Total		**67,611.00**	**67,611.00**
Adjusting Journal Entries JE # 102			
CLIENT POST: To record CY retainage and payable			
E06-005-870-000-520-803	Concrete	55,356.00	
E06-005-870-000-520-805	Steel	34,203.00	
E06-005-870-000-520-807	Roofing, Caulking, Air Barrier	67,874.00	
E06-005-870-000-520-808	Doors, Frames, Air Barrier	12,629.00	
E06-005-870-000-520-808	Doors, Frames, Air Barrier	1,780.00	
E06-005-870-000-520-809	Interior Finish	11,107.00	
E06-005-870-000-520-832	Landcaping & Irrigation	12,154.00	
E06-005-870-000-520-885	Building Acquisition	28,505.00	
E06-005-870-000-530-887	FF&E/Technology	66,202.00	
B06-206-000--	Building Construction Accounts Payable		289,810.00
Total		**289,810.00**	**289,810.00**
Adjusting Journal Entries JE # 103			
CLIENT POST: To adjust delinquent A/R to actual			
B01-231-000---	Deferred Revenue	6,985.00	
B04-111-000---	Delinquent Prop Taxes Rec	66.00	
B04-231-000---	Deferred Revenue	246.00	
B07-111-000---	Delinquent Prop Taxes Rec	98.00	
B07-231-000---	Deferred Revenue	11,199.00	
B01-111-000---	Delinquent Property Taxes Receivable		164.00
R01-005-000-000-001-000	Levies		6,821.00
R04-005-505-321-001-000	Levies		312.00
R07-005-000-000-001-000	Levies		11,297.00
Total		**18,594.00**	**18,594.00**
Adjusting Journal Entries JE # 104			
CLIENT POST: To adjust for tax shift			
B01-235-000---	Property Taxes Levied/Subsequent Year Ex	123,876.00	
R01-005-000-000-001-000	Levies		123,876.00
B07-235-000---	Property Taxlevied/Subsequent Year		
R07-005-000-000-001-000	Levies		
Total		**123,876.00**	**123,876.00**
Adjusting Journal Entries JE # 105			
CLIENT POST: To spread the levy			
B04-110-000---	Current Property Taxes Rec	6,300.00	
B07-110-000---	Current Property Tax Receivable	117,767.00	
R01-005-000-000-001-000	Levies	118,770.00	
B01-110-000---	Current Property Taxes Receivable		118,770.00
R04-005-505-321-001-000	Levies		6,300.00
R07-005-000-000-001-000	Levies		117,767.00
Total		**242,837.00**	**242,837.00**
Adjusting Journal Entries JE # 106			
CLIENT POST: To reclassify restrictions			
B01-101-000---	Gen Fund Cash	129,019.00	
R01-005-000-000-001-000	Levies	77,551.00	
R01-005-000-000-001-000	Levies	20,286.00	
R01-005-000-302-001-000	Operating Capital Levy	2,706.00	
R07-005-000-000-001-000	Levies	129,019.00	
B07-101-000---	Debt Service Cash		129,019.00
R01-005-000-000-001-000	Levies		129,019.00
R01-005-000-000-001-000	Levies		2,706.00
R01-005-000-000-211-000	Foundation Aid		20,286.00
R01-005-000-830-001-000	Career and Technical Education Levy		77,551.00
Total		**358,581.00**	**358,581.00**
Adjusting Journal Entries JE # 107			
CLIENT POST: To reclassify general ed aid restrictions			
R01-005-000-000-211-000	Foundation Aid	13,985.00	

Account	Description	Debit	Credit
R01-005-000-302-211-000	Operating Capital Aid		6,498.00
R01-005-000-316-211-000	Staff Development Aid		3,781.00
R01-005-000-330-211-000	Learning & Development Aid		3,348.00
R01-005-000-388-211-000	Gifted & Talented Foundation Aid		358.00
Total		**13,985.00**	**13,985.00**
Adjusting Journal Entries JE # 108			
CLIENT POST: To spread gen aid			
B01-121-000---	Due from Dept of Education	234,577.00	
R01-005-000-000-211-000	Foundation Aid	51,618.00	
R01-005-000-000-211-000	Foundation Aid	3,170.00	
R01-005-420-000-360-000	Spec Ed General	19,609.00	
R07-005-865-000-317-000	LTFM State Aid	3,170.00	
B01-101-000---	Gen Fund Cash		3,170.00
B01-121-000---	Due from Dept of Education		69,407.00
B07-101-000---	Debt Service Cash		3,170.00
R01-005-000-000-211-000	Foundation Aid		234,688.00
R01-005-000-000-234-000	Hmstd/Ag Market Value Credit		77.00
R01-005-000-000-370-000	Misc Rev fm MDE		816.00
R01-005-865-000-317-000	LTFM State Aid		816.00
Total		**312,144.00**	**312,144.00**
Adjusting Journal Entries JE # 109			
CLIENT POST: To reverse PY retainage			
E06-005-870-000-305-000	Fees For Services - Building	745,637.00	
E06-005-870-000-520-803	Concrete		45,572.00
E06-005-870-000-520-804	Masonry & Tuckpointing		82,765.00
E06-005-870-000-520-805	Steel		43,370.00
E06-005-870-000-520-806	Carpentry		76,486.00
E06-005-870-000-520-807	Roofing, Caulking, Air Barrier		55,719.00
E06-005-870-000-520-808	Doors, Frames, Air Barrier		42,561.00
E06-005-870-000-520-809	Interior Finish		96,828.00
E06-005-870-000-520-811	Athletic Facilites Specialties		63,137.00
E06-005-870-000-520-821	Fire Suppression		46,443.00
E06-005-870-000-520-822	Plumbing		30,712.00
E06-005-870-000-520-826	Electrical		135,709.00
E06-005-870-000-520-831	Earthwork & Site Utilities		26,335.00
Total		**745,637.00**	**745,637.00**
Adjusting Journal Entries JE # 200			
PBC Entries: #7496 - #7507			
E01-005-612-302-466-000	Instructional Tech Devices	7,879.00	
E01-005-850-348-570-000	Principal on Long-Term Lease	74,355.00	
E01-005-850-348-571-000	Interest on Long-Term Lease	15,458.00	
E01-005-865-370-350-000	Elec Rep-Maint Services	665.00	
E01-005-865-381-350-000	Rep-Maint Services-Plumbing	331.00	
E01-100-203-302-460-000	Textbooks	95.00	
E01-100-416-372-162-000	One-to-One Paraprofessional	24,456.00	
E01-100-416-372-210-000	FICA	1,871.00	
E01-100-416-372-214-000	PERA	1,834.00	
E01-100-640-316-366-000	Gen.trv,Meals, Rooms	3,493.00	
E01-300-211-302-460-000	Textbooks	6,779.00	
E01-300-220-302-460-000	Textbooks	739.00	
E01-300-294-000-401-504	General Supplies	160.00	
E01-300-296-000-401-514	General Supplies	160.00	
E01-300-402-372-162-000	One-to-One Paraprofessional	26,845.00	
E01-300-402-372-210-000	FICA	1,848.00	
E01-300-402-372-214-000	PERA	2,013.00	
E01-300-410-372-162-000	One-to-One Paraprofessional	26,365.00	
E01-300-410-372-210-000	FICA	1,985.00	
E01-300-410-372-214-000	PERA	1,977.00	
E01-998-790-000-390-000	Payment Ed MN Dist	1,470.00	
E02-005-770-701-401-000	General Supplies	196.00	
E02-005-770-701-495-000	Milk	22,259.00	
E02-005-770-703-495-000	Milk	1,802.00	
E02-005-770-705-495-000	Breakfast Milk	5,892.00	
E02-005-770-707-495-000	Milk	12,532.00	
E02-005-770-707-495-000	Milk	2,033.00	
E02-005-770-710-490-000	Food (Supply Chain Assistance Funds)	15,143.00	
E02-005-770-710-490-000	Food (Supply Chain Assistance Funds)	654.00	
E04-005-580-325-390-000	Payment Ed MN Dist	9,169.00	
E04-005-582-344-390-000	Payment Ed MN Dist	13,109.00	

Account	Description	Debit	Credit
R01-005-000-302-001-000	Operating Capital Levy	53,071.00	
B01-206-000---	Accounts Payable		4,963.00
B01-206-000---	Accounts Payable		320.00
B04-206-000---	Accounts Payable		22,278.00
E01-005-612-000-466-000	Instructional Tech Devices		7,879.00
E01-005-812-000-350-000	Rep-Maint Services		996.00
E01-005-850-000-580-000	Principal Cap. Lease		50,000.00
E01-005-850-000-581-000	Interest Cap. Lease		15,458.00
E01-005-850-302-370-000	Rental		7,490.00
E01-005-850-302-580-000	Principal Cap. Lease		16,865.00
E01-100-203-000-460-000	Textbooks		95.00
E01-100-402-740-162-000	One-to-One Paraprofessional		26,845.00
E01-100-416-740-162-000	One-to-One Paraprofessional		24,456.00
E01-100-416-740-210-000	FICA		1,871.00
E01-100-416-740-214-000	PERA		1,834.00
E01-300-211-000-460-000	Textbooks		6,779.00
E01-300-220-000-460-000	Textbooks		739.00
E01-300-402-740-210-000	FICA		1,848.00
E01-300-402-740-214-000	PERA		2,013.00
E01-300-410-740-162-000	One-to-One Paraprofessional		26,365.00
E01-300-410-740-210-000	FICA		1,985.00
E01-300-410-740-214-000	PERA		1,977.00
E02-005-770-701-490-000	Food		12,251.00
E02-005-770-701-490-000	Food		556.00
E02-005-770-701-495-000	Milk		6,462.00
E02-005-770-703-495-000	Milk		1,802.00
E02-005-770-705-490-000	Breakfast Food		3,088.00
E02-005-770-705-490-000	Breakfast Food		98.00
E02-005-770-705-495-000	Breakfast Milk		5,892.00
E02-005-770-707-495-000	Milk		12,532.00
E02-005-770-707-495-000	Milk		2,033.00
E02-005-770-710-495-000	Milk (Supply Chain Assistance Funds)		15,797.00
R01-005-850-348-001-000	Lease Levy		53,071.00
E01-005-850-000-570-000	Principal on Long-Term Lease		
E01-100-288-000-401-000	General Supplies		
Total		**336,638.00**	**336,638.00**

Adjusting Journal Entries JE # 201
PBC Entry #7520

B01-101-000---	Gen Fund Cash	1,202.00	
E01-300-050-000-170-000	Sal-Secy,Clerk,Other	1,649.00	
E01-300-050-000-210-000	FICA	94.00	
E01-300-050-000-214-000	PERA	124.00	
E01-300-050-000-220-000	Group Hospital	225.00	
B01-101-000---	Gen Fund Cash		2,093.00
B01-215-010---	FICA Payable		188.00
B01-215-011---	Federal Tax		50.00
B01-215-013---	State Tax		30.00
B01-215-017---	PERA		231.00
B01-215-026---	Health Insurance Premium		625.00
B01-215-027---	Life & LTD		7.00
B01-215-028---	PERA Life Insurance		8.00
B01-215-029---	Supplemental Insurance-Voluntary		38.00
B01-215-031---	Vision Premium		7.00
B01-215-032---	Dental		17.00
Total		**3,294.00**	**3,294.00**

Adjusting Journal Entries JE # 202
PBC ENTRIES 7523-7534

B01-101-000---	Gen Fund Cash	53,222.00	
B01-101-000---	Gen Fund Cash	98,063.00	
B01-101-000---	Gen Fund Cash	197,753.00	
B01-101-000---	Gen Fund Cash	98,187.00	
B01-201-000---	Salaries Payable	53,222.00	
B01-201-000---	Salaries Payable	197,753.00	
B01-206-001---	Accounts Payable-Manual	85.00	
B01-215-005---	Tax Sheltered Annuities	6,262.00	
B01-215-010---	FICA Payable	23,117.00	
B01-215-011---	Federal Tax	10,881.00	
B01-215-013---	State Tax	5,152.00	
B01-215-017---	PERA	832.00	
B01-215-018---	TRA	24,514.00	

Account	Description	Debit	Credit
B01-215-024---	Flex Plan Medical & Dependent Care	1,595.00	
B01-215-026---	Health Insurance Premium	23,527.00	
B01-215-027---	Life & LTD	318.00	
B01-215-029---	Supplemental Insurance-Voluntary	250.00	
B01-215-031---	Vision Premium	121.00	
B01-215-032---	Dental	882.00	
B01-215-033---	Health Savings Account	736.00	
B02-101-000---	Cash	3,860.00	
B02-101-000---	Cash	7,778.00	
B02-201-000---	Salaries Payable	7,778.00	
E01-005-720-000-154-000	School Nurse	1,607.00	
E01-005-720-000-210-000	FICA	75.00	
E01-005-720-000-218-000	TRA	141.00	
E01-005-720-000-220-000	Group Hospital	335.00	
E01-005-720-000-250-000	Tsa/Mn Deferred Comp	17.00	
E01-100-201-330-140-000	Classroom, Licensed	3,382.00	
E01-100-201-330-210-000	FICA	248.00	
E01-100-201-330-218-000	TRA	296.00	
E01-100-201-330-220-000	Group Hospital	419.00	
E01-100-204-000-140-000	Classroom, Licensed	7,435.00	
E01-100-204-000-210-000	FICA	563.00	
E01-100-204-000-218-000	TRA	651.00	
E01-100-204-000-220-000	Group Hospital	1,048.00	
E01-100-204-000-250-000	Tsa/Mn Deferred Comp	160.00	
E01-100-204-330-140-000	Classroom, Licensed	1,559.00	
E01-100-204-330-210-000	FICA	118.00	
E01-100-204-330-218-000	TRA	136.00	
E01-100-204-330-220-000	Group Hospital	210.00	
E01-100-204-330-250-000	Tsa/Mn Deferred Comp	42.00	
E01-100-205-000-140-000	Classroom, Licensed	3,382.00	
E01-100-205-000-210-000	FICA	249.00	
E01-100-205-000-218-000	TRA	296.00	
E01-100-205-000-220-000	Group Hospital	419.00	
E01-100-206-000-140-000	Classroom, Licensed	4,677.00	
E01-100-206-000-210-000	FICA	302.00	
E01-100-206-000-218-000	TRA	409.00	
E01-100-206-000-220-000	Group Hospital	733.00	
E01-100-206-000-250-000	Tsa/Mn Deferred Comp	75.00	
E01-100-206-330-140-000	Classroom, Licensed	668.00	
E01-100-206-330-210-000	FICA	33.00	
E01-100-206-330-218-000	TRA	58.00	
E01-100-206-330-220-000	Group Hospital	105.00	
E01-100-206-330-250-000	Tsa/Mn Deferred Comp	11.00	
E01-100-207-000-140-000	Classroom, Licensed	3,382.00	
E01-100-207-000-210-000	FICA	249.00	
E01-100-207-000-218-000	TRA	296.00	
E01-100-207-000-220-000	Group Hospital	419.00	
E01-100-207-000-250-000	Tsa/Mn Deferred Comp	83.00	
E01-100-209-000-140-000	Classroom, Licensed	7,020.00	
E01-100-209-000-210-000	FICA	531.00	
E01-100-209-000-218-000	TRA	614.00	
E01-100-209-000-220-000	Group Hospital	1,257.00	
E01-100-209-000-250-000	Tsa/Mn Deferred Comp	125.00	
E01-100-212-160-140-012	Classroom, Licensed	1,778.00	
E01-100-212-160-210-012	FICA	133.00	
E01-100-212-160-218-012	TRA	156.00	
E01-100-212-160-220-012	Group Hospital	419.00	
E01-100-216-401-140-000	Classroom, Licensed	1,018.00	
E01-100-216-401-210-000	FICA	56.00	
E01-100-216-401-218-000	TRA	89.00	
E01-100-216-401-220-000	Group Hospital	142.00	
E01-100-216-401-250-000	Tsa/Mn Deferred Comp	14.00	
E01-100-240-000-140-000	Classroom, Licensed	2,127.00	
E01-100-240-000-210-000	FICA	161.00	
E01-100-240-000-218-000	TRA	186.00	
E01-100-240-000-220-000	Group Hospital	419.00	
E01-100-401-740-152-000	Educ Speech/Lang Pathologist	2,584.00	
E01-100-401-740-210-000	FICA	141.00	
E01-100-401-740-218-000	TRA	226.00	
E01-100-401-740-220-000	Group Hospital	314.00	
E01-100-401-740-250-000	Tsa/Mn Deferred Comp	63.00	
E01-100-407-740-140-000	Classroom, Licensed	1,778.00	

Account	Description	Debit	Credit
E01-100-407-740-210-000	FICA	82.00	
E01-100-407-740-218-000	TRA	156.00	
E01-100-407-740-220-000	Group Hospital	419.00	
E01-100-407-740-250-000	Tsa/Mn Deferred Comp	42.00	
E01-100-408-740-140-000	Classroom, Licensed	1,387.00	
E01-100-408-740-210-000	FICA	103.00	
E01-100-408-740-218-000	TRA	121.00	
E01-100-408-740-250-000	Tsa/Mn Deferred Comp	21.00	
E01-100-410-740-140-000	Classroom, Licensed	1,387.00	
E01-100-410-740-210-000	FICA	103.00	
E01-100-410-740-218-000	TRA	121.00	
E01-100-410-740-250-000	Tsa/Mn Deferred Comp	21.00	
E01-100-422-625-140-000	Classroom, Licensed	1,977.00	
E01-100-422-625-210-000	FICA	108.00	
E01-100-422-625-218-000	TRA	173.00	
E01-100-422-625-220-000	Group Hospital	277.00	
E01-100-422-625-250-000	Tsa/Mn Deferred Comp	28.00	
E01-100-720-170-154-000	School Nurse	402.00	
E01-100-720-170-210-000	FICA	19.00	
E01-100-720-170-218-000	TRA	35.00	
E01-100-720-170-220-000	Group Hospital	84.00	
E01-100-720-170-250-000	Tsa/Mn Deferred Comp	4.00	
E01-100-740-000-377-000	Licensed Social Worker	5,521.00	
E01-300-240-000-140-000	Classroom, Licensed	3,382.00	
E01-300-240-000-210-000	FICA	258.00	
E01-300-240-000-218-000	TRA	296.00	
E01-300-240-000-220-000	Group Hospital	419.00	
E01-300-256-000-140-000	Classroom, Licensed	6,234.00	
E01-300-256-000-210-000	FICA	406.00	
E01-300-256-000-218-000	TRA	546.00	
E01-300-256-000-220-000	Group Hospital	838.00	
E01-300-256-000-250-000	Tsa/Mn Deferred Comp	168.00	
E01-300-260-000-140-000	Classroom, Licensed	5,919.00	
E01-300-260-000-210-000	FICA	440.00	
E01-300-260-000-218-000	TRA	518.00	
E01-300-260-000-220-000	Group Hospital	838.00	
E01-300-260-000-250-000	Tsa/Mn Deferred Comp	167.00	
E01-300-270-000-140-000	Classroom, Licensed	3,117.00	
E01-300-270-000-210-000	FICA	228.00	
E01-300-270-000-218-000	TRA	273.00	
E01-300-270-000-220-000	Group Hospital	419.00	
E01-300-270-000-250-000	Tsa/Mn Deferred Comp	83.00	
E01-300-401-740-152-000	Educ Speech/Lang Pathologist	861.00	
E01-300-401-740-210-000	FICA	47.00	
E01-300-401-740-218-000	TRA	75.00	
E01-300-401-740-220-000	Group Hospital	105.00	
E01-300-401-740-250-000	Tsa/Mn Deferred Comp	21.00	
E01-300-407-740-140-000	Classroom, Licensed	1,778.00	
E01-300-407-740-210-000	FICA	96.00	
E01-300-407-740-218-000	TRA	156.00	
E01-300-407-740-220-000	Group Hospital	419.00	
E01-300-407-740-250-000	Tsa/Mn Deferred Comp	83.00	
E01-300-411-740-140-000	Classroom, Licensed	2,881.00	
E01-300-411-740-210-000	FICA	157.00	
E01-300-411-740-218-000	TRA	252.00	
E01-300-411-740-220-000	Group Hospital	419.00	
E01-300-411-740-250-000	Tsa/Mn Deferred Comp	42.00	
E01-300-710-000-143-000	Classroom Supp.-Lic.	2,563.00	
E01-300-710-000-210-000	FICA	184.00	
E01-300-710-000-218-000	TRA	224.00	
E01-300-710-000-220-000	Group Hospital	419.00	
E01-300-710-000-250-000	Tsa/Mn Deferred Comp	21.00	
E02-005-770-701-170-000	Sal-Secy,Clerk,Other	1,975.00	
E02-005-770-701-210-000	FICA	127.00	
E02-005-770-701-214-000	PERA	148.00	
E02-005-770-701-220-000	Group Hospital	315.00	
E02-005-770-701-250-000	Tsa/Mn Deferred Comp	19.00	
E02-005-770-701-316-000	Data Processing Svcs	2,720.00	
E02-005-770-701-391-000	Pymnt To Mn District	2,720.00	
E02-005-770-705-170-000	Breakfast Salaries	471.00	
E02-005-770-705-210-000	Breakfast FICA	32.00	
E02-005-770-705-214-000	Breakfast PERA	35.00	

Account	Description	Debit	Credit
E02-005-770-705-220-000	Group Hospital	68.00	
E02-005-770-705-250-000	Breakfast Tsa/Mn Deferred Comp	3.00	
E02-005-770-707-170-000	A La Carte Salaries	523.00	
E02-005-770-707-210-000	A La Carte FICA	38.00	
E02-005-770-707-214-000	A La Carte PERA	39.00	
E02-005-770-707-220-000	Group Hospital	68.00	
B01-101-000---	Gen Fund Cash		98,063.00
B01-101-000---	Gen Fund Cash		53,222.00
B01-101-000---	Gen Fund Cash		98,187.00
B01-101-000---	Gen Fund Cash		197,753.00
B01-201-000---	Salaries Payable		98,063.00
B01-201-000---	Salaries Payable		98,187.00
B01-215-005---	Tax Sheltered Annuities		3,218.00
B01-215-010---	FICA Payable		10,578.00
B01-215-011---	Federal Tax		4,763.00
B01-215-013---	State Tax		2,238.00
B01-215-017---	PERA		416.00
B01-215-018---	TRA		12,257.00
B01-215-024---	Flex Plan Medical & Dependent Care		798.00
B01-215-026---	Health Insurance Premium		17,694.00
B01-215-027---	Life & LTD		161.00
B01-215-029---	Supplemental Insurance-Voluntary		171.00
B01-215-031---	Vision Premium		61.00
B01-215-032---	Dental		499.00
B01-215-033---	Health Savings Account		368.00
B02-101-000---	Cash		3,860.00
B02-101-000---	Cash		7,778.00
B02-201-000---	Salaries Payable		3,860.00
B02-206-000---	Accounts Payable		2,720.00
E01-100-201-330-140-000	Classroom, Licensed		6,764.00
E01-100-201-330-210-000	FICA		499.00
E01-100-201-330-218-000	TRA		592.00
E01-100-201-330-220-000	Group Hospital		838.00
E01-100-204-000-140-000	Classroom, Licensed		11,753.00
E01-100-204-000-210-000	FICA		893.00
E01-100-204-000-218-000	TRA		1,028.00
E01-100-204-000-220-000	Group Hospital		1,676.00
E01-100-204-000-250-000	Tsa/Mn Deferred Comp		237.00
E01-100-204-330-140-000	Classroom, Licensed		6,234.00
E01-100-204-330-210-000	FICA		475.00
E01-100-204-330-218-000	TRA		546.00
E01-100-204-330-220-000	Group Hospital		838.00
E01-100-204-330-250-000	Tsa/Mn Deferred Comp		167.00
E01-100-205-000-140-000	Classroom, Licensed		6,764.00
E01-100-205-000-210-000	FICA		499.00
E01-100-205-000-218-000	TRA		592.00
E01-100-205-000-220-000	Group Hospital		838.00
E01-100-206-000-140-000	Classroom, Licensed		5,346.00
E01-100-206-000-210-000	FICA		409.00
E01-100-206-000-218-000	TRA		468.00
E01-100-206-000-220-000	Group Hospital		838.00
E01-100-206-000-250-000	Tsa/Mn Deferred Comp		83.00
E01-100-206-330-140-000	Classroom, Licensed		5,346.00
E01-100-206-330-210-000	FICA		398.00
E01-100-206-330-218-000	TRA		467.00
E01-100-206-330-220-000	Group Hospital		837.00
E01-100-206-330-250-000	Tsa/Mn Deferred Comp		89.00
E01-100-207-000-140-000	Classroom, Licensed		6,763.00
E01-100-207-000-210-000	FICA		499.00
E01-100-207-000-218-000	TRA		592.00
E01-100-207-000-220-000	Group Hospital		838.00
E01-100-207-000-250-000	Tsa/Mn Deferred Comp		167.00
E01-100-209-000-140-000	Classroom, Licensed		14,039.00
E01-100-209-000-210-000	FICA		1,067.00
E01-100-209-000-218-000	TRA		1,228.00
E01-100-209-000-220-000	Group Hospital		2,514.00
E01-100-209-000-250-000	Tsa/Mn Deferred Comp		250.00
E01-100-212-160-140-012	Classroom, Licensed		3,556.00
E01-100-212-160-210-012	FICA		267.00
E01-100-212-160-218-012	TRA		311.00
E01-100-212-160-220-012	Group Hospital		838.00
E01-100-240-000-140-000	Classroom, Licensed		4,254.00

Account	Description	Debit	Credit
E01-100-240-000-210-000	FICA		325.00
E01-100-240-000-218-000	TRA		372.00
E01-100-240-000-220-000	Group Hospital		838.00
E01-100-407-740-140-000	Classroom, Licensed		3,556.00
E01-100-407-740-210-000	FICA		264.00
E01-100-407-740-218-000	TRA		311.00
E01-100-407-740-220-000	Group Hospital		838.00
E01-100-410-740-140-000	Classroom, Licensed		5,546.00
E01-100-410-740-210-000	FICA		424.00
E01-100-410-740-218-000	TRA		485.00
E01-100-410-740-220-000	Group Hospital		838.00
E01-100-410-740-250-000	Tsa/Mn Deferred Comp		83.00
E01-100-422-625-140-000	Classroom, Licensed		5,991.00
E01-100-422-625-210-000	FICA		428.00
E01-100-422-625-218-000	TRA		524.00
E01-100-422-625-220-000	Group Hospital		838.00
E01-100-422-625-250-000	Tsa/Mn Deferred Comp		83.00
E01-100-720-170-154-000	School Nurse		4,018.00
E01-100-720-170-210-000	FICA		288.00
E01-100-720-170-218-000	TRA		352.00
E01-100-720-170-220-000	Group Hospital		838.00
E01-100-720-170-250-000	Tsa/Mn Deferred Comp		42.00
E01-200-420-740-397-000	Ben Purchased Fr Another Dist		5,521.00
E01-300-240-000-140-000	Classroom, Licensed		6,764.00
E01-300-240-000-210-000	FICA		517.00
E01-300-240-000-218-000	TRA		592.00
E01-300-240-000-220-000	Group Hospital		838.00
E01-300-256-000-140-000	Classroom, Licensed		12,469.00
E01-300-256-000-210-000	FICA		950.00
E01-300-256-000-218-000	TRA		1,091.00
E01-300-256-000-220-000	Group Hospital		1,676.00
E01-300-256-000-250-000	Tsa/Mn Deferred Comp		293.00
E01-300-260-000-140-000	Classroom, Licensed		11,838.00
E01-300-260-000-210-000	FICA		883.00
E01-300-260-000-218-000	TRA		1,036.00
E01-300-260-000-220-000	Group Hospital		1,676.00
E01-300-260-000-250-000	Tsa/Mn Deferred Comp		333.00
E01-300-270-000-140-000	Classroom, Licensed		6,234.00
E01-300-270-000-210-000	FICA		459.00
E01-300-270-000-218-000	TRA		546.00
E01-300-270-000-220-000	Group Hospital		838.00
E01-300-270-000-250-000	Tsa/Mn Deferred Comp		167.00
E01-300-294-000-305-506	Fees For Services		85.00
E01-300-401-740-152-000	Educ Speech/Lang Pathologist		6,889.00
E01-300-401-740-210-000	FICA		512.00
E01-300-401-740-218-000	TRA		603.00
E01-300-401-740-220-000	Group Hospital		838.00
E01-300-401-740-250-000	Tsa/Mn Deferred Comp		167.00
E01-300-407-740-140-000	Classroom, Licensed		3,556.00
E01-300-407-740-210-000	FICA		264.00
E01-300-407-740-218-000	TRA		311.00
E01-300-407-740-220-000	Group Hospital		838.00
E01-300-407-740-250-000	Tsa/Mn Deferred Comp		167.00
E01-300-411-740-140-000	Classroom, Licensed		5,762.00
E01-300-411-740-210-000	FICA		414.00
E01-300-411-740-218-000	TRA		504.00
E01-300-411-740-220-000	Group Hospital		838.00
E01-300-411-740-250-000	Tsa/Mn Deferred Comp		83.00
E01-300-710-000-143-000	Classroom Supp.-Lic.		5,126.00
E01-300-710-000-210-000	FICA		371.00
E01-300-710-000-218-000	TRA		449.00
E01-300-710-000-220-000	Group Hospital		838.00
E01-300-710-000-250-000	Tsa/Mn Deferred Comp		42.00
E02-005-770-701-391-000	Pymnt To Mn District		2,720.00
E02-005-770-705-170-000	Breakfast Salaries		2,452.00
E02-005-770-705-210-000	Breakfast FICA		184.00
E02-005-770-705-214-000	Breakfast PERA		184.00
E02-005-770-705-220-000	Group Hospital		450.00
E02-005-770-705-250-000	Breakfast Tsa/Mn Deferred Comp		42.00
E02-005-770-707-170-000	A La Carte Salaries		3,488.00
E02-005-770-707-210-000	A La Carte FICA		267.00
E02-005-770-707-214-000	A La Carte PERA		262.00

Account	Description	Debit	Credit
E02-005-770-707-220-000	Group Hospital		450.00
Total		**928,771.00**	**928,771.00**

Adjusting Journal Entries JE # 203
PBC ENTRIES: #7537 -#7554

B01-101-000---	Gen Fund Cash	53,050.00
B01-101-000---	Gen Fund Cash	98,022.00
B01-101-000---	Gen Fund Cash	14,225.00
B01-201-000---	Salaries Payable	53,050.00
B01-210-000---	Due to MN District	2,638.00
B02-101-000---	Cash	3,860.00
E01-005-720-000-154-000	School Nurse	1,607.00
E01-005-720-000-210-000	FICA	76.00
E01-005-720-000-218-000	TRA	141.00
E01-005-720-000-220-000	Group Hospital	335.00
E01-005-720-000-250-000	Tsa/Mn Deferred Comp	17.00
E01-005-810-000-170-000	Sal-Secy,Clerk,Other	8.00
E01-100-050-000-170-000	Sal-Secy,Clerk,Other	150.00
E01-100-050-000-210-000	FICA	12.00
E01-100-050-000-214-000	PERA	11.00
E01-100-201-330-140-000	Classroom, Licensed	3,382.00
E01-100-201-330-210-000	FICA	248.00
E01-100-201-330-218-000	TRA	296.00
E01-100-201-330-220-000	Group Hospital	419.00
E01-100-203-000-142-000	Substitute Aide	373.00
E01-100-203-000-210-000	FICA	29.00
E01-100-203-000-214-000	PERA	28.00
E01-100-204-000-140-000	Classroom, Licensed	7,435.00
E01-100-204-000-210-000	FICA	563.00
E01-100-204-000-218-000	TRA	651.00
E01-100-204-000-220-000	Group Hospital	1,047.00
E01-100-204-000-250-000	Tsa/Mn Deferred Comp	160.00
E01-100-204-330-140-000	Classroom, Licensed	1,559.00
E01-100-204-330-210-000	FICA	118.00
E01-100-204-330-218-000	TRA	136.00
E01-100-204-330-220-000	Group Hospital	209.00
E01-100-204-330-250-000	Tsa/Mn Deferred Comp	42.00
E01-100-205-000-140-000	Classroom, Licensed	3,382.00
E01-100-205-000-210-000	FICA	249.00
E01-100-205-000-218-000	TRA	296.00
E01-100-205-000-220-000	Group Hospital	419.00
E01-100-206-000-140-000	Classroom, Licensed	4,677.00
E01-100-206-000-210-000	FICA	303.00
E01-100-206-000-218-000	TRA	409.00
E01-100-206-000-220-000	Group Hospital	733.00
E01-100-206-000-250-000	Tsa/Mn Deferred Comp	75.00
E01-100-206-330-140-000	Classroom, Licensed	6,014.00
E01-100-206-330-140-000	Classroom, Licensed	668.00
E01-100-206-330-210-000	FICA	765.00
E01-100-206-330-210-000	FICA	33.00
E01-100-206-330-218-000	TRA	365.00
E01-100-206-330-218-000	TRA	58.00
E01-100-206-330-220-000	Group Hospital	105.00
E01-100-206-330-250-000	Tsa/Mn Deferred Comp	11.00
E01-100-207-000-140-000	Classroom, Licensed	3,382.00
E01-100-207-000-210-000	FICA	249.00
E01-100-207-000-218-000	TRA	296.00
E01-100-207-000-220-000	Group Hospital	419.00
E01-100-207-000-250-000	Tsa/Mn Deferred Comp	83.00
E01-100-209-000-140-000	Classroom, Licensed	7,019.00
E01-100-209-000-210-000	FICA	531.00
E01-100-209-000-218-000	TRA	614.00
E01-100-209-000-220-000	Group Hospital	1,257.00
E01-100-209-000-250-000	Tsa/Mn Deferred Comp	125.00
E01-100-212-160-140-012	Classroom, Licensed	1,778.00
E01-100-212-160-210-012	FICA	133.00
E01-100-212-160-218-012	TRA	156.00
E01-100-212-160-220-012	Group Hospital	419.00
E01-100-216-401-140-000	Classroom, Licensed	1,018.00
E01-100-216-401-210-000	FICA	56.00
E01-100-216-401-218-000	TRA	89.00
E01-100-216-401-220-000	Group Hospital	142.00

Account	Description	Debit	Credit
E01-100-216-401-250-000	Tsa/Mn Deferred Comp	14.00	
E01-100-240-000-140-000	Classroom, Licensed	2,127.00	
E01-100-240-000-210-000	FICA	161.00	
E01-100-240-000-218-000	TRA	186.00	
E01-100-240-000-220-000	Group Hospital	419.00	
E01-100-401-740-152-000	Educ Speech/Lang Pathologist	2,583.00	
E01-100-401-740-210-000	FICA	142.00	
E01-100-401-740-218-000	TRA	226.00	
E01-100-401-740-220-000	Group Hospital	314.00	
E01-100-401-740-250-000	Tsa/Mn Deferred Comp	62.00	
E01-100-407-740-140-000	Classroom, Licensed	1,778.00	
E01-100-407-740-210-000	FICA	82.00	
E01-100-407-740-218-000	TRA	156.00	
E01-100-407-740-220-000	Group Hospital	419.00	
E01-100-407-740-250-000	Tsa/Mn Deferred Comp	42.00	
E01-100-408-740-140-000	Classroom, Licensed	1,387.00	
E01-100-408-740-210-000	FICA	106.00	
E01-100-408-740-218-000	TRA	121.00	
E01-100-408-740-250-000	Tsa/Mn Deferred Comp	21.00	
E01-100-410-740-140-000	Classroom, Licensed	1,387.00	
E01-100-410-740-140-000	Classroom, Licensed	4,160.00	
E01-100-410-740-210-000	FICA	106.00	
E01-100-410-740-210-000	FICA	318.00	
E01-100-410-740-218-000	TRA	121.00	
E01-100-410-740-218-000	TRA	364.00	
E01-100-410-740-220-000	Group Hospital	629.00	
E01-100-410-740-250-000	Tsa/Mn Deferred Comp	21.00	
E01-100-410-740-250-000	Tsa/Mn Deferred Comp	63.00	
E01-100-422-625-140-000	Classroom, Licensed	1,977.00	
E01-100-422-625-140-000	Classroom, Licensed	2,037.00	
E01-100-422-625-140-000	Classroom, Licensed	1,018.00	
E01-100-422-625-210-000	FICA	108.00	
E01-100-422-625-210-000	FICA	218.00	
E01-100-422-625-218-000	TRA	173.00	
E01-100-422-625-218-000	TRA	267.00	
E01-100-422-625-220-000	Group Hospital	276.00	
E01-100-422-625-220-000	Group Hospital	427.00	
E01-100-422-625-250-000	Tsa/Mn Deferred Comp	27.00	
E01-100-422-625-250-000	Tsa/Mn Deferred Comp	44.00	
E01-100-720-170-154-000	School Nurse	402.00	
E01-100-720-170-210-000	FICA	19.00	
E01-100-720-170-218-000	TRA	35.00	
E01-100-720-170-220-000	Group Hospital	84.00	
E01-100-720-170-250-000	Tsa/Mn Deferred Comp	4.00	
E01-200-406-740-366-000	Gen.trv,Meals, Rooms	543.00	
E01-200-406-740-394-000	Payments/Other Agcy	1,720.00	
E01-200-406-740-397-000	Ben Purchased Fr Another Dist	930.00	
E01-300-240-000-140-000	Classroom, Licensed	3,382.00	
E01-300-240-000-210-000	FICA	258.00	
E01-300-240-000-218-000	TRA	296.00	
E01-300-240-000-220-000	Group Hospital	419.00	
E01-300-256-000-140-000	Classroom, Licensed	6,234.00	
E01-300-256-000-210-000	FICA	406.00	
E01-300-256-000-218-000	TRA	546.00	
E01-300-256-000-220-000	Group Hospital	838.00	
E01-300-256-000-250-000	Tsa/Mn Deferred Comp	125.00	
E01-300-260-000-140-000	Classroom, Licensed	5,919.00	
E01-300-260-000-210-000	FICA	440.00	
E01-300-260-000-218-000	TRA	518.00	
E01-300-260-000-220-000	Group Hospital	838.00	
E01-300-260-000-250-000	Tsa/Mn Deferred Comp	166.00	
E01-300-270-000-140-000	Classroom, Licensed	3,117.00	
E01-300-270-000-210-000	FICA	228.00	
E01-300-270-000-218-000	TRA	273.00	
E01-300-270-000-220-000	Group Hospital	419.00	
E01-300-270-000-250-000	Tsa/Mn Deferred Comp	83.00	
E01-300-401-740-152-000	Educ Speech/Lang Pathologist	861.00	
E01-300-401-740-210-000	FICA	47.00	
E01-300-401-740-218-000	TRA	75.00	
E01-300-401-740-220-000	Group Hospital	105.00	
E01-300-401-740-250-000	Tsa/Mn Deferred Comp	21.00	
E01-300-407-740-140-000	Classroom, Licensed	1,778.00	

Account	Description	Debit	Credit
E01-300-407-740-210-000	FICA	96.00	
E01-300-407-740-218-000	TRA	156.00	
E01-300-407-740-220-000	Group Hospital	419.00	
E01-300-407-740-250-000	Tsa/Mn Deferred Comp	83.00	
E01-300-411-740-140-000	Classroom, Licensed	2,881.00	
E01-300-411-740-210-000	FICA	158.00	
E01-300-411-740-218-000	TRA	252.00	
E01-300-411-740-220-000	Group Hospital	419.00	
E01-300-411-740-250-000	Tsa/Mn Deferred Comp	42.00	
E01-300-710-000-143-000	Classroom Supp.-Lic.	2,563.00	
E01-300-710-000-210-000	FICA	184.00	
E01-300-710-000-218-000	TRA	224.00	
E01-300-710-000-220-000	Group Hospital	419.00	
E01-300-710-000-250-000	Tsa/Mn Deferred Comp	21.00	
E02-005-770-701-170-000	Sal-Secy,Clerk,Other	1,975.00	
E02-005-770-701-210-000	FICA	127.00	
E02-005-770-701-214-000	PERA	148.00	
E02-005-770-701-220-000	Group Hospital	315.00	
E02-005-770-701-250-000	Tsa/Mn Deferred Comp	19.00	
E02-005-770-705-170-000	Breakfast Salaries	471.00	
E02-005-770-705-210-000	Breakfast FICA	32.00	
E02-005-770-705-214-000	Breakfast PERA	35.00	
E02-005-770-705-220-000	Group Hospital	68.00	
E02-005-770-705-250-000	Breakfast Tsa/Mn Deferred Comp	2.00	
E02-005-770-707-170-000	A La Carte Salaries	523.00	
E02-005-770-707-210-000	A La Carte FICA	38.00	
E02-005-770-707-214-000	A La Carte PERA	39.00	
E02-005-770-707-220-000	Group Hospital	68.00	
E04-005-582-344-141-000	Classroom, Non-Lic.	12,353.00	
E04-005-582-344-210-000	FICA	946.00	
E04-005-582-344-214-000	PERA	926.00	
R01-005-000-000-021-000	Revenue from MN Dist	98.00	
R01-005-000-150-400-012	Federal Funds and Grants	1,870.00	
R01-005-000-160-400-012	ESSER III - 90% Formula Grant	8,755.00	
B01-101-000---	Gen Fund Cash		98,022.00
B01-101-000---	Gen Fund Cash		53,050.00
B01-122-000---	Due from Federal Government/Dept Ed		98.00
B01-201-000---	Salaries Payable		98,022.00
B01-206-000---	Accounts Payable		2,650.00
B01-206-000---	Accounts Payable		2,638.00
B01-215-005---	Tax Sheltered Annuities		3,127.00
B01-215-010---	FICA Payable		10,598.00
B01-215-011---	Federal Tax		4,786.00
B01-215-013---	State Tax		2,249.00
B01-215-017---	PERA		416.00
B01-215-018---	TRA		12,257.00
B01-215-024---	Flex Plan Medical & Dependent Care		797.00
B01-215-026---	Health Insurance Premium		17,613.00
B01-215-027---	Life & LTD		150.00
B01-215-029---	Supplemental Insurance-Voluntary		171.00
B01-215-031---	Vision Premium		61.00
B01-215-032---	Dental		459.00
B01-215-033---	Health Savings Account		368.00
B02-101-000---	Cash		3,860.00
B02-201-000---	Salaries Payable		3,860.00
B04-101-000---	Cash		14,225.00
E01-005-810-160-170-012	Sal-Secy,Clerk,Other		8.00
E01-100-206-000-140-000	Classroom, Licensed		6,014.00
E01-100-206-000-210-000	FICA		765.00
E01-100-206-000-218-000	TRA		365.00
E01-100-216-401-140-000	Classroom, Licensed		2,037.00
E01-100-216-401-140-000	Classroom, Licensed		1,018.00
E01-100-216-401-210-000	FICA		218.00
E01-100-216-401-218-000	TRA		267.00
E01-100-216-401-220-000	Group Hospital		427.00
E01-100-216-401-250-000	Tsa/Mn Deferred Comp		43.00
E01-100-407-740-161-000	ParaProf/Personal Care Assist		150.00
E01-100-407-740-210-000	FICA		12.00
E01-100-407-740-214-000	PERA		11.00
E01-100-408-740-140-000	Classroom, Licensed		4,160.00
E01-100-408-740-210-000	FICA		318.00
E01-100-408-740-218-000	TRA		364.00

Account	Description	Debit	Credit
E01-100-408-740-220-000	Group Hospital		629.00
E01-100-408-740-250-000	Tsa/Mn Deferred Comp		63.00
E01-100-410-740-162-000	One-to-One Paraprofessional		12,353.00
E01-100-410-740-162-000	One-to-One Paraprofessional		373.00
E01-100-410-740-210-000	FICA		945.00
E01-100-410-740-210-000	FICA		29.00
E01-100-410-740-214-000	PERA		926.00
E01-100-410-740-214-000	PERA		26.00
E01-200-406-740-397-000	Ben Purchased Fr Another Dist		543.00
R01-005-000-000-211-000	Foundation Aid		10,625.00
Total		**372,166.00**	**372,166.00**

Adjusting Journal Entries JE # 204
PBC 7555-7557

E01-005-110-174-170-000	Sal-Secy,Clerk,Other	495.00	
E01-005-110-174-210-000	FICA	31.00	
E01-005-110-174-214-000	PERA	7.00	
E01-005-110-174-220-000	Group Hospital	68.00	
E01-005-110-174-250-000	Tsa/Mn Deferred Comp	27.00	
E01-100-720-170-154-000	School Nurse	4,821.00	
E01-100-720-170-210-000	FICA	375.00	
E01-100-720-170-218-000	TRA	422.00	
E01-100-720-170-220-000	Group Hospital	1,006.00	
E01-100-720-170-250-000	Tsa/Mn Deferred Comp	50.00	
R02-005-000-701-473-000	Commodity Cash Program	208.00	
E01-005-720-000-154-000	School Nurse		4,821.00
E01-005-720-000-210-000	FICA		375.00
E01-005-720-000-218-000	TRA		422.00
E01-005-720-000-220-000	Group Hospital		1,006.00
E01-005-720-000-250-000	Tsa/Mn Deferred Comp		50.00
E01-300-050-000-170-000	Sal-Secy,Clerk,Other		495.00
E01-300-050-000-210-000	FICA		31.00
E01-300-050-000-214-000	PERA		7.00
E01-300-050-000-220-000	Group Hospital		68.00
E01-300-050-000-250-000	Tsa/Mn Deferred Comp		27.00
R02-005-000-469-400-000	Federal Funds and Grants		208.00
Total		**7,510.00**	**7,510.00**

Adjusting Journal Entries JE # 205
PBC ENTRIES 7560-7561

B04-101-000---	Cash	548.00	
E01-100-410-740-162-000	One-to-One Paraprofessional	491.00	
E01-100-410-740-210-000	FICA	29.00	
E01-100-410-740-214-000	PERA	28.00	
R01-005-000-161-400-012	ESSER III - 20% Learning Loss	738.00	
R01-005-000-163-400-000	Federal Funds and Grants	7,967.00	
R01-005-000-170-400-000	Federal Funds and Grants	14,692.00	
B01-101-000---	Gen Fund Cash		548.00
E04-005-582-344-141-000	Classroom, Non-Lic.		491.00
E04-005-582-344-210-000	FICA		29.00
E04-005-582-344-214-000	PERA		28.00
R01-005-000-000-211-000	Foundation Aid		23,397.00
Total		**24,493.00**	**24,493.00**

Adjusting Journal Entries JE # 206
PBC Entries: #7562 - #7566

B01-115-000---	Accounts Receivable	7,475.00	
B01-215-026---	Health Insurance Premium	114,661.00	
R01-005-000-401-401-000	Title I Esea-A	10,423.00	
E01-005-108-311-320-000	Communication		5,134.00
E01-300-256-000-220-000	Group Hospital		114,661.00
R01-005-000-000-021-000	Revenue from MN Dist		2,341.00
R01-005-000-000-211-000	Foundation Aid		10,423.00
Total		**132,559.00**	**132,559.00**

Adjusting Journal Entries JE # 207
PBC ENTRY 7581

B98-141-000---	Land Improvements	55,744.00	
B98-142-000---	Building	28,959,726.00	
B98-143-000---	Equipment	140,307.00	
B98-430-000---	Total Gnl Fixed Assets		29,155,777.00

Account	Description	Debit	Credit
Total		**29,155,777.00**	**29,155,777.00**
Adjusting Journal Entries JE # 300			
CLIENT DO NOT POST: To adjust depreciation to actual			
B98-100-531---	Dep Exp - Computer Hardware	1,333.00	
B98-200-531---	Dep Exp - Regular Inst	76,029.00	
B98-400-531---	Dep Exp - Sp Ed Inst	2,974.00	
B98-430-000---	Total Gnl Fixed Assets	7,771,620.00	
B98-600-531---	Dep Exp - Inst Support	1,154.00	
B98-700-531---	Dep Exp - Pupil Support	33,209.00	
B98-800-531---	Dep Exp - Site, Bldg, and Equip	864,456.00	
B98-172-000---	Allowance On Depreciation of Building		7,546,137.00
B98-173-000---	Allowance On Depreciation of Equipment		1,204,638.00
Total		**8,750,775.00**	**8,750,775.00**
Adjusting Journal Entries JE # 301			
CLIENT DO NOT POST: To adjust fund balances			
B01-422-000---	Unappropriated Fund Balance	150,277.00	
B01-472-000---	Rst/Rsvd for Med Asst	79,393.00	
B04-431-000---	Community Educ. Fund Balance	31,560.00	
B04-432-000---	Ecfe Fund Balance	32.00	
B04-444-000---	School Readiness	36,601.00	
B04-464-000---	Restricted Fund Balance	6,612.00	
B21-401-000---	Student Activity Fund Balance	1,818.00	
B01-403-000---	Reserved-Staff Development		44,092.00
B01-424-000---	Reserved for Operating Capital		10,078.00
B01-438-000---	Rsvd Gifted/Talented		5,403.00
B01-449-000---	Rsvd Safe Sch - Crime Levy		27,570.00
B01-467-000---	Rst/Rsvd for LTFM		144,345.00
B04-431-000---	Community Educ. Fund Balance		6,612.00
B04-464-000---	Restricted Fund Balance		68,193.00
B01-403-000---	Reserved-Staff Development		
B01-403-000---	Reserved-Staff Development		
B01-406-000---	Reserved for Health & Safety		
B01-418-000---	Designation for Severance		
B01-422-000---	Unappropriated Fund Balance		
B01-424-000---	Reserved for Operating Capital		
B01-427-000---	Rsvd Disabled Access		
B01-438-000---	Rsvd Gifted/Talented		
B01-440-000---	Rst/Rsvd Teacher Dev/Eval		
B01-459-000---	Rst Basic Skills Ext Time		
B01-467-000---	Rst/Rsvd for LTFM		
Total		**306,293.00**	**306,293.00**
Adjusting Journal Entries JE # 302			
CLIENT DO NOT POST: To reclass due to other governments from accounts payable			
B04-206-000---	Accounts Payable	22,278.00	
B04-210-000---EB	Due to Other Governments		22,278.00
Total		**22,278.00**	**22,278.00**
Adjusting Journal Entries JE # 303			
CLIENT DO NOT POST: To reclassify negative cash in fund 4			
B01-118-000---	Due From Other Funds	23,765.00	
B04-101-000---	Cash	23,765.00	
B01-101-000---	Gen Fund Cash		23,765.00
B04-205-000---	Due to Other funds		23,765.00
Total		**47,530.00**	**47,530.00**
Adjusting Journal Entries JE # 304			
CLIENT DO NOT POST: To reclassify GASB 87 lease payments			
E01-005-110-302-530-000	Equipment	402.00	
E01-005-110-302-580-000	Principal Cap. Lease	5,492.00	
E01-005-110-302-580-000	Principal Cap. Lease	3,145.00	
E01-005-110-302-581-000	Interest Cpaital Lease	680.00	
E01-005-110-302-581-000	Interest Cpaital Lease	59.00	
E01-005-850-302-580-000	Principal Cap. Lease	925.00	
E01-005-850-302-581-000	Interest Cap. Lease	75.00	
E01-005-850-348-571-000	Interest on Long-Term Lease	15,457.00	
E01-100-203-302-580-000	Principal Cap. Lease	21,968.00	
E01-100-203-302-581-000	Interest Capital Lease	2,720.00	
E01-300-211-302-530-000	Equipment	1,610.00	

Account	Description	Debit	Credit
E01-005-110-302-370-000	Rental		3,204.00
E01-005-110-302-535-000	Equipment Leased		6,574.00
E01-005-850-000-581-000	Interest Cap. Lease		15,457.00
E01-005-850-302-370-000	Rental		1,000.00
E01-100-203-302-535-000	Equipment Leased		13,149.00
E01-300-211-302-535-000	Equipment Leased		13,149.00
Total		**52,533.00**	**52,533.00**
Adjusting Journal Entries JE # 305			
CLIENT DO NOT POST: To reclassify equipment			
B98-143-000---	Equipment	298,934.00	
B98-148-000---	Capital Lease		298,934.00
Total		**298,934.00**	**298,934.00**
	Total Adjusting Journal Entries	**42,612,626.00**	**42,612,626.00**
	Total All Journal Entries	**42,612,626.00**	**42,612,626.00**

14. School District Policies
A. First Reading of Policies 234

601 SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

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

I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Academic Standards and federal law and are aligned with creating the world's best workforce.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish the "world's best workforce" in which all learning in the school district should be directed and for which all school district learners should be held accountable.

III. DEFINITIONS

A. "Academic standard" means a summary description of student learning in a required content area or elective content area.

B. "Benchmark" means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.

C. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.

D. "Instruction" means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements.

E. "Performance measures" are measures to determine school district and school site progress in striving to create the world's best workforce and must include at least the following:

1. the size of the academic achievement gap and rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other

rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup;

2. student performance on the Minnesota Comprehensive Assessments;

3. high school graduation rates; and

4. career and college readiness under Minn. Stat. § 120B.30, Subd. 1.

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

G. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, other cooperative work experience, youth apprenticeship, or employment.

IV. LONG-TERM STRATEGIC PLAN

A. The school board, at a public meeting, shall adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with creating the world's best workforce and includes the following:

1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all student categories identified in state and federal law*;*

[Note: MSBA/MASA Model Policy 601, Section IV.B. and MSBA/MASA Model Policy 616 address this requirement.]

2. a process to assess and evaluate each student's progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and accelerate their instruction, adopt procedures for early admission to kindergarten or first grade of gifted and talented learners which are sensitive to under-represented groups, and identify the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students' progress and growth toward career and college readiness and leading to the world's best workforce;

[Note: MSBA/MASA Model Policy 618 addresses this requirement.]

3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minn. Stat. § 123B.147, Subd. 3, students' access to effective teachers who are members of populations under-represented among the licensed teachers in the district or school and who reflect the diversity of enrolled students under Minn. Stat. § 120B.35, Subd. 3(b)(2), and teacher evaluations under Minn. Stat. § 122A.40, Subd. 8, or 122A.41, Subd. 5;

[Note: MSBA/MASA Model Policy 616 addresses this requirement.]

4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;

[Note: MSBA/MASA Model Policy 616 addresses this requirement.]

5. a process to examine the equitable distribution of teachers and strategies to ensure low-income and minority children are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;

6. education effectiveness practices that integrate high-quality instruction, rigorous curriculum, technology, and a collaborative professional culture that develops and supports teacher quality, performance, and effectiveness; and

7. an annual budget for continuing to implement the school district plan.

B. School district site and school site goals shall include the following:

1. All students will be required to demonstrate essential skills to effectively participate in lifelong learning.* These skills include the following:

[*Note: The criteria for acceptable performance in basic skills areas may need to be modified for students with unique learning needs. These modifications will be reflected in the Individualized Education Program (IEP) or Rehabilitation Act Section 504 Accommodation plan.]

a. reading, writing, speaking, listening, and viewing in the English language;

b. mathematical and scientific concepts;

c. locating, organizing, communicating, and evaluating information and developing methods of inquiry (i.e., problem solving);

d. creative and critical thinking, decision making, and study skills;

e. work readiness skills;

f. global and cultural understanding.

2. Each student will have the opportunity and will be expected to develop and apply essential knowledge that enables that student to:

a. live as a responsible, productive citizen and consumer within local, state, national, and global political, social, and economic systems;

b. bring many perspectives, including historical, to contemporary issues;

c. develop an appreciation and respect for democratic institutions;

d. communicate and relate effectively in languages and with cultures other than the student's own;

e. practice stewardship of the land, natural resources, and environment;

f. use a variety of tools and technology to gather and use information, enhance learning, solve problems, and increase human productivity.

3. Students will have the opportunity to develop creativity and self-expression through visual and verbal images, music, literature, world languages, movement, and the performing arts.

4. School practices and instruction will be directed toward developing within each student a positive self-image and a sense of personal responsibility for:

a. establishing and achieving personal and career goals;

b. adapting to change;

c. leading a healthy and fulfilling life, both physically and mentally;

d. living a life that will contribute to the well-being of society;

e. becoming a self-directed learner;

f. exercising ethical behavior.

5. Students will be given the opportunity to acquire human relations skills necessary to:

a. appreciate, understand, and accept human diversity and interdependence;

b. address human problems through team effort;

c. resolve conflicts with and among others;

d. function constructively within a family unit;

e. promote a multicultural, gender-fair, disability-sensitive society.

[Note: School district and site goals example courtesy of the Winona School District.]

C. Every child is reading at or above grade level no later than the end of grade 3, including English learners, and teachers provide comprehensive, scientifically based reading instruction, including a program or collection of instructional practices that is based on valid, replicable evidence showing that, when the programs or practices are used, students can be expected to achieve, at a minimum, satisfactory reading progress. The program or collection of practices must include, at a minimum, effective, balanced instruction in all five areas of reading (phonemic awareness, phonics, fluency, vocabulary development, and reading comprehension), as well as instructional strategies for continuously assessing, evaluating, and communicating the student's reading progress and needs.

1. The school district must identify, before the end of kindergarten, grade 1, and grade 2, all students who are not reading at grade level. Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified.

2. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified.

[Note: According to Minnesota statutes, dyslexia screening is to be conducted in a locally determined manner.]

3. Reading assessments in English and in the predominant languages of district students, where practicable, must identify and evaluate students' areas of academic need related to literacy. The school district also must monitor the progress and provide reading instruction appropriate to the specific needs of English learners. The school district must use locally adopted, developmentally appropriate, and culturally responsive assessment and annually report summary assessment results to the Commissioner of Education by July 1.

4. The school district must annually report to the Commissioner of Education by July 1 a summary of the district's efforts to screen and identify students with:

a. dyslexia, using screening tools such as those recommended by the Minnesota Department of Education's dyslexia specialist; or

b. convergence insufficiency disorder.

5. A student identified as having a reading difficulty must be provided with alternate instruction under Minn. Stat. § 125A.56, Subd. 1.

6. At least annually, the school district must give the parent of each student who is not reading at or above grade level timely information about:

a. the student's reading proficiency as measured by a locally adopted assessment;

b. reading-related services currently being provided to the student and the student's progress; and

c. strategies for parents to use at home in helping their students succeed in becoming grade-level proficient in reading English and their native languages.

This provision may not be used to deny a student's right to a special education evaluation.

7. For each student who is not reading at or above grade level, the school district shall provide reading intervention to accelerate student growth and reach the goal of reading at or above grade level by the end of the current grade and school year. If a student does not read at or above grade level by the end of grade 3, the school district must continue to provide reading intervention until the student reads at grade level. Intervention methods shall encourage family engagement and, where possible, collaboration with appropriate school and community programs. Intervention methods may include, but are not limited to, requiring attendance in summer school, intensified reading instruction that may require that the student be removed from the regular classroom for part of the school day, extended day programs, or programs that strengthen students' cultural connections.

[Note: School districts are strongly encouraged, but not required, to provide personal learning plans, as provided in Paragraph 8.]

8. The school district will provide a personal learning plan for a student who is unable to demonstrate grade-level proficiency, as measured by the statewide reading assessment in grade 3. The school district will determine the format of the personal learning plan in collaboration with the student's educators and other appropriate professionals. The school district will develop the personal learning plan in consultation with the student's parent or guardian. The personal learning plan will address knowledge gaps and

skill deficiencies through strategies such as specific exercises and practices during and outside of the school day, periodic assessments, and reasonable timelines. The personal learning plan may include grade retention if it is in the student's best interest. The student's school will maintain and regularly update and modify the personal learning plan until the student reads at grade level. This paragraph does not apply to a student under an Individualized Education Program.

Legal References:
Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota Students)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.12 (Reading Proficiently no Later than the End of Grade 3)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required)
20 U.S.C. § 5801, *et seq.* (National Education Goals 2000)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:
MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

601 SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

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

I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Academic Standards and federal law and are aligned with creating the world's best workforce.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish the "world's best workforce" in which all learning in the school district should be directed and for which all school district learners should be held accountable.

III. DEFINITIONS

A. "Academic standard" means a summary description of student learning in a required content area or elective content area.

B. "Antiracist" means actively working to identify and eliminate racism in all forms in order to change policies, behaviors, and beliefs that perpetuate racist ideas and actions.

C. "Benchmark" means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.

D. "Culturally sustaining" means integrating content and practices that infuse the culture and language of Black, Indigenous, and People of Color communities who have been and continue to be harmed and erased through the education system.

E. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.

F. "Ethnic studies" as defined in Minnesota Statutes, section 120B.25, has the same meaning for purposes of this section. Ethnic studies curriculum may be integrated in existing curricular opportunities or provided through additional curricular offerings.

G. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, other cooperative work experience, youth apprenticeship, or employment.

H. "Institutional racism" means structures, policies, and practices within and across

institutions that produce outcomes that disadvantage those who are Black, Indigenous, and People of Color.

I. "Instruction" means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning.

J. "Performance measures" are measures to determine school district and school site progress in striving to create the world's best workforce and must include at least the following:

1. the size of the academic achievement gap; and rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup;

2. student performance on the Minnesota Comprehensive Assessments;

3. high school graduation rates; and

4. career and college readiness under Minnesota Statutes, section 120B.30, subdivision 1.

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

[Note: Definitions B, D, F, and H are added to Minnesota Statutes 120B.11—the World's Best Workforce law—effective August 1, 2023. The definitions apply to revisions to the World's Best Workforce law regarding strategic plans; these revisions are effective "for all strategic plans reviewed and updated after June 30, 2024.

Because school districts may choose to implement the new definitions and the strategic plan revisions before June 30, 2024, MSBA includes the new definitions and revisions in Articles III and IV. A school district could choose to wait to adopt the new definitions and revisions with the understanding that they will be effective for all strategic plans reviewed and updated after June 30, 2024.]

IV. LONG-TERM STRATEGIC PLAN

A. The school board, at a public meeting, shall must adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with creating the world's best workforce and includes the following:

1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all student categories identified in Minnesota Statutes, section 120B.35, subdivision 3, paragraph (b)(2). state and federal law;

[Note: MSBA/MASA Model Policy 601, Section IV.B. and MSBA/MASA Model Policy 616 address this requirement.]

2. a process to assess and evaluate each student's progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and services and accelerate their instruction, adopt early-admission procedures consistent with Minnesota Statutes, section 120B.15 ~~for early admission to kindergarten or first grade of gifted and talented learners which are sensitive to under-represented groups,~~ and identifying the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students' progress and growth toward career and college readiness and leading to the world's best workforce;

[Note: MSBA/MASA Model Policy 618 addresses this requirement.]

3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes, section 123B.147, subdivision 3, students' access to effective teachers who are members of populations under-represented among the licensed teachers in the district or school and who reflect the diversity of enrolled students under Minnesota Statutes, section 120B.35, subdivision 3(b)(2), and teacher evaluations under Minnesota Statutes, section 122A.40, subdivision~~Subd~~. 8, or 122A.41, subdivision 5;

[Note: MSBA/MASA Model Policy 616 addresses this requirement.]

4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;

[Note: MSBA/MASA Model Policy 616 addresses this requirement.]

5. a process to examine the equitable distribution of teachers and strategies to ensure children in low-income ~~and minority children~~families, children in families of People of Color, and children in American Indian families are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;

6. education effectiveness practices that

   a. integrate high-quality instruction, ~~rigorous curriculum,~~ technology, and curriculum that is rigorous, accurate, antiracist, and culturally sustaining;

   b. ensure learning and work environments validate, affirm, embrace, and integrate cultural and community strengths for all students, families, and employees;

   c. provide a collaborative professional culture that ~~develops and supports~~seeks to retain qualified, racially and ethnically diverse staff effective at working with diverse students while developing and supporting teacher quality, performance, and effectiveness; and

7. an annual budget for continuing to implement the school district plan; and~~.~~

8. identifying a list of suggested and required materials, resources, sample curricula, and pedagogical skills for use in kindergarten through grade 12 that accurately reflect the diversity of the state of Minnesota.

B. The school district is not required to include information regarding literacy in a plan or report required under this section, except with regard to the academic achievement of English learners.

. School district site and school site goals shall include the following:

1. All students will be required to demonstrate essential skills to effectively participate in lifelong learning.* These skills include the following:

[*Note: The criteria for acceptable performance in basic skills areas may need to be modified for students with unique learning needs. These modifications will be reflected in the Individualized Education Program (IEP) or Rehabilitation Act Section 504 Accommodation plan.]

a. reading, writing, speaking, listening, and viewing in the English language;

b. mathematical and scientific concepts;

c. locating, organizing, communicating, and evaluating information and developing methods of inquiry (i.e., problem solving);

d. creative and critical thinking, decision making, and study skills;

e. work readiness skills;

f. global and cultural understanding.

2. Each student will have the opportunity and will be expected to develop and apply essential knowledge that enables that student to:

a. live as a responsible, productive citizen and consumer within local, state, national, and global political, social, and economic systems;

b. bring many perspectives, including historical, to contemporary issues;

c. develop an appreciation and respect for democratic institutions;

d. communicate and relate effectively in languages and with cultures other than the student's own;

e. practice stewardship of the land, natural resources, and environment;

f. use a variety of tools and technology to gather and use information, enhance learning, solve problems, and increase human productivity.

3. Students will have the opportunity to develop creativity and self-expression through visual and verbal images, music, literature, world languages, movement, and the performing arts.

4. School practices and instruction will be directed toward developing within each student a positive self-image and a sense of personal responsibility for:

a. establishing and achieving personal and career goals;

b. adapting to change;

c. leading a healthy and fulfilling life, both physically and mentally;

d. living a life that will contribute to the well-being of society;

e. becoming a self-directed learner;

f. exercising ethical behavior.

5. Students will be given the opportunity to acquire human relations skills necessary to:

a. appreciate, understand, and accept human diversity and interdependence;

b. address human problems through team effort;

c. resolve conflicts with and among others;

d. function constructively within a family unit;

e. promote a multicultural, gender-fair, disability-sensitive society.

[Note: School district and site goals example courtesy of the Winona School District.]

C. Every child is reading at or above grade level every year, beginning in kindergarten, and multilingual learners and students receiving special education services are receiving support in achieving their individualized reading goals pursuant to Policy XXX (Reading and the Read Act)

Every child is reading at or above grade level no later than the end of grade 3, including English learners, and teachers provide comprehensive, scientifically based reading instruction, including a program or collection of instructional practices that is based on valid, replicable evidence showing that, when the programs or practices are used, students can be expected to achieve, at a minimum, satisfactory reading progress. The program or collection of practices must include, at a minimum, effective, balanced instruction in all five areas of reading (phonemic awareness, phonics, fluency, vocabulary development, and reading comprehension), as well as instructional strategies for continuously assessing, evaluating, and communicating the student's reading progress and needs.

1. The school district must identify, before the end of kindergarten, grade 1, and grade 2, all students who are not reading at grade level. Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified.

2. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified.

~~***[Note: According to Minnesota statutes, dyslexia screening is to be conducted in a locally determined manner.]***~~

~~3. Reading assessments in English and in the predominant languages of district students, where practicable, must identify and evaluate students' areas of academic need related to literacy. The school district also must monitor the progress and provide reading instruction appropriate to the specific needs of English learners. The school district must use locally adopted, developmentally appropriate, and culturally responsive assessment and annually report summary assessment results to the Commissioner of Education by July 1.~~

~~4. The school district must annually report to the Commissioner of Education by July 1 a summary of the district's efforts to screen and identify students who demonstrate characteristics of dyslexia using screening tools such as those recommended by the Minnesota Department of Education's dyslexia specialist. With respect to students screened or identified under paragraph (1), the report must include:~~

~~a. a summary of the district's efforts to screen for dyslexia;~~

~~b. the number of students screened for that reporting year; and~~

~~c. the number of students demonstrating characteristics of dyslexia for that year.~~

~~5. A student identified as having a reading difficulty must be provided with alternate instruction under Minnesota Statutes section 125A.56, subdivision 1.~~

~~6. At least annually, the school district must give the parent of each student who is not reading at or above grade level timely information about:~~

~~a. the student's reading proficiency as measured by a locally adopted assessment;~~

~~b. reading-related services currently being provided to the student and the student's progress; and~~

~~c. strategies for parents to use at home in helping their students succeed in becoming grade-level proficient in reading English and their native languages.~~

~~This provision may not be used to deny a student's right to a special education evaluation.~~

~~7. For each student who is not reading at or above grade level, the school district shall provide reading intervention to accelerate student growth and reach the goal of reading at or above grade level by the end of the current grade and school year. If a student does not read at or above grade level by the end of grade 3, the school district must continue to provide reading intervention until the student reads at grade level. Intervention methods shall encourage family engagement and, where possible, collaboration with appropriate school and community programs. Intervention methods may include, but are not limited to, requiring attendance in summer school, intensified reading instruction that may require that the student be removed from the regular classroom for part of the school day, extended day programs, or programs that strengthen students' cultural connections.~~

~~***[Note: School districts are strongly encouraged, but not required, to provide personal learning plans, as provided in Paragraph 8.]***~~

~~8. The school district will provide a personal learning plan for a student who is unable to demonstrate grade-level proficiency, as measured by the statewide reading assessment in grade 3. The school district will determine the format of the personal learning plan in collaboration with the student's educators and other appropriate professionals. The school district will develop the personal learning plan in consultation with the student's parent or guardian. The personal learning plan will address knowledge gaps and skill deficiencies through strategies such as specific exercises and practices during and outside of the school day, periodic assessments, and reasonable timelines. The personal learning plan may include grade retention if it is in the student's best interest. The student's school will maintain and regularly update and modify the personal learning plan until the student reads at grade level. This paragraph does not apply to a student under an Individualized Education Program.~~

Legal References:
Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.12 (~~Reading Proficiently no Later than the End of Grade 3~~Read Act Goal and Interventions)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)
20 U.S.C. § 5801, *et seq.* (National Education Goals)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:
MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

603 CURRICULUM DEVELOPMENT

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

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

A. The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

B. A district advisory committee shall provide assistance at the request of the superintendent. The advisory committee membership shall be a reflection of the community and, to the extent possible, shall reflect the diversity of the district and its school sites, and shall include parent, teacher, support staff, student, community residents, and administration representation, and shall provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents shall comprise at least two-thirds of advisory committee members.

C. Within the ongoing process of curriculum development, the following needs shall be addressed:

1. Provide for articulation of courses of study from kindergarten through grade twelve.

2. Identify minimum objectives for each course and at each elementary grade

level.

3. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.

4. Provide a program for ongoing monitoring of student progress.

5. Provide for specific, particular, and special needs of all members of the student community.

6. Develop a local literacy plan to have every child reading at or above grade level no later than the end of grade 3, including English learners, and teachers providing comprehensive, scientifically based reading instruction consistent with law.

7. Integrate required and elective course standards in the scope and sequence of the district curriculum.

8. Meet all applicable requirements of the Minnesota Department of Education and federal law.

D. Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified. See Minn. Stat. § 120B.12, Subd. 2.

E. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minn. Stat. § 120A.20, Subd. 1(c). A student's plan under this section shall continue while the student is enrolled.

F. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.

G. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References: Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.12 (Reading Proficiently no Later than the End of Grade 3)

Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

603 CURRICULUM DEVELOPMENT

[Note: Minnesota Statutes section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 618-620 provide procedures to further implement the requirements of Minnesota Statutes section 120B.11.]

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

IV. DISTRICT ADVISORY COMMITTEE

A. The school board ~~shall~~ must establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

B. The District Advisory Committee, to the extent possible, ~~shall~~ must reflect the diversity of the district and its school sites, include teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents ~~shall~~ must comprise at least two-thirds of ~~advisory~~ committee members.

C. The District Advisory Committee ~~shall~~ must pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes, section 124D.59, subdivisions 2 and 2a.

D. The school district may establish site teams as subcommittees of the District Advisory Committee.

E. The District Advisory Committee ~~shall~~ must recommend to the school board

1. rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes, sections 120B.11, subdivision 1a, ~~section~~ 120B.022 subdivisions 1a and 1b, and ~~section~~ 120B.35;~~,~~

2. district assessments;~~,~~

3. means to improve students' equitable access to effective and more diverse teachers;~~,~~ ~~and~~

4. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;

5. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and

6. program evaluations.

F. School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs.

V. SCHOOL SITE TEAM

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.

VI. CURRICULUM DEVELOPMENT PROCESS

[Note: In light of changes in Minnesota law regarding curriculum, MSBA encourages school districts to consider deleting Article VI, Section A or revising it to reflect local curriculum development processes. Literacy planning is now addressed in new model policy 621: Literacy and the READ Act.]

~~A. Within the ongoing process of curriculum development, the following needs shall be addressed:~~

~~1. Provide for articulation of courses of study from kindergarten through grade twelve.~~

~~2. Identify minimum objectives for each course and at each elementary grade level.~~

~~3. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.~~

~~4. Provide a program for ongoing monitoring of student progress.~~

~~5. Provide for specific, particular, and special needs of all members of the student community.~~

6. Develop a local literacy plan to have every child reading at or above grade level no later than the end of grade 3, including English learners, and teachers providing comprehensive, scientifically based reading instruction consistent with law.

7. Integrate required and elective course standards in the scope and sequence of the district curriculum.

8. Meet all applicable requirements of the Minnesota Department of Education and federal law.

B. Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified. See Minnesota Statutes section 120B.12, Subd. 2.

A. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minnesota Statutes, section 120A.20, subdivision 1(c). A student's plan under this section shall continue while the student is enrolled.

B. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.

C. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References:
Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.12 (Reading Proficiently No Later than the End of Grade 3)
Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 124D.59 (Definitions)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

612.1 DEVELOPMENT OF PARENT AND FAMILY ENGAGEMENT POLICIES FOR TITLE I PROGRAMS

[Note: This policy reflects recent federal statutory changes made by the Every Student Succeeds Act (ESSA) which require school districts and schools to meet with parents and jointly develop parent and family engagement policies at both a district wide and school building level. This policy lists the required components of the parent and family engagement policies described herein and serves as a framework for their development. The policies and these components are mandatory in order for the school district to receive federal funds under this program.]

I. PURPOSE

The purpose of this policy is to encourage and facilitate involvement by parents of students participating in Title I in the educational programs and experiences of students. The policy shall provide the framework for organized, systematic, ongoing, informed, and timely parental involvement in relation to decisions about the Title I services within the school district. The involvement of parents by the school district shall be directed toward both public and private school children whose parents are school district residents or whose children attend school within the boundaries of the school district.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to plan and implement, with meaningful consultation with parents of participating children, programs, activities, and procedures for the engagement of parents and families in its Title I programs.

B. The policy of the school district is to fully comply with 20 U.S.C. § 6318 which requires the school district to develop jointly with, agree upon with, and distribute to parents of children participating in Title I programs written parent and family engagement policies.

III. DEVELOPMENT OF DISTRICT LEVEL POLICY

The school board will direct the administration to develop jointly with, agree upon with, and distribute to parents and family members of participating children a written parent and family engagement policy that will be incorporated into the school district's Title I plan. The policy will establish the expectations for meaningful parent and family involvement and describe how the school district will:

A. Involve parents and family members in the joint development of the school district's Title I plan and the development of support and improvement plans;

B. Provide the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the school district in planning and implementing effective parent and family involvement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or individuals with expertise in effectively engaging parents and family members in education;

C. Coordinate and integrate parent and family engagement strategies with similar strategies, to the extent feasible and appropriate, with other relevant federal, state, and local laws and programs;

D. Conduct, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of the schools served, including identifying barriers to greater participation by parents in parental involvement activities (with particular attention to parents who are economically disadvantaged, disabled, have limited English proficiency, have limited literacy, or who are of a racial or ethnic minority background); the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and strategies to support successful school and family interactions;

E. Use the findings of such evaluations to design evidence-based strategies for more effective parental involvement and to revise, if necessary, the district-level and school-level parent and family engagement policies; and

F. Involve parents in the activities of the schools, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members served by the school district to adequately represent the needs of the population served by the school district for the purposes of developing, revising, and reviewing the parent and family engagement policy.

IV. DEVELOPMENT OF SCHOOL LEVEL POLICY

The school board will direct the administration of each school to develop (or amend an existing parental involvement policy) jointly with, and distribute to, parents and family members of participating children a written parent and family engagement policy, agreed upon by such parents and families, that shall describe the means for carrying out the federal requirements of parent and family engagement. Parents shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school.

A. The policy will describe the means by which each school with a Title I program will:

1. Convene an annual meeting, at a convenient time, to which all parents of

participating children shall be invited and encouraged to attend, to inform parents of their school's participation in Title I programs, and to explain to parents of participating children the program, its requirements, and their right to be involved;

2. Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide with Title I funds transportation, child care, or home visits, as such services relate to parental involvement;

3. Involve parents in an organized, ongoing, and timely way in the planning, review, and improvement of the parental involvement programs, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the school-wide program plan, except that if a school has in place a process for involving parents in the joint planning and design of the school's programs, the school may use that process, if such process includes an adequate representation of parents of participating children;

4. Provide parents of participating children with: timely information about Title I programs; a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards; if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practicably possible; and

5. If the school-wide program plan is not satisfactory to the parents of participating children, submit any parent's comments on the plan when it is submitted to the school district.

B. As a component of this policy, each school shall jointly develop with parents a school/parent compact which outlines how parents, staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the state's high standards. The compact shall:

1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to meet state student academic achievement standards;

2. Describe the ways each parent will be responsible for supporting his or her child's learning by volunteering in his or her child's classroom and participating, as appropriate, in decisions relating to his or her child's education and use of extracurricular time.

3. Address the importance of communication between teachers and parents on

an on-going basis through the use of:

a. Annual parent-teacher conferences to discuss the compact and the child's achievement;

b. Frequent progress reports to the parents; and

c. Reasonable access to staff, opportunities to volunteer, participate in the child's class, and observe in the child's classroom.

d. Ensuring regular two-way, meaningful communication between family members and school staff and, to the extent practicable, in a language that family members can understand.

C. To ensure effective involvement of parents and to support a partnership among the school, parents, and community to improve student academic achievement, the policy will describe how each school and the school district will:

1. Provide assistance to participating parents in understanding such topics as the state's academic content standards and state academic achievement standards, state and local academic assessments, Title I requirements, and how to monitor a child's progress and work with educators to improve the achievement of their children;

2. Provide materials and training to assist parents in working with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement;

3. Educate school staff, with the assistance of parents, in the value and utility of contributions of parents and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and school;

4. Coordinate and integrate parental involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children to the extent feasible and appropriate;

5. Ensure, to the extent practicable, that information about school and parent meetings, programs, and activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and

6. Provide such other reasonable support for parental involvement activities as requested by parents.

D. The policy will also describe the process to be taken if the school district and school

choose to:

1. Involve parents in the development of training for school staff to improve the effectiveness of such training;

2. Provide necessary literacy training with funds received under Title I programs if all other funding has been exhausted;

3. Pay reasonable and necessary expenses associated with parental involvement activities, including transportation and child care costs, to enable parents to participate in school-related meetings and training sessions;

4. Train parents to enhance the involvement of other parents;

5. Arrange meetings at a variety of times or conduct in-home conferences between teachers or other educators, who work directly with participating children, and parents who are unable to attend such conferences at school in order to maximize parental involvement and participation in school-related activities;

6. Adopt and implement model approaches to improving parental involvement;

7. Develop appropriate roles for community-based organizations and business in parental involvement activities; and

8. Establish a district-wide parent advisory council to provide advice on all matters related to parental involvement in Title I programs.

E. To carry out the requirements of parent and family engagement, the school district and schools, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language that is understandable by the parents.

F. The school district and each school shall inform parents and parent organizations of the existence of family engagement in education programs.

The policies will be updated periodically to meet the changing needs of parents and the school.

Legal References: 20 U.S.C. § 6318 (Parent and Family Engagement)

Cross References:

Adopted: *MSBA/MASA Model Policy 612.1*

Orig. 1996

Revised: *Rev. 2016*

612.1 DEVELOPMENT OF PARENT AND FAMILY ENGAGEMENT POLICIES FOR TITLE I PROGRAMS

[Note: This policy reflects recent federal statutory changes made by the Every Student Succeeds Act (ESSA) which require school districts and schools to meet with parents and jointly develop parent and family engagement policies at both a district wide and school building level. This policy lists the required components of the parent and family engagement policies described herein and serves as a framework for their development. The policies and these components are mandatory in order for the school district to receive federal funds under this program.]

I. PURPOSE

The purpose of this policy is to encourage and facilitate involvement by parents of students participating in Title I in the educational programs and experiences of students. The policy shall provide the framework for organized, systematic, ongoing, informed, and timely parental involvement in relation to decisions about the Title I services within the school district. The involvement of parents by the school district shall be directed toward both public and private school children whose parents are school district residents or whose children attend school within the boundaries of the school district.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to plan and implement, with meaningful consultation with parents of participating children, programs, activities, and procedures for the engagement of parents and families in its Title I programs.

B. The policy of the school district is to fully comply with 20 United States Code section 6318 which requires the school district to develop jointly with, agree upon with, and distribute to parents of children participating in Title I programs written parent and family engagement policies.

III. DEVELOPMENT OF DISTRICT LEVEL POLICY

The school board will direct the administration to develop jointly with, agree upon with, and distribute to parents and family members of participating children a written parent and family engagement policy that will be incorporated into the school district's Title I plan. The policy will establish the expectations for meaningful parent and family involvement and describe how the school district will:

A. Involve parents and family members in the joint development of the school district's Title I plan and the development of support and improvement plans;

B. Provide the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the school district in planning and implementing effective parent and family involvement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or individuals with expertise in effectively engaging parents and family members in education;

C. Coordinate and integrate parent and family engagement strategies with similar

strategies, to the extent feasible and appropriate, with other relevant federal, state, and local laws and programs;

D. Conduct, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of the schools served, including identifying barriers to greater participation by parents in parental involvement activities (with particular attention to, parents who are economically disadvantaged, disabled, have limited English proficiency, have limited literacy, or who are of a racial or ethnic minority background); the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and strategies to support successful school and family interactions;

E. Use the findings of such evaluations to design evidence-based strategies for more effective parental involvement and to revise, if necessary, the district-level and school-level and family engagement policies; and

F. Involve parents in the activities of the schools, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members served by the school district to adequately represent the needs of the population served by the school district for the purposes of developing, revising, and reviewing the parent and family engagement policy.

IV. DEVELOPMENT OF SCHOOL LEVEL POLICY

The school board will direct the administration of each school to develop (or amend an existing parental involvement policy) jointly with, and distribute to, parents and family members of participating children a written parent and family engagement policy, agreed upon by such parents and families, that shall describe the means for carrying out the federal requirements of parent and family engagement. Parents shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school.

A. The policy will describe the means by which each school with a Title I program will:

1. Convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's participation in Title I programs, and to explain to parents of participating children the program, its requirements, and their right to be involved;

2. Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide with Title I funds transportation, child care, or home visits, as such services relate to parental involvement;

3. Involve parents in an organized, ongoing, and timely way in the planning, review, and improvement of the parental involvement programs, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the school-wide program plan, except that if a school has in place a process for involving parents in the joint planning and design of the school's programs, the school may use that process, if such process includes an adequate representation of parents of participating children;

4. Provide parents of participating children with: timely information about Title I programs; a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards; if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children,

and ~~to~~ respond to any such suggestions as soon as practicably possible; and

5. If the school-wide program plan is not satisfactory to the parents of participating children, submit any parent's comments on the plan when it is submitted to the school district.

B. As a component of this policy, each school shall jointly develop with parents a school/parent compact which outlines how parents, staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the state's high standards. The compact shall:

1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to meet state student academic achievement standards;

2. Describe the ways each parent will be responsible for supporting his or her child's learning by volunteering in his or her child's classroom and participating, as appropriate, in decisions relating to his or her child's education and use of extracurricular time.

3. Address the importance of communication between teachers and parents on an on-going basis through the use of:

a. Annual parent-teacher conferences to discuss the compact and the child's achievement;

b. Frequent progress reports to the parents; and

c. Reasonable access to staff, opportunities to volunteer, participate in the child's class, and observe in the child's classroom.

d. Ensuring regular two-way, meaningful communication between family members and school staff and, to the extent practicable, in a language that family members can understand.

C. To ensure effective involvement of parents and to support a partnership among the school, parents, and community to improve student academic achievement, the policy will describe how each school and the school district will:

1. Provide assistance to participating parents in understanding such topics as the state's academic content standards and state academic achievement standards, state and local academic assessments, Title I requirements, and how to monitor a child's progress and work with educators to improve the achievement of their children;

2. Provide materials and training to assist parents in working with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement;

3. Educate school staff, with the assistance of parents, in the value and utility of contributions of parents and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and school;

4. Coordinate and integrate parental involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children to the extent feasible and appropriate;

5. Ensure, to the extent practicable, that information about school and parent meetings, programs, and activities is sent ~~home~~ to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and

6. Provide such other reasonable support for parental involvement activities as requested by parents.

D. The policy will also describe the process to be taken if the school district and school choose to:

1. Involve parents in the development of training for school staff to improve the effectiveness of such training;

2. Provide necessary literacy training with funds received under Title I programs if all other funding has been exhausted;

3. Pay reasonable and necessary expenses associated with parental involvement activities, including transportation and child care costs, to enable parents to participate in school-related meetings and training sessions;

4. Train parents to enhance the involvement of other parents;

5. Arrange meetings at a variety of times or ~~have~~ conduct in-home conferences between teachers or other educators, who work directly with participating children, and parents who are unable to attend such conferences at school in order to maximize parental ~~opportunities for~~ involvement and participation in school-related activities;

6. Adopt and implement model approaches to improving parental involvement;

7. Develop appropriate roles for community-based organizations and business in parental involvement activities; and

8. Establish a district-wide parent advisory council to provide advice on all matters related to parental involvement in Title I programs.

E. To carry out the requirements of parent and family engagement, the school district and schools, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language that is understandable by the parents.

F. The school district and each school shall inform parents and parent organizations of the existence of family engagement in education programs.

The policies will be updated periodically to meet the changing needs of parents and the school.

Legal References: 20 U.S.C. § 6318 (Parent and Family Engagement)

Cross References: None

616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

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

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.

B. "Graduation Standards" means the credit requirements and locally adopted content standards or Minnesota Academic Standards that school districts must offer and certify that students complete to be eligible for a high school diploma.

C. "World's best workforce" means striving to: meet school readiness goals; have all third grade students achieve grade-level literacy; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and

college readiness before graduating from high school; and have all students graduate from high school.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals

1. The school board has established school district-wide goals which provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.

2. The Advisory Committee will be established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

3. The school district-wide improvement goals should address recommendations identified through the Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an evaluation of student progress committee, or through some other locally determined process.

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

[Insert Local Cycle in this space]

C. Implementation of Graduation Requirements

1. The Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.

2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the

school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.

3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of achievement growth that show an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

D. Comprehensive Continuous Improvement of Student Achievement

1. By [*date*] of each year, the Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.

2. The Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:

   a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota Academic Standards;

   b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;

   c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals;

   d. Advising the school board about development of the annual budget.

3. The Advisory Committee shall meet the following criteria:

   a. The Advisory Committee shall ensure active community

participation in all planning for instruction and curriculum affecting Graduation Standards.

b. The Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.

c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.

d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.

4. The Advisory Committee shall, when possible, be comprised of at least two-thirds community representatives and shall reflect the diversity of the community. To the extent possible, the Advisory Committee shall reflect the diversity of the school district and its school sites and include teachers, parents, support staff, students, and other community residents. Included in its membership should be:

a. The Director of Curriculum (or similar educational leader)

b. Principal

c. School Board Member

d. Student Representative

e. One teacher from each building or instructional level

f. Two parents from each building or instructional level

g. Two residents without school-aged children, non-representative of local business or industry

h. Two residents representative of local business or industry

i. District Assessment Coordinator (if different from “a.” above)

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

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

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

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

   Month(s): Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.

   Month(s): Review evaluation results and prepare recommendations.

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

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

F. Reporting

1. Consistent with Minn. Stat. § 120B.36, Subd. 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to the world's best workforce. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.

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

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.35 (Student Achievement Levels)
Minn. Stat. § 120B.36 (School Accountability; Appeals Process)
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.04 (Site Decision Making Agreement)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)

616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

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

I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding ~~the~~ implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.

~~B. "Graduation Standards" means the credit requirements and locally adopted content standards or Minnesota K-12 Academic Standards that school districts must offer and certify that students complete to be eligible for a high school diploma.~~

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

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals

1. The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by

the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.

2. The District Advisory Committee created under Policy 603 (Curriculum Development) is established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

3. The school district-wide improvement goals should address recommendations identified through the District Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an evaluation of student progress committee, or through some other locally determined process.

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

[Insert Local Cycle in this space]

C. Implementation of Graduation Requirements

1. The District Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the District Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.

2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the District Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The District Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.

3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of current achievement ~~growth~~ that show growth relative to an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

D. Comprehensive Continuous Improvement of Student Achievement

1. By [*date*] of each year, the District Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.

2. The District Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:

   a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;

   b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;

   c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and,

   d. Advising the school board about development of the annual budget.

3. The District Advisory Committee shall meet the following criteria:

   a. The District Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards.

   b. The District Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.

   c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.

   d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.

~~4. The Advisory Committee shall, when possible, be comprised of at least two-thirds community representatives and shall reflect the diversity of the community. To the extent possible, the Advisory Committee shall reflect the diversity of the school district and its school sites and include teachers, parents, support staff, students, and other community residents. Included in its membership should be:~~

~~a. The Director of Curriculum (or similar educational leader)~~

~~b. Principal~~

~~c. School Board Member~~

~~d. Student Representative~~

~~e. One teacher from each building or instructional level~~

~~f. Two parents from each building or instructional level~~

~~g. Two residents without school-aged children, non-representative of local business or industry~~

~~h. Two residents representative of local business or industry~~

~~i. District Assessment Coordinator (if different from "a." above)~~

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

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

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

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

   Month(s): Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.

   Month(s): Review evaluation results and prepare recommendations.

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

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

F. Reporting

1. Consistent with Minnesota Statutes, section 120B.36, subdivision~~Subd~~. 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse,

effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to the world's best workforce. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.

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

3. The school district must annually report the district's class size ratios by each grade to the commissioner of education in the form and manner specified by the commissioner.

4. The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)
Minn. Stat. § 120B.36 (School Accountability)
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

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

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

620 CREDIT FOR LEARNING

[Note: School districts statutorily are required to provide students with credit for approved post-secondary courses, as set forth in Section V.; online learning courses, as set forth in Section VI.; and accelerated or advanced academic courses offered by a higher education institution or nonprofit public agency, as set forth in Section VII. Additionally, school districts are required by statute to identify whether the school district offers weighted grades and, if it does, identify the courses for which a student may earn a weighted grade (Section VIII). Optional provisions related to awarding credit to students transferring from out-of-state, private, or home schools and the issuance of student grades for purposes of awarding certain honors, as set forth in Section IV., are not required by statute. Therefore, the language contained in Section IV. is suggested language, and a school district may or may not include this section or may modify this section at its discretion.]

I. PURPOSE

The purpose of this policy is to recognize student achievement which occurs in Post-Secondary Enrollment Options and other advanced enrichment programs. The purpose of this policy also is to recognize student achievement which occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. The purpose of this policy also is to address the transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, post-secondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minn. Stat. § 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (MDE).

B. "Blended learning" is a form of digital learning that occurs when a student learns part time in a supervised physical setting and part time through digital delivery of instruction, or a student learns in a supervised physical setting where technology is used as a primary method to deliver instruction.

C. "Commissioner" means the Commissioner of MDE.

D. "Digital learning" is learning facilitated by technology that offers students an element of control over the time, place, path, or pace of their learning and includes blended and online learning.

E. "Eligible institution" means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.

F. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.

G. "Online learning" is a form of digital learning delivered by an approved online learning provider.

H. "Online learning provider" is a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that provides online learning to students and is approved by MDE to provide online learning courses.

I. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.

2. Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least ***[insert number]*** credits from the school district.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit

awarded.

a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.

b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least ***[insert number]*** credits from the school district.

c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.

d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.

2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.

a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.

b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).

c. In the event the content of a course taken at an non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.

e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.

V. POST-SECONDARY ENROLLMENT CREDIT

A. A student who satisfactorily completes a post-secondary enrollment options course or program under Minn. Stat. § 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the Minnesota Academic Standards content standards corresponding to that specific rigorous course of study.

B. Secondary credits granted to a student through a post-secondary enrollment options course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.

1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.

2. Seven quarter or four semester post-secondary credits shall equal at least one full year of high school credit. Fewer post-secondary credits may be prorated.

3. When a determination is made that the content of the post-secondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

4. In the event the content of the post-secondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.

6. When secondary credit is granted for post-secondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a post-secondary institution.

C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.

VI. CREDIT FROM ONLINE LEARNING COURSES

A. Secondary credits granted to a student through an online learning course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.

B. Course credit will be considered only upon official documentation from the online learning provider evidencing the course taken and the grade and credit awarded to the student.

C. When a student provides documentation from an online learning provider, the course credit and course grade shall be recorded and counted toward graduation credit requirements for all courses or programs that meet or exceed the school district's graduation requirements in the same manner as credits are awarded for students transferring from another Minnesota public school as set forth in Section IV.A. above.

VII. ADVANCED ACADEMIC CREDIT

A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.

B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.

C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. WEIGHTED GRADES

[Note: School districts must identify in policy whether they offer courses with weighted grades. Therefore, school districts must include one of the following options in their policies.]

A. The school district does not offer weighted grades.

[or]

A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging as follows:

[List the types of courses that will be awarded weighted grades and the multiplier, similar to the following examples.]

1. A grade awarded in an Advanced Placement course will be multiplied by a factor of ____ (i.e., 1.07).

2. A grade awarded in an Honors course will be multiplied by a factor of _____.

3. A grade awarded in a College In the Schools course will be multiplied by a factor of ____.

4. A grade awarded in a course taken through a Post-Secondary Enrollment Options program will be multiplied by a factor of _____.

5. A grade awarded in a course in a duel enrollment course will be multiplied by a factor of ____.

B. The school district will update its website prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade.

IX. PROCESS FOR AWARDING CREDIT

A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.

B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.

C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.

D. If a student disputes the number of credits granted by the school district for a particular post-secondary enrollment course, online learning course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.

E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References:
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Act)
Minn. Stat. § 124D.095 (Online Learning Option)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

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

MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 624 (Online Learning Options)

620 CREDIT FOR LEARNING

[Note: School districts statutorily are required to provide students with credit for approved ~~post-secondary~~postsecondary courses, as set forth in Section V.; ~~online learning courses, as set forth in Section VI.;~~ and accelerated or advanced academic courses offered by a higher education institution or nonprofit public agency, as set forth in Section VII. Additionally, school districts are required by statute to identify whether the school district offers weighted grades and, if it does, identify the courses for which a student may earn a weighted grade (Section VIII). Optional provisions related to awarding credit to students transferring from out-of-state, private, or home schools and the issuance of student grades for purposes of awarding certain honors, as set forth in Section IV., are not required by statute. Therefore, the language contained in Section IV. is suggested language, and a school district may or may not include this section or may modify this section at its discretion.]

I. PURPOSE

~~The purpose of this policy is to~~This policy recognize~~s~~ student achievement ~~which~~ that occurs in postsecondary enrollment option and other advanced enrichment programs. ~~The purpose of t~~This policy also ~~is to~~ recognize~~s~~ student achievement ~~which~~ that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. ~~The purpose of this~~ This policy ~~also is to~~ address~~es~~ ~~the~~ transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, ~~post-secondary~~postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes, section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).

B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.

C. "Course" means a course or program.

~~B. "Blended learning" is a form of digital learning that occurs when a student learns part time in a supervised physical setting and part time through digital delivery of instruction, or a student learns in a supervised physical setting where technology is used as a primary method to deliver instruction.~~

~~C. "Commissioner" means the Commissioner of MDE.~~

~~D. "Digital learning" is learning facilitated by technology that offers students an element of control over the time, place, path, or pace of their learning and includes blended and online learning.~~

D. "Eligible institution" means a Minnesota public ~~post-secondary~~postsecondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.

E. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.

~~G. "Online learning" is a form of digital learning delivered by an approved online learning provider.~~

~~H. "Online learning provider" is a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that provides online learning to students and is approved by MDE to provide online learning courses.~~

F~~I~~. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.

2. Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least ***[insert number]*** credits from the school district.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.

a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.

b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least ***[insert number]*** credits from the school district.

c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but

is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.

d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.

2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.

a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.

b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).

c. In the event the content of a course taken at an non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.

e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.

C. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. ~~POST-SECONDARY~~POSTSECONDARY ENROLLMENT CREDIT

A. A student who satisfactorily completes a ~~post-secondary~~postsecondary enrollment options course or program under Minnesota Statutes, section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the ~~Minnesota Academic Standards content standards~~academic standards corresponding to that specific rigorous course of study.

B. Secondary credits granted to a student through a ~~post-secondary~~postsecondary enrollment options course or program ~~that meets or exceeds a graduation standard or requirement shall~~ must be counted toward the graduation ~~and credit~~ requirements ~~of a student completing the Minnesota Academic Standards.~~and subject area requirements of the district.

1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.

2. Seven quarter or four semester ~~post-secondary~~postsecondary credits shall equal at least one full year of high school credit. Fewer ~~post-secondary~~postsecondary credits may be prorated.

3. When a determination is made that the content of the ~~post-secondary~~postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

4. In the event the content of the ~~post-secondary~~postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.

6. When secondary credit is granted for ~~post-secondary~~postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a ~~post-secondary~~postsecondary institution.

C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.

D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11.

~~VI. CREDIT FROM ONLINE LEARNING COURSES~~

~~A. Secondary credits granted to a student through an online learning course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.~~

~~B. Course credit will be considered only upon official documentation from the online learning provider evidencing the course taken and the grade and credit awarded to the student.~~

~~C. When a student provides documentation from an online learning provider, the course credit and course grade shall be recorded and counted toward graduation credit requirements for all courses or programs that meet or exceed the school district's graduation requirements in the same manner as credits are awarded for students transferring from another Minnesota public school as set forth in Section IV.A. above.~~

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and

community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.

B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.

C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. WEIGHTED GRADES

[Note: School districts must identify in policy whether they offer courses with weighted grades. Therefore, school districts must include one of the following options in their policies.]

A. The school district does not offer weighted grades.

[or]

A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging as follows:

[List the types of courses that will be awarded weighted grades and the multiplier, similar to the following examples.]

1. A grade awarded in an Advanced Placement course will be multiplied by a factor of _____ (i.e., 1.07).

2. A grade awarded in an Honors course will be multiplied by a factor of _____.

3. A grade awarded in a College In the Schools course will be multiplied by a factor of _____.

4. A grade awarded in a course taken through a ~~Post-Secondary~~Postsecondary Enrollment Options program will be multiplied by a factor of _____.

5. A grade awarded in a course in a duel enrollment course will be multiplied by a factor of _____.

B. The school district will update its website prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade.

IX. PROCESS FOR AWARDING CREDIT

A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.

B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.

C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.

D. If a student disputes the number of credits granted by the school district for a particular ~~post-secondary~~postsecondary enrollment course, ~~online learning course,~~ or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.

E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References:
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)
~~Minn. Stat. § 124D.095 (Online Learning Option)~~
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social

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

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 624 (Online Instruction~~Learning Options~~)

Notification to Employer
Of
Moving Violation

Commercial Drivers License
49 CFR 383.31
Minnesota Statute 171.168

Upon conviction of any moving violation by any state or local jurisdiction the holder of a Minnesota Commercial Driver License must notify their employer(s) in writing within 30 days of such conviction.

DRIVER NAME (First Name, MI, Last Name)	STATE
COMMERCIAL DRIVER'S LICENSE NUMBER	DID THE VIOLATION HAPPEN IN A CMV? ☐ **YES** ☐ **NO**
DATE OF CONVICTION	
LOCATION OF OFFENSE CITY STATE	
DETAILS ABOUT THE OFFENSE, INCLUDING ANY RESULTING SUSPENSION, REVOCATION, OR CANCELLATION OF DRIVING PRIVILEGES:	DATE
SIGNATURE OF DRIVER	

Notification to Employer
Of
Suspension, Revocation, Cancellation or Disqualification

Commercial Drivers License
49 CFR 383.33
Minnesota Statute 171.169

The holder of a Minnesota Commercial Driver License shall notify their employer(s) in writing of any suspension, revocation, cancellation, loss of privilege or disqualification, before the end of the business day following the day the driver (employee) received notice of the suspension, revocation, cancellation, loss of privilege or disqualification.

DRIVER NAME (First Name, MI, Last Name)	STATE
COMMERCIAL DRIVER'S LICENSE NUMBER	DID THE VIOLATION HAPPEN IN A CMV? ☐ **YES** ☐ **NO**
DATE OF CONVICTION	
LOCATION OF OFFENSE CITY STATE	
DETAILS ABOUT THE OFFENSE, INCLUDING ANY RESULTING SUSPENSION, REVOCATION, OR CANCELLATION OF DRIVING PRIVILEGES:	DATE
SIGNATURE OF DRIVER	

Type III School Bus Driver
Notification to Employer
Of
Violation

Alcohol Related Offense (Minnesota Statute 169A)
Disqualifying Offense (Minnesota Statute 171.3215 sub 1)
Moving Violation (Minnesota Statute 169)

Minnesota Statute 171.02 sub 2b

An operator who sustains a conviction as described in 171.02 sub 2b paragraph (h), (i) or (j) while employed by the entity that owns, leases, or contracts for the school bus shall report the conviction to the employer(s) in writing within 10 days of such conviction.

DRIVER NAME (First Name, MI, Last Name)	STATE
DRIVER'S LICENSE NUMBER	DID THE VIOLATION HAPPEN IN A CMV? ☐ **YES** ☐ **NO**
DATE OF CONVICTION	
LOCATION OF OFFENSE CITY STATE	
DETAILS ABOUT THE OFFENSE, INCLUDING ANY RESULTING SUSPENSION, REVOCATION, OR CANCELLATION OF DRIVING PRIVILEGES:	DATE
SIGNATURE OF DRIVER	

Adopted:_____

Revised:_____

MSBA/MASA Model Policy 709
Orig. 1995
Rev. 2017

709 STUDENT TRANSPORTATION SAFETY POLICY

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:

   a. transportation by school bus is a privilege, not a right;

   b. school district policies for student conduct and school bus safety;

   c. appropriate conduct while on the bus;

   d. the danger zones surrounding a school bus;

   e. procedures for safely boarding and leaving a school bus;

   f. procedures for safe vehicle lane crossing; and

   g. school bus evacuation and other emergency procedures.

2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus

training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within 4 weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.

4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minn. Stat. § 169.446, Subd. 2.

5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.

6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.

7. The school district may provide kindergarten students with school bus safety training before the first day of school.

8. The school district may provide student safety education for bicycling and pedestrian safety for students in grades K through 5.

9. The school district shall adopt and make available for public review a curriculum for transportation safety education.

10. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.

B. Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation

safety director. Serious misconduct may be reported to local law enforcement.

1. School Bus and Bus Stop Rules. The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.

2. Rules at the Bus Stop

    a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.

    b. Respect the property of others while waiting at your bus stop.

    c. Keep your arms, legs, and belongings to yourself.

    d. Use appropriate language.

    e. Stay away from the street, road, or highway when waiting for the bus.

    f. Wait until the bus stops before approaching the bus.

    g. After getting off the bus, move away from the bus.

    h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.

    i. No fighting, harassment, intimidation, or horseplay.

    j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

    a. Immediately follow the directions of the driver.

    b. Sit in your seat facing forward.

    c. Talk quietly and use appropriate language.

    d. Keep all parts of your body inside the bus.

    e. Keep your arms, legs, and belongings to yourself.

    f. No fighting, harassment, intimidation, or horseplay.

g. Do not throw any object.

h. No eating, drinking, or use of alcohol, tobacco, or drugs.

i. Do not bring any weapons or dangerous objects on the school bus.

j. Do not damage the school bus.

4. Consequences

a. Consequences for school bus/bus stop misconduct will apply to all regular and late routes. Decisions regarding a student's ability to ride the bus in connection with cocurricular and extracurricular events (for example, field trips or competitions) will be in the sole discretion of the school district. Parents or guardians will be notified of any suspension of bus privileges.

(1) Elementary (K-6)

1st offense – warning
2nd offense – 3 school-day suspension from riding the bus
3rd offense – 5 school-day suspension from riding the bus
4th offense – 10 school-day suspension from riding the bus/meeting with parent
Further offenses – individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

(2) Secondary (7-12)

1st offense – warning
2nd offense – 5 school-day suspension from riding the bus
3rd offense – 10 school-day suspension from riding the bus
4th offense – 20 school-day suspension from riding the bus/meeting with parent
5th offense – suspended from riding the bus for the remainder of the school year

Note: When any student goes 60 transportation days without a report, the student's consequences may start over at the first offense.

(3) Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school also may result from school

bus/bus stop misconduct.

(4) Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement and the Department of Public Safety in accordance with state and federal law.

(5) Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within 2 weeks may result in the loss of bus privileges until damages are paid.

(6) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to students. School bus rules are to be posted on each school bus.

(7) Criminal Conduct

In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the appropriate school district personnel and local law enforcement officials will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;

2. Support safe riding and walking practices, and recognize that students are responsible for their actions;

3. Communicate safety concerns to their school administrators;

4. Monitor bus stops, if possible;

5. Have their children to the bus stop 5 minutes before the bus arrives;

6. Have their children properly dressed for the weather; and

7. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Sections VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Section VII.D., below.

B. The school district shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.

C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within 30 days of the conviction. For purposes of this paragraph, a "serious traffic violation" means a conviction of any of the following offenses:

1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;

2. reckless driving;

3. improper or erratic traffic lane changes;

4. following the vehicle ahead too closely;

5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;

6. driving a commercial vehicle without obtaining a commercial driver's license or without having a commercial driver's license in the driver's possession.

D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person's employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.

E. A school bus driver, with the exception of a driver operating a type A-I school bus, who has a Minnesota commercial driver's license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person's employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.

F. A person who operates a type III vehicle and who sustains a conviction as described in Section VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within 10 days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy.

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually" means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the

initial or previous license verification. The school district shall retain on file an annual individual school bus driver "evaluation certification" form for each school district driver as contained in the Model School Bus Driver Training Manual.

[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;

2. Understand student behavior, including issues relating to students with disabilities;

3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;

4. Know and understand relevant laws, rules of the road, and local school bus safety policies;

5. Handle emergency situations; and

6. Safely load and unload students.

The evaluation must include completion of an individual "school bus driver evaluation form" (road test evaluation) as contained in the Model School Bus Driver Training Manual.

[Note: The school district may use alternative assessments rather than those set forth in the Model School Bus Driver Training Manual for bus driver training competencies with the approval of the Commissioner of Public Safety. A driver also may receive at least 8 hours of school bus in-service training in any year as an alternative to being assessed for bus driver competencies after the initial year of being assessed for bus driver competencies.]

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual.

[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]

2. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.

3. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet all other eligibility requirements.

4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.

5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.

[Note: A school district is not required to comply with Section VII.A.5. if the school board determines that alternative locations block traffic, impair student safety, or are not cost effective.]

6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, "school bus" has the meaning given in Minn. Stat. § 169.011, Subd. 71. In addition, "school bus" also includes type III vehicles when driven by employees or agents of the school district. "Cellular phone" means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.

B. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.

2. Type III vehicles must be painted a color other than national school bus yellow.

3. Type III vehicles shall be state inspected in accordance with legal requirements.

4. A type III vehicle cannot be older than 12 years old unless excepted by state and federal law.

5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.

6. A "type III vehicle" must not be outwardly equipped and identified as a type A, B, C, or D bus.

7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.

8. Type III vehicles must be equipped with mirrors as required by law.

9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.

10. Any type III vehicle used to transport students must carry emergency equipment including:

    a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.

    b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.

    c. Passenger cars and station wagons may carry a fire extinguisher, a

first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.

11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.

12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.

13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:

a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.

b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and certification of the operator in:

(1) safe operation of a type III vehicle;

(2) understanding student behavior, including issues relating to students with disabilities;

(3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;

(4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;

(5) handling emergency situations;

(6) proper use of seat belts and child safety restraints;

(7) performance of pretrip vehicle inspections;

(8) safe loading and unloading of students, including, but not limited to:

(a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;

(b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;

(c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;

(d) placing the type III vehicle in "park" during loading and unloading;

(e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and

(9) compliance with paragraph V.F. concerning reporting convictions to the employer within 10 days of the date of conviction.

c. A background check or background investigation of the operator has been conducted that meets the requirements under Minn. Stat. § 122A.18, Subd. 8, or Minn. Stat. § 123B.03 for school district employees; Minn. Stat. § 144.057 or Minn. Stat. Ch. 245C for day care employees; or Minn. Stat. § 171.321, Subd. 3, for all other persons operating a type III vehicle under this section.

d. Operators shall submit to a physical examination as required by Minn. Stat. § 171.321, Subd. 2.

e. The operator's employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer's policy under Minn. Stat. § 181.951, Subds. 2,

4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.

f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minn. Stat. § 171.321, Subd. 5.

g. A person who sustains a conviction, as defined under Minn. Stat. § 609.02, of violating Minn. Stat. § 169A.25, § 169A.26, § 169A.27 (driving while impaired offenses), or § 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minn. Stat. §§ 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.

h. A person who has ever been convicted of a disqualifying offense as defined in Minn. Stat. § 171.3215, Subd.1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.

i. A person who sustains a conviction, as defined under Minn. Stat. § 609.02, of a moving offense in violation of Minn. Stat. Ch. 169 within 3 years of the first of 3 other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.

j. Students riding the type III vehicle must have training required under Minn. Stat. § 123B.90, Subd. 2 (See Section II.B., above).

k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.

2. The type III vehicle must bear a current certificate of inspection issued under Minn. Stat. § 169.451.

3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. Type A-I "Activity" Buses Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class D driver's license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:

   a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.

   b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.

   c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.

   d. The operator has submitted to a background check and physical examination as required by Minn. Stat. § 171.321, Subd. 2.

   e. The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minn. Stat. § 171.02, Subd. 2a(h) - 2a(j).

   f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Pre-school Age Children in School Buses," if child safety restraints are used by passengers, in addition to the training required in Section VI., above.

   g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.

2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.

3. A school bus operated under this section must bear a current certificate of inspection.

4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

A. If possible, school bus drivers or their supervisors shall call "911" or the local emergency phone number in the event of a serious emergency.

B. School bus drivers shall meet the emergency training requirements contained in Unit III "Crash & Emergency Preparedness" of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).

[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]

C. School bus drivers and bus assistants for special education students requiring special transportation service because of their handicapping condition shall be trained in basic first aid procedures, shall within 1 month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.

D. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of their handicapping condition. The information shall state:

1. the student's name and address;

2. the nature of the student's disabilities;

3. emergency health care information; and

4. the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.

B. All school vehicles shall be state inspected in accordance with legal requirements.

C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.

D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required by Minn. Stat. § 171.321, Subd. 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

XI. STUDENT TRANSPORTATION SAFETY COMMITTEE

The school board may establish a student transportation safety committee. The chair of the student transportation safety committee is the school district's school transportation safety director. The school board shall appoint the other members of the student transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law enforcement officials, other school district staff, and representatives from other units of local government.

Legal References:
Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
Minn. Stat. § 123B.90 (School Bus Safety Training)
Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
Minn. Stat. Ch. 169 (Traffic Regulations)
Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)

Minn. Stat. § 169.02 (Scope)
Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)
Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
Minn. Stat. § 169.454 (Type III Vehicle Standards)
Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)
Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)
Minn. Stat. § 171.321 (Qualifications of School Bus Driver)
Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
Minn. Stat. §181.951 (Authorized Drug and Alcohol Testing)
Minn. Stat. Ch. 245C (Human Services Background Studies)
Minn. Stat. § 609.02 (Definitions)
Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
49 C.F.R. § 383.5 (Transportation Definitions)

Cross References:
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 707 (Transportation of Public Students)
MSBA/MASA Model Policy 708 (Transportation of Nonpublic Students)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

Adopted:_____ *MSBA/MASA Model Policy 709*

Orig. 1995

Revised:_____ *Rev. 2023*

709 STUDENT TRANSPORTATION SAFETY POLICY

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student School Bus Safety Training

1. The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:

   a. transportation by school bus is a privilege, not a right;

   b. school district policies for student conduct and school bus safety;

   c. appropriate conduct while on the bus;

   d. the danger zones surrounding a school bus;

   e. procedures for safely boarding and leaving a school bus;

   f. procedures for safe vehicle lane crossing; and

   g. school bus evacuation and other emergency procedures.

2. All students in grades K through 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials within 4 weeks of their first day of attendance.

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.

4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minnesota Statutes, section 169.446, subdivision 2.

5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.

6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.

7. The school district may provide kindergarten students with school bus safety training before the first day of school.

~~1. The school district may provide student safety education for bicycling and pedestrian safety for students in grades K through 5.~~

8 The school district shall adopt and make available for public review a curriculum for transportation safety education.

9. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training.

C. Active Transportation Safety Training

1. Training required

a. The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads.

b. The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include:

(1) pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique; and

(2) bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques.

2. Deadlines.

a. Students under subdivision 1, paragraph (a), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the third week of school.

b. Students under subdivision 1, paragraph (b), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the sixth week of school.

c. Students under subdivision 1, paragraph (a) or (b), who enroll in a school after the second week of school and have not received the appropriate active transportation safety training in their previous school district must undergo the training or receive active transportation safety instructional materials within four weeks of the first day of attendance.

d. The school district and a nonpublic school may provide kindergarten pupils with active transportation safety training before the first day of school.

3. Instruction

a. The school district may provide active transportation safety training through distance learning.

b. The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities.

III. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

A. Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students.

B. Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement.

1. School Bus and Bus Stop Rules. The school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office.

2. Rules at the Bus Stop

a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late students.

b. Respect the property of others while waiting at your bus stop.

c. Keep your arms, legs, and belongings to yourself.

d. Use appropriate language.

e. Stay away from the street, road, or highway when waiting for the bus.

f. Wait until the bus stops before approaching the bus.

g. After getting off the bus, move away from the bus.

h. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.

i. No fighting, harassment, intimidation, or horseplay.

j. No use of alcohol, tobacco, or drugs.

3. Rules on the Bus

a. Immediately follow the directions of the driver.

b. Sit in your seat facing forward.

c. Talk quietly and use appropriate language.

d. Keep all parts of your body inside the bus.

e. Keep your arms, legs, and belongings to yourself.

f. No fighting, harassment, intimidation, or horseplay.

g. Do not throw any object.

h. No eating, drinking, or use of alcohol, tobacco, or drugs.

i. Do not bring any weapons or dangerous objects on the school bus.

j. Do not damage the bus.

4. Consequences

a. Consequences for school bus/bus stop misconduct will apply to all regular and late routes. Decisions regarding a student's ability to ride the bus in connection with cocurricular and extracurricular events (for example, field trips or competitions) will be in the sole discretion of the school district. Parents or guardians will be notified of any suspension of bus privileges.

(1) Elementary (K-6)

1st offense – warning
2nd offense – 3 school-day suspension from riding the bus
3rd offense – 5 school-day suspension from riding the bus
4th offense – 10 school-day suspension from riding the bus/meeting with parent

Further offenses – individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

(2) Secondary (7-12)

1st offense – warning
2nd offense – 5 school-day suspension from riding the bus
3rd offense – 10 school-day suspension from riding the bus
4th offense – 20 school-day suspension from riding the

bus/meeting with parent
5th offense – suspended from riding the bus for the remainder of the school year

Note: When any student goes 60 transportation days without a report, the student's consequences may start over at the first offense.

(3) Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school also may result from school bus/bus stop misconduct.

(4) Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement and the Department of Public Safety in accordance with state and federal law.

(5) Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within 2 weeks may result in the loss of bus privileges until damages are paid.

(6) Notice

School bus and bus stop rules and consequences for violations of these rules will be reviewed with students annually and copies of these rules will be made available to students. School bus rules are to be posted on each school bus.

(7) Criminal Conduct

In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the appropriate school district personnel and local law enforcement officials will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.

B. Parents/Guardians Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;

2. Support safe riding and walking practices, and recognize that students are responsible for their actions;

3. Communicate safety concerns to their school administrators;

4. Monitor bus stops, if possible;

5. Have their children to the bus stop 5 minutes before the bus arrives;

6. Have their children properly dressed for the weather; and

7. Have a plan in case the bus is late.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Sections VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Section VII.D., below.

B. The school district shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy.

C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within 30 days of the conviction. For purposes of this paragraph, a "serious traffic violation" means a conviction of any of the following offenses:

1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;

2. reckless driving;

3. improper or erratic traffic lane changes;

4. following the vehicle ahead too closely;

5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;

6. driving a commercial vehicle without obtaining a commercial driver's license

or without having a commercial driver's license in the driver's possession;

7. driving a commercial vehicle without the proper class of commercial driver's license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;

8. a violation of a state or local law prohibiting texting while driving a commercial vehicle; and

9. a violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.

D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person's employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy.

E. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a Minnesota commercial driver's license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person's employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy.

F. A person who operates a type III vehicle and who sustains a conviction as described in Section VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within 10 days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy.

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually" means at least once every 380 days from the initial or previous evaluation and at least once every 380 days from the initial or previous license verification. The school district shall retain on file an annual individual school bus driver "evaluation certification" form for each school district driver as contained in the Model School Bus Driver Training Manual.

[Note: The Model School Bus Driver Training Manual is available online

through the Minnesota Department of Public Safety State Patrol web page.]

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving;

2. Understand student behavior, including issues relating to students with disabilities;

3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately;

4. Know and understand relevant laws, rules of the road, and local school bus safety policies;

5. Handle emergency situations; and

6. Safely load and unload students.

The evaluation must include completion of an individual "school bus driver evaluation form" (road test evaluation) as contained in the Model School Bus Driver Training Manual.

[Note: The school district may use alternative assessments rather than those set forth in the Model School Bus Driver Training Manual for bus driver training competencies with the approval of the Commissioner of Public Safety. A driver also may receive at least 8 hours of school bus in-service training in any year as an alternative to being assessed for bus driver competencies after the initial year of being assessed for bus driver competencies.]

VII. OPERATING RULES AND PROCEDURES

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual.

[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]

2. Only students assigned to the school bus by the school district shall be transported. The number of students or other authorized passengers transported in a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.

3. The parent/guardian may designate, pursuant to school district policy, a day care facility, respite care facility, the residence of a relative, or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the

assigned school and meet all other eligibility requirements.

4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.

5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.

[Note: A school district is not required to comply with Section VII.A.5. if the school board determines that alternative locations block traffic, impair student safety, or are not cost effective.]

6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, "school bus" has the meaning given in Minnesota Statutes, section 169.011, subdivision 71. In addition, "school bus" also includes type III vehicles when driven by employees or agents of the school district. "Cellular phone" means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.

B. Type III Vehicles

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.

2. Type III vehicles must be painted a color other than national school bus yellow.

3. Type III vehicles shall be state inspected in accordance with legal requirements.

4. ~~A Type III vehicle cannot be older than 12 years old unless excepted by state and federal law.~~
Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, Code of Federal Regulations, title 49, part 571.

5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.

6. A "type III vehicle" must not be outwardly equipped and identified as a type A, B, C, or D bus.

7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.

8. Type III vehicles must be equipped with mirrors as required by law.

9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.

10. Any type III vehicle used to transport students must carry emergency equipment including:

    a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.

    b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.

    c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.

11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.

12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.

13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:

    a. The operator is an employee of the entity that owns, leases, or

contracts for the school bus, which may include the school district.

b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and certification of the operator in:

(1) safe operation of a type III vehicle;

(2) understanding student behavior, including issues relating to students with disabilities;

(3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;

(4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;

(5) handling emergency situations;

(6) proper use of seat belts and child safety restraints;

(7) performance of pretrip vehicle inspections;

(8) safe loading and unloading of students, including, but not limited to:

(a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;

(b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;

(c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;

(d) placing the type III vehicle in "park" during loading and unloading;

(e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and

(9) compliance with paragraph V.F. concerning reporting convictions to the employer within 10 days of the date of conviction.

c. A background check or background investigation of the operator has been conducted that meets the requirements under Minnesota Statutes, section 122A.18, subdivision 8, or Minnesota Statutes, section 123B.03

for school district employees; Minnesota Statutes, section 144.057 or Minnesota Statutes, chapter 245C for day care employees; or Minnesota Statutes, section 171.321, subdivision 3, for all other persons operating a type III vehicle under this section.

d. Operators shall submit to a physical examination as required by Minnesota Statutes, section 171.321, subdivision 2.

e. The operator's employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer's policy under Minnesota Statutes, section 181.951, subdivisions 2, 4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.

f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minnesota Statutes section 171.321, subdivision 5.

g. A person who sustains a conviction, as defined under Minnesota Statutes, 609.02, of violating Minnesota Statutes, section 169A.25, 169A.26, 169A.27 (driving while impaired offenses), or 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minnesota Statutes, sections 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.

h. A person who has ever been convicted of a disqualifying offense as defined in Minnesota Statutes, section 171.3215, subdivision1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.

i. A person who sustains a conviction, as defined under Minnesota Statutes, section 609.02, of a moving offense in violation of Minnesota Statutes, chapter 169 within 3 years of the first of 3 other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.

j. Students riding the type III vehicle must have training required under Minnesota Statutes, section 123B.90, Subd. 2 (See Section II.B., above).

k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.

2. The Type III vehicle must bear a current certificate of inspection issued under Minnesota Statutes, section 169.451.

3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. Type A-I "Activity" Buses Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class D driver's license, without a school bus endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:

a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.

b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.

c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.

d. The operator has submitted to a background check and physical examination as required by Minnesota Statutes, section 171.321, subdivision 2.

e. The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minnesota Statutes, section 171.02, subdivisions 2a(h) - 2a(j).

f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Pre- school Age Children in School Buses," if child safety restraints are used by passengers, in addition to the training required in Section VI., above.

g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.

2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.

3. A school bus operated under this section must bear a current certificate of inspection.

4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VIII. SCHOOL DISTRICT EMERGENCY PROCEDURES

A. If possible, school bus drivers or their supervisors shall call "911" or the local emergency phone number in the event of a serious emergency.

B. School bus drivers shall meet the emergency training requirements contained in Unit III "Crash & Emergency Preparedness" of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).

[Note: The Model School Bus Driver Training Manual is available online through the Minnesota Department of Public Safety State Patrol web page.]

C. School bus drivers and bus assistants for special education students requiring special transportation service because of their handicapping condition shall be trained in basic first aid procedures, shall within one (1) month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.

D. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of their handicapping condition. The information shall state:

1. the student's name and address;

2. the nature of the student's disabilities;

3. emergency health care information; and

4. the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.

IX. SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.

B. All school vehicles shall be state inspected in accordance with legal requirements.

C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.

D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

X. SCHOOL TRANSPORTATION SAFETY DIRECTOR

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to- day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required Minnesota Statutes, section

171.321, subdivision 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director.

XI. STUDENT TRANSPORTATION SAFETY COMMITTEE

The school board may establish a student transportation safety committee. The chair of the student transportation safety committee is the school district's school transportation safety director. The school board shall appoint the other members of the student transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law enforcement officials, other school district staff, and representatives from other units of local government.

Legal References:

Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. § 123B.42 (Textbooks; Individual Instruction or Cooperative Learning Material; Standard Tests)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
Minn. Stat. § 123B.90 (School Bus Safety Training)
Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
Minn. Stat. § 123B.935 (Active Transportation Safety Training)
Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
Minn. Stat. Ch. 169 (Traffic Regulations)
Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)
Minn. Stat. § 169.02 (Scope)
Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
Minn. Stat. § 169.446, Subd. 2 (Safety of School Children; Training and Education Rules)
Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
Minn. Stat. § 169.454 (Type III Vehicle Standards)
Minn. Stat. § 169.4582 (Reportable Offense on School Buses) Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
Minn. Stat. § 171.168 (Notice of Violation by Commercial Driver)
Minn. Stat. § 171.169 (Notice of Commercial License Suspension)
Minn. Stat. § 171.321 (Qualifications of School Bus and Type III Vehicle Drivers)
Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)
Minn. Stat. Ch. 245C (Human Services Background Studies)
Minn. Stat. § 609.02 (Definitions)
Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
49 C.F.R. Part 383 (Commercial Driver's License Standards; Requirements and

Penalties)
49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
49 C.F.R. § 383.5 (Transportation Definitions)
49 C.F.R. § 383.51 (Disqualification of Drivers)
49 C.F.R. Part 571 (Federal Motor Vehicle Safety Standards)

Cross References: MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 707 (Transportation of Public Students)
MSBA/MASA Model Policy 708 (Transportation of Nonpublic Students)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

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721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

[Note: School districts are required by the federal Uniform Grant Guidance regulations, 2 C.F.R. Part 200, to have the policies which establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs ($250,000) and micro-purchases ($10,000).]

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

A. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).

2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[Note: All of the requirements outlined in this policy apply to both direct grants and state-administered grants.]

B. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

C. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:

1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability);

or

b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability).

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 C.F.R. § 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.

3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

D. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 C.F.R. Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

E. Procurement Methods

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally $10,000, except as otherwise discussed in 48 C.F.R. Subpart 2.1 or as periodically adjusted for inflation).

2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than $250,000 (periodically adjusted for inflation).

3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.

F. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or $5,000.

G. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 C.F.R. § 200.431 (Compensation - Fringe Benefits).

H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 C.F.R. § 200.431(g) for retirees and their spouses, dependents, and survivors.

I. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.

J. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.

L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

H. Methods of Procurement. The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.

2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

3. Procurement by sealed bids (formal advertising).

4. Procurement by competitive proposals. If this method is used, the following requirements apply:

   a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

   b. Proposals must be solicited from an adequate number of qualified sources;

   c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

   d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

   e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:

   a. The item is available only from a single source;

b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or

d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.

K. Non-federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed $25,000.

L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 C.F.R. § 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 C.F.R. §§ 200.311, 200.314, and 200.315.

B. Equipment

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statues, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. "Allowable cost" means a cost that complies with all legal requirements that

apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.

2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html.

3. "Omni Circular" or "2 C.F.R. Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

4. "Advance payment" means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2 C.F.R. Part 200s under specific conditions:

1. Advisory councils;

2. Audit costs and related services;

3. Bonding costs;

4. Communication costs;

5. Compensation for personal services;

6. Depreciation and use allowances;

7. Employee morale, health, and welfare costs;

8. Equipment and other capital expenditures;

9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;

10. Insurance and indemnification;

11. Maintenance, operations, and repairs;

12. Materials and supplies costs;

13. Meetings and conferences;

14. Memberships, subscriptions, and professional activity costs;

15. Security costs;

16. Professional service costs;

17. Proposal costs;

18. Publication and printing costs;

19. Rearrangement and alteration costs;

20. Rental costs of building and equipment;

21. Training costs; and

22. Travel costs.

D. Costs Forbidden by Federal Law. 2 CFR Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 CFR Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;

2. Alcoholic beverages;

3. Bad debts;

4. Contingency provisions (with limited exceptions);

5. Fundraising and investment management costs (with limited exceptions);

6. Donations;

7. Contributions;

8. Entertainment (amusement, diversion, and social activities and any associated costs);

9. Fines and penalties;

10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));

11. Goods or services for personal use;

12. Interest, except interest specifically stated in 2 C.F.R. § 200.441 as allowable;

13. Religious use;

14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);

15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and

16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.

2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:

   a. Necessary for the proper and efficient performance or administration of the program.

b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.

c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.

d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.

e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.

2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three situations:

a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.

b. School district uses federal funds to provide services that the school

district provided with state or local funds in the prior year.

c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.

4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.

2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions. Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and

2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entitywide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

a. They are provided under established written leave policies;

b. The costs are equitably allocated to all related activities, including federal awards; and

c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 C.F.R. § 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.

6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;

3. Consistent with the school district's cost accounting practices and school district policy; and

4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and

2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;

2. Consistent with the school district's documented travel policy for all school district travel; and

3. Only temporary during the travel period.

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References: 2 C.F.R. § 200.12 (Capital Assets)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
2 C.F.R. § 200.212 (Suspension and Debarment)
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls)
2 C.F.R. § 200.305(b)(1) (Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Real Property)
2 C.F.R. § 200.313(d) (Equipment)
2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards)
2 C.F.R. § 200.319(c) (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
2 C.F.R. § 200.338 (Remedies for Noncompliance)

2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)
2 C.F.R. § 200.473 (Transportation Costs)
2 C.F.R. § 200.474 (Travel Costs)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

[Note: School districts are required by the federal Uniform Grant Guidance regulations, 2 ~~C.F.R.~~Code of Federal Regulations Part 200, to have the policies which establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs ($250,000) and micro-purchases ($10,000).]

I. PURPOSE

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS

A. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).

2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[Note: All of the requirements outlined in this policy apply to both direct grants and state-administered grants.]

B. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

C. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:

1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section~~C.F.R. §~~ 200.101 (Applicability); or

b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.101 (Applicability).

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.

3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-

government-owned, contractor-operated facilities.

D. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations~~C.F.R.~~ Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

E. Procurement Methods

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally $10,000, except as otherwise discussed in 48 Code of Federal Regulations ~~C.F.R.~~ Subpart 2.1 or as periodically adjusted for inflation).

[Note: Minnesota school districts may choose to increase their federal micro-purchase threshold to $25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold and the justification for using the higher threshold. Acceptable reasons for justification must meet *one* of the following criteria: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 Code of Federal Regulations section 200.520; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]

~~1.~~2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than $250,000 (periodically adjusted for inflation).

~~2.~~3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

~~3.~~4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

~~4.~~5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.

F. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or $5,000.

G. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.431 (Compensation - Fringe Benefits).

H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.431(g) for retirees and their spouses, dependents, and survivors.

I. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.

J. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.

L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

H. Methods of Procurement. The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.

2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

3. Procurement by sealed bids (formal advertising).

4. Procurement by competitive proposals. If this method is used, the following requirements apply:

   a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

   b. Proposals must be solicited from an adequate number of qualified sources;

   c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

   d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

   e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:

a. The item is available only from a single source;

b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or

d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.

K. Non-federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed $25,000.

L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations section ~~C.F.R. §~~ 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations sections ~~C.F.R. §§~~ 200.311, ~~-~~200.314, and 200.315.

B. Equipment

Management requirements. Procedures for managing equipment (including

replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statues, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions

1. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.

2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html.

3. "Omni Circular" or "2 ~~C.F.R.~~ Code of Federal Regulations Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

4. "Advance payment" means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2 Code of Federal Regulations ~~C.F.R.~~ Part 200s under specific conditions:

1. Advisory councils;

2. Audit costs and related services;

3. Bonding costs;

4. Communication costs;

5. Compensation for personal services;

6. Depreciation and use allowances;

7. Employee morale, health, and welfare costs;

8. Equipment and other capital expenditures;

9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;

10. Insurance and indemnification;

11. Maintenance, operations, and repairs;

12. Materials and supplies costs;

13. Meetings and conferences;

14. Memberships, subscriptions, and professional activity costs;

15. Security costs;

16. Professional service costs;

17. Proposal costs;

18. Publication and printing costs;

19. Rearrangement and alteration costs;

20. Rental costs of building and equipment;

21. Training costs; and

22. Travel costs.

D. Costs Forbidden by Federal Law. 2 Code of Federal Regulations~~CFR~~ Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations ~~CFR~~ Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;

2. Alcoholic beverages;

3. Bad debts;

4. Contingency provisions (with limited exceptions);

5. Fundraising and investment management costs (with limited exceptions);

6. Donations;

7. Contributions;

8. Entertainment (amusement, diversion, and social activities and any associated costs);

9. Fines and penalties;

10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));

11. Goods or services for personal use;

12. Interest, except interest specifically stated in 2 Code of Federal Regulations

section ~~C.F.R. §~~ 200.441 as allowable;

13. Religious use;

14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);

15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and

16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.

2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:

   a. Necessary for the proper and efficient performance or administration of the program.

   b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.

   c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.

   d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.

   e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.

2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three situations:

   a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.

   b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.

   c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.

4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.

2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions. Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services 353

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and

2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

a. They are provided under established written leave policies;

b. The costs are equitably allocated to all related activities, including federal awards; and

c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations section ~~C.F.R. §~~ 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.

6. Costs of severance pay are allowable only to the extent that, in each case,

severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;

3. Consistent with the school district's cost accounting practices and school district policy; and

4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and

2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;

2. Consistent with the school district's documented travel policy for all school district travel; and

3. Only temporary during the travel period.

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 Code of Federal Regulations section ~~C.F.R. § 200.207~~ (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the

circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 Code of Federal Regulations ~~C.F.R.~~ Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References:

2 C.F.R. § 200.1~~2~~ (Definitions: Capital Assets)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
2 C.F.R. § 200.214~~2~~ (Suspension and Debarment)
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls)
2 C.F.R. § 200.305(b)(1) (Federal Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Federally-owned and Exempt Property~~Real Property~~)
2 C.F.R. § 200.313(d) (Equipment)
2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards)
2 C.F.R. § 200.319(c) (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Financial Reporting~~Monitoring and Reporting Program Performance~~)
2 C.F.R. § 200.339~~8~~ (~~Remedies for Noncompliance~~)
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)
2 C.F.R. § 200.474~~3~~ (Transportation Costs)
2 C.F.R. § 200.475~~4~~ (Travel Costs)

Cross References:

MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)
MSBA/MASA Model Policy 412 (Expense Reimbursement)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)

Model Policy 806: Crisis Management Plan

FOR ASSISTANCE IN DRAFTING A CRISIS MANAGEMENT PLAN

Resources are available to assist school districts in drafting a Crisis Management Policy and/or building-specific crisis management plans. Please contact any of the organizations listed below for assistance:

A. **Minnesota Department of Public Safety School Safety Center**

HSEM Comprehensive School Safety Guide
https://dps.mn.gov/divisions/hsem/mn-school-safety-center/Documents/2011%20Comprehensive%20School%20Safety%20Guide.Jan%202014%20Appendix%20update.pdf

Division of Homeland Security and Emergency Management
444 Minnesota Street, Suite 223
St. Paul, MN 55101
651-201-7400
https://dps.mn.gov/Pages/default.aspx

B. **Minnesota Department of Education**

Division of Special Education Compliance and Assistance
1500 Highway 36 West
Roseville, MN 55113-4266
651-582-8710
www.education.state.mn.us email: mde.compliance-assistance@state.mn.us

C. **Minnesota Department of Public Safety State Fire Marshal Division**

444 Minnesota Street, Suite 145
St. Paul, MN 55101-5145
651-201-7200
https://dps.mn.gov/divisions/sfm/Pages/default.aspx

D. **Minnesota School Boards Association**

1900 West Jefferson Avenue
St. Peter, MN 56082-3015
800-324-4459
507-934-2450
www.mnmsba.org

OTHER RESOURCES/PUBLICATIONS:

U.S. Department of Education
Readiness and Emergency Management (REMS) Technical Assistance Center
https://rems.ed.gov

Ready.gov: https://www.ready.gov/
ReadyKids.gov: https://www.ready.gov/kids

Practical Information on Crisis Planning https://www2.ed.gov/admins/lead/safety/crisisplanning.html

CISA: What to Do – Bomb Threat https://www.cisa.gov/what-to-do-bomb-threat

National School Safety and Security Services
www.schoolsecurity.org/resources/security-equipment.html

Your local emergency response agencies (law enforcement, fire, emergency management) can also assess your building and situation, suggest changes, and assist in drafting building-specific crisis management/emergency plans.

FIRE

In the event of a fire, smoke from a fire or detection of a gas odor:

- Pull fire alarm and notify building occupants by means of

  _____

- Evacuate students and staff to the designated areas.
  - These areas should be a safe distance away from emergency personnel.
  - Be aware of the arrival of emergency responders. See map of evacuation routes and assembly areas located

    _____

    (or included in this manual on next page)

- Follow primary fire drill route whenever possible. Follow alternate route if primary route is blocked or dangerous. See map, located

  _____

  (or included in this manual on next page)
  - Teachers take class roster.
  - Teachers take attendance after evacuation.
  - Teachers report missing students to building administrator immediately.

- If trapped by fire, go to **Shelter-in-Place Procedures**.

Building administrator:

- Building administrator notifies fire department (call **911**) and superintendent.

- Building administrator or designee meets with emergency officials as soon as possible.

- After consulting with appropriate official, building administrator may move students to primary relocation center at _____ if weather is inclement or building is damaged.

- **Do not** reenter buildings until they are declared safe by fire or law enforcement personnel.

- Building administrator notifies staff and students of termination of emergency.

Fire drills should be held at varied times during the school day.
Practice both primary and alternate routes.

Extra staffing is necessary for students with special medical or physical needs.

HAZARDOUS MATERIALS

Incident occurs in school:

- Notify building administrator/office.
- Call **911**. If the type and/or location of hazardous material is known, report that information to 911.
- Evacuate to an upwind location, taking class roster. Teachers take attendance after evacuation.
- Seal off area of leak/spill. Close doors.
- Fire officer in charge will determine additional shelter-in-place or evacuation actions.
- Shut off heating, cooling, and ventilation systems in contaminated area to reduce the spread of contamination.
- Building administrator notifies superintendent.
- Notify parents/guardians if students are evacuated, according to district policy and/or guidance.
- Resume normal operations when fire officials approve.

Incident occurs near school property:

- Fire or law enforcement will notify school officials.
- Consider closing outside air intake, evacuating students to a safe area, or sheltering students inside the building until emergency passes or relocation is necessary.
- Fire officer in charge of scene will instruct school officials on the need for sheltering or evacuation.
- Follow procedures for sheltering or evacuation.
- If evacuating, teachers take class rosters and take attendance after evacuation.
- If evacuation is not ordered, be aware of and remain alert for any change in health conditions of students and staff, especially respiratory problems. Seek medical attention if necessary.
- Notify parents/guardians if students are evacuated, according to district policy and/or guidance.
- Resume normal operations when fire officials approve.

Extra staffing is necessary for students with special medical and/or physical needs.

SEVERE WEATHER

TORNADO/SEVERE THUNDERSTORM/FLOODING

Tornado/severe thunderstorm WATCH has been issued in an area near school:

- Monitor NOAA Weather Radio All Hazards (National Weather Service) or emergency alert radio stations.
- Bring all persons inside building(s).
- Close windows.
- Review tornado drill procedures and location of safe areas.

Tornado safe areas are interior hallways or rooms away from exterior walls and windows and away from large rooms with long-span ceilings.

- Review "drop and tuck" procedures with students.

Tornado/severe thunderstorm WARNING has been issued in an area near school, or a tornado has been spotted near school:

- Move students and staff to safe areas.
- Close classroom doors.
- Teachers take class rosters.
- Ensure that students are in "tuck" positions.
- Teachers take attendance.
- Remain in safe area until warning expires or emergency personnel have issued an all-clear signal.

Post diagrams in each classroom showing routes to areas. Attach a building diagram showing safe areas.

Flooding:

- Monitor NOAA Weather Radio All Hazards and emergency alert radio stations. Stay in contact with emergency management officials.
- Review evacuation procedures with staff.
- Check relocation centers. Find an alternate relocation center if primary and secondary centers would also be flooded.
- Check transportation resources.
- If district officials and emergency responders advise evacuation, do so immediately.
- Teachers take class rosters.
- Teachers take attendance.
- Notify parents/guardians according to district policy.

Refer to Severe Weather Awareness Week postings at https://dps.mn.gov/divisions/hsem/weather-awareness-preparedness/Pages/severe-weather-awareness-week-program.aspx for further

information on severe weather safety.

MEDICAL EMERGENCY

Life-threatening injury or illness, or death:

- Notify office staff/building administrator to make emergency calls. If unable to reach office immediately, call **911**. **Work as a team.**

- Give full attention to the victim(s).

- Do not attempt to move a person who is ill or injured unless he/she is in immediate danger of further injury.

- If possible, isolate the affected student/staff member. Disperse onlookers and keep others from congregating in the area.

- Check breathing. Is the airway clear? Is the victim in a position to facilitate breathing?

- Help stop bleeding.
  - Applying pressure on wound or elevating wound may help stop or slow bleeding.
  - Protect yourself from body fluids. Use gloves if available.

- Check for vital signs. Initiate first aid, if you are trained.

- Comfort the victim(s) and offer reassurance that medical attention is on the way.

- After immediate medical needs have been cared for, remain to assist emergency medical services personnel with pertinent information about the incident.

Non-life-threatening injury or illness:

- For all non-life-threatening illnesses and injuries, call the office/nurse.

Administrator:

- In case of traumatic medical emergency or death at school:
  - Notify superintendent.
  - Notify victim's parents, guardians, or family.
  - Activate post-crisis procedures, if necessary.

- In all other medical emergencies, assess individual's need for post-crisis intervention.

FIGHT/DISTURBANCE

- Ensure the safety of students and staff first.
- Notify building administrator/security/law enforcement. **Work as a team**, especially when separating participants.
- Don't let a crowd incite participants. Disperse onlookers and keep others from congregating in the area.
- When participants are separated, do not allow further visual or verbal contact.
- Document all activities witnessed by staff.
- Deal with event according to school's discipline policy.
- Building administrator notifies parents/guardians of students involved in fight. Superintendent and police may be notified as necessary, or as indicated by school policy.
- Assess counseling needs of participants and witnesses. Implement post-crisis procedures as needed.

*For fights or disturbances that elevate to possible assault level, refer to **Assault** guidance.*

ASSAULT

- Ensure the safety of students and staff first.
- Notify building administrator. **Work as a team.**
- Notify law enforcement if circumstances lead you to believe that criminal activity is involved, e.g., if a weapon is used, if there has been a sexual assault or there is a physical injury that causes substantial pain.
- Seal off area to preserve evidence and disperse onlookers.
- If victim requires medical attention, follow **Medical Emergency** procedures.
- **Do not leave the victim alone.**
- Notify parents/guardians and superintendent per district policy.
- Document all activities witnessed by staff.
- Assess counseling needs and implement post-crisis procedures as needed.

INTRUDER

Intruder – an unauthorized person who enters school property:

Minn. Stat. § 609.605, Subd. 4, gives a school building administrator authority to have persons removed from school property as trespassers if they are not authorized to be there.

- Politely greet intruder and identify yourself.
  - Consider asking another staff person to accompany you before approaching intruder.

- Inform intruder that all visitors must register at the main office.
  - Ask intruder the purpose of his/her visit. If possible, attempt to identify the individual and/or vehicle.

- If intruder's purpose is not legitimate, ask him/her to leave. Accompany intruder to exit.

- Notify building administrator or law enforcement.

If intruder refuses to leave:

- Notify building administrator and law enforcement if intruder refuses to leave. Give law enforcement full description of intruder.

- Back away from intruder if he/she indicates a potential for violence. Allow an avenue of escape. To the extent possible, maintain visual contact.
  - Be aware of intruder's actions at this time (where he/she is located in school building, whether he/she is carrying a weapon or package, etc.).
  - Maintaining visual contact and knowing the location of the intruder is less disruptive than doing a building-wide search later.

Should the situation escalate quickly, the building administrator may decide at any time to initiate lockdown procedures.

Note: *To assist staff members who interact with a stranger at school, use the "I CAN" rule.*

I*ntercept*
C*ontact*
A*sk*
N*otify*

WEAPONS

Staff or students who are aware of a weapon brought to school:

- Immediately notify building administrator, teacher or law enforcement.
  - Give the following information:
    - Name of person suspected of bringing the weapon.
    - Location of the weapon.
    - Whether the suspect has threatened anyone.
    - Any other details that may prevent the suspect from hurting someone or himself/herself.

- Teachers who suspect that a weapon is in the classroom: STAY CALM.
  - Do not call attention to the weapon.
  - Notify the building administrator, the school resource officer or a neighboring teacher as soon as possible.
  - Teacher should not leave the classroom.

Building administrator:

- Call law enforcement to report that a weapon is suspected in school.

- Ask another administrator or a law enforcement officer to participate in questioning the suspected student or staff member.
  - Consider the best time and place to approach the person, taking into account these factors if possible:
    - Need for assistance from law enforcement.
    - Type of weapon.
    - Safety of persons in the area.
    - State of mind of the suspected person.
    - Accessibility of the weapon.

- Separate student/staff member from weapon, if possible.

- If the suspect threatens you with the weapon, DO NOT try to disarm him/her. Back away with your hands up. STAY CALM.

- Follow district procedures if you need to conduct a weapons search.

- Document all activities related to a weapons incident according to reporting requirements of the district and Minnesota Statutes.

- If the suspect is a student, notify parent(s)/guardian(s) according to district policy.

SHOOTING

If a person displays a firearm or begins shooting:

- Move to or seek safe shelter. Go to lockdown procedures.
- Notify building administrator/law enforcement.
- Call **911**.

If you hear gunshots:

- If possible, determine where shooting is taking place.
- Seek safe shelter.
  - If outside, stay as low to the ground as possible, and find any kind of cover.
  - If inside, go to lockdown procedures.
- Teachers take attendance and notify the building administrator of missing students or staff as soon as it is safe to do so.

Building administrator/school resource officer/security/law enforcement:

- Building administrator may order lockdown procedures.
- Assess the situation as to:
  - The shooter's location.
  - Injuries.
  - Potential for additional shooting.
- Call **911** and give as much detail as possible about the situation.
- Secure the school, if appropriate.
- Help students and staff find safe shelter.
- Care for the injured *if it is safe to do so* until emergency responders arrive. Do not add to the victim list by exposing yourself to danger.
- Notify superintendent's office.
- Refer media to district spokesperson per media procedures.
- Initiate post-crisis procedures.

Work with local law enforcement to identify their response methods and capabilities. Provide them with updated building diagrams.

HOSTAGE

Witness to a hostage situation:

If the hostage-taker is unaware of your presence, DO NOT INTERVENE!

- Notify building administrator. Building administrator may wish to initiate lockdown procedures or evacuation.
- Call **911**. Give dispatcher details of situation.
- Seal off area near hostage scene.
- Police will take control of hostage scene; building administrator coordinates with police for safety and welfare of students and staff.
- Document all activities.

If taken hostage:

- Cooperate with hostage-taker to the fullest extent possible.
- Try not to panic. Calm students if they are present.
- Treat the hostage-taker as normally as possible.
- Be respectful to the hostage-taker.
- Ask permission to speak; do not argue or make suggestions.

BOMB THREAT

Critical information:

- Schools are responsible for assessing bomb threats to determine credibility.
- All bomb threats must be taken seriously until they are assessed.
- The decision whether or not to evacuate rests with the **school**, not the responding agencies, unless a device is located.

Procedures upon receiving a bomb threat:

By phone call

- Complete the *Checklist for Telephone Threats*.

By written note

- Preserve evidence.
- Place note in plastic bag, if available.
- Photograph words written on walls.

- Notify building administrator or designee.
- Notify law enforcement.
- Building administrator orders evacuation or other actions according to threat assessment and school policy.

Caution: Overreacting may encourage additional threats.

Scanning process considerations:

- Scan classrooms and common areas for suspicious items. Scans should be made by people who are familiar with the building. Assign staff to certain areas of the building. Keep in mind that a bomb could be placed *anywhere* on school property – inside or outside.
- Any suspicious devices, packages, etc., should be pointed out to emergency responders. **Do not touch.**
- Once a device is located, emergency responders take responsibility for it.

Evacuation considerations:

- If a decision is made to evacuate, notify staff via phone system, hardwired PA system or by messenger. **Do not use cell phones, radios or fire alarm system** because of risk of activating a device.
- While notification is being made, other staff should survey the grounds to clear exits and areas where students and staff will be going. Exit routes should be altered accordingly if the location of the device is known.
- When evacuating, leave everything as-is. Leave room doors unlocked. Teachers take class roster.

*Bomb squads generally will **not** search a building unless a suspicious package has been located.*

CHEMICAL OR BIOLOGICAL THREAT

If a telephone threat references a chemical or biological device or package, complete the *Checklist for Telephone Threats* procedures and refer to safety procedures in *Bomb Threat* and *Hazardous Materials* sections.

This page addresses receiving, by mail or delivery service, a suspicious letter or package that might be a chemical or biological threat.

When sorting mail or receiving delivered packages:

- Look for characteristics that make you suspicious of the content.
  - excessive postage, excessive weight
  - misspellings of common words
  - oily stains, discolorations, odor
  - no return address or showing a city or state in the postmark that does not match the return address
  - package not anticipated by someone in the school or not sent by a known school vendor

If a letter/package is opened and contains a written threat by <u>no suspicious substance</u>:

- Notify building administrator and law enforcement.
- Limit access to the area in which the letter/package was opened to minimize the number of people who might directly handle it. It is considered criminal evidence.
- Ask the person who discovered/opened the letter or package to place it into another container, such as a plastic bag.
- Turn the letter/package over to law enforcement. Document all activities.

If a letter or package is opened and contains some type of suspicious substance:

- Notify building administrator and law enforcement.
- Isolate the people who have been exposed to the substance. The goal here is to prevent/minimize spreading contamination.
- Limit access to the area in which the letter/package was opened.
- Ask the person who discovered/opened the letter/package to place it into another container, such as a clear plastic zip-lock bag. Handle with gloves if possible.
- Emergency officials will determine the need for decontamination of the area and the people exposed to the substance.

Building administrator:

- Building administrator and emergency officials determine whether evacuation is necessary.
- Building administrator notifies superintendent. Notification is made to parents/guardians, according to district policies.
- Implement post-crisis procedures as necessary.

Consider having gloves and zip-lock bags available at mail sorting areas.

CHECKLIST FOR TELEPHONE THREATS

If you receive a telephone threat (bomb/chemical/other):

- **Remain calm**
- **Do not hang up. Keep the caller on the line as long as possible and listen carefully.**

Ask the following questions:

- Where is the bomb/chemical or other hazard?
- When will it explode/be activated?
- What does it look like?
- What kind of bomb/hazard is it?
- What will cause it to explode/activate?
- What is your name?
- Did you place the bomb/hazard? WHY?
- Where are you?

Exact wording of the threat:_____
If voice is familiar, who did it sound like?_____

Caller ID information:	male	female	adult	juvenile	age

Call origin:	local	long distance	internal	cell phone

Caller's voice: Note pattern of speech, type of voice, tone. Check all that apply.

Calm	Excited	Loud	Soft	Deep	Nasal
Raspy	Distinct	Slurred	Normal	Crying	Laughter
Slow	Rapid	Disguised	Accent	Lisp	Stutter
Drunken	Familiar	Incoherent	Deep breathing		

Background sounds: Check all that apply.

Voices	Airplanes	Street noises	Trains	Quiet	Bells
Clear	Static	Animals	Party	Vehicles	
Horns	House noises	PA system	Music	Factory machines	
Motor	Phone booth	Other:			

Threat language: Check all that apply.

Well-spoken (educated)	Foul	Taped	Incoherent	Irrational	Message read from script

Did caller indicate knowledge of the building? Give specifics:_____
Person receiving call:_____ Phone number where call received:_____
LEAVE YOUR PHONE OFF THE HOOK. DO NOT HANG UP AFTER CALLER HANGS UP.

DEMONSTRATION

If demonstrators are near but not on school property:

- Building administrator notifies staff and superintendent's office.
- Monitor situation. Notify law enforcement if necessary.

If demonstrators are on school property:

- Ensure safety of students and staff, particularly safe entry into and exit from the building.
- Building administrator notifies staff and superintendent's office.
- Building administrator asks demonstrators to leave school property. Warn them that they are violating the state trespass statute. Notify law enforcement if necessary.
  - *If demonstrators leave*, continue to monitor the situation.
  - *If demonstrators do not leave*, notify law enforcement. Building administrator may initiate "lockdown with warning." **(See Lockdown Procedures)**

SUICIDE

Suicide threat:

- Consider any student reference to suicide as serious.
- Do not leave the student alone.
- Notify the school counselor, social worker, psychologist, or building administrator immediately.
- Stay with the student until suicide intervention staff arrives.
- Do not allow the student to leave school without parent, guardian, or other appropriate adult supervision.

Suicide attempt in school:

- Notify building administrator, school nurse, or other appropriate professional staff.
- Call **911** if the person needs medical attention, has a weapon, needs to be restrained, or parent/guardian cannot be reached.
- Try to calm the suicidal person.
- Stay with the suicidal person until suicide intervention staff arrives.
- Isolate the suicidal person or the area, if possible.
- Initiate first aid.
- Do not allow the student to leave school without parent, guardian, or other appropriate adult supervision.

Building administrator:

- Call parent(s) or guardian(s) if the suicidal person is a student.
- Call family or emergency contact if suicidal person is a staff member.
- Notify superintendent or appropriate district level administrator.
- Work with district public information officer.
- Implement post-crisis procedures.

LOCKDOWN PROCEDURES

One means of securing the school is to implement lockdown procedures. These procedures may be called for in the following instances:

1) **Lockdown with warning** – The threat is outside of the school building. The school may have been notified of a potential threat outside of the building.

2) **Lockdown with intruder** – The threat/intruder is inside the building.

Lockdown with warning procedures:

- Building administrator will order and announce "lockdown with warning" procedures. Repeat announcement several times. Be direct. Code words lead to confusion.
- Bring people inside.
- Lock exterior doors.
- Clear hallways, restrooms, and other rooms that cannot be secured.
- Pull shades. Keep students away from windows.
- Control all movement, but continue classes. Disable bells. Move on announcement only.
- Building administrator will announce "all clear."

Lockdown with intruder procedures (these actions happen rapidly):

- Building administrator will order and announce "lockdown with intruder." Repeat announcement several times. Be direct. Code words lead to confusion.
- Immediately direct all students, staff and visitors into nearest classroom or secured space. Classes that are outside of the building SHOULD NOT enter the building. Move outside classes to primary evacuation site.
- Lock classroom doors.
- DO NOT lock exterior doors.
- Move people away from windows and doors. Turn off lights.
- DO NOT respond to anyone at the door until "all clear" is announced.
- Keep out of sight.
- Building administrator will announce "all clear."

Some other threats may override lockdown, i.e., confirmed fire, intruder in classroom, etc. Consider making an action plan for people in large common areas, i.e., cafeteria, gymnasium.

Lockdown may be initiated in non-threatening circumstances to keep people away from areas where there may be a medical emergency or disturbance.

SHELTER-IN-PLACE PROCEDURES

Sheltering in place provides refuge for students, staff and the public inside the school building during an emergency. Shelters are located in areas of the building that maximize the safety of inhabitants.

Sheltering in place is used when evacuation would put people at risk (i.e., tornado, environmental hazard, blocked evacuation route).

Shelter areas may change depending on the emergency:

- Identify safe areas in each school building.
- Building administrator announces that students and staff must go to shelter areas.
- Bring all persons inside building(s).
- Teachers take class rosters.
- Close all exterior doors and windows, if appropriate.
- Turn off ventilation leading outdoors, if appropriate.
- Teachers account for all students after arriving in shelter area.
- All persons remain in shelter areas until a building administrator or emergency responder declares that it is safe to leave.

If all evacuation routes are blocked:

- Stay in room and close door.
- Keep air as clean as possible.
  - Seal door.
  - Open or close windows as appropriate.
  - Limit movement and talking in room.
- Communicate your situation to administration or emergency officials by whatever means possible.

EVACUATION/RELOCATION

Evacuation:

- Building administrator initiates evacuation procedures.

- Evacuation routes may be specified according to the type of emergency. They may need to be changed for safety reasons.
  - Bombs: Building administrator notifies staff of evacuation route dictated by known or suspected location of device.
  - Fire: Follow primary routes unless blocked by smoke or fire. Know the alternate route.
  - Chemical spill: Total avoidance of hazardous materials is necessary as fumes can overcome people in seconds. Plan route accordingly.

- Teachers take class rosters.

- Do not lock classroom doors when leaving.

- When outside the building, account for all students. Immediately inform building administrator of any missing student(s).

Relocation:

- Building administrator determines whether students and staff should be evacuated to a relocation center.

- Building administrator or school emergency response team designee notifies relocation center.

- If necessary, a school emergency response team designee coordinates transportation to relocation center.

- Teachers stay with class en route to the relocation center and take attendance upon arriving at the center.

- Use student release forms for students who are picked up from a relocation center.

- Notify superintendent's office and district public information office of relocation center address.

Relocation centers:

List primary and secondary student relocation centers. The primary site is usually located close to the school. The secondary site is usually located farther away. Include maps and written directions to centers for staff reference.

Primary Relocation Center:_____ Secondary Relocation Center:_____

Address:_____ Address:_____

Phone:_____ Phone:_____

MEDIA PROCEDURES

All staff must refer media contacts to district spokesperson. The school district, in coordination with assisting agencies, assumes responsibility for issuing public statements during an emergency.

- Superintendent serves as district spokesperson unless he/she designates a spokesperson. If spokesperson is unavailable, an alternate assumes responsibilities.

District spokesperson:_____ _____
Name Contact number(s)

Alternate spokesperson:_____ _____
Name Contact number(s)

Consider pre-designating site spokespersons.

- District Public Information (PI) person helps district spokesperson coordinate media communications.

District PI:_____ _____
Name Contact number

Alternate PI:_____ _____
Name Contact number

Media checklist:

- Building administrator relays all factual information to superintendent and public information person.

- Establish a media information center away from the affected area. Consider:
  - Media need timely and accurate information. However, protect the privacy of staff and students when necessary and justified.
  - Media will want to be close enough to shoot video footage and photographs, but they should not be allowed to hinder responders.

- Before holding a news conference, brief the participants and coordinate information.
  - Determine the message you want to convey. Create key messages for target audiences: parents, students, and the community.
  - Emphasize the safety of students and staff.
  - Engage media to help distribute important public information. Explain how the emergency is being handled.
  - Respect privacy of victims and families of victims. Do not release names to media.

- Update media regularly. DO NOT say "No comment." Ask other agencies to assist with media.

- Maintain log of all telephone inquiries for future use.

POST-CRISIS INTERVENTION PROCEDURES

- Assess the situation to determine the need for post-crisis interventions for staff, students, and families.

- Provide post-crisis briefings for staff, students, and families as appropriate.

- Re-establish school and classroom routine as quickly as possible.

- Consider interventions:
  - Defusing – Provide defusing sessions for students and staff as quickly as possible after the emergency.
    Defusings are brief conversations with individuals or small groups held soon after an incident to help people better understand and cope with the effects of the incident. **Defusing should be conducted by trained individuals.**
  - Debriefing – Conduct critical-incident stress debriefing (CISD) three to four days after the emergency.
    CISD is a formal group discussion designed to help people understand their reactions to the stress of an event and to give referral information. It must be modified for student's development level. **CISD should only be conducted by trained professionals.**
  - Counseling – Provide grief counseling.

- Provide on-going support as necessary for staff, students and families.
  - Monitor and support staff.
  - Provide ongoing opportunities for children to talk about their fears and concerns. They may have more questions as time passes.
  - Identify and monitor at-risk students.
  - Provide individual crisis or grief counseling, if necessary.
  - Conduct outreach to homes.
  - Provide follow-up referral for assessment and treatment, if necessary.

The district should identify a 24-hour contact person or agency responsible for post-crisis assessment and interventions.

In the event of a tragic, highly publicized event, mental health professionals from federal, state and non-government agencies may respond to offer post-crisis aid. Effective coordination is critical. Consult with the Minnesota Department of Education for support, advice and assistance in coordinating the activities of outside entities.

SCHOOL EMERGENCY RESPONSE TEAM

Build the school's emergency response team with people who can perform the functions identified below. Backup personnel should be assigned to each function, and key personnel should be cross-trained in critical requirements of the functions. Staff members who are not responsible for students should fill as many of the functions as possible. **Depending on the emergency, one person may be able to perform multiple assignments.**

See next page for descriptions of emergency response team functions.

Function	Staff Assigned	Backup Staff
Incident Commander (person in charge)		
Safety		
Public Information		
Liaison		
Operations Chief		
Medical		
(attach list of qualified first–aid/CPR responders in building)		
Site Security/ Facility Check		
Student Release Coordinator		
Logistics Chief		
Communications		
Transportation		
Planning Chief		
Financial/ Recordkeeping		
These functions mirror the National Incident Management System (NIMS) used by emergency responders.		

SCHOOL RESPONSE TEAM FUNCTIONS

The National Incident Management System (NIMS) was adopted by the U.S. Department of Homeland Security and is intended for use by all state and federal agencies when responding to emergencies. The system provides integrated and coordinated management guidelines for all types of disasters and emergencies.

Most functions necessary for emergency response in the community are also necessary for emergencies within the schools. Incident management functions below are described in the context of a school setting.

Incident Commander (person in charge)	Activates school's emergency response plan; assesses the threat; orders protective measures such as lockdown, evacuation or shelter-in-place; notifies district authorities and provides situation updates; requests resources.
Safety	Responsible for safety and security of the site; stops operations if conditions become unsafe.
Public Information	May be designated site spokesperson; cooperates with the district and other agencies on joint news releases; coordinates media briefings as necessary.
Liaison	Contact person for outside agencies; may represent school/district at city emergency operations center or at emergency responders' on-scene command post.
Operations Chief	Directs actions, i.e., lockdown, evacuation, site security, release of students to parents/guardians, first aid or medical care, cleanup, control of utilities.
Medical	Provides for first aid or other medical care; coordinates with emergency medical services personnel as necessary; activates school's first aid/CPR responders.
Site Security/Facility Check	Responsible for seeing that the school building and grounds are visually inspected and secured.
Student Release Coordinator	Responsible for implementing school's plan for release of students to parents/guardians from relocation site; takes necessary documents to relocation site.
Logistics Chief	Estimates logistical needs; gets personnel, facilities (relocation sites), services, and materials to support operations.
Communications	Responsible for emergency communications systems and equipment; may act as lead or hub for internal communications response.
Transportation	Responsible for arranging transportation for emergency relocations and early dismissal of school; keeps current contact list of transportation providers.
Planning Chief	Assists in assessing emergencies; establishes priorities, identifies issues and prepares an action plan with incident commander.
Financial/Recordkeeping	Manages financial aspects of an emergency; compiles record of expenditures; tracks injuries and lost or damaged property; coordinates with district for insurance; initiates business recovery efforts.

EMERGENCY PHONE NUMBERS

Fire/Ambulance/Police

Emergency-911

Dispatch Center:
(for local police, fire and emergency medical services)

Public Utilities

Electricity: Company _____
Contact person _____
24-hour emergency number(s) _____

Gas: Company _____
Contact person _____
24-hour emergency number(s) _____

Water: Company _____
Contact person _____
24-hour emergency number(s) _____

Emergency Management Agencies

Local emergency management director:

Name _____
Telephone _____

County emergency management director:

Name _____
Telephone _____

Referrals

Hazardous Materials: Report hazardous materials leaks or spills to Minnesota Duty Officer
24-hour numbers Statewide (800) 422-0798 Metro area (651) 649-5451

Poison Control Center _____

Crime Victim Services _____

Post-Crisis Intervention/Mental Health Hotline _____

[Note: These procedures are provided as a sample and a starting place for your schools to begin planning for a situation like a pandemic. A pandemic policy is not legally required.]

HIGHLY CONTAGIOUS SERIOUS ILLNESS OR PANDEMIC FLU

- The school district may provide information on the proper methods for hand washing, covering coughs, and social distancing. Reminders of these methods may be placed throughout the school district's buildings.

- Children and staff should be asked to wash their hands thoroughly and frequently. All classroom surfaces should be disinfected according to guidance from health officials.

- If a case of highly contagious serious illness is suspected, the sick student, employee, or visitor should be immediately sent home. If that is not possible, the person should be isolated, as much as possible, until arrangements can be made for the person to leave the school.

- If a serious illness is confirmed, the local health agency should be notified and communication efforts initiated. See ***Emergency Phone Numbers*** and ***Media Procedures***.

- In the absence of a school closure order from a state agency, the superintendent, in consultation with the school board, will determine when to close school due to significant risk of spreading the illness. See ***Early School Closure Procedures, Part III.F***., especially if school is closed before the end of a school day.

- If an extended school closure is ordered, the school district may make online learning or other at home learning options available to the extent feasible.

- Any closed school buildings should be disinfected according to guidance from health officials before reopening.

Adopted:_____

Revised:_____

MSBA/MASA Model Policy 806
Orig. 1999
Rev. 2014

806 CRISIS MANAGEMENT POLICY

[Note: The Commissioner of Education is required to maintain and make available to school boards and charter schools a Model Crisis Management Policy. See Minn. Stat. § 121A.035. School boards and charter schools must adopt a Crisis Management Policy to address potential crisis situations in their school districts or charter schools. Id. This Model Crisis Management Policy was originally the result of a collaborative effort between the Minnesota Department of Education, Division of Compliance and Assistance; the Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management; and the Minnesota School Boards Association.]

I. PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. For purposes of this Policy, the term, "school districts," shall include charter schools. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include

general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District Crisis Management Policy

1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

   All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

   [Note: More specific information on planning for children with special needs can be found in the Comprehensive School Safety Guide (2011 Edition) and United States Department of Education's document entitled, "Practical Information on Crisis Planning, a Guide for Schools and Communities." A website link is provided in the resource section of this Policy.]

   a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

[Note: State law requires a minimum of five school lock-down drills each school year. See Minn. Stat. § 121A.035.]

b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

[Note: State law requires a minimum of five school fire drills, consistent with Minn. Stat. § 299F.30, and one school tornado drill each school year. See Minn. Stat. § 121A.035.]

c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

[Note: The Comprehensive School Safety Guide (2011 Edition) has sample lock-down procedures, evacuation procedures, and sheltering procedures.]

2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

[Note: The Comprehensive School Safety Guide (2011 Edition) includes crisis-specific procedures.]

3. School Emergency Response Teams

a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to

respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

[Note: The Comprehensive School Safety Guide (2011 Edition) has a sample School Emergency Response Team list.]

b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.

2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's

building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)

   [Note: Evacuation areas at least 50 feet from school buildings are recommended but not mandated by statute or rule. Evacuation areas should be selected based on safety and the individual school site's proximity to streets, traffic patterns, and other hazards.]

2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.

3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.

4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.

5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minn. Stat. § 299F.30. See Minn. Stat. § 121A.035.

   [Note: The State Fire Marshal advises schools to defer fire drills during the winter months.]

6. A record of fire drills conducted at the building will be maintained in the building administrator's office.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample fire drills schedule and log.]

7. The school district will have prearranged sites for emergency sheltering and transportation as needed.

8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample fire procedure form, evacuation/relocation and student reunification/release procedures, and planning for student reunification.]

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

[Note: For single building school districts, such as charter schools, a secondary location for the diagrams and site plans will be included in the district's Crisis Management Policy and may include filing documents with a charter school sponsor, or compiling facility diagrams and site plans on a CD-Rom and distributing copies to first responders or sharing the documents with first responders during the crisis planning process.]

[Note: To the extent data contained in facility diagrams and site plans constitute security information pursuant to Minn. Stat. § 13.37, school districts are advised to consult with appropriate officials and/or legal counsel prior to dissemination of the facility diagrams or site plans to anyone other than first responders.]

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency

management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts, and updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample Emergency Phone Numbers list.]

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing

announcements, where possible.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, provides universal procedures for severe weather shelter.]

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample Media Procedures form.]

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.

2. Designate specific rooms as private counseling areas.

3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.

4. Prohibit media from interviewing or questioning students or staff.

5. Provide follow-up services to students and staff who receive counseling.

6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.

2. Fiscal recovery.

3. Academic recovery.

4. Social/emotional recovery.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Recovery section, addresses the recovery components in more detail.]

IV. SAMPLE PROCEDURES INCLUDED IN THIS POLICY

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the Comprehensive School Safety Guide (2011 Edition). After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

A. Fire

B. Hazardous Materials

C. Severe Weather: Tornado/Severe Thunderstorm/Flooding

D. Medical Emergency

E. Fight/Disturbance

F. Assault

G. Intruder

H. Weapons

I. Shooting

J. Hostage

K. Bomb Threat

L. Chemical or Biological Threat

M. Checklist for Telephone Threats

N. Demonstration

O. Suicide

P. Lock-down Procedures

Q. Shelter-In-Place Procedures

R. Evacuation/Relocation

S. Media Procedures

T. Post-Crisis Procedures

U. School Emergency Response Team

V. Emergency Phone Numbers

W. Highly Contagious Serious Illness or Pandemic Flu

V. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

[Note: School buildings must maintain Material Safety Data Sheets (M.S.D.S.) for all chemicals on campus. State law, federal law, and OSHA require that pertinent staff have access to M.S.D.S. in the event of a chemical accident.]

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

[Note: The Every Student Succeeds Act, 20 U.S.C. § 6301, et seq.; Title IX, 20 U.S.C. § 1681, et seq.; and the Unsafe School Choice Option, 20 U.S.C. § 7912, require school districts to establish such transfer procedures.]

D. Radiological Emergencies at Nuclear Generating Plants [OPTIONAL]

School districts within a 10 mile radius of the Monticello or Prairie Island nuclear power plants will implement crisis plans in the event of an accident or incident at the power plant.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

Legal References:
Minn. Stat. Ch. 12 (Emergency Management)
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses on School Property)
Minn. Rules Ch. 7511 (Fire Safety)
20 U.S.C. § 1681, *et seq.* (Title IX)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References:
MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)
https://dps.mn.gov/divisions/sfm/documents/2011comprehensiveschool safetyguide.pdf

806 CRISIS MANAGEMENT POLICY

[Note: The Commissioner of the Minnesota Department of Education is required to maintain and make available to school boards and charter schools a Model Crisis Management Policy. See Minnesota Statutes section 121A.035. School boards and charter schools must adopt a Crisis Management Policy to address potential crisis situations in their school districts or charter schools. Id. This Model Crisis Management Policy was originally the result of a collaborative effort among the Minnesota Department of Education, Division of Compliance and Assistance; the Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management; and the Minnesota School Boards Association.]

I. PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. ~~For purposes of this Policy, the term, "school districts," shall include charter schools.~~ The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District Crisis Management Policy

1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

   All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

   [Note: More specific information on planning for children with special needs can be found in the Comprehensive School Safety Guide (2011 Edition) and United States Department of Education's document entitled, "Practical Information on Crisis Planning, a Guide for Schools and Communities." A website link is provided in the resource section of this Policy.]

   a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

      [Note: State law requires a minimum of five school lock-down drills each school year. See Minnesota Statutes, section 121A.035.]

   b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including

children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

[Note: State law requires a minimum of five school fire drills, consistent with* Minnesota Statutes, section *299F.30, and one school tornado drill each school year. See Minnesota Statutes section121A.035.]

c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

[Note: The Comprehensive School Safety Guide (2011 Edition) has sample lock-down procedures, evacuation procedures, and sheltering procedures.]

2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

[Note: The Comprehensive School Safety Guide (2011 Edition) includes crisis-specific procedures.]

3. School Emergency Response Teams

a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

[Note: The Comprehensive School Safety Guide (2011 Edition) has a sample School Emergency Response Team list.]

b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.

2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)

[Note: Evacuation areas at least 50 feet from school buildings are recommended but not mandated by statute or rule. Evacuation areas should be selected based on safety and the individual school site's proximity to streets, traffic patterns, and other hazards.]

2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.

3. Teachers and staff will receive training on the location of the primary

emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.

4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.

5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes section 299F.30. See Minnesota Statutes, section 121A.035.

[Note: The State Fire Marshal advises schools to defer fire drills during the winter months.]

6. A record of fire drills conducted at the building will be maintained in the building administrator's office.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample fire drills schedule and log.]

7. The school district will have prearranged sites for emergency sheltering and transportation as needed.

8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample fire procedure form, evacuation/relocation and student reunification/release procedures, and planning for student reunification.]

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

[Note: For single building school districts, such as charter schools, a secondary location for the diagrams and site plans will be included in the district's Crisis Management Policy and may include filing documents with a charter school sponsor, or compiling facility diagrams and site plans and ~~on a CD-Rom and~~ distributing copies to first responders or sharing the documents with first responders during the crisis planning process.]

[Note: To the extent data contained in facility diagrams and site plans constitute security information pursuant to Minnesota Statutes section 13.37, school districts are advised to consult with appropriate officials and/or legal counsel prior to dissemination of the facility diagrams or site plans to anyone other than first responders.]

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts and will be updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample Emergency Phone Numbers list.]

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, provides universal procedures for severe weather shelter.]

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample Media Procedures form.]

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.

2. Designate specific rooms as private counseling areas.

3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.

4. Prohibit media from interviewing or questioning students or staff.

5. Provide follow-up services to students and staff who receive counseling.

6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.

2. Fiscal recovery.

3. Academic recovery.

4. Social/emotional recovery.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Recovery section, addresses the recovery components in more detail.]

IV. ACTIVE SHOOTER DRILL

A. Definitions

1. "Active shooter drill" means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting.

2. "Active shooter simulation" means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.

3. "Evidence-based" means a program or practice that demonstrates any of the following:

   a. a statistically significant effect on relevant outcomes based on any of the following:

      i. strong evidence from one or more well designed and well implemented experimental studies;

      ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or

      iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias; or

   b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.

4. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.

5. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

1. accessible;

2 developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;

3. culturally aware;

4. trauma-informed; and

5. inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating.

2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.

3. The Commissioner of the Minnesota Department of Education must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district or charter school conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually.

2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:

a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;

b. the importance of taking threats seriously and seeking help; and

c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity.

3. A school district or charter school must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for schools, including but not limited to:

a. student opportunities for leadership related to prevention and safety;

b. encouragement and support to students in establishing clubs and programs focused on safety; and

c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board of a district that has conducted an active shooter drill must consider the following:

1. the effect of active shooter drills on the safety of students and staff; and

2. the effect of active shooter drills on the mental health and wellness of students and staff.

~~I~~V. SAMPLE PROCEDURES INCLUDED IN THIS POLICY

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the *Comprehensive School Safety Guide* (2011 Edition). After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

A. Fire

B. Hazardous Materials

C. Severe Weather: Tornado/Severe Thunderstorm/Flooding

D. Medical Emergency

E. Fight/Disturbance

F. Assault

G. Intruder

H. Weapons

I. Shooting

J. Hostage

K. Bomb Threat

L. Chemical or Biological Threat

M. Checklist for Telephone Threats

N. Demonstration

O. Suicide

P. Lock-down Procedures

Q. Shelter-In-Place Procedures

R. Evacuation/Relocation

S. Media Procedures

T. Post-Crisis Procedures

U. School Emergency Response Team

V. Emergency Phone Numbers

W. Highly Contagious Serious Illness or Pandemic Flu

VI. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

[Note: School buildings must maintain Material Safety Data Sheets (M.S.D.S.) for all chemicals on campus. State law, federal law, and OSHA require that pertinent staff have access to M.S.D.S. in the event of a chemical accident.]

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

[Note: The Every Student Succeeds Act, 20* United States Code section *6301, et seq.; Title IX, 20* United States Code section *1681, et seq.; and the Unsafe School Choice Option, 20* United States Code section *7912, require school districts to establish such transfer procedures.]

D. Radiological Emergencies at Nuclear Generating Plants [OPTIONAL]

School districts within a 10-mile radius of the Monticello or Prairie Island nuclear power plants will implement crisis plans in the event of an accident or incident at the power plant.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

Legal References:
Minn. Stat. Ch. 12 (Emergency Management)
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.038 (Students Safe at School)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses)
Minn. Rules Ch. 7511 (Fire Code)
20 U.S.C. § 1681, *et seq.* (Title IX)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References:
MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites
Comprehensive School Safety Guide
Minnesota School Safety Center - Resources (mn.gov)

Adopted:_____

Revised:_____

MSBA/MASA Model Policy 903
Orig. 1995
Rev. 2017

903 VISITORS TO SCHOOL DISTRICT BUILDINGS AND SITES

I. PURPOSE

The purpose of this policy is to inform the school community and the general public of the position of the school board on visitors to school buildings and other school property.

II. GENERAL STATEMENT OF POLICY

A. The school board encourages interest on the part of parents and community members in school programs and student activities. The school board welcomes visits to school buildings and school property by parents and community members provided the visits are consistent with the health, education and safety of students and employees and are conducted within the procedures and requirements established by the school district.

B. The school board reaffirms its position on the importance of maintaining a school environment that is safe for students and employees and free of activity that may be disruptive to the student learning process or employee working environment.

III. POST-SECONDARY ENROLLMENT OPTIONS STUDENTS

A. A student enrolled in a post-secondary enrollment options course may remain at the school site during regular school hours in accordance with established procedures.

B. A student enrolled in a post-secondary enrollment options course may be provided with reasonable access, during regular school hours, to a computer and other technology resources that the student needs to complete coursework for a post-secondary enrollment course in accordance with established procedures.

IV. RESPONSIBILITY

A. The school district administration shall present recommended visitor and post-secondary enrollment options student procedures and requirements to the school board for review and approval. The procedures should reflect input from employees, students and advisory groups, and shall be communicated to the school community and the general public. Upon approval by the school board, such procedures and requirements shall be an addendum to this policy.

B. The superintendent shall be responsible for providing coordination that may be needed throughout the process and providing for periodic school board review and approval of the procedures.

V. VISITOR LIMITATIONS

A. An individual, post-secondary enrollment options student, or group may be denied permission to visit a school or school property or such permission may be revoked if the visitor(s) does not comply with the school district procedures and regulations or if the visit is not in the best interest of students, employees or the school district.

B. Visitors, including post-secondary enrollment options students, are authorized to park vehicles on school property at times and in locations specified in the approved visitor procedures and requirements which are an addendum to this policy or as otherwise specifically authorized by school officials. When unauthorized vehicles of visitors are parked on school property, school officials may:

1. move the vehicle or require the driver or other person in charge of the vehicle to move it off school district property; or

2. if unattended, provide for the removal of the vehicle, at the expense of the owner or operator, to the nearest convenient garage or other place of safety off of school property.

C. An individual, post-secondary enrollment options student, or group who enters school property without complying with the procedures and requirements may be guilty of criminal trespass and thus subject to criminal penalty. Such persons may be detained by the school principal or a person designated by the school principal in a reasonable manner for a reasonable period of time pending the arrival of a police officer.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Program)
Minn. Stat. § 128C.08 (Assaulting a Sports Official Prohibited)
Minn. Stat. § 609.605, Subd. 4 (Trespasses on School Property)

Cross References:

903 VISITORS TO SCHOOL DISTRICT BUILDINGS AND SITES

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Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 124D.09 (Posts ~~-~~Secondary Enrollment Options Act~~Program~~)
Minn. Stat. § 128C.08 (Assaulting a Sports Official Prohibited)
Minn. Stat. § 609.605, Subd. 4 (Trespass~~es on School Property~~)

Cross References: None

501 SCHOOL WEAPONS POLICY

I. PURPOSE

The purpose of this policy is to assure a safe school environment for students, staff and the public.

II. GENERAL STATEMENT OF POLICY

No student or nonstudent, including adults and visitors, shall possess, use, or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

III. DEFINITIONS

A. "Weapon"

1. A "weapon" means any object, device or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self-injury including, but not limited to, any firearm, whether loaded or unloaded; airguns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; numchucks; throwing stars; explosives; fireworks; mace and other propellants; stunguns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.

2. No person shall possess, use, or distribute any object, device or instrument having the appearance of a weapon and such objects, devices or instruments shall be treated as weapons including, but not limited to, weapons listed above which are broken or non-functional, look-alike guns; toy guns; and any object that is a facsimile of a real weapon.

3. No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon.

B. "School Location" includes any school building or grounds, whether leased, rented, owned or controlled by the school, locations of school activities or trips, bus stops, school buses or school vehicles, school-contracted vehicles, the area of entrance or departure from school premises or events, all locations where school-related functions are conducted, and anywhere students are under the jurisdiction of the school district.

C. "Possession" means having a weapon on one's person or in an area subject to one's control in a school location.

D. "Dangerous Weapon" means any firearm, whether loaded or unloaded, or any device designed as a weapon and capable of producing death or great bodily harm, any combustible or flammable liquid or other device or instrumentality that, in the manner it is used or intended to be used, is calculated or likely to produce death or great bodily harm, or any fire that is used to produce death or great bodily harm. As used in this definition, "flammable liquid" means any liquid having a flash point below 100 degrees

Fahrenheit and having a vapor pressure not exceeding 40 pounds per square inch (absolute) at 100 degrees Fahrenheit but does not include intoxicating liquor. As used in this subdivision, "combustible liquid" is a liquid having a flash point at or above 100 degrees Fahrenheit.

IV. EXCEPTIONS

A. A student who finds a weapon on the way to school or in a school location, or a student who discovers that he or she accidentally has a weapon in his or her possession, and takes the weapon immediately to the principal's office shall not be considered to possess a weapon. If it would be impractical or dangerous to take the weapon to the principal's office, a student shall not be considered to possess a weapon if he or she immediately turns the weapon over to an administrator, teacher or head coach or immediately notifies an administrator, teacher or head coach of the weapon's location.

B. It shall not be a violation of this policy if a nonstudent (or student where specified) falls within one of the following categories:

1. active licensed peace officers;

2. military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;

3. persons authorized to carry a pistol under Minnesota Statutes section 624.714 while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle;

4. persons who keep or store in a motor vehicle pistols in accordance with Minnesota Statutes section 624.714 or 624.715 or other firearms in accordance with Minnesota Statutes section 97B.045;

   a. Section 624.714 specifies procedures and standards for obtaining pistol permits and penalties for the failure to do so. Section 624.715 defines an exception to the pistol permit requirements for "antique firearms which are carried or possessed as curiosities or for their historical significance or value."

   b. Section 97B.045 generally provides that a firearm may not be transported in a motor vehicle unless it is (1) unloaded and in a gun case without any portion of the firearm exposed; (2) unloaded and in the closed trunk; or (3) a handgun carried in compliance with Sections 624.714 and 624.715.

5. firearm safety or marksmanship courses or activities for students or nonstudents conducted on school property;

6. possession of dangerous weapons, BB guns, or replica firearms by a ceremonial color guard;

7. a gun or knife show held on school property;

8. possession of dangerous weapons, BB guns, or replica firearms with written permission of the principal or other person having general control and supervision of the school or the director of a child care center; or

9. persons who are on unimproved property owned or leased by a child care center, school or school district unless the person knows that a student is currently present on the land for a school-related activity.

C. Policy Application to Instructional Equipment/Tools

While the school district does not allow the possession, use, or distribution of weapons by students or nonstudents, such a position is not meant to interfere with instruction or the use of appropriate equipment and tools by students or nonstudents. Such equipment and tools, when properly possessed, used, and stored, shall not be considered in violation of the rule against the possession, use, or distribution of weapons. However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

D. Firearms in School Parking Lots and Parking Facilities

A school district may not prohibit the lawful carry or possession of firearms in a school parking lot or parking facility. For purposes of this policy, the "lawful" carry or possession of a firearm in a school parking lot or parking facility is specifically limited to nonstudent permit-holders authorized under Minnesota Statutes section 624.714 to carry a pistol in the interior of a vehicle or outside the motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle. Any possession or carry of a firearm beyond the immediate vicinity of a permit-holder's vehicle shall constitute a violation of this policy.

V. CONSEQUENCES FOR STUDENT WEAPON POSSESSION/USE/ DISTRIBUTION

A. The school district does not allow the possession, use, or distribution of weapons by students. Consequently, the minimum consequence for students willfully possessing, using, or distributing weapons shall include:

1. immediate out-of-school suspension;

2. confiscation of the weapon;

3. immediate notification of police;

4. parent or guardian notification; and

5. recommendation to the superintendent of dismissal for a period of time not to exceed one year.

B. Pursuant to Minnesota law, a student who brings a firearm, as defined by federal law, to school will be expelled for at least one year. The school board may modify this requirement on a case-by-case basis.

C. The building principal shall, as soon as practicable, refer to the criminal justice or juvenile delinquency system, as appropriate, a student who brings a firearm to school unlawfully.

D. Administrative Discretion

While the school district does not allow the possession, use, or distribution of weapons by students, the superintendent may use discretion in determining whether, under the circumstances, a course of action other than the minimum consequences specified above is warranted. If so, other appropriate action may be taken, including consideration of a recommendation for lesser discipline.

VI. CONSEQUENCES FOR WEAPON POSSESSION/USE/DISTRIBUTION BY NONSTUDENTS

A. Employees

1. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, or discharge as deemed appropriate by the Superintendent or school board.

2. Sanctions against employees, including nonrenewal, suspension, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

3. When an employee violates the weapons policy, law enforcement may be notified, as appropriate.

B. Other Nonstudents

1. Any member of the public who violates this policy shall be informed of the policy and asked to leave the school location. Depending on the circumstances, the person may be barred from future entry to school locations. In addition, if the person is a student in another school district, that school district may be contacted concerning the policy violation.

2. If appropriate, law enforcement will be notified of the policy violation by the member of the public and may be asked to provide an escort to remove the member of the public from the school location.

VII. REPORTS OF DANGEROUS WEAPON INCIDENTS IN SCHOOL ZONES

The school district must electronically report to the Minnesota Commissioner of Education incidents involving the use or possession of a dangerous weapon in school zones, as required under Minnesota Statutes section 121A.06.

Legal References: Minn. Stat. § 97B.045 (Transporting Firearms)
Minn. Stat. § 121A.05 (Policy to Refer Firearms Possessor)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)
Minn. Stat. § 152.01, subd. 14(a) (Definition of a School Zone)

Minn. Stat. § 609.02, subd. 6 (Definition of Dangerous Weapon)
Minn. Stat. § 609.605 (Trespass)
Minn. Stat. § 609.66 (Dangerous Weapons)
Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)
Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments)
18 U.S.C. § 921 (Definition of Firearm)
In re C.R.M., 611 N.W.2d 802 (Minn. 2000)
In re A.D., 883 N.W.2d 251 (Minn. 2016)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)

502 SEARCH OF STUDENT LOCKERS, DESKS, PERSONAL POSSESSIONS, AND STUDENT'S PERSON

I. PURPOSE

The purpose of this policy is to provide for a safe and healthful educational environment by enforcing the school district's policies against contraband.

II. GENERAL STATEMENT OF POLICY

A. Lockers and Personal Possessions Within a Locker

Pursuant to Minnesota statutes, school lockers are the property of the school district. At no time does the school district relinquish its exclusive control of lockers provided for the convenience of students. Inspection of the interior of lockers may be conducted by school officials for any reason at any time, without notice, without student consent, and without a search warrant. The personal possessions of students within a school locker may be searched only when school officials have a reasonable suspicion that the search will uncover evidence of a violation of law or school rules. As soon as practicable after the search of a student's personal possessions, the school officials must provide notice of the search to students whose lockers were searched unless disclosure would impede an ongoing investigation by police or school officials.

B. Desks

School desks are the property of the school district. At no time does the school district relinquish its exclusive control of desks provided for the convenience of students. Inspection of the interior of desks may be conducted by school officials for any reason at any time, without notice, without student consent, and without a search warrant.

C. Personal Possessions and Student's Person

The personal possessions of students and/or a student's person may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law or school rules. The search will be reasonable in its scope and intrusiveness.

D. A violation of this policy occurs when students use lockers and desks for unauthorized purposes or to store contraband. A violation occurs when students carry contraband on their person or in their personal possessions.

III. DEFINITIONS

A. "Contraband" means any unauthorized item possession of which is prohibited by school district policy and/or law. It includes, but is not limited to, weapons and "look-alikes," alcoholic beverages, controlled substances and "look-alikes," overdue books and other materials belonging to the school district, and stolen property.

B. "Personal possessions" includes, but is not limited to, purses, backpacks, bookbags, packages, and clothing.

C. "Reasonable suspicion" means that a school official has grounds to believe that the search will result in evidence of a violation of school district policy, rules, and/or law. Reasonable suspicion may be based on a school official's personal observation, a report from a student, parent or staff member, a student's suspicious behavior, a student's age and past history or record of conduct both in and out of the school context, or other reliable sources of information.

D. "Reasonable scope" means that the scope and/or intrusiveness of the search is reasonably related to the objectives of the search. Factors to consider in determining what is reasonable include the seriousness of the suspected infraction, the reliability of the information, the necessity of acting without delay, the existence of exigent circumstances necessitating an immediate search and further investigation (e.g., to prevent violence, serious and immediate risk of harm or destruction of evidence), and the age of the student.

IV. PROCEDURES

A. School officials may inspect the interiors of lockers and desks for any reason at any time, without notice, without student consent, and without a search warrant.

B. School officials may inspect the personal possessions of a student and/or a student's person based on a reasonable suspicion that the search will uncover a violation of law or school rules. A search of personal possessions of a student and/or a student's person will be reasonable in its scope and intrusiveness.

C. As soon as practicable after a search of personal possessions within a locker pursuant to this policy, the school officials must provide notice of the search to students whose possessions were searched unless disclosure would impede an ongoing investigation by police or school officials.

D. Whenever feasible, a search of a person shall be conducted in private by a school official of the same sex. A second school official of the same sex shall be present as an observer during the search of a person whenever feasible.

E. A strip search is a search involving the removal of coverings or clothing from private areas. Mass strip searches, or body cavity searches, are prohibited. Strip searches will be conducted only in circumstances involving imminent danger.

F. A school official conducting any other search may determine when it is appropriate to have a second official present as an observer.

G. A copy of this policy will be printed in the student handbook or disseminated in any other way which school officials deem appropriate. The school district shall provide a copy of this policy to a student when the student is given use of a locker.

V. DIRECTIVES AND GUIDELINES

School administration may establish reasonable directives and guidelines which address specific needs of the school district, such as use of tape in lockers, standards of cleanliness and care, posting of pin-ups and posters which may constitute sexual harassment, etc.

VI. SEIZURE OF CONTRABAND

If a search yields contraband, school officials will seize the item and, where appropriate, turn it over to legal officials for ultimate disposition.

VII. VIOLATIONS

A student found to have violated this policy and/or the directives and guidelines implementing it shall be subject to discipline in accordance with the school district's Student Discipline Policy, which may include suspension, exclusion, or expulsion, and the student may, when appropriate, be referred to legal officials.

Legal References:
U. S. Const., amend. IV
Minn. Const., art. I, § 10
Minn. Stat. § 121A.72 (School Locker Policy)
New Jersey v. T.L.O., 469 U.S. 325 (1985)
G.C. v. Owensboro Public Schools, 711 F.3d 623 (6th Cir. 2013)

Cross References:
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 506 (Student Discipline)

506 STUDENT DISCIPLINE

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes, section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. DEFINITIONS

A. "Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the policies and practices under sections 120B.12; 121A.575, clauses (1)

and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).

B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include nonexclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.

B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.

C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section 120B.02 and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.

D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:

1. for a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;

2. a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and

3. the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

A. The School Board. The school board holds all school personnel responsible for the

maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.

B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.

C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of Behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.

D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.

E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another.

F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.

G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.

H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.

I. Reasonable Force Reports

1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).

2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).

3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;

B. To attend school daily, except when excused, and to be on time to all classes and other school functions;

C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;

D. To make necessary arrangements for making up work when absent from school;

E. To assist the school staff in maintaining a safe school for all students;

F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;

G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;

H. To be aware of and comply with federal, state, and local laws;

I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;

J. To respect and maintain the school's property and the property of others;

K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;

L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;

M. To conduct themselves in an appropriate physical or verbal manner; and

N. To recognize and respect the rights of others.

VIII. CODE OF STUDENT CONDUCT

A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.

1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;

2. The use of profanity or obscene language, or the possession of obscene materials;

3. Gambling, including, but not limited to, playing a game of chance for stakes;

4. Violation of the school district's Hazing Prohibition Policy;

5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;

6. Violation of the school district's Student Attendance Policy;

7. Opposition to authority using physical force or violence;

8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;

9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;

10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);

11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;

12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;

13. Violation of the school district's Weapons Policy;

14. Violation of the school district's Violence Prevention Policy;

15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;

16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;

17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;

18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;

19. Violation of any local, state, or federal law as appropriate;

20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper

activation of fire alarms, or bomb threats;

21. Violation of the school district's Internet Acceptable Use and Safety Policy;

22. Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy;

23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;

24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;

25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;

26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;

27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;

28. Possession or distribution of slanderous, libelous, or pornographic materials;

29. Violation of the school district's Bullying Prohibition Policy;

30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;

31. Criminal activity;

32. Falsification of any records, documents, notes, or signatures;

33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;

34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;

35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;

36. Violation of the school district's Harassment and Violence Policy;

37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;

38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;

39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;

40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;

41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;

42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;

43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;

44. Violation of the school district's one-to-one device rules and regulations;

45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;

46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.

B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.

C. The school district must not use recess detention unless:

1. a student causes or is likely to cause serious physical harm to other students or staff;

2. the student's parent or guardian specifically consents to the use of recess detention; or

3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.

D. The school district must not withhold recess from a student based on incomplete schoolwork.

E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.

F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.

G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district code of conduct, rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student’s misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;

B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.

C. Parent contact;

D. Parent conference;

E. Removal from class;

F. In-school suspension;

G. Suspension from extracurricular activities;

H. Detention or restriction of privileges;

I. Loss of school privileges;

J. In-school monitoring or revised class schedule;

K. Referral to in-school support services;

L. Referral to community resources or outside agency services;

M. Financial restitution;

N. Referral to police, other law enforcement agencies, or other appropriate authorities;

O. A request for a petition to be filed in district court for juvenile delinquency adjudication;

P. Out-of-school suspension under the Pupil Fair Dismissal Act;

Q. Preparation of an admission or readmission plan;

R. Saturday school;

S. Expulsion under the Pupil Fair Dismissal Act;

T. Exclusion under the Pupil Fair Dismissal Act; and/or

U. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;

2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;

3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or

4. Other conduct, which in the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another.

B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

C. Procedures for Removal of a Student From a Class.

1. Specify procedures to be followed by a teacher, school administrator, or other school district employee to remove a student from a class;

2. Specify required approvals necessary;

3. Specify paperwork and reporting procedures.

D. Period of Time for which a Student may be Removed from a Class (may not exceed five (5) class periods for a violation of a rule of conduct)

1. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

E. Responsibility for and Custody of a Student Removed from Class.

1. Designation of where student is to go when removed;

2. Designation of how student is to get to designated destination;

3. Whether student must be accompanied;

4. Statement of what student is to do when and while removed;

5. Designation of who has control over and responsibility for student after removal from class.

F. Procedures for Return of a Student to a Specific Class from Which the Student was Removed.

1. Specification of procedures;

2. Actions or approvals required such as notes, conferences, readmission plans.

G. Procedures for Notifying a Student and the Student's Parents or Guardian of Violation of the Rules of Conduct and of Resulting Disciplinary Actions;

1. Specification of Procedures;

2. Actions or approvals required, such as notes, conferences, readmission plans.

H. Disabled Students; Special Provisions.

1. Procedures for consideration of whether there is a need for further assessment;

2. Procedures for consideration of whether there is a need for a review of the adequacy of the current Individualized Education Program (IEP) of a disabled student who is removed from class or disciplined; and

3. Any procedures determined appropriate for referring students in need of special education services to those services.

I. Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.

1. Establishment of a chemical abuse preassessment team pursuant to Minnesota Statutes, section 121A.26;

2. Establishment of teacher reporting procedures to the chemical abuse preassessment team pursuant to Minnesota Statutes section 121A.29.

J. Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct.

K. Any Procedures Determined Appropriate for Encouraging Early Involvement of Parents or Guardians in Attempts to Improve a Student's Behavior.

L. Any Procedures Determined Appropriate for Encouraging Early Detection of Behavioral Problems.

M. Any Procedures Determined Appropriate for Referring a Student in Need of Special Education Services to Those Services; and

N. Any Procedures Determined Appropriate for Ensuring Victims of Bullying who Respond with Behavior not Allowed under the School's Behavior Policies have Access to a Remedial Response, Consistent with Minnesota Statutes, section 121A.031.

XII. DISMISSAL

A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to use nonexclusionary disciplinary policies and procedures before dismissal proceedings or pupil withdrawal agreements, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those found in this policy;

2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or

3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

C. Disciplinary Dismissals Prohibited

1. A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:

   a. a preschool or prekindergarten program, including an early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or

   b. kindergarten through Grade 3.

2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.

3. Notwithstanding this section, expulsions and exclusions may be used only after

resources outlined under Nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. Suspension Procedures

1. "Suspension" means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.

2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.

3. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.

4. The definition of suspension under Minnesota Statutes, section 121A.41, subdivision 10, does not apply to a student's dismissal from school for one school day or less, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property

or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.

5. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6^{th}) consecutive day of suspension or the tenth (10^{th}) cumulative day of suspension has elapsed.

6. Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes, section 123A.05 selected to allow the student to progress toward meeting graduation standards under Minnesota Statutes, section 120B.02, although in a different setting.

7. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.

8. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:

   a. strongly encourage a parent or guardian of the student to attend school with the student for one day;

   b. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and

   c. petition the juvenile court that the student is in need of services under Minnesota Statutes chapter 260C.

9. A written notice containing the grounds for suspension, a brief statement of the

facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)

10. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.

11. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.

12. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days.

E. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.

2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.

3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.

5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56; describe the nonexclusionary disciplinary practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present

evidence; and (4) confront and cross-examine witnesses. The school district must advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.

6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.

7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.

8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.

9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.

10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.

11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.

12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.

13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.

14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.

15. The student cannot be compelled to testify in the dismissal proceedings.

16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.

17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of the Minnesota Department of Education (Commissioner) of the basis and reason for the decision.

18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minnesota Statutes section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.

19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.

20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.

21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator must prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan must include measures to improve the student's behavior, which may include completing a character education program consistent with Minnesota Statutes, section 120B.232, subdivision 1, social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions. The plan must include reasonable attempts to obtain parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a school district employee by a pupil, and each pupil withdrawal agreement within thirty (30) days of the effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner. This report must include a statement of the nonexclusionary disciplinary practices, or other sanction, intervention, or resolution in response to the assault given to the pupil and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the pupil's age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13.

XVI. STUDENTS WITH DISABILITIES

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

The Discipline Complaint Procedure must, at a minimum:

1. provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;

2. provide an opportunity for involved parties to submit additional information related to the complaint;

3. provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;

4. provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;

5. if the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and

6. prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.

XIX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XX. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. §§ 121A.60 (Definitions)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 152.22, Subd. 6 (Definitions)
Minn. Stat. § 152.23 (Limitations)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq*. (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References:
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices)
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
MSBA/MASA Model Policy 610 (Field Trips)

MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

514 BULLYING PROHIBITION POLICY

I. PURPOSE

A safe and civil environment is needed for students to learn and attain high academic standards and to promote healthy human relationships. Bullying, like other violent or disruptive behavior, is conduct that interferes with a student's ability to learn and/or a teacher's ability to educate students in a safe environment. The school district cannot monitor the activities of students at all times and eliminate all incidents of bullying between students, particularly when students are not under the direct supervision of school personnel. However, to the extent such conduct affects the educational environment of the school district and the rights and welfare of its students and is within the control of the school district in its normal operations, the school district intends to prevent bullying and to take action to investigate, respond to, and to remediate and discipline for those acts of bullying which have not been successfully prevented. The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, reprisal, retaliation, and other similar disruptive and detrimental behavior.

II. GENERAL STATEMENT OF POLICY

A. An act of bullying, by either an individual student or a group of students, is expressly prohibited:

1. on the school premises, at the school functions or activities, on the school transportation;

2. by the use of electronic technology and communications on the school premises, during the school functions or activities, on the school transportation, or on the school computers, networks, forums, and mailing lists; or

3. by use of electronic technology and communications off the school premises to the extent such use substantially and materially disrupts student learning or the school environment.

B. A school-aged child who voluntarily participates in a public school activity, such as a cocurricular or extracurricular activity, is subject to the policy provisions applicable to the public school students participating in the activity.

C. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying or other prohibited conduct that interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student or other students, or materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges. This policy also applies to an act of cyberbullying regardless of whether such act is committed on or off school district property and/or with or without the use of school district resources. This policy also applies to sexual exploitation.

D. Malicious and sadistic conduct involving race, color, creed, national origin, sex, age, marital status, status with regard to public assistance, disability, religion, sexual harassment, and sexual orientation and gender identity as defined in Minnesota Statutes, chapter 363A is prohibited. This prohibition applies to students, independent contractors, teachers, administrators, and other school personnel.

Malicious and sadistic conduct and sexual exploitation by a school district or school staff member, independent contractor, or enrolled student against a staff member, independent contractor, or student that occurs as described in Article II.A above is prohibited.

E. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.

F. Apparent permission or consent by a student being bullied does not lessen or negate the prohibitions contained in this policy.

G. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.

H. False accusations or reports of bullying against another student are prohibited.

I. A person who engages in an act of bullying, reprisal, retaliation, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures, including the school district's discipline policy (See MSBA/MASA Model Policy 506). The school district may take into account the following factors:

1. The developmental ages and maturity levels of the parties involved;

2. The levels of harm, surrounding circumstances, and nature of the behavior;

3. Past incidences or past or continuing patterns of behavior;

4. The relationship between the parties involved; and

5. The context in which the alleged incidents occurred.

Consequences for students who commit prohibited acts of bullying may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion. The school district shall employ research-based developmentally appropriate best practices that include preventative and remedial measures and effective discipline for deterring violations of this policy, apply throughout the school district, and foster student, parent, and community participation.

Consequences for employees who permit, condone, or tolerate bullying or engage in an act of reprisal or intentional false reporting of bullying may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of bullying may include,

but not be limited to, exclusion from school district property and events.

J. The school district will act to investigate all complaints of bullying reported to the school district and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who is found to have violated this policy.

III. DEFINITIONS

For purposes of this policy, the definitions included in this section apply.

A. "Bullying" means intimidating, threatening, abusive, or harming conduct that is objectively offensive and:

1. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the prohibited conduct, and the conduct is repeated or forms a pattern; or

2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term "bullying" specifically includes cyberbullying, malicious and sadistic conduct, and sexual exploitation.

B. "Cyberbullying" means bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

C. "Immediately" means as soon as possible but in no event longer than 24 hours.

D. "Intimidating, threatening, abusive, or harming conduct" means, but is not limited to, conduct that does the following:

1. Causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property;

2. Under Minnesota common law, violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or

3. Is directed at any student or students, including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation including gender identity and

expression, academic status related to student performance, disability, or status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.

E. "Malicious and sadistic conduct" means creating a hostile learning environment by acting with the intent to cause harm by intentionally injuring another without just cause or reason or engaging in extreme or excessive cruelty or delighting in cruelty.

F. "On school premises, on school district property, at school functions or activities, or on school transportation" means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

G. "Prohibited conduct" means bullying, cyberbullying, malicious and sadistic conduct, sexual exploitation, or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about prohibited conduct. .

H. "Remedial response" means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.

I. "Student" means a student enrolled in a public school or a charter school.

IV. REPORTING PROCEDURE

A. Any person who believes he or she has been the target or victim of bullying or any person with knowledge or belief of conduct that may constitute bullying or prohibited conduct under this policy shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report bullying anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.

B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available in the school district office, but oral reports shall be considered complaints as well.

C. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving reports of bullying or other prohibited conduct at the building level. Any person may report bullying or other prohibited conduct directly to a school district human rights officer or the superintendent. If the complaint involves the building report taker, the complaint shall

be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as the primary contact on policy and procedural matters. The building report taker or a third party designated by the school district shall be responsible for the investigation. The building report taker shall provide information about available community resources to the target or victim of the bullying or other prohibited conduct, the perpetrator, and other affected individuals as appropriate.

D. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include bullying. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute bullying or other prohibited conduct shall make reasonable efforts to address and resolve the bullying or prohibited conduct and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute bullying or other prohibited conduct or who fail to make reasonable efforts to address and resolve the bullying or prohibited conduct in a timely manner may be subject to disciplinary action.

E. Reports of bullying or other prohibited conduct are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building report taker, in conjunction with the responsible authority, shall be responsible for keeping and regulating access to any report of bullying and the record of any resulting investigation.

F. Submission of a good faith complaint or report of bullying or other prohibited conduct will not affect the complainant's or reporter's future employment, grades, work assignments, or educational or work environment.

G. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's obligation to investigate, take appropriate action, and comply with any legal disclosure obligations.

V. SCHOOL DISTRICT ACTION

A. Within three days of the receipt of a complaint or report of bullying or other prohibited conduct, the school district shall undertake or authorize an investigation by the building report taker or a third party designated by the school district.

B. The building report taker or other appropriate school district officials may take immediate steps, at their discretion, to protect the target or victim of the bullying or other prohibited conduct, the complainant, the reporter, and students or others, pending completion of an investigation of the bullying or other prohibited conduct, consistent with applicable law.

C. The alleged perpetrator of the bullying or other prohibited conduct shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of

discipline or other remedial responses.

D. Upon completion of an investigation that determines that bullying or other prohibited conduct has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct. Remedial responses to the bullying or other prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy. School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; the student discipline policy (See MSBA/MASA Model Policy 506) and other applicable school district policies; and applicable regulations.

E. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets of bullying or other prohibited conduct and the parent(s) or guardian(s) of alleged perpetrators of bullying or other prohibited conduct who have been involved in a reported and confirmed bullying incident of the remedial or disciplinary action taken, to the extent permitted by law.

F. In order to prevent or respond to bullying or other prohibited conduct committed by or directed against a child with a disability, the school district shall, when determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in bullying or other prohibited conduct.

VI. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged bullying or prohibited conduct, who provides information about bullying or prohibited conduct, who testifies, assists, or participates in an investigation of alleged bullying or prohibited conduct, or who testifies, assists, or participates in a proceeding or hearing relating to such bullying or prohibited conduct. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the prohibited conduct. Remedial responses to the prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy.

VII. TRAINING AND EDUCATION

A. The school district shall discuss this policy with school personnel and volunteers and provide appropriate training to school district personnel regarding this policy. The school district shall establish a training cycle for school personnel to occur during a period not

to exceed every three school years. Newly employed school personnel must receive the training within the first year of their employment with the school district. The school district or a school administrator may accelerate the training cycle or provide additional training based on a particular need or circumstance. This policy shall be included in employee handbooks, training materials, and publications on school rules, procedures, and standards of conduct, which materials shall also be used to publicize this policy.

B. The school district shall require ongoing professional development, consistent with Minnesota Statutes section 122A.60, to build the skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. Such professional development includes, but is not limited to, the following:

1. Developmentally appropriate strategies both to prevent and to immediately and effectively intervene to stop prohibited conduct;

2. The complex dynamics affecting a perpetrator, target, and witnesses to prohibited conduct;

3. Research on prohibited conduct, including specific categories of students at risk for perpetrating or being the target or victim of bullying or other prohibited conduct in school;

4. The incidence and nature of cyberbullying; and

5. Internet safety and cyberbullying.

C. The school district annually will provide education and information to students regarding bullying, including information regarding this school district policy prohibiting bullying, the harmful effects of bullying, and other applicable initiatives to prevent bullying and other prohibited conduct.

D. The administration of the school district is directed to implement programs and other initiatives to prevent bullying, to respond to bullying in a manner that does not stigmatize the target or victim, and to make resources or referrals to resources available to targets or victims of bullying.

E. The administration is encouraged to provide developmentally appropriate instruction and is directed to review programmatic instruction to determine if adjustments are necessary to help students identify and prevent or reduce bullying and other prohibited conduct, to value diversity in school and society, to develop and improve students' knowledge and skills for solving problems, managing conflict, engaging in civil discourse, and recognizing, responding to, and reporting bullying or other prohibited conduct, and to make effective prevention and intervention programs available to students.

The administration must establish strategies for creating a positive school climate and use evidence-based social-emotional learning to prevent and reduce discrimination and other improper conduct.

The administration is encouraged, to the extent practicable, to take such actions as it

may deem appropriate to accomplish the following:

1. Engage all students in creating a safe and supportive school environment;

2. Partner with parents and other community members to develop and implement prevention and intervention programs;

3. Engage all students and adults in integrating education, intervention, and other remedial responses into the school environment;

4. Train student bystanders to intervene in and report incidents of bullying and other prohibited conduct to the schools' primary contact person;

5. Teach students to advocate for themselves and others;

6. Prevent inappropriate referrals to special education of students who may engage in bullying or other prohibited conduct; and

7. Foster student collaborations that, in turn, foster a safe and supportive school climate.

F. The school district may implement violence prevention and character development education programs to prevent or reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.

G. The school district shall inform affected students and their parents of rights they may have under state and federal data practices laws to obtain access to data related to an incident and their right to contest the accuracy or completeness of the data. The school district may accomplish this requirement by inclusion of all or applicable parts of its protection and privacy of pupil records policy (See MSBA/MASA Model Policy 515) in the student handbook.

VIII. NOTICE

A. The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.

B. This policy must be conspicuously posted throughout each school building, in the administrative offices of the school district, and in the office of each school.

C. This policy must be distributed to each school district or school employee and independent contractor at the time of hiring or contracting.

D. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student discipline policy (See MSBA/MASA Model Policy 506) distributed to parents at the beginning of each school year.

E. This policy shall be available to all parents and other school community members in an

electronic format in the language appearing on the school district's or a school's website.

F. Each school must develop a process for discussing this policy with students, parents of students, independent contractors, and school employees.

G. The school district shall provide an electronic copy of its most recently amended policy to the Minnesota Commissioner of Education.

IX. POLICY REVIEW

To the extent practicable, the school board shall, on a cycle consistent with other school district policies, review and revise this policy. The policy shall be made consistent with Minnesota Statutes, sections 121A.031 and 121A.0312 and other applicable law. Revisions shall be made in consultation with students, parents, and community organizations.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120A.05, Subds. 9, 11, 13, and 17 (Definitions)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.03 (Model Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. § 121A.0312 (Malicious and Sadistic Conduct)
Minn. Stat. § 121A.0311 (Notice of the Rights and Responsibilities of Students and Parents under the Safe and Supportive Minnesota Schools Act)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.69 (Hazing Policy)
Minn. Stat. Ch. 124E (Charter Schools)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1 - 99.67 (Family Educational Rights and Privacy)

Cross References:
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 423 (Employee-Student Relationships)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 507 (Corporal Punishment)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 529 (Staff Notification of Violent Behavior by Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)

MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

PUBLIC NOTICE

Independent School District No. 146 gives notice to parents of students currently in attendance in the District, and eligible students currently in attendance in the District, of their rights regarding pupil records.

1. Parents and eligible students are hereby informed that they have the following rights:

   a. That a parent or eligible student has a right to inspect and review the student's education records within 45 days after the day the request for access is received by the school district. A parent or eligible student should submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect. The parent or eligible student will be notified of the time and place where the records may be inspected;

   b. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy rights. A parent or eligible student may ask the school district to amend a record that they believe is inaccurate or misleading. The request shall be in writing, identify the item the parent or eligible student believes to be inaccurate, misleading, or in violation of the privacy rights of the student, shall state the reason for this belief, and shall specify the correction the parent or eligible student wishes the school district to make. The request shall be signed by the parent or eligible student. If the school district decides not to amend the record as requested by the parent or eligible student, the school district will notify the parent or eligible student of the decision and advise him or her of the right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing;

   c. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosures without consent;

   d. That the school district may disclose education records to other school officials within the school district if the school district has determined they have legitimate educational interests. For purposes of such disclosure, a "school official" is a person employed by the school district as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or other employee; a person serving on the school board; a person or company with whom the school district has consulted to perform a specific task (such as an attorney, auditor, medical consultant, therapist, public information officer, or data practices compliance official); or a parent or student serving on an official committee, such as a disciplinary or grievance committee; or any individual assisting a school official in the performance of his or her tasks. A school official has a "legitimate educational interest" if the individual needs to review an education record in order to fulfill his or her professional responsibility and includes, but is not limited to, an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, and student health and welfare and the ability to respond to a request for educational data;

e. That the school district forwards education records on request to a school or post-secondary educational institution in which a student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment, including information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, suspension and expulsion information pursuant to 20 U.S.C. § 7917, part of the federal Every Student Succeeds Act *[insert the following bracketed phrase if the school district has a policy regarding Staff Notification of Violent Behavior by Students]* [and data regarding a student's history of violent behavior,] and any disposition order which adjudicates the student as delinquent for committing an illegal act on school district property and certain other illegal acts;

f. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of 20 U.S.C. § 1232g and the rules promulgated thereunder. The name and address of the office that administers the Family Education Rights and Privacy Act is:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202-8520

2. Copies of the school board policy and accompanying procedures and regulations are available to parents and students upon written request to the Superintendent.

3. Pursuant to applicable law, Independent School District No. 146gives notice to parents of students currently in attendance in the school district, and eligible students currently in attendance in the school district, of their rights regarding "directory information."

"Directory information" includes the following information relating to a student: the student's name; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status; participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; the most recent educational agency or institution attended by the student; and other similar information. "Directory information" also includes the name, address, and telephone number of the student's parent(s). "Directory information" does not include a student's social security number or a student's identification number (ID) if the ID may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number, password, or other factor known or possessed only by the authorized user. It also does not include identifying information on a student's religion, race, color, social position, or nationality.

4. Pursuant to applicable law, Independent School District No. 146 hereby gives notice to parents of students and eligible students in grades 11 and 12 of their rights regarding release of information to military recruiting officers and post-secondary educational institutions. The school district must release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiters only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request.

Data released to military recruiting officers under this provision may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military and cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.

INDEPENDENT SCHOOL DISTRICT NO. 146 Barnesville, Minnesota

Dated:_____ _____

Chair

JUVENILE JUSTICE SYSTEM
REQUEST FOR INFORMATION

Family Educational Rights and Privacy Act
Minnesota Government Data Practices Act, Minn. Stat. § 13.32, Subds. 3(i) and 8(b)

DATE/TIME OF REQUEST: _____

TO: _____
(Superintendent of school district or chief administrative officer of school)

FROM: _____
(Requester's name/agency)

STUDENT: _____

BASIS FOR REQUEST:

_____ Juvenile delinquency investigation/prosecution

_____ Child protection assessment/investigation

_____ Investigation/filing of CHIPS or delinquency petition

REASON FOR REQUEST: (Requester must describe why information regarding existence of the data marked below is necessary to effectively serve the student)

_____

_____

_____

_____

_____

RESPONSE TO REQUEST:

The school must indicate whether it has data on the student that document any activity or behavior marked by the requester.

INFORMATION REQUESTED: (*mark all that apply*) **RESPONSE PROVIDED:** (*yes / no*)

Indicate whether you have data that document the student's:

_____ Use of a controlled substance, alcohol, or tobacco _____

_____ Assaultive or threatening conduct as defined in Minn. Stat. § 13.32, Subd. 8 _____

_____	Possession or use of weapons or look-alike weapons	_____
_____	Theft	_____
_____	Vandalism and damage to property	_____

CERTIFICATION: The undersigned certifies that he or she is a member of the juvenile justice system. The requested data are needed by the juvenile justice system so it may effectively serve, prior to adjudication, the student whose records are released. The undersigned will not disclose the information received to any other party, except as provided under state law, without prior written consent as required by Code of Federal Regulations, title 34, section 99.38(b). The undersigned further certifies that he or she understands that, by signing this request, he or she is subject to the penalties in Minn. Stat. § 13.09.

_____

Signature/Title

516 STUDENT MEDICATION

I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering nonemergency prescription medication to students at school.

II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs or medication during the school day. The school district's licensed school nurse, trained health clerk, principal, or teacher will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

III. REQUIREMENTS

A. The administration of prescription medication or drugs at school requires a completed signed request from the student's parent. An oral request must be reduced to writing within two school days, provided that the school district may rely on an oral request until a written request is received.

B. An "Administrating Prescription Medications" form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs. Prescription medication as used in this policy does not include any form of medical cannabis as defined in Minnesota Statutes section 152.22, subdivision 6.

C. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law and must be administered in a manner consistent with the instructions on the label.

D. The school nurse may request further information about the prescription, if needed, prior to administration of the substance.

E. Prescription medications are not to be carried by the student but will be left with the appropriate school district personnel. Exceptions to this requirement are: prescription asthma medications self-administered with an inhaler (See Part J.5. below), and medications administered as noted in a written agreement between the school district and the parent or as specified in an IEP (individualized education program), Section 504 plan, or IHP (individual health plan).

F. The school must be notified immediately by the parent or student 18 years old or older in writing of any change in the student's prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.

G. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.

H. The school nurse, or other designated person, shall be responsible for the filing of the Administering Prescription Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a

copy of such form to the principal and to other personnel designated to administer the medication.

I. Procedures for administration of drugs and medicine at school and school activities shall be developed in consultation with a school nurse, a licensed school nurse, or a public or private health organization or other appropriate party (if appropriately contracted by the school district under Minnesota Statutes section 121A.21). The school district administration shall submit these procedures and any additional guidelines and procedures necessary to implement this policy to the school board for approval. Upon approval by the school board, such guidelines and procedures shall be an addendum to this policy.

J. If the administration of a drug or medication described in this section requires the school district to store the drug or medication, the parent or legal guardian must inform the school if the drug or medication is a controlled substance. For a drug or medication that is not a controlled substance, the request must include a provision designating the school district as an authorized entity to transport the drug or medication for the purpose of destruction if any unused drug or medication remains in the possession of school personnel. For a drug or medication that is a controlled substance, the request must specify that the parent or legal guardian is required to retrieve the drug or controlled substance when requested by the school.

K. Specific Exceptions:

1. Special health treatments and health functions such as catheterization, tracheostomy suctioning, and gastrostomy feedings do not constitute administration of drugs and medicine;

2. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy;

3. Drugs or medicine provided or administered by a public health agency to prevent or control an illness or a disease outbreak are not governed by this policy;

4. Drugs or medicines used at school in connection with services for which a minor may give effective consent are not governed by this policy;

5. Drugs or medicines that are prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:

   a. the school district has received a written authorization from the pupil's parent permitting the student to self-administer the medication;

   b. the inhaler is properly labeled for that student; and

   c. the parent has not requested school personnel to administer the medication to the student.

   The parent must submit written authorization for the student to self-administer the medication each school year. In a school that does not have a school nurse or school nursing services, the student's parent or guardian must submit written verification from the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an

asthma inhaler in a school setting has been completed.

If the school district employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting and enter into the student's school health record a plan to implement safe possession and use of asthma inhalers;

6. Medications:

   a. that are used off school grounds;

   b. that are used in connection with athletics or extracurricular activities; or

   c. that are used in connection with activities that occur before or after the regular school day

   are not governed by this policy.

7. Nonprescription Medication. A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received written authorization from the student's parent or guardian permitting the student to self-administer the medication. The parent or guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients. Except as stated in this paragraph, only prescription medications are governed by this policy.

8. At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine auto-injectors that enables the student to:

   a. possess epinephrine auto-injectors; or

   b. if the parent and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine auto-injectors in close proximity to the student at all times during the instructional day.

   The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine auto-injectors when required, consistent with state law. This health plan may be included in a student's § 504 plan.

9. A student may possess and apply a topical sunscreen product during the school day while on school property or at a school-sponsored event without a

prescription, physician's note, or other documentation from a licensed health care professional. School personnel are not required to provide sunscreen or assist students in applying sunscreen.

L. "Parent" for students 18 years old or older is the student.

M. Districts and schools may obtain and possess epinephrine auto-injectors to be maintained and administered by school personnel to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine auto-injector. The administration of an epinephrine auto-injector in accordance with this section is not the practice of medicine.

A district or school may enter into arrangements with manufacturers of epinephrine auto-injectors to obtain epinephrine auto-injectors at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectors.

N. Procedure regarding unclaimed drugs or medications.

1. The school district has adopted the following procedure for the collection and transport of any unclaimed or abandoned prescription drugs or medications remaining in the possession of school personnel in accordance with this policy. Before the transportation of any prescription drug or medication under this policy, the school district shall make a reasonable attempt to return the unused prescription drug or medication to the student's parent or legal guardian. Transportation of unclaimed or unused prescription drugs or medications will occur at least annually, but may occur more frequently at the discretion of the school district.

2. If the unclaimed or abandoned prescription drug is not a controlled substance as defined under Minnesota Statutes section 152.01, subdivision 4, or is an over-the-counter medication, the school district will either designate an individual who shall be responsible for transporting the drug or medication to a designated drop-off box or collection site or request that a law enforcement agency transport the drug or medication to a drop-off box or collection site on behalf of the school district.

3. If the unclaimed or abandoned prescription drug is a controlled substance as defined in Minnesota Statutes section 152.01, subdivision 4, the school district or school personnel is prohibited from transporting the prescription drug to a drop-off box or collection site for prescription drugs identified under this paragraph. The school district must request that a law enforcement agency transport the prescription drug or medication to a collection bin that complies with Drug Enforcement Agency regulations, or if a site is not available, under the agency's procedure for transporting drugs.

Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.21 (Hiring of Health Personnel)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine Auto-Injectors; Model Policy)

Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine Auto-Injectors)
Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)
Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers

by Secondary Students)
Minn. Stat. § 121A.223 (Possession and Use of Sunscreen)
Minn. Stat. § 151.212 (Label of Prescription Drug Containers
Minn. Stat. § 152.01 (Definitions)

Minn. Stat. § 152.22 (Definitions)
Minn. Stat. § 152.23 (Limitations)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)

Cross References: MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)

I. PURPOSE

Occasionally, the school district utilizes surveys to obtain student opinions and information about students. The purpose of this policy is to establish the parameters of information that may be sought in student surveys.

II. GENERAL STATEMENT OF POLICY

Student surveys may be conducted as determined necessary by the school district. Surveys, analyses, and evaluations conducted as part of any program funded through the U.S. Department of Education must comply with 20 United States Code section 1232h.

III. STUDENT SURVEYS IN GENERAL

A. Student surveys will be conducted anonymously and in an indiscernible fashion. No mechanism will be used for identifying the participating student in any way. No attempt will be made in any way to identify a student survey participant. No requirement that the student return the survey shall exist, and no record of the student's returning a survey will be maintained.

B. The superintendent may choose not to approve any survey that seeks probing personal and/or sensitive information that could result in identifying the survey participant, or is discriminatory in nature based on age, race, color, sex, disability, religion, or national origin.

C. Surveys containing questions pertaining to the student's or the student's parent(s) or guardian(s) personal beliefs or practices in sex, family life, morality, and religion will not be administered to any student unless the parent or guardian of the student is notified in writing that such survey is to be administered and the parent or guardian of the student gives written permission for the student to participate or has the opportunity to opt out of the survey depending upon how the survey is funded. Any and all documents containing the written permission of a parent for a student to participate in a survey will be maintained by the school district in a file separate from the survey responses.

D. Although the survey is conducted anonymously, potential exists for personally identifiable information to be provided in response thereto. To the extent that personally identifiable information of a student is contained in his or her responses to a survey, the school district will take appropriate steps to ensure the data is protected in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act), 20 United States Code section 1232g (Family Educational Rights and Privacy Act) and 34 Code of Federal Regulations Part 99.

E. The school district must not impose an academic or other penalty on a student who opts out of participating in a student survey.

IV. STUDENT SURVEYS CONDUCTED AS PART OF DEPARTMENT OF EDUCATION PROGRAM

A. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by the parents or guardians of the students.

B. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or, in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey that reveals information concerning:

1. political affiliations or beliefs of the student or the student's parent;

2. mental and psychological problems of the student or the student's family;

3. sex behavior or attitudes;

4. illegal, antisocial, self-incriminating, or demeaning behavior;

5. critical appraisals of other individuals with whom respondents have close family relationships;

6. legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;

7. religious practices, affiliations, or beliefs of the student or the student's parent; or

8. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).

C. A school district that receives funds under any program funded by the U.S. Department of Education shall develop local policies consistent with Sections IV.A. and IV.B., above, concerning student privacy, parental access to information, and administration of certain physical examinations to minors.

1. The following policies are to be adopted in consultation with parents:

a. The right of a parent to inspect, on request, a survey, including an evaluation, created by a third party before the survey is administered or distributed by a school to a student, including procedures for granting a parent's request for reasonable access to such survey within a reasonable period of time after the request is received.

"Parent" means a legal guardian or other person acting *in loco parentis* (in place of a parent), such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child.

b. Arrangements to protect student privacy in the event of the administration or distribution of a survey, including an evaluation, to a student which contains one or more of the items listed in Section IV.B., above, including the right of a parent of a student to inspect, on request, any such survey.

c. The right of a parent of a student to inspect, on request, any instructional material used as part of the educational curriculum for the student and procedures for granting a request by a parent for such access within a reasonable period of time after the request is received.

"Instructional material" means instructional content that is provided to a student, regardless of format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (i.e., materials accessible through the Internet). The term does not include academic tests or academic assessments.

d. The administration of physical examinations or screenings that the school district may administer to a student. This provision does not apply to a survey administered to a student in accordance with the Individuals with Disabilities Education Act (20 United States Code section 1400, *et seq.*).

e. The collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing the information to others for that purpose), including arrangements to protect student privacy that are provided by the school district in the event of such collection, disclosure, or use.

(1) "Personal information" means individually identifiable information including a student or parent's first and last name; a home or other physical address (including street name and the name of the city or town); a telephone number; or a Social Security identification number.

(2) This provision does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as:

(a) college or other post-secondary education recruitment or military;

(b) book clubs, magazines, and programs providing access to low cost literary products;

(c) curriculum and instructional materials used by elementary and secondary schools;

(d) tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students, or to generate other statistically useful data for the purpose of securing such

tests and assessments and the subsequent analysis and public release of the aggregate data from such tests and assessments;

(e) the sale by students of products or services to raise funds for school-related or education-related activities; and

(f) student recognition programs.

(3) The right of a parent to inspect, on request, any instrument used in the collection of information, as described in Section IV.C.1., Subparagraph e., above, before the instrument is administered or distributed to a student and procedures for granting a request by a parent for reasonable access to such an instrument within a reasonable period of time after the request is received.

2. The policies adopted under Section IV.C., Subparagraph 1., above, shall provide for reasonable notice of the adoption or continued use of such policies directly to parents of students enrolled in or served by the school district.

a. The notice will be provided at least annually, at the beginning of the school year, and within a reasonable period of time after any substantive change in a policy.

b. The notice will provide parents with an opportunity to opt out of participation in the following activities:

(1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, or otherwise providing that information to others for that purpose.

(2) The administration of any third-party survey (non-Department of Education funded) containing one or more of the items contained in Section IV.B., above.

(3) Any nonemergency, invasive physical examination or screening that is required as a condition of attendance, administered by the school and scheduled by the school in advance, and not necessary to protect the immediate health and safety of the student or other students.

"Invasive physical examination" means any medical examination that involves the exposure of private body parts, or act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

c. The notice will advise students of the specific or approximate dates

during the school year when the activities in Section IV.C.2., Subparagraph b., above, are scheduled, or expected to be scheduled.

d. The notice provisions shall not be construed to preempt applicable provisions of state law that require parental notification and do not apply to any physical examination or screening that is permitted or required by applicable state law, including physical examinations or screenings that are permitted without parental notification.

V. NOTICE

A. The school district must give parents and students notice of this policy at the beginning of each school year and after making substantive changes to this policy.

B. The school district must inform parents at the beginning of the school year if the district or school has identified specific or approximate dates for administering surveys and give parents reasonable notice of planned surveys scheduled after the start of the school year. The school district must give parents direct, timely notice when their students are scheduled to participate in a student survey by United States mail, e-mail, or another direct form of communication.

C. The school district must give parents the opportunity to review the survey and to opt their students out of participating in the survey.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.065 (District Surveys to Collect Student Information; Parent Notice and Opportunity for Opting Out)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
20 U.S.C. § 1232h (Protection of Pupil Rights)
34 C.F.R. § 99 (Family Educational Rights and Privacy Act Regulations)
Gonzaga University v. Doe, 536 U.S. 273 (2002)
C.N. v. Ridgewood Bd. of Educ., 430 F.3d. 159 (3rd Cir. 2005)
Fields v. Palmdale School Dist., 427 F.3d. 1197 (9th Cir. 2005)

Cross References:
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedure and Process)

I. PURPOSE

The purpose of this policy is to protect students with disabilities from discrimination on the basis of disability and to identify and evaluate learners who, within the intent of Section 504 of the Rehabilitation Act of 1973 (Section 504), need services, accommodations, or programs in order that such learners may receive a free appropriate public education.

II. GENERAL STATEMENT OF POLICY

A. Students with disabilities who meet the criteria of Paragraph C. below are protected from discrimination on the basis of a disability.

B The responsibility of the school district is to identify and evaluate learners who, within the intent of Section 504, need services, accommodations, or programs in order that such learners may receive a free appropriate public education.

C. For this policy, a learner who is protected under Section 504 is one who:

1. has a physical or mental impairment that substantially limits one or more of such person's major life activities; or

2. has a record of such an impairment; or

3. is regarded as having such an impairment.

D. Learners may be protected from disability discrimination and be eligible for services, accommodations, or programs under the provisions of Section 504 even though they are not eligible for special education pursuant to the Individuals with Disabilities Education Act.

III. COORDINATOR

Persons who have questions or comments should contact High School Principal Bryan Strand 302 3rd Street SE, Barnesville, MN 56514, (218) 354-2228 or Elementary Principal Todd Henrickson, 310 5th Street SE, Barnesville, MN 56514, (218) 354-2300~~(title, name, office address, and telephone number)~~. These individuals are~~This person is~~ the school district's Americans with Disabilities Act/Section 504 coordinators. Persons who wish to make a complaint regarding a disability discrimination matter may use the accompanying Student Disability Discrimination Grievance Report Form. The form should be given to the ADA/Section 504 coordinator.

Legal References:

42 U.S.C. Ch. 126 (Equal Opportunity for Individuals with Disabilities)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. Part 104 (Section 504 Implementing Regulations)

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination)

INDEPENDENT SCHOOL DISTRICT NO. 146

STUDENT DISABILITY DISCRIMINATION GRIEVANCE REPORT FORM

General Statement of Policy Prohibiting Disability Discrimination

Independent School District No. 146 maintains a firm policy prohibiting all forms of discrimination on the basis of a disability. All persons are to be treated with respect and dignity. Discrimination on the basis of a disability will not be tolerated under any circumstances.

Complainant:_____

Home Address:_____

Work Address:_____

Home Phone:_____ Work Phone:_____

I have been discriminated against based on (choose one or more):

[my disability] / [a record of my disability] / [being regarded as having a disability]

because_____

_____

Date of alleged incident(s):_____

Name of person you believe discriminated against you or another person:_____

_____

If the alleged discrimination was toward another person, identify that person:_____

_____

Describe the incident(s) as clearly as possible, including such things as: any verbal statements; what, if any, physical contact was involved; etc. (attach additional pages if necessary):_____

_____

_____

_____

Location of the incident(s):_____

_____

_____

List any witnesses that were present:_____

_____

_____

This complaint is filed based on my honest belief that _____ has discriminated against me or another person based on a disability. I hereby certify that the information I have provided in this complaint is true, correct, and complete to the best of my knowledge and belief.

_____ _____

(Complainant Signature) (Date)

Received by:_____ _____

(Date)

BARENSVILLE PUBLIC SCHOOL **POLICY 524**
ISD 146 **SERIES 500 STUDENTS**

I. PURPOSE

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

II. GENERAL STATEMENT OF POLICY

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

III. LIMITED EDUCATIONAL PURPOSE

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

IV. USE OF SYSTEM IS A PRIVILEGE

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment; or civil or criminal liability under other applicable laws.

V. UNACCEPTABLE USES

A. While not an exhaustive list, the following uses of the school district system and Internet resources or accounts are considered unacceptable:

1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:

a. pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;

b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;

c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;

d. information or materials that could cause damage or danger of disruption to the educational process;

e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.

2. Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.

3. Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.

4. Users will not use the school district system to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.

5. Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.

6. Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.

a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).

b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:

(1) such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or

(2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as "Facebook," "Twitter," "Instagram," "Snapchat," "TikTok," "Reddit," and similar websites or applications.

7. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person's account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.

8. Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person's property without the person's prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.

9. Users will not use the school district system for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.

10. Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district's Bullying Prohibition Policy. This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.

B. The school district has a special interest in regulating off-campus speech that materially disrupts classwork or involves substantial disorder or invasion of the rights of others. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations may include, but are not limited to, serious or severe bullying or harassment targeting particular individuals, threats aimed at teachers or other students, failure to follow rules concerning lessons, the writing of papers, the use of computers, or participation in other online school activities, and breaches of school security devices. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district

may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.

C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

VI. FILTER

A. With respect to any of its computers with Internet access, the school district will monitor the online activities of both minors and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:

1. Obscene;

2. Child pornography; or

3. Harmful to minors.

B. The term "harmful to minors" means any picture, image, graphic image file, or other visual depiction that:

1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or

2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and

3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.

D. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.

E. The school district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyberbullying awareness and response.

VII. CONSISTENCY WITH OTHER SCHOOL POLICIES

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

VIII. LIMITED EXPECTATION OF PRIVACY

A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.

B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.

C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.

D. Parents may have the right at any time to investigate or review the contents of their child's files and e-mail files in accordance with the school district's Protection and Privacy of Pupil Records Policy. Parents have the right to request the termination of their child's individual account at any time.

E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure, or discovery under Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act).

F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

IX. INTERNET USE AGREEMENT

A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents, and employees of the school district.

B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.

C. The Internet Use Agreement form for students must be read and signed by the user, the parent or guardian, and the supervising teacher. The Internet Use Agreement form for employees must be signed by the employee. The form must then be filed at the school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.

X. LIMITATION ON SCHOOL DISTRICT LIABILITY

Use of the school district system is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on school district diskettes, tapes, hard drives, or servers, or for delays or changes in or interruptions of service or misdeliveries or nondeliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

XI. USER NOTIFICATION

A. All users shall be notified of the school district policies relating to Internet use.

B. This notification shall include the following:

1. Notification that Internet use is subject to compliance with school district policies.

2. Disclaimers limiting the school district's liability relative to:

   a. Information stored on school district diskettes, hard drives, or servers.

   b. Information retrieved through school district computers, networks, or online resources.

   c. Personal property used to access school district computers, networks, or online resources.

   d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.

3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.

4. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.

5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.

6. Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Public and Private Personnel Data Policy, and Protection and Privacy of Pupil Records Policy.

7. Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action

may be taken and/or appropriate legal action may be taken.

8. Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE

A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.

B. Parents will be notified that their students will be using school district resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:

1. A copy of the user notification form provided to the student user.

2. A description of parent/guardian responsibilities.

3. A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.

4. A statement that the Internet Use Agreement must be signed by the user, the parent or guardian, and the supervising teacher prior to use by the student.

5. A statement that the school district's acceptable use policy is available for parental review.

XIII. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS

A. "Technology provider" means a person who:

1. contracts with the school district, as part of a one-to-one program or otherwise, to provide a school-issued device for student use; and

2. creates, receives, or maintains educational data pursuant or incidental to a contract with the school district.

B. "Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.

C. Within 30 days of the start of each school year, the school district must give parents and students direct and timely notice, by United States mail, e-mail, or other direct form of communication, of any curriculum, testing, or assessment technology provider contract affecting a student's educational data. The notice must:

1. identify each curriculum, testing, or assessment technology provider with access to educational data;

2. identify the educational data affected by the curriculum, testing, or assessment technology provider contract; and

3. include information about the contract inspection and provide contact information for a school department to which a parent or student may direct questions or concerns regarding any program or activity that allows a curriculum, testing, or assessment technology provider to access a student's educational data.

D. The school district must provide parents and students an opportunity to inspect a complete copy of any contract with a technology provider.

E. A contract between a technology provider and the school district must include requirements to ensure appropriate security safeguards for educational data. The contract must require that:

1. the technology provider's employees or contractors have access to educational data only if authorized; and

2. the technology provider's employees or contractors may be authorized to access educational data only if access is necessary to fulfill the official duties of the employee or contractor.

F. All educational data created, received, maintained, or disseminated by a technology provider pursuant or incidental to a contract with a public educational agency or institution are not the technology provider's property.

XIV. SCHOOL-ISSUED DEVICES

A. "School-issued device" means hardware or software that the school district, acting independently or with a technology provider, provides to an individual student for that student's dedicated personal use. A school-issued device includes a device issued through a one-to-one program.

B. Except as provided in paragraph C, the school district or a technology provider must not electronically access or monitor:

1. any location-tracking feature of a school-issued device;

2. any audio or visual receiving, transmitting, or recording feature of a school-issued device; or

3. student interactions with a school-issued device, including but not limited to keystrokes and web-browsing activity.

C. The school district or a technology provider may only engage in activities prohibited by paragraph B if:

1. the activity is limited to a noncommercial educational purpose for instruction, technical support, or exam-proctoring by school district employees, student teachers, staff contracted by the school district, a vendor, or the Minnesota Department of Education, and notice is provided in advance;

2. the activity is permitted under a judicial warrant;

3. the school district is notified or becomes aware that the device is missing or

stolen;

4. the activity is necessary to respond to an imminent threat to life or safety and the access is limited to that purpose;

5. the activity is necessary to comply with federal or state law, including but not limited to Minnesota Statutes section 121A.031; or

6. the activity is necessary to participate in federal or state funding programs, including but not limited to the E-Rate program.

D. If the school district or a technology provider interacts with a school-issued device as provided in paragraph C, clause 4, it must, within 72 hours of the access, notify the student to whom the school-issued device was issued or that student's parent and provide a written description of the interaction, including which features of the device were accessed and a description of the threat. This notice is not required at any time when the notice itself would pose an imminent threat to life or safety, but must instead be given within 72 hours after that imminent threat has ceased.

XV. CELL PHONE USE

1. Students are limited~~prohibited~~ from using cell phones and other electronic communication devices during the instructional day. Students also are prohibited from using a cell phone or other electronic communication device to engage in conduct prohibited by school district policies including, but not limited to, cheating, bullying, harassment, and malicious and sadistic conduct.

2. If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a cell phone or other electronic communication device, the school district may search the device. The search of the device will be reasonably related in scope to the circumstances justifying the search.

3. Students who use an electronic communication device ~~during the school day and/or~~ in violation of school district policies may be subject to disciplinary action pursuant to the school district's discipline policy. In addition, a student's cell phone or electronic communication device may be confiscated by the school district and, if applicable, provided to law enforcement. Cell phones or other electronic communication devices that are confiscated and retained by the school district will be returned in accordance with school building procedures.

XVI. LIMIT ON SCREEN TIME FOR CHILDREN IN PRESCHOOL AND KINDERGARTEN

A child in a publicly funded preschool or kindergarten program may not use an individual-use screen, such as a tablet, smartphone, or other digital media, without engagement from a teacher or other students. This section does not apply to a child for whom the school has an individualized family service plan, an individualized education program, or a 504 plan in effect.

XVII. IMPLEMENTATION; POLICY REVIEW

A. The school district administration may develop appropriate user notification forms, guidelines, and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms, and procedures shall be an addendum to this policy.

B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.

C. The school district Internet policies and procedures are available for review by all parents, guardians, staff, and members of the community.

D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act
Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. § 124D.166 (Limit on Screen Time for Children in Preschool and Kindergarten)
Minn. Stat. § 125B.15 (Internet Access for Students)
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
15 U.S.C. § 6501 *et seq.* (Children's Online Privacy Protection Act)
17 U.S.C. § 101 *et seq.* (Copyrights)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
47 U.S.C. § 254 (Children's Internet Protection Act of 2000 (CIPA))
47 C.F.R. § 54.520 (FCC rules implementing CIPA)
Mahanoy Area Sch. Dist. v. B.L., 594 U.S. ___ , 141 S. Ct. 2038 (2021)
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969)
United States v. Amer. Library Assoc., 539 U.S. 1942003)
Sagehorn v. Indep. Sch. Dist. No. 728, 122 F.Supp.2d 842 (D. Minn. 2015)
R.S. v. Minnewaska Area Sch. Dist. No. 2149, 894 F.Supp.2d 1128 (D. Minn. 2012)
Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011), aff'd on other grounds 816 N.W.2d 509 (Minn. 2012)
S.J.W. v. Lee's Summit R-7 Sch. Dist., 696 F.3d 771 (8th Cir. 2012)
Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist., 853 F.Supp.2d 888 (W.D. Mo. 2012)
M.T. v. Cent. York Sch. Dist., 937 A.2d 538 (Pa. Commw. Ct. 2007)

Cross References:
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Grievance Procedures and Process)
MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)
MSBA/MASA Model Policy 806 (Crisis Management Policy)
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

BARENSVILLE PUBLIC SCHOOL **POLICY 531**
ISD 146 **SERIES 500 STUDENTS**

I. PURPOSE

The school board recognizes the need to display an appropriate United States flag and to provide instruction to students in the proper etiquette, display, and respect of the flag. The purpose of this policy is to provide for recitation of the Pledge of Allegiance and instruction in school to help further that end.

II. GENERAL STATEMENT OF POLICY

Students in this school district shall recite the Pledge of Allegiance to the flag of the United States of America one or more times each week. The recitation shall be conducted:

A. By each individual classroom teacher or the teacher's surrogate; or

B. Over a school intercom system by a person designated by the school principal or other person having administrative control over the school.

III. EXCEPTIONS

Anyone who does not wish to participate in reciting the Pledge of Allegiance for any personal reasons may elect not to do so. Students and school personnel must respect another person's right to make that choice.

IV. INSTRUCTION

Students will be instructed in the proper etiquette toward, correct display of, and respect for the flag, and in patriotic exercises.

Legal References: Minn. Stat. § 121A.11, Subd. 3 and Subd. 4 (United States Flag)

Cross References: None

Adopted: **Revised: 11.20.2023** **Effective: 11.20.2023**

I. PURPOSE

The purpose of this policy is to describe the appropriate use of peace officers and crisis teams to remove, if necessary, a student with an individualized education program (IEP) from school grounds.

II. GENERAL STATEMENT OF POLICY

The school district is committed to promoting learning environments that are safe for all members of the school community. It further believes that students are the first priority and that they should be reasonably protected from physical or emotional harm at all school locations and during all school activities.

In general, all students, including those with IEPs, are subject to the terms of the school district's discipline policy. Building level administrators have the leadership responsibility to maintain a safe, secure, and orderly educational environment within which learning can occur. Corrective action to discipline a student and/or modify a student's behavior will be taken by staff when a student's behavior violates the school district's discipline policy.

If a student with an IEP engages in conduct which, in the judgment of school personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, that student may be removed from school grounds in accordance with this policy.

III. DEFINITIONS

For purposes of this policy, the following terms have the meaning given them in this section:

A. "Crisis team" means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee shall serve as the leader of the crisis team.

B. "Emergency" means a situation where immediate intervention is needed to protect a child or other individual from physical injury.

C. "Peace officer" means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of Peace Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term "peace officer" includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.

D. "Police liaison officer" is a peace officer who, pursuant to an agreement between the school district and a political subdivision or law enforcement agency, is assigned to a school building for all or a portion of the school day to provide law enforcement assistance and support to the building administration and to promote school safety, security, and positive relationships with students.

E. The phrase "remove the student from school grounds" is the act of securing the person of a student with an IEP and escorting that student from the school building or school activity at which the student with an IEP is located.

F. "Student with an IEP" or "the student" means a student who is eligible to receive special education and related services pursuant to the terms of an IEP or an individual interagency intervention plan (IIIP).

G. All other terms and phrases used in this policy shall be defined in accordance with applicable state and federal law or ordinary and customary usage.

IV. REMOVAL OF STUDENTS WITH IEPs FROM SCHOOL GROUNDS

A. Removal By Crisis Team

If the behavior of a student with an IEP escalates to the point where the student's behavior endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building's crisis team may be summoned. The crisis team may attempt to de-escalate the student's behavior by means including, but not limited to, those described in the student's IEP and/or behavior intervention plan. When such measures fail, or when the crisis team determines that the student's behavior continues to endanger or may endanger the health, safety, or property of the student, other students, staff members, or school property, the crisis team may remove the student from school grounds.

If the student's behavior cannot be safely managed, school personnel may immediately request assistance from the police liaison officer or a peace officer.

B. Removal By Police Liaison Officer or Peace Officer

If a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building's crisis team, building administrator, or the building administrator's designee, may request that the police liaison officer or a peace officer remove the student from school grounds.

If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a peace officer at the request of a school administrator or school staff person during the school day twice in a 30-day period, the student's IEP team must meet to determine if the student's IEP is adequate or if additional evaluation is needed.

Whether or not a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, school district personnel may report a crime committed by a student with an IEP to appropriate authorities. If the school district reports a crime committed by a student with an IEP, school personnel shall transmit copies of the special education and disciplinary records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Education Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and school district's policy, Protection and Privacy of Pupil Records.

The fact that a student with an IEP is covered by special education law does not prevent state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with an IEP.

C. Reasonable Force Permitted

1. In removing a student with an IEP from school grounds, a building administrator, other crisis team members, or the police liaison officer or other agents of the school district, whether or not members of a crisis team, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another

2. In removing a student with an IEP from school grounds, police liaison officers and school district personnel are further prohibited from engaging in the following conduct:

   a. Corporal punishment prohibited by Minnesota Statutes, section 121A.58;

   b.. Requiring a child to assume and maintain a specified physical position, activity, or posture that induces physical pain;

   c. Totally or partially restricting a child's senses as punishment;

   d. Denying or restricting a child's access to equipment and devices such as walkers, wheelchairs, hearing aids, and communication boards that facilitate the child's functioning except when temporarily removing the equipment or device is needed to prevent injury to the child or others or serious damage to the equipment or device, in which case the equipment or device shall be returned to the child as soon as possible;

   e. Interacting with a child in a manner that constitutes sexual abuse, neglect, or physical abuse under Minnesota Statutes, Chapter 260E;

   f. Physical holding (as defined in Minnesota Statutes, section 125A.0941) that restricts or impairs a child's ability to breathe, restricts or impairs a child's ability to communicate distress, places pressure or weight on a child's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen, or results in straddling a child's torso;

   g. Withholding regularly scheduled meals or water; and/or

   h. Denying a child access to toilet facilities.

3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

D. Parental Notification

The building administrator or designee shall make reasonable efforts to notify the student's parent or guardian of the student's removal from school grounds as soon as possible following the removal.

E. Continued Removals; Review of IEP

Continued and repeated use of the removal process described herein must be reviewed in the development of the individual student's IEP or IIIP.

F. Effect of Policy in an Emergency; Use of Restrictive Procedures

A student with an IEP may be removed in accordance with this policy regardless of whether the student's conduct would create an emergency.

If the school district seeks to remove a student with an IEP from school grounds under this policy due to behaviors that constitute an emergency and the student's IEP, IIIP, or behavior intervention plan authorizes the use of one or more restrictive procedures, the crisis team may employ those restrictive procedures, in addition to any reasonable force that may be necessary, to facilitate the student's removal from school grounds, as long as the crisis team members who are implementing the restrictive procedures have received the training required by Minnesota Statutes, section 125A.0942, subdivision 5, and otherwise comply with the requirements of section 125A.0942.

G. Reporting to the Minnesota Department of Education (MDE)

Annually, stakeholders may recommend, as necessary, to the Commissioner of MDE (Commissioner) specific and measurable implementation and outcome goals for reducing the use of restrictive procedures. The Commissioner must submit to the Legislature a report on districts' progress in reducing the use of restrictive procedures that recommends how to further reduce these procedures and eliminate the use of seclusion. By January 15, April 15, July 15, and October 15 of each year, districts must report, in a form and manner determined by the Commissioner, about individual students who have been secluded. By July 15 each year, districts must report summary data. The summary data must include information on the use of restrictive procedures for the prior school year, July 1 through June 30, including the use of reasonable force by school personnel that is consistent with the definition of physical holding or seclusion of a child with a disability.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. §§ 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 121A.67 (Removal by Police Officer)
Minn. Stat. §§ 125A.094-125A.0942 (Restrictive Procedures for Children with Disabilities)
Minn. Stat. § 609.06 (Authorized Use of Force)
Minn. Stat. § 609.379 (Permitted Actions)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy (FERPA))
20 U.S.C. § 1415(k)(6) (Individuals with Disabilities Education Act)
34 C.F.R. § 300.535 (Referral to and Action by Law Enforcement and Judicial Authorities)

Cross References:
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 507 (Corporal Punishment)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 806 (Crisis Management Policy)

BARENSVILLE PUBLIC SCHOOL **POLICY 533**
ISD 146 **SERIES 500 STUDENTS**

I. PURPOSE

The purpose of this policy is to set forth methods that promote student wellness, prevent and reduce childhood obesity, and assure that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum local, state, and federal standards.

II. GENERAL STATEMENT OF POLICY

A. The school board recognizes that nutrition promotion and education, physical activity, and other school-based activities that promote student wellness are essential components of the educational process and that good health fosters student attendance and learning.

B. The school environment should promote students' health, well-being, and ability to learn by encouraging healthy eating and physical activity.

C. The school district encourages the involvement of parents, students, representatives of the school food authority, teachers, school health professionals, the school board, school administrators, and the general public in the development, implementation, and periodic review and update of the school district's wellness policy.

D. Children need access to healthy foods and opportunities to be physically active in order to grow, learn, and thrive.

E. All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.

F. Qualified food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.

III. WELLNESS GOALS

A. <u>Nutrition Promotion and Education</u>

1. The school district will encourage and support healthy eating by students and engage in nutrition promotion that is:

   a. offered as part of a comprehensive program designed to provide students with the knowledge and skills necessary to promote and protect their health;

   b. part of health education classes, as well as classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects, where appropriate; and

   c. enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste testing, and field trips.

2. The school district will encourage all students to make age appropriate, healthy selections of foods and beverages, including those sold individually outside the reimbursable school meal programs, such as through a la carte/snack lines, vending machines, fundraising events, concession stands, and student stores.

B. Physical Activity

1. Students need opportunities for physical activity and to fully embrace regular physical activity as a personal behavior. Toward that end, health and physical education will reinforce the knowledge and self-management skills needed to maintain a healthy lifestyle and reduce sedentary activities, such as watching television;

2. Opportunities for physical activity will be incorporated into other subject lessons, where appropriate; and

3. Classroom teachers will provide short physical activity breaks between lessons or classes, as appropriate.

C. Communications with Parents

1. The school district recognizes that parents and guardians have a primary role in promoting their children's health and well-being.

2. The school district will support parents' efforts to provide a healthy diet and daily physical activity for their children.

3. The school district encourages parents to pack healthy lunches and snacks and refrain from including beverages and foods without nutritional value.

4. The school district will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.

IV. STANDARDS AND NUTRITION GUIDELINES

A. School Meals

1. The school district will provide healthy and safe school meal programs that comply with all applicable federal, state, and local laws, rules, and regulations.

2. Food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students.

3. Food service personnel will try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning.

4. Food service personnel will provide clean, safe, and pleasant settings and adequate time for students to eat.

5. Food service personnel will take every measure to ensure that student access to foods and beverages meets or exceeds all applicable federal, state, and local laws, rules, and regulations and that reimbursable school meals meet USDA nutrition standards.

6. Food service personnel shall adhere to all applicable federal, state, and local food safety and security guidelines.

7. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.

8. The school district will provide students access to hand washing or hand sanitizing before they eat meals or snacks.

9. The school district will make every effort to provide students with sufficient time to eat after sitting down for school meals and will schedule meal periods at appropriate times during the school day.

10. The school district will discourage tutoring, club, or organizational meetings or activities during mealtimes unless students may eat during such activities.

B. School Food Service Program/Personnel

1. The school district shall designate an appropriate person to be responsible for the school district's food service program, whose duties shall include the creation of nutrition guidelines and procedures for the selection of foods and beverages made available on campus to ensure food and beverage choices are consistent with current USDA guidelines.

2. As part of the school district's responsibility to operate a food service program, the school district will provide continuing professional development for all food service personnel in schools.

C. Competitive Foods and Beverages

1. All foods and beverages sold on school grounds to students, outside of reimbursable meals, are considered "competitive foods." Competitive foods include items sold a la carte in the cafeteria, from vending machines, school stores, and for in-school fundraisers.

2. All competitive foods will meet the USDA Smart Snacks in School (Smart Snacks) nutrition standards and any applicable state nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day, and create an environment that reinforces the development of healthy eating habits.

3. Before and Aftercare (child care) programs must also comply with the school district's nutrition standards unless they are reimbursable under USDA school meals program, in which case they must comply with all applicable USDA standards.

D. Other Foods and Beverages Made Available to Students

1. Student wellness will be a consideration for all foods offered, but not sold, to students on the school campus, including those foods provided through:

a. Celebrations and parties. The school district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.

b. Classroom snacks brought by parents. The school district will provide to parents a list of suggested foods and beverages that meet Smart Snacks nutrition standards.

2. Rewards and incentives. Schools will not use foods or beverages as rewards for academic performance or good behavior (unless this practice is allowed by a student's individual education plan or behavior intervention plan) and will not withhold food or beverages as punishment.

3. Fundraising. The school district will make available to parents and teachers a list of suggested healthy fundraising ideas.

E. Food and Beverage Marketing in Schools

1. School-based marketing will be consistent with nutrition education and health promotion.

2. Schools will restrict food and beverages marketing to the promotion of only those foods and beverages that meet the Smart Snacks nutrition standards.

V. WELLNESS LEADERSHIP AND COMMUNITY INVOLVEMENT

A. Wellness Coordinator

1. The superintendent will designate a school district official to oversee the school district's wellness-related activities (Wellness Coordinator). The Wellness Coordinator will ensure that each school implements the policy.

2. The principal of each school, or a designated school official, will ensure compliance within the school and will report to the Wellness Coordinator regarding compliance matters upon request.

B. Public Involvement

1. The Wellness Coordinator will permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, and periodic review and update of the wellness policy.

2. The Wellness Coordinator will hold meetings, from time to time, for the purpose of discussing the development, implementation, and periodic review and update of the wellness policy. All meeting dates and times will be posted on the school district's website and will be open to the public.

VI. POLICY IMPLEMENTATION AND MONITORING

A. Implementation and Publication

1. After approval by the school board, the wellness policy will be implemented throughout the school district.

2. The school district will post its wellness policy on its website, to the extent it maintains a website.

B. Annual Reporting

The Wellness Coordinator will annually inform the public about the content and implementation of the wellness policy and make the policy and any updates to the policy available to the public.

C. Triennial Assessment

1. At least once every three years, the school district will evaluate compliance with the wellness policy to assess the implementation of the policy and create a report that includes the following information:

   a. the extent to which schools under the jurisdiction of the school district are in compliance with the wellness policy;

   b. the extent to which the school district's wellness policy compares to model local wellness policies; and

   c. a description of the progress made in attaining the goals of the school district's wellness policy.

2. The Wellness Coordinator will be responsible for conducting the triennial assessment.

3. The triennial assessment report shall be posted on the school district's website or otherwise made available to the public.

D. Recordkeeping

The school district will retain records to document compliance with the requirements of the wellness policy. The records to be retained include, but are not limited to:

1. The school district's written wellness policy.

2. Documentation demonstrating compliance with community involvement requirements, including requirements to make the local school wellness policy and triennial assessments available to the public.

3. Documentation of the triennial assessment of the local school wellness policy for each school under the school district's jurisdiction efforts to review and update the wellness policy (including an indication of who is involved in the update and methods the school district uses to make stakeholders aware of their ability to participate on the Wellness Committee).

Legal References:
Minn. Stat. § 121A.215 (Local School District Wellness Policy; Website)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
42 U.S.C. § 1758b (Local School Wellness Policy)
42 U.S.C. § 1771 *et seq.* (Child Nutrition Act)
7 U.S.C. § 5341 (Establishment of Dietary Guidelines)
7 C.F.R. § 210.10 (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

Local Resources:
Minnesota Department of Education, www.education.state.mn.us
Minnesota Department of Health, www.health.state.mn.us
County Health Departments
Action for Healthy Kids Minnesota, www.actionforhealthykids.org
United States Department of Agriculture, www.fns.usda.gov

BARENSVILLE PUBLIC SCHOOL **POLICY 534**
ISD 146 **SERIES 500 STUDENTS**

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for a la carte items or second meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

A.

[OPTION 1: *Students have use of a meal account. When the balance reaches zero, a student may charge no more than $[insert amount] or [insert number of meals] to this account]. When an account reaches this limit, a student shall not be allowed to charge second meals or a la carte items until the negative account balance is paid. [Insert description for how families may add money to students' accounts (e.g., electronic payment options, pay at the school office, etc.).]*]

[OPTION 2: *Insert a school district-specific process for payment of a la carte items or second meals.*

If the school district participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage below the federal percentage determined for all meals to be reimbursed at the free rate via the Community Eligibility Provision must participate in the free school meals program.

B. A school that participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage at or above the federal percentage determined for all meals to be reimbursed at the free rate must participate in the federal Community Eligibility Provision in order to participate in the free school meals program.

C. Each school that participates in the free school meals program must:

(1) participate in the United States Department of Agriculture School Breakfast Program and the United States Department of Agriculture National School Lunch Program; and

(2) provide to all students at no cost up to two federally reimbursable meals per school day, with a maximum of one free breakfast and one free lunch.

D. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.

E. When a student has a negative account balance, the student will not be allowed to charge a snack item.

F. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be

distributed to the students' accounts. Funds may not be transferred between sibling accounts unless written permission is received from the parent or guardian.

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

A. The school district will make reasonable efforts to notify families when meal account balances are low or fall below zero.

B. Families will be notified of an outstanding negative balance once the negative balance reaches $*[insert amount]* or *[insert number of meals].* Families will be notified by *[insert the method used to notify families (e.g., automated calling system, email, letters sent home)]*.

C. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing or listing students' names publicly, providing alternative meals not specifically related to dietary needs; providing nonreimbursable meals; or affixing stickers, stamps, or pins.

IV. UNPAID MEAL CHARGES

A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free or reduced-price meals for their children.

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

C. Negative balances of more than $*[insert amount]*, not paid prior to *[enter time period (e.g., end of the month, end of the semester, end of the school year)]*, will be turned over to the superintendent or superintendent's designee for collection. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.

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

E. The school district will not impose any other restriction prohibited under Minnesota Statutes, section 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

V. COMMUNICATION OF POLICY

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

1. all households at or before the start of each school year;

2. students and families who transfer into the school district, at the time of enrollment; and

3. all school district personnel who are responsible for enforcing this policy.

B. The school district will post this policy on the school district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.

C. If the school district contracts with a third party for its meal services, it will provide the vendor with its school meals policy. The school district will ensure that any third-party provider with whom the school district enters into either an original or modified contract after July 1, 2021, adheres to the school district's school meals policy.

Legal References: Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 124D.111 (School Meals Policies; Lunch Aid; Food Service Accounting)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)
USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)
USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)
USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A

Cross References: None

102 EQUAL EDUCATIONAL OPPORTUNITY

I. PURPOSE

The purpose of this policy is to ensure that equal educational opportunity is provided for all students of the school district.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to provide equal educational opportunity for all students. The school district does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation including gender identity , or age. The school district also makes reasonable accommodation for students with disabilities.

B. The school district prohibits harassment and discrimination of any individual based on any of the protected classifications listed above. For information about the types of conduct that constitute violation of the school district's policy on harassment and violence and the school district's procedures for addressing such complaints, refer to the school district's policy on harassment and violence (Policy 413).

C. The school district prohibits discrimination of students with a disability, within the intent of Section 504 of the Rehabilitation Act of 1973 ("Section 504"), who need services, accommodations, or programs in order to receive a free appropriate public education. For information as to protections that may apply pursuant to Section 504 and the school district's corresponding procedures for addressing disability discrimination complaints, refer to the school district's policy on student disability nondiscrimination (Policy 521).

D. The school district prohibits sexual harassment discrimination of any individual on the basis of sex in its education programs or activities. For information as to the protections that apply pursuant to Title IX and school district's corresponding procedures and processes for addressing sexual harassment and discrimination, refer to the school district's policy on Title IX sex nondiscrimination (Policy 522).

E. The school district shall provide equal opportunity for members of each sex and to members of all races and ethnicities to participate in its athletic program. In determining whether equal opportunity to participate in athletic programs is available for the purposes of this law, at least the following factors shall be considered to the extent that they are applicable to a given situation: whether the opportunity for males and females to participate in the athletic program reflects the demonstrated interest in athletics of the males and females in the student body of the educational institution; whether the opportunity for members of all races and ethnicities to participate in the athletic program reflects the demonstrated interest in athletics of members of all races and ethnicities in the student body of the educational institution; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of each sex; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of all races and ethnicities; the provision of equipment and supplies; scheduling of games and practice times; assignment of coaches; provision of locker rooms; practice and competitive facilities; and the provision of necessary funds for teams of one sex.

F. This policy applies to all areas of education including academics, coursework, co-curricular and extracurricular activities, or other rights or privileges of enrollment.

G. Every school district employee shall be responsible for complying with this policy.

H. Any student, parent, or guardian having a question regarding this policy should discuss it with the appropriate school district official as provided by policy. In the absence of a specific designee, an inquiry or a complaint should be referred to the superintendent.

Legal References: Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1681 *et seq.* (Title IX of the Education Amendments of 1972)
42 U.S.C. § 2000d *et seq*. (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process)

401 EQUAL EMPLOYMENT OPPORTUNITY

I. PURPOSE

The purpose of this policy is to provide equal employment opportunity for all applicants for school district employment and for all school district employees.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to provide equal employment opportunity for all applicants and employees. The school district does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, sexual orientation including gender identity, age, family care leave status, or veteran status. The school district also makes reasonable accommodations for disabled employees.

B. The school district prohibits the harassment of any individual for any of the categories listed above. For information about the types of conduct that constitute impermissible harassment and the school district's internal procedures for addressing complaints of harassment, please refer to the school district's policy on harassment and violence.

C. This policy applies to all areas of employment, including hiring, discharge, promotion, compensation, facilities, or privileges of employment.

D. Every school district employee shall be responsible for following this policy.

E. Any person having a question regarding this policy should discuss it with the Superintendent.

Legal References: Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 2615 (Family and Medical Leave Act)
38 U.S.C. § 4211 *et seq.* (Employment and Training of Veterans)
38 U.S.C. § 4301 *et seq.* (Employment and Reemployment Rights of Members of the Uniformed Services)
42 U.S.C. § 2000e *et seq.* (Equal Employment Opportunities; Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Equal Opportunity for Individuals with Disabilities)

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination)
MSBA/MASA Model Policy 405 (Veteran's Preference)
MSBA/MASA Model Policy 413 (Harassment and Violence)

402 DISABILITY NONDISCRIMINATION POLICY

I. PURPOSE

The purpose of this policy is to provide a fair employment setting for all persons and to comply with state and federal law.

II. GENERAL STATEMENT OF POLICY

A. The school district shall not discriminate against qualified individuals with disabilities because of the disabilities of such individuals in regard to job application procedures, hiring, advancement, discharge, compensation, job training, and other terms, conditions, and privileges of employment.

B. The school district shall not engage in contractual or other arrangements that have the effect of subjecting its qualified applicants or employees with disabilities to discrimination on the basis of disability. The school district shall not exclude or otherwise deny equal jobs or job benefits to a qualified individual because of the known disability of an individual with whom the qualified individual is known to have a relationship or association.

C. The school district shall make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee unless the accommodation would impose undue hardship on the operation of the business of the school district.

D. Any job applicant or employee wishing to discuss the need for a reasonable accommodation, or other matters related to a disability or the enforcement and application of this policy, should contact Dr. Jon Ellerbusch, Superintendent, jellerbusch@isd146.com, (320) 360-9192.). This individual is the school district's appointed ADA/Section 504 coordinator.

Legal References: Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
29 U.S.C. § 794 *et seq.* (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 12101 (Americans with Disabilities Act)
29 C.F.R. Part 32 (Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Financial Assistance)
34 C.F.R. Part 104 (Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Financial Assistance)

Cross References: MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

406 PUBLIC AND PRIVATE PERSONNEL DATA

I. PURPOSE

The purpose of this policy is to provide guidance to school district employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants ("personnel").

II. GENERAL STATEMENT OF POLICY

A. All data on individuals collected, created, received, maintained, or disseminated by the school district, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.

B. All other data on individuals is private or confidential.

III. DEFINITIONS

A. "Public" means that the data is available to anyone who requests it.

B. "Private" means the data is not public and is accessible only to the following: the subject of the data, as limited by any applicable state or federal law; individuals within the school district whose work assignments reasonably require access; entities and agencies as determined by the responsible authority who are authorized by law to gain access to that specific data; and entities or individuals given access by the express written direction of the data subject.

C. "Confidential" means the data are not public and are not accessible to the subject.

D. "Parking space leasing data" means the following government data on an applicant for, or lessee of, a parking space: residence address, home telephone number, beginning and ending work hours, place of employment, location of parking space, and work telephone number.

E. "Personnel data" means government data on individuals maintained because they are or were employees, applicants for employment, volunteers or independent contractors for the school district. Personnel data include data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or to improve school district operations.

F. "Finalist" means an individual who is selected to be interviewed by the school board for a position.

G. "Protected health information" means individually identifiable health information as defined in 45 Code of Federal Regulations section 160.103, that is transmitted by electronic media, maintained in electronic media, or transmitted or maintained in any other form or medium by a health care provider, in connection with a transaction covered by 45 Code of Federal Regulations Parts 160, 162 and 164. "Protected health information" excludes individually identifiable health information in education records covered by the Family Educational Rights and Privacy Act, employment records held by

a school district in its role as employer; and records regarding a person who has been deceased for more than fifty (50) years.

H. "Public officials" means business managers; human resource directors; athletic directors whose duties include at least fifty (50) percent of their time spent in administration, personnel, supervision, and evaluation; chief financial officers; directors; and individuals defined as superintendents and principals; and in a charter school, individuals employed in comparable positions.

IV. PUBLIC PERSONNEL DATA

A. The following information on current and former employees, volunteers and independent contractors of the school district, is public:

1. name;

2. employee identification number, which may not be the employee's Social Security number;

3. actual gross salary;

4. salary range;

5. terms and conditions of employment relationship;

6. contract fees;

7. actual gross pension;

8. the value and nature of employer-paid fringe benefits;

9. the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary;

10. job title;

11. bargaining unit;

12. job description;

13. education and training background;

14. previous work experience;

15. date of first and last employment;

16. the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action;

17. the final disposition of any disciplinary action, as defined in Minnesota Statutes section 13.43, subdivision. 2(b), together with the specific reasons for the action

and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the school district;

18. the complete terms of any agreement settling any dispute arising out of the employment relationship, including superintendent buyout agreements, except that the agreement must include specific reasons for the agreement if it involves the payment of more than $10,000 of public money, and such agreement may not have the purpose or effect of limiting access to or disclosure of personnel data or limiting the discussion of information or opinions related to personnel data;

19. work location;

20. work telephone number;

21. badge number;

22. work-related continuing education;

23. honors and awards received; and

24. payroll time sheets or other comparable data that are used only to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

B. The following information on current and former applicants for employment by the school district is public:

1. veteran status;

2. relevant test scores;

3. rank on eligible list;

4. job history;

5. education and training; and

6. work availability.

C. Names of applicants are private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the school board to be finalists for public employment.

D. Applicants for appointment to a public body.

1. Data about applicants for appointment to a public body collected by the school district as a result of the applicant's application for employment are private data on individuals except that the following are public:

a. name;

b. city of residence, except when the appointment has a residency requirement that requires the entire address to be public;

c. education and training;

d. employment history;

e. volunteer work;

f. awards and honors;

g. prior government service;

h. any data required to be provided or that are voluntarily provided in an application for appointment to a multimember agency pursuant to Minnesota Statutes section 15.0597; and

i. veteran status.

2. Once an individual is appointed to a public body, the following additional items of data are public:

a. residential address;

b. either a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee;

c. first and last dates of service on the public body;

d. the existence and status of any complaints or charges against an appointee; and

e. upon completion of an investigation of a complaint or charge against an appointee, the final investigative report is public, unless access to the data would jeopardize an active investigation.

3. Notwithstanding paragraph 2., any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.

E. Regardless of whether there has been a final disposition as defined in Minnesota Statutes section 13.43, subdivision 2(b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minnesota Statutes section 13.43, subdivision 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public, unless access to the data would jeopardize an active investigation or reveal confidential sources. Data relating to a complaint or charge against a public official is public only if:

1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or

2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement

Data that is classified as private under another law is not made public by this provision.

V. PRIVATE PERSONNEL DATA

A. All other personnel data not listed in Section IV are private and data will not be otherwise released unless authorized by law.

B. Data pertaining to an employee's dependents are private data on individuals.

C. Data created, collected, or maintained by the school district to administer employee assistance programs are private.

D. Parking space leasing data with regard to data on individuals are private.

E. An individual's checking account number is private when submitted to a government entity.

F. Personnel data may be disseminated to labor organizations to the extent the responsible authority determines the dissemination is necessary for the labor organization to conduct elections, notify employees of fair share fee assessments and implement the provisions of Minnesota Statutes chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services ("BMS") to the extent the dissemination is ordered or authorized by the Commissioner of the BMS.

G. The school district may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.

H. The school district may, if its responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:

1. the person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;

2. a prepetition screening team conducting an investigation of the employee under Minnesota Statutes section 253B.07, subdivision 1; or

3. a court, law enforcement agency, or prosecuting authority.

I. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of a crime or alleged crime committed by an employee.

J. A complainant has access to a statement provided by the complainant to the school

district in connection with a complaint or charge against an employee.

K. When allegations of sexual or other types of harassment are made against an employee, the employee shall not have access to data that would identify the complainant or other witnesses if the responsible authority determines that the employee's access to that data would:

1. threaten the personal safety of the complainant or a witness; or

2. subject the complainant or witness to harassment.

If a disciplinary proceeding is initiated against the employee, data on the complainant or witness shall be available to the employee as may be necessary for the employee to prepare for the proceeding.

L. The school district must report to the Minnesota Professional Educator Licensing and Standards Board ("PELSB") or the Board of School Administrators ("BOSA"), whichever has jurisdiction over the teacher's or administrator's license, as required by Minnesota Statutes section 122A.20, subdivision. 2, and shall, upon written request from the licensing board having jurisdiction over the license, provide the licensing board with information about the teacher or administrator from the school district's files, any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minnesota Statutes section 122A.20, subdivision 2.

M. Private personnel data shall be disclosed to the Department of Employment and Economic Development for the purpose of administration of the unemployment insurance program under Minnesota Statutes chapter 268.

N. When a report of alleged maltreatment of a student in an elementary, middle school, high school or charter school is made to the Commissioner of the Minnesota Department of Education ("MDE") under Minnesota Statutes chapter 260E, data that are relevant and collected by the school facility about the person alleged to have committed maltreatment must be provided to the Commissioner on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of providing information to a parent, legal guardian, or custodian of a child in accordance with MDE Screening Guidelines.

O. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if

1. an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data; or

2. the employee resigned while a complaint or charge involving the allegations was pending, the allegations involved acts of sexual contact with a student, and the employer informed the employee in writing, before the employee resigned, that if the employee resigns while the complaint or charge is still pending, the employer must release private personnel data about the employee's alleged sexual contact with a student to a school district or charter school requesting

the data after the employee applies for employment with that school district or charter school and the data remain classified as provided in Minnesota Statutes chapter 13.

Data that are released under this paragraph must not include data on the student.

P. Data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or improve the school district operations is private data. An employee who is identified in a suggestion, however, shall have access to all data in the suggestion except the identity of the employee making the suggestion.

Q. Protected health information, as defined in 45 Code of Federal Regulations Parts 160 and 164, on employees is private and will not be disclosed except as permitted or required by law.

R. Personal home contact information for employees may be used by the school district to ensure that an employee can be reached in the event of an emergency or other disruption affecting continuity of school district operations and may be shared with another government entity in the event of an emergency or other disruption to ensure continuity of operation for the school district or government entity.

S. The personal telephone number, home address, and electronic mail address of a current or former employee of a contractor or subcontractor maintained as a result of a contractual relationship between the school district and a contractor or subcontractor entered on or after August 1, 2012, are private data. These data must be shared with another government entity to perform a function authorized by law. The data also must be disclosed to a government entity or any person for prevailing wage purposes.

T. When a continuing contract teacher is discharged immediately because the teacher's license has been revoked due to a conviction for child abuse or sexual offenses involving a child as set forth in Minnesota Statutes section 122A.40, subdivision 13(b), or when the Commissioner of the MDE makes a final determination of child maltreatment involving a teacher under Minnesota Statutes section 260E.21, subdivision 4, or 260E.35, the school principal or other person having administrative control of the school must include in the teacher's employment record the information contained in the record of the disciplinary action or the final maltreatment determination, consistent with the definition of public data under Minnesota Statutes, section 13.41, subdivision. 5, and must provide PELSB and the licensing division at MDE with the necessary and relevant information to enable PELSB and MDE's licensing division to fulfill their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher's license. In addition to the background check required under Minnesota Statutes section 123B.03, a school board or other school hiring authority must contact PELSB and MDE to determine whether the teacher's license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

VI. MULTIPLE CLASSIFICATIONS

If data on individuals are classified as both private and confidential by Minnesota Statutes chapter 13, or any other state or federal law, the data are private.

VII. CHANGE IN CLASSIFICATIONS

The school district shall change the classification of data in its possession if it is required to do so to comply with either judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

VIII. RESPONSIBLE AUTHORITY

The school district has designated *Dr. Jon Ellerbusch, Superintendent, jellerbusch@isd146.com, (320) 360-9192* as the authority responsible for personnel data.

The responsible authority, or a school district employee if so designated, shall serve as the school district's data practices compliance official and, as such, shall be the employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.

IX. EMPLOYEE AUTHORIZATION/RELEASE FORM

An employee authorization form is included as an addendum to this policy.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.02 (Definitions)
Minn. Stat. § 13.03 (Access to Government Data)
Minn. Stat. § 13.05 (Duties of Responsible Authority)
Minn. Stat. § 13.37 (General Nonpublic Data)
Minn. Stat. § 13.39 (Civil Investigation)
Minn. Stat. § 13.41 (Licensing Data)
Minn. Stat. § 13.43 (Personnel Data)
Minn. Stat. § 13.601, subd. 3 (Elected and Appointed Officials)
Minn. Stat. § 15.0597 (Appointment to Multimember Agencies)
Minn. Stat. § 122A.20, Subd. 2 (Mandatory Reporting)
Minn. Stat. § 122A.40, Subds. 13 and 16 (Employment; Contracts; Termination)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. § 123B.143, subd. 2 (Disclose Past Buyouts)
Minn. Stat. Ch. 179 (Minnesota Labor Relations Act)
Minn. Stat. Ch. 179A (Minnesota Public Labor Relations Act)
Minn. Stat. § 253B.07 (Judicial Commitment: Preliminary Procedures)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
Minn. Stat. Ch. 268 (Unemployment Insurance)
Minn. R. Pt. 1205 (Data Practices)
P.L. 104-191 (HIPAA)
45 C.F.R. Parts 160, 162, and 164 (HIPAA Regulations)

Cross References: MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy

Considerations)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 722 (Public Data Requests)
MSBA Law Bulletin "I" (School Records – Privacy – Access to Data)

410 FAMILY AND MEDICAL LEAVE POLICY

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 servicemember" 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 servicemember" means the nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember 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 servicemember, all such family members shall be considered the covered servicemember's next of kin, and the employee may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember's only next of kin.

F. "Outpatient status" means, with respect to a covered servicemember 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 active duty, or notified of an impending call or order to covered active 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.

3. An employee's entitlement to 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 servicemember unable to perform the duties of the servicemember'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 12 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 servicemember 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 Servicemember Family Military Leave

1. An eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered servicemember shall be entitled to a total of 26 work weeks of leave during a 12-month period to care for the servicemember. 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 servicemember 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 servicemember 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 servicemember 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 servicemember 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 workdays 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.

VII. 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)

413 HARASSMENT AND VIOLENCE

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability (Protected Class).

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to maintain a learning and working environment free from harassment and violence on the basis of Protected Class. The school district prohibits any form of harassment or violence on the basis of Protected Class.

B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's Protected Class, as defined by this policy. (For purposes of this policy, school district personnel include school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)

C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's Protected Class.

D. The school district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's Protected Class, and to discipline or take appropriate action against any student, teacher, administrator, or other school district personnel found to have violated this policy.

III. DEFINITIONS

A. "Assault" is:

1. an act done with intent to cause fear in another of immediate bodily harm or death;

2. the intentional infliction of or attempt to inflict bodily harm upon another; or

3. the threat to do bodily harm to another with present ability to carry out the threat.

B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, when the conduct:

1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;

2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or

3. otherwise adversely affects an individual's employment or academic opportunities.

C. "Immediately" means as soon as possible but in no event longer than 24 hours.

D. Protected Classifications; Definitions

1. "Disability" means, with respect to an individual who

   a. has a physical, sensory or mental impairment that materially limits one or more major life activities of such individual;

   b. has a record of such an impairment; or

   c. is regarded as having such an impairment.

2. "Familial status" means the condition of one or more minors being domiciled with:

   a. their parent or parents or the minor's legal guardian; or

   b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.

3. "Marital status" means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.

4. "National origin" means the place of birth of an individual or of any of the individual's lineal ancestors.

5. "Sex" includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.

6. "Sexual orientation" means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one's biological maleness or femaleness. "Sexual orientation" does not include a physical or sexual attachment to children by an adult.

7. "Status with regard to public assistance" means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental

assistance or rent supplements.

E. "Remedial response" means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.

F. Sexual Harassment; Definition

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

a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or

b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or

c. that conduct or communication has the purpose or effect of substantially interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.

2. Sexual harassment may include, but is not limited to:

a. unwelcome verbal harassment or abuse;

b. unwelcome pressure for sexual activity;

c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of student(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;

d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;

e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or

f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

1. Sexual violence is a physical act of aggression or force or the threat thereof that involves the touching of another's intimate parts or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes section 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.

2. Sexual violence may include, but is not limited to:

   a. touching, patting, grabbing, or pinching another person's intimate parts
   b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;

   c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or

   d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to an individual's Protected Class.

IV. REPORTING PROCEDURES

A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of Protected Class by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report conduct that may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.

B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.

C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a school district human rights officer or to the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of

harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.

E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.

F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.

G. In the District. The school board hereby designates Dr. Jon Ellerbusch, Superintendent as the school district human rights officer(s) to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves the Superintendent, the complaint shall be filed with the Board Chairperson.[1]

H. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.

I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment.

J. Use of formal reporting forms is not mandatory.

K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.

L. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and

[1] In some school districts the superintendent may be the human rights officer. If so, an alternative individual should be designated by the school board.

to comply with any discovery or disclosure obligations.

M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.

N. False accusations or reports of violence or harassment against another person are prohibited.

O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

V. INVESTIGATION

A. By authority of the school district, the human rights officer, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.

B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.

C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.

D. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, and students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.

E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

F. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulations.

B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the targets or victims and alleged perpetrators of harassment or violence, the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.

C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights or another state or federal agency, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes chapter. 260E may be applicable.

B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.

B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.

C. This policy shall appear in the student handbook.

D. The school district will develop a method of discussing this policy with students and employees.

E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness, and/or sexual abuse prevention.

F. This policy shall be reviewed at least annually for compliance with state and federal law.

Legal References:
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)

42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: MSBA/MASA Model Policy 102 (Equal Educational Opportunity)
MSBA/MASA Model Policy 401 (Equal Employment Opportunity)
MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

417 CHEMICAL USE AND ABUSE

I. PURPOSE

The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The school board believes that the public school has a role in education, intervention, and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention.

II. GENERAL STATEMENT OF POLICY

A. Use or possession of controlled substances, toxic substance, medical cannabis, or alcohol before, during, or after school hours, at school or in any other school location, is prohibited in accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School.

B. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement.

C. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.

D. The school district shall establish a drug-free awareness program for its employees.

III. DEFINITIONS

A. "Chemical abuse," as applied to students, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the student's normal function in academic, school, or social activities is chronically impaired.

B. "Controlled substances," as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and "marijuana" as defined in Minnesota Statutes section 152.01, subdivision 9 but not distilled spirits, wine, malt beverages, intoxicating liquors or tobacco. As otherwise defined in this policy, "controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.

C. "Drug prevention" means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.

D. "School location" includes any school building or on any school premises; on any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off-school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.

E. "Teacher" means all persons employed in a public school or education district or by a service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapists.

IV. STUDENTS

A. Districtwide School Discipline Policy

Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the districtwide school student discipline policy.

B. Programs and Activities

1. The school district shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes.

2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.

C. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance

1. A teacher in a nonpublic school participating in a school district chemical use program, or a public school teacher, who knows or has reason to believe that a student is using, possessing, or transferring alcohol or a controlled substance while on the school premises or involved in school-related activities, shall immediately notify the school's chemical abuse preassessment team, or staff member assigned duties similar to those of such a team, of this information.

2. Students involved in the abuse, possession, transfer, distribution, or sale of chemicals may be suspended and proposed for expulsion in compliance with the student discipline policy and the Pupil Fair Dismissal Act, Minnesota Statutes section 121A.40-121A.56, and proposed for expulsion.

3. Searches by school district officials in connection with the use, possession, or transfer of alcohol or a controlled substance will be conducted in accordance with school board policies related to search and seizure.

4. Nothing in paragraph IV.B.1. prevents a teacher or any other school employee from reporting to a law enforcement agency any violation of law occurring on school premises or at school sponsored events.

D. Preassessment Team

1. Every school that participates in a school district chemical abuse program shall establish a chemical abuse preassessment team designated by the superintendent or designee. The team must be composed of classroom teachers, administrators, and to the extent they exist in the school, school nurse, school counselor or psychologist, social worker, chemical abuse specialist, and other appropriate professional staff. For schools that do not have a chemical abuse program and team, the superintendent or designee will assign these duties to a designated school district employee.

2. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.

3. Within forty-five (45) days after receiving an individual reported case, the team shall make a determination whether to provide the student and, in the case of a minor, the dependent student's parents with information about school and community services in connection with chemical abuse.

E. Data Practices

1. Student data may be disclosed without consent in health and safety emergencies pursuant to Minnesota Statutes section 13.32 and applicable federal law and regulations.

2. Destruction of Records

a. If the preassessment team decides not to provide a dependent student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.

b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the student is no longer enrolled in the district.

c. Destruction of records identifying individual students shall be governed by paragraph IV.E.2. notwithstanding Minnesota Statutes section 138.163 (Preservation and Disposal of Public Records).

F. Consent

Any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.

V. EMPLOYEES

A. The school district shall establish a drug-free awareness program to inform employees about:

1. The dangers of drug abuse in the workplace.

2. The school district's policy of maintaining a drug-free workplace.

3. Available drug counseling, rehabilitation, and employee assistance programs.

4. The penalties that may be imposed on employees for drug abuse violations.

B. The school district shall notify a federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice from the employee or otherwise receiving actual notice of any criminal drug statute conviction occurring in the workplace.

Legal References:
Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.25-121A.29 (Chemical Abuse)
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 124D.695 (Approved Recovery Program Funding)
Minn. Stat. § 126C.44 (Safe Schools Levy)
Minn. Stat. § 138.163 (Preservation and Disposal of Public Records)
Minn. Stat. § 144.343 (Pregnancy, Venereal Disease, Alcohol or Drug Abuse, Abortion)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.02 (Schedules of Controlled Substances; Administration of Chapter)
Minn. Stat. § 152.22 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 299A.33 (DARE Program)
Minn. Stat. § 466.07, subd. 1 (Indemnification Required)
Minn. Stat. § 609.101, subd. 3(e) (Controlled Substance Offenses; Minimum Fines)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
20 U.S.C. §§ 7101-7122 (Student Support and Academic Enrichment Grants
20 U.S.C. § 5812 (National Education Goals)
20 U.S.C. § 7175 (Local Activities)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)

34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug Free School)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, and controlled substances without a physician's prescription.

II. GENERAL STATEMENT OF POLICY

A. Use or possession of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, and controlled substances before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.

B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, or controlled substances in any school location.

C. An individual may not use or possess cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products in a public school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13, including all facilities, whether owned, rented, or leased, and all vehicles that the school district owns, leases, rents, contracts for, or controls.

D. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

III. DEFINITIONS

A. "Alcohol" includes any alcoholic beverage containing more than one-half of one percent alcohol by volume.

B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.

C. "Edible cannabinoid product" means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.

D. "Nonintoxicating cannabinoid" means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by injection, inhalation, ingestion, or by any other immediate means.

E. "Medical cannabis" means any species of the genus cannabis plant, or any mixture or

preparation of them, including whole plant extracts and resins, and is delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plant form; (4) combustion with use of dried raw cannabis; or (5) any other method approved by the Commissioner of the Minnesota Department of Health ("Commissioner").

F. "Possess" means to have on one's person, in one's effects, or in an area subject to one's control.

G. "School location" includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.

H. "Sell" means to sell, give away, barter, deliver, exchange, distribute or dispose of to another, or to manufacture; or to offer or agree to perform such an act, or to possess with intent to perform such an act.

I. "Toxic substances" includes: (1) glue, cement, aerosol paint, containing toluene, benzene, xylene, amyl nitrate, butyl nitrate, nitrous oxide, or containing other aromatic hydrocarbon solvents, but does not include glue, cement, or paint contained in a packaged kit for the construction of a model automobile, airplane, or similar item; (2) butane or a butane lighter; or (3) any similar substance declared to be toxic to the central nervous system and to have a potential for abuse, by a rule adopted by the Commissioner.

I. "Use" means to sell, buy, manufacture, distribute, dispense, be under the influence of, or consume in any manner, including, but not limited to, consumption by injection, inhalation, ingestion, or by any other immediate means.

IV. EXCEPTIONS

A. A violation of this policy does not occur when a person brings onto a school location, for such person's own use, a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, which has a currently accepted medical use in treatment in the United States and the person has a physician's prescription for the substance. The person shall comply with the relevant procedures of this policy.

B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes, section 624.701, subdivision 1a (experiments in laboratories; pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).

C. A violation of this policy does not occur when a person uses or possesses a toxic substance unless they do so with the intent of inducing or intentionally aiding another in inducing intoxication, excitement, or stupefaction of the central nervous system,

except under the direction and supervision of a medical doctor.

V. PROCEDURES

A. Students who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, must comply with the school district's student medication policy.

B. Employees who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor. The employee may be required to provide a copy of the prescription.

C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.

D. Employees are subject to the school district's drug and alcohol testing policies and procedures.

E. Members of the public are not permitted to possess controlled substances, intoxicating cannabinoids, or edible cannabinoid products in a school location except with the express permission of the superintendent.

F. No person is permitted to possess or use medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products on a school bus or van; or on the grounds of any preschool or primary or secondary school; or on the grounds of any child care facility. This prohibition includes (1) vaporizing or combusting medical cannabis on any form of public transportation where the vapor or smoke could be inhaled by a minor child or in any public place, including indoor or outdoor areas used by or open to the general public or place of employment; and (2) operating, navigating, or being in actual physical control of any motor vehicle or working on transportation property, equipment or facilities while under the influence of medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products.

G. Possession of alcohol on school grounds pursuant to the exceptions of Minnesota Statutes section 624.701, subdivision 1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

VI. SCHOOL PROGRAMS

A. Starting in the 2026-2027 school year, the school district must implement a comprehensive education program on cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, for students in middle school and high school. The program must include instruction on the topics listed in Minnesota Statutes, section 120B.215, subdivision 1 and must:

1. respect community values and encourage students to communicate with parents, guardians, and other trusted adults about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl; and

2. refer students to local resources where students may obtain medically accurate information about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, and treatment for a substance use disorder.

B. School district efforts to develop, implement, or improve instruction or curriculum as a result of the provisions of this section must be consistent with Minnesota Statutes, sections 120B.10 and 120B.11.

C. Notwithstanding any law to the contrary, the school district shall have a procedure for a parent, a guardian, or an adult student 18 years of age or older to review the content of the instructional materials to be provided to a minor child or to an adult student pursuant to this article. The district must allow a parent or adult student to opt out of instruction under this article with no academic or other penalty for the student and must inform parents and adult students of this right to opt out.

VI. ENFORCEMENT

A. Students

1. Students may be required to participate in programs and activities that provide education against the use of alcohol, tobacco, marijuana, smokeless tobacco products, electronic cigarettes, and nonintoxicating cannabinoids, and edible cannabinoid products.

2. Students may be referred to drug or alcohol assistance or rehabilitation programs; school based mental health services, mentoring and counseling, including early identification of mental health symptoms, drug use and violence and appropriate referral to direct individual or group counselling service. which may be provided by school based mental health services providers; and/or referral to law enforcement officials when appropriate.

3. A student who violates the terms of this policy shall be subject to discipline in accordance with the school district's discipline policy. Such discipline may include suspension or expulsion from school.

B. Employees

1. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any of the places listed above on which work on a school district federal grant is performed, no later than five (5) calendar days after such conviction. Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the federal or state criminal drug statutes.

2. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board.

3. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program is subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.

4. Sanctions against employees, including nonrenewal, suspension, termination, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

C. The Public

A member of the public who violates this policy shall be informed of the policy and asked to leave. If necessary, law enforcement officials will be notified and asked to provide an escort.

Legal References:
Minn. Stat. § 120B.215 (Education on Cannabis Use and Substance Use)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.40-§ 121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.01, Subd. 15a (Definitions)
Minn. Stat. § 152.0264 (Cannabis Sale Crimes)
Minn. Stat. § 152.22, Subd. 6 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 342.09 (Personal Adult Use of Cannabis)
Minn. Stat. § 342.56 (Limitations)
Minn. Stat. § 609.684 (Abuse of Toxic Substances)
Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
20 U.S.C. § 7101-7122 (Student Support and Academic Enrichment Grants)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

Cross References:
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)

MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 516 (Student Medication)

427 WORKLOAD LIMITS FOR CERTAIN SPECIAL EDUCATION TEACHERS

I. PURPOSE

The purpose of this policy is to establish general parameters for determining the workload limits of special education staff who provide services to children with disabilities receiving direct special education services 60 percent or less of the instructional day.

II. DEFINITIONS

A. Special Education Staff; Special Education Teacher

"Special education staff" and "special education teacher" both mean a teacher employed by the school district who is licensed under the rules of the Minnesota Professional Educator Licensing and Standards Board to instruct children with specific disabling conditions.

B. Direct Services

"Direct services" means special education services provided by a special education teacher or a related service professional when the services are related to instruction, including cooperative teaching.

C. Indirect Services

"Indirect services" means special education services provided by a special education teacher or a related service professional which include ongoing progress reviews; cooperative planning; consultation; demonstration teaching; modification and adaptation of the environment, curriculum, materials, or equipment; and direct contact with the pupil to monitor and observe.

D. Workload

"Workload" means a special education teacher's total number of minutes required for all due process responsibilities, including direct and indirect services, evaluation and reevaluation time, management of individualized education programs (IEPs), travel time, parental contact, and other services required in the IEPs.

III. GENERAL STATEMENT OF POLICY

A. Workload limits for special education teachers shall be determined by the appropriate special education administrator, in consultation with the building principal and the superintendent.

B. In determining workload limits for special education staff, the school district shall take into consideration the following factors: student contact minutes, evaluation and reevaluation time, indirect services, management of IEPs, travel time, and other services required in the IEPs of eligible students.

IV. COLLECTIVE BARGAINING AGREEMENT UNAFFECTED

This policy shall not be construed as a reopening of negotiations between the school district and the special education teachers' exclusive representative, nor shall it be construed to alter or limit in any way the managerial rights or other authority of the school district set forth in the Public Employment Labor Relations Act or in the collective bargaining agreement between the school district and the special education teachers' exclusive representative.

Legal References: Minn. Stat. § 179A.07, Subd. 1 (Inherent Managerial Policy)
Minn. Rule 3525.0210, Subps. 14, 27, 44, and 49 (Definitions)
Minn. Rule 3525.2340, Subp. 4.B. (Case Loads for School-Age Educational Service Alternatives)

Cross References: MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
MSBA/MASA Model Policy 608 (Instructional Services – Special Education)

15. Discussion/Information
A. MSBAIT Election of Trustees 539

Minnesota
School Boards
Association
Insurance Trust

Serving Minnesota public schools since 1972

1900 West Jefferson Avenue
St. Peter, Minnesota
56082-3015

507-934-2450 | 800-324-4459

Fax: 507-931-1515

www.mnmsba.org/MSBAIT

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Mahtomedi

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NOTICE AND PROXY STATEMENT

ANNUAL MEETING OF PARTICIPANTS

To Be Held on October 25, 2023

September 25, 2023

To Our Participants:

The Annual Meeting of the Participants of the Minnesota School Boards Association Insurance Trust will be held on Wednesday, October 25, 2023, at 9:00 a.m. at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN. The purposes of the meeting are (1) to elect two Trustees of the MSBAIT for a four-year term; (2) to elect one Trustee of the MSBAIT to fill out the remainder of a four-year term expiring in 2024; (3) to elect one Trustee of the MSBAIT to fill out the remainder of a four-year term expiring in 2025; and to transact such other business as may properly come before the meeting or any adjournment thereof.

You are cordially invited to attend the meeting, but whether or not you plan to be present, please fill in, date, and sign the enclosed Proxy and return it in the self-addressed, postage-paid envelope which is furnished for your convenience. Please return your Proxy promptly to ensure that it will be received prior to the date of the meeting. Should you attend the meeting, you may revoke your Proxy and vote in person.

Sincerely yours,

Kirk Schneidawind

Kirk Schneidawind, Secretary-Treasurer
Minnesota School Boards Association
Insurance Trust

KS:tg
enc.

PROXY STATEMENT

Introduction

This Proxy Statement, together with the accompanying proxy, is being furnished to each Participant in the Minnesota School Boards Association Insurance Trust (the "MSBAIT") in connection with the solicitation by the Trustees of the MSBAIT of proxies to be used at the Annual Meeting of the Participants of the MSBAIT and any adjournment thereof. The meeting will be held on Wednesday, October 25, 2023, at 9:00 a.m. at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN.

The Purpose of the Meeting

Election of Trustees

The Restated Declaration of Trust of the MSBAIT (the "Restated Declaration") provides that the Board of Directors of the Minnesota School Boards Association (the "MSBA") shall nominate candidates for election as Trustees. The following individuals have been nominated by the Board of Directors for a four-year term as Trustee expiring at the Annual Meeting to be held following the conclusion of the fiscal year of the MSBAIT ending on June 30, 2027.

Name	Affiliation
Cory Johnson	Member of the School Board of Independent School District No. 196 (Rosemount-Apple Valley-Eagan)
Mike Pfeil	Member of the School Board of Independent School District No. 458 (Truman)

The following individuals have been nominated by the Board of Directors to complete the remainder of a four-year term as Trustee expiring at the Annual Meeting to be held following the conclusion of the fiscal year of the MSBAIT ending as noted.

Deb Pauly (term expiring in 2024)	Member of the School Board of Independent School District No. 717 (Jordan)
Jim Ferden (term expiring in 2025)	Member of the School Board of Independent School District No. 2609 (Win-E-Mac)

Unless authority is withheld, all proxies received will be voted for the election of the nominees listed above. If any nominee becomes unable to serve prior to the Annual Meeting, the proxies received in response to this solicitation will be voted for a replacement nominee selected in accordance with the best judgment of the proxy agent named therein.

Following the Annual Meeting, the Board of Trustees will hold its annual organizational meeting. At that meeting, the Trustees will elect one of their number to serve as Chair of the MSBAIT and be its chief officer. They will also elect a Vice Chair from their number and elect or appoint a Secretary and a Treasurer who need not be Trustees.

Vote Required for Election of Trustees

The affirmative vote of a majority of the Participants entitled to vote present in person or by proxy at the meeting is required for the election of each Trustee.

Other Matters

The Trustees do not intend to bring any business before the meeting other than the election of Trustees, and they have not been informed of any other business that is to be presented at the meeting. However, if any other matters should properly come before the meeting, it is the intention of the proxy agent named in the accompanying proxy to vote such proxy in accordance with the proxy agent's best judgment.

The Proxy

A form of proxy is being furnished together with a copy of this Proxy Statement to each Participant. Any Participants giving a proxy have the right and power to revoke it at any time before its exercise (i) by written notice to the Secretary of the MSBAIT prior to the meeting, or (ii) by filing a duly executed proxy bearing a later date, or (iii) by claiming a right to vote in person at the meeting. The proxy will be voted by the proxy agent in strict accordance with the directions thereon. In the absence of specific instructions thereon, the proxy will be voted in favor of each nominee named thereon. If any nominee becomes unable to serve prior to the Annual Meeting, the proxies received in response to the proxy solicitation will be voted for a replacement nominee selected in accordance with the best judgment of the proxy agent named therein.

Mr. Kirk Schneidawind, the Secretary-Treasurer of the MSBAIT, is serving as the proxy agent.

September 25, 2023, is the record date for the determination of Participants entitled to notice of and to vote at the meeting and at any adjournment or adjournments thereof. Only Participants of record on that date are entitled to notice of and to vote at the meeting. Each Participant is entitled to one vote on each matter to be presented at the meeting without regard to the number of MSBAIT Programs in which it is a Participant.

WHETHER OR NOT YOU EXPECT TO ATTEND THE MEETING, PLEASE FILL OUT, SIGN, DATE, AND RETURN THE PROXY IN THE ENVELOPE PROVIDED. Your prompt return of the proxy will be greatly appreciated as it will save the expense of further mailings and solicitations.

If you have any questions about the meeting, including questions about the use of a proxy, please call Mr. Kirk Schneidawind at 1-507-934-8123.

PROXY

MINNESOTA SCHOOL BOARDS ASSOCIATION INSURANCE TRUST

The undersigned Participant of the Minnesota School Boards Association Insurance Trust constitutes and appoints Mr. Kirk Schneidawind as the Proxy Agent of the undersigned Participant (with full power of substitution) on all matters which may be voted on at the Annual Meeting of Participants to be held at 9:00 a.m. on Wednesday, October 25, 2023, at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN and at any and all adjournments thereof, all in accordance with the MSBAIT's Notice and Proxy Statement dated September 25, 2023, receipt of which is hereby acknowledged, as follows:

1. **Election of Trustees Named in Proxy Statement (four-year term).**

(X) Vote for the nominees listed below for a four-year term:
Cory Johnson
Mike Pfeil

( ) Do not vote for the nominees listed below for a four-year term:
Cory Johnson
Mike Pfeil

Election of Trustee Named in Proxy Statement (expiring in 2024).

(X) Vote for the nominee listed below to complete a four-year term expiring 2024:
Deb Pauly

( ) Do not vote for the nominee listed below to complete a four-year term expiring 2024:
Deb Pauly

Election of Trustee Named in Proxy Statement (expiring in 2025).

(X) Vote for the nominee listed below to complete a four-year term expiring 2025:
Jim Ferden

( ) Do not vote for the nominee listed below to complete a four-year term expiring 2025:
Jim Ferden

2. **Other Matters. In the proxy agent's discretion upon such other matters as may properly come before this meeting.**

WHEN PROPERLY EXECUTED, THIS PROXY WILL BE VOTED IN ACCORDANCE WITH THE INSTRUCTIONS SPECIFIED ABOVE. IN THE ABSENCE OF INSTRUCTIONS, THIS PROXY WILL BE VOTED IN FAVOR OF THE NOMINEES NAMED ABOVE.

Participating School District's Name: Barnesville Public School

Signature of Representative of Participating School District: [signature]

Dated: 10/16/2023

Please mark, sign, date, and return this Proxy promptly using the accompanying envelope.

This Proxy is solicited on behalf of the Board of Trustees of the Minnesota School Boards Association Insurance Trust.

Please mail to: Mr. Kirk Schneidawind
Minnesota School Boards Association
1900 West Jefferson Avenue
St. Peter, MN 56082-3015

Select district

146 <-- Enter District Number (1.2 for Minneapolis)

0146-01 Barnesville

DEPARTMENT OF EDUCATION

CPI updated for December 31, 2022

Phase Out Report With 2022 Elections

Authority After 2021 Elections (see detail below)			252.17	252.17	252.17	252.17	-	-	-	-	-	-	-	-
Elections Before 2019			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
(1) Authority without CPI			252.17	252.17	252.17	252.17	-	-	-	-	-	-	-	-
With Inflation Adjustment														
(2) Base Authority			-	-	-	-	-	-	-	-	-	-	-	-
(3) Subtraction Included in CPI Adjustment			-	-	-	-	-	-	-	-	-	-	-	-
(4) Amount Subject to CPI Adjustment			-	-	-	-	-	-	-	-	-	-	-	-
(5) Cumulative CPI Factor			-	-	-	-	-	-	-	-	-	-	-	-
(6) Cumulative CPI Applied (4) * [(5)-1]			-	-	-	-	-	-	-	-	-	-	-	-
(7) Authority with CPI (2) + (6)			-	-	-	-	-	-	-	-	-	-	-	-
(8) Total Authority from elections before 2019 (1) + (7)			252.17	252.17	252.17	252.17	-	-	-	-	-	-	-	-
(9) Non-CPI Adjusted Phase Out/Cancel			-	-	-	-	252.17	-	-	-	-	-	-	-
(10) CPI Adjusted Phase Out/Cancel			-	-	-	-	-	-	-	-	-	-	-	-
2019 Elections and Later	**Election Year**	**Years Delayed**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**	**FY 2033**	**FY 2034**
Authority without CPI														
(11) Authority 1		-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Authority 2		-	-	-	-	-	-	-	-	-	-	-	-	-
(13) Authority 3		-	-	-	-	-	-	-	-	-	-	-	-	-
(14) Total authority without CPI (11) + (13)			-	-	-	-	-	-	-	-	-	-	-	-
With Inflation Adjustment														
(15) Authority 1		-	-	-	-	-	-	-	-	-	-	-	-	-
(16) Cumulative CPI Factor			-	-	-	-	-	-	-	-	-	-	-	-
(17) Authority with CPI (15) * (16)			-	-	-	-	-	-	-	-	-	-	-	-
(18) Authority 2		-	-	-	-	-	-	-	-	-	-	-	-	-
(19) Cumulative CPI Factor			-	-	-	-	-	-	-	-	-	-	-	-
(20) Authority with CPI (18) * (19)			-	-	-	-	-	-	-	-	-	-	-	-
(21) Authority 3		-	-	-	-	-	-	-	-	-	-	-	-	-
(22) Cumulative CPI Factor			-	-	-	-	-	-	-	-	-	-	-	-
(23) Authority with CPI (21) * (22)			-	-	-	-	-	-	-	-	-	-	-	-
(24) Total authority with CPI (17) + (20) + (23)			-	-	-	-	-	-	-	-	-	-	-	-
(25) **Authority from elections after 2018 (14) + (24)**			-	-	-	-	-	-	-	-	-	-	-	-
(26) Non-CPI Adjusted Phase Out/Cancel			-	-	-	-	-	-	-	-	-	-	-	-
(27) CPI Adjusted Phase Out/Cancel			-	-	-	-	-	-	-	-	-	-	-	-
(22) Total Authority (11) + (18)			252.17	252.17	252.17	252.17	-	-	-	-	-	-	-	-

Barnesville Public School
Student Enrollment
SY 2023-2024

	2023-24 Projection	Sep 8	Oct 1	Nov 1	Dec 1	Jan 1	Feb 1	Mar 1	Apr 1	May 1	May 25
Grade K	70	57	56								
Grade 1	76	74	74								
Grade 2	75	72	72								
Grade 3	73	76	76								
Grade 4	72	72	72								
Grade 5	66	76	76								
Grade 6	69	68	68								
	502	**495**	**494**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Grade 7	71	62	60								
Grade 8	69	75	75								
Grade 9	66	59	59								
Grade 10	68	59	59								
Grade 11	67	59	60								
Grade 12	58	69	68								
	399	**383**	**381**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Grades K-12	**901**	**878**	**875**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

17. Dates to Remember
    A. Regular School Board Meeting
        1) Monday, November 20, 2023, 7:00 PM, Barnesville High School
18. Adjournment