



**ROCK RIDGE PUBLIC SCHOOLS
411 SOUTH 5TH AVENUE
VIRGINIA MN 55792**

**Organizational and Regular Meeting
Monday, January 9, 2023 at 6:00 PM
Rock Ridge Administration Building (formerly Spectrum Health
Building), 1405 Progress Parkway, Virginia, MN 55792**

AGENDA

1. Call Organizational Meeting to order.
2. Ceremonial Oath of Office for new board members. 6
3. Approval of organizational meeting agenda.
4. Election of Board Officers.
 1. Election of Chairperson.
 2. Election of Vice Chairperson.
 3. Election of Clerk.
 4. Election of Treasurer.
 5. Election of Alternate Clerk.
5. Organizational Business.
 1. Set salaries of board directors.
 2. Approval of Columbus Day is not a school holiday.
 3. Set 2023 regular board meeting dates and time. 7
 4. Approval of ISD No. 2909 mileage rate at the IRS standard mileage rate of 65.5 cents per mile beginning January 1, 2023.
 5. Designate school depositories: Frandsen Bank & Trust, MSDLAF, and MNTrust/PMA, Miners National Bank and First National Bank of Gilbert.
 6. Authorize the hiring of a school attorney on an as-needed basis: Consider recommendation of Colosimo, Patchin, & Kearney, Ltd., Rupp, Anderson, Squires, & Waldspurger, P.A. and Ratwik, Rozak & Maloney, P.A.
 7. Consider establishing a newspaper as the legal publication for school business for 2023. 8

8. Consider authorizing the business manager and superintendent to make electronic fund transfers.
 9. Consider authorizing the business manager to use the current signature plate until a new plate is secured, if necessary.
 10. Consider authorizing school board members to attend necessary instate meetings.
 11. Consider authorizing the superintendent to approve instate travel requirements of employees during the school year.
 12. Consider authorizing the superintendent to employ additional instructional, library, maintenance, and clerical assistance as shall become necessary.
 13. Consider Resolution Directing the Administration to Make Recommendations for Reductions in Programs and Positions and Reasons Therefor. 10
 14. Consider resolution naming Dr. Noel Schmidt as the Identified Official with Authority (IOWA) for Rock Ridge Public Schools. 11
 15. Consider designating Dr. Noel Schmidt as the responsible authority under the Minnesota Data Practices Act and Open Meeting Law.
 16. Committee memberships. 12
6. Adjourn Organizational Meeting.
 7. Call regular meeting to order.
 8. Approval of agenda.
 9. Recognition of visitors and visitor input.
 10. Construction.
 1. OA Tenant Design Review
 2. North Star Elementary – Full Demolition of Existing Virginia HS Budget Change 14
 11. Consent Agenda:
 1. Approval of December 12, 2022 regular meeting minutes. 29
 2. Approval of December 27, 2022 special meeting minutes. 33
 3. Payment of the bills. 34
 4. Approval of hire of Cara Ellis for the Para Educator position at a rate of \$18.47/hour effective November 29, 2022.
 5. Approval of hire of Dolce Everson for the Para Educator position at a rate of \$18.47/hour effective January 3, 2023.
 6. Approval of hire of Kirsti Axelson for the Para Educator position at a rate of \$18.47/hour effective January 9, 2023.
 7. Approval of hire of Matt Sjoberg for the Head Boys' Golf Coach position with a stipend of \$5,732 effective March 20, 2023.
 8. Approval of extra assignments and stipends for the following staff at EGHS for the 2022-2023 school year:
 SH Honor Society - Jill Clennon - \$1,911
 SH Student Council - Shared Susan Ellefson and Kyle Hammer - \$955.50 each (split \$1,911)
 Junior Class/Prom - Aimee Krebs - \$1,433
 SH Youth in Action - Tim Strasser - \$1,200
 9. Approval of transfer of Denise Ryberg from the Lunchroom/Playground Aide position to the for the Early Childhood Aide position at a rate of \$16.65/hour effective January 9,

2023

10. Approval of transfer of Cara Ellis from the Para Educator position to the School Readiness Para Educator position at a rate of \$18.47/hour effective January 9, 2023.
11. Approval of transfer of Ellie Krummi to Para Educator position with 23 hours/week from 29 hours/week at a rate of \$18.47/hour effective January 3, 2023.
12. Approval of leave of absence for Para Educator, Katie Hunter, beginning January 16, 2023 through the end of the 2022-23 school year.
13. Acceptance of resignation of Cole Jackson from the Strength and Conditioning Coach position effective December 16, 2022.
14. Acceptance of resignation of Cole Jackson from the Para Educator position effective December 23, 2022.
15. Acceptance of resignation of Cole Jackson from the Medical Terminology Teacher position (0.2 FTE) effective January 20, 2023.
16. Approval of termination of Elizabeth Dahlquist from the Lunchroom/Playground Aide position effective December 20, 2022.
17. Approval of lane change for Josh Gibson from BA to BA+10.
18. Approval of lane change for Isaac Christiansen from BA+20 to MA.
19. Approval of lane change for Andrew Tikkanen from BA to BA+10.
20. Approval of correction of previously approved stipend for Paul Coombe, 8th Grade Baseball Coach, from \$3,821 to \$3,105.
21. Approval of work agreement for Cierra Brelie, Data Specialist/1:1 Coordinator, for 2022-23 (\$60,343) and 2023-24 (\$61,550). 55
22. Approval of work agreement for Stephanie McDermid, Finance Assistant/Payroll, for 2022-23 (\$47,406) and 2023-2024 (\$48,354). 57
23. Approval of work agreement for Sandy Viger, Finance Officer, for 2022-2023 (\$63,240) and 2023-2024 (\$64,505). 59
24. Approval of work agreement for Janelle Dolinsek, Payroll Benefits Clerk, for 2022-23 (\$63,240) and 2023-24 (\$64,505). 61
25. Approval of work agreement for Andrea Lintula, Controller, for 2022-2023 (\$65,280) and 2023-24 (\$66,586). 63
26. Approval of work agreement for Debbie Wiirre, Executive Assistant/HR, for 2022-23 (\$61,200) and 2023-24 (\$62,424). 65
27. Approval of work agreement for Stacie Lamppa, Superintendent's Secretary, for 2022-23 (\$61,200) and 2023-24 (\$62,424). 67
28. Approval of work agreement for Willie Spelts, School to Work and Fundraising and Grants, for 2022-23 (\$115,700) and 2023-24 (\$118,014). 69
29. Approval of work agreement for Chad Hazelton, Activities Director, for 2022-23 (\$90,836) and 2023-24 (\$92,653). 70
30. Approval of work agreement for Bob Voss, Transportation Director, for 2022-23 (\$83,640) and 2023-24 (\$85,313). 71
31. Approval of work agreement for Bill Bryson, Technology Director, for 2022-2023 (\$100,614) and 2023-24 (\$102,626). 72
32. Approval of work agreement for Spencer Aune, Business Manager, for 2022-23 (\$141,079) and 2023-24 (\$143,901). 73
33. Acceptance and appreciation of a donation of clothing from Jill Forte to the Laurentian Elementary School.

34. Acceptance and appreciation of donations of winter gear from Legacy Church to both Laurentian and Parkview Elementary Schools.
 35. Acceptance and appreciation of a donation of hats, mittens, and gloves from the Mitten Mission Project 2022 Community People & Businesses Helping Local Kids to North Star Elementary.
 36. Acceptance and appreciation of a donation from the Soroptimist Club of Virginia in the amount of \$200 to be used for student needs.
 37. Acceptance and appreciation of donations from USW Local #6115 of winter gear and L&M gift cards given to Parkview and North Star Elementary Schools.
 38. Acceptance and appreciation of a donation from Jesse Dahl in the amount of \$100 to the #RockRidgeRising Campaign - Performing Arts in honor of Mr. Frandsen and Mr. Groves.
 39. Acceptance and appreciation of a donation from Jeff and Holly Okland in the amount of \$1,000 to the #RockRidgeRising Campaign.
 40. Acceptance and appreciation of a donation of \$1,500 from Eveleth Elks Lodge to purchase six trikes by the Laurentian Elementary School Readiness Program.
 41. Acceptance and appreciation of a donation in the amount of \$500 from the Golden Bear Foundation awarded to Laurentian School Readiness for the purchase of gym equipment.
 42. Approval of donation from City Auto Glass Foundation in the amount of \$60,000 to the #RockRidgeRising Campaign to be used for elevated baseball bleachers at the Rock Ridge varsity baseball field.
 43. Acceptance of an additional donation from Robert Birnstihl of \$60,000 (making his total \$100,000) for the Rock Ridge High School Band uniforms and other needs of the Music Arts* (Band, Choir, Orchestra).
 44. Acceptance and appreciation of an anonymous donation in the amount of \$500 to Mrs. Thyen's 5th grade classroom at North Star Elementary to be used by Mrs. Thyen as she sees fit.
 45. Acceptance and appreciation of an anonymous donation in the amount of \$500 to North Star 6th grade classrooms to be used however the teachers decide to collectively utilize the money.
12. Reports:
1. 2021-22 Audit Report Presentation. 74
 2. EGHS Principal's Report.
 3. Superintendent.
 1. Rough draft Equity Plan for District Strategic Plan. 177
13. Policies:
1. Substantive Policy Changes - Second Reading:
 1. 203.2 Order of the Regular School Board Meeting. 180
 2. 206 Public Participation in School Board Meetings/Complaints About Persons at School Board Meetings and Data Privacy Considerations. 182
 3. 515 Protection and Privacy of Pupil Records. 189
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12. 408 Subpoena of District Employee.	265
13. 514 Bullying Prohibition Policy.	267
14. 516 Student Medication.	277
15. 520 Student Surveys.	282
14. Administration Items:	
1. Consider approval of MOU between Iron Range Partnership for Sustainability and ISD 2909 for a Deep Winter Greenhouse on the Rock Ridge Campus.	288
2. Consideration for request to carry/introduce our supplemental school construction funding bill.	295
3. Consider approval of purchase of elevated bleachers for the Rock Ridge varsity baseball field.	296
4. Consider approval of purchase request of a trailer to be used by the Maintenance Department.	300
5. Consider continuing Range Association of Municipalities and Schools (RAMS) active membership status.	303
15. Meeting Announcements:	
1. The next regular board meeting will be held Monday, January 23, 2023 at 6:00 PM at the Rock Ridge Administration Building, 1405 Progress Pkwy, Virginia, pending approval of 2023 board meeting dates.	
16. Adjournment.	



| 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792 | 218.735.3500 | FAX: 218.744.4381 | WWW.RRPS.ORG |

SCHOOL BOARD MEMBER OATH OF OFFICE

It is an honor that you were appointed to guide the education of our community's children. As you recite the oath of office, you assume a tremendous responsibility as a director of our school district with the duties empowered by the Minnesota Legislature. This power puts you and the other members of our school board in the position of being both morally and legally responsible for equitable, quality education of every student in the district.

In carrying out this responsibility, you will be asked to fulfill the roles of vision, structure, accountability, and advocacy. In providing vision, the board, with extensive participation of the community, envisions the community's educational future and then formulates the goals, defines the outcomes and sets the course for the public schools.

To achieve the vision, the board establishes a structure and creates an environment designed to ensure all students the opportunity to attain their maximum potential through a sound organizational framework.

Because as a board we must be accountable to the community, we must ensure a continuous assessment of student achievement and all conditions affecting the education of our children.

As board members, we serve as education's key advocate on behalf of students and our community schools to advance the vision for our schools.

Furthermore, we must strive to work together with the superintendent and staff to lead the district toward fulfilling the vision we have created, fostering excellence for every student in the areas of academic skills and knowledge, citizenship and personal development.

Having signed the acceptance of office and oath of office, I hereby publicly affirm my commitment to the oath of office:

I swear/affirm that I will support the Constitution of the United States and of this state, and that I will discharge faithfully the duties of the office of school board member of Independent School District No. 2909 to the best of my judgment and ability.

Board Chair

Date

Member

Date





2023 SCHOOL BOARD MEETINGS SCHEDULE

2ND & 4TH MONDAY OF EACH MONTH AT 6:00 PM (EXCEPT July & December)
ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN

If meeting needs to be rescheduled due to any reason, it will be rescheduled for the next day, same time, same place.

January 9, 2023

June 26, 2023

January 23, 2023

July 10, 2023

February 13, 2023

August 14, 2023

February 27, 2023

August 28, 2023

March 13, 2023

September 11, 2023

March 27, 2023

September 25, 2023

April 10, 2023

October 9, 2023*

(*No meetings unless board determines
Columbus Day is not a school district holiday)

April 24, 2023

October 23, 2023

May 8, 2023

November 13, 2023

May 22, 2023

November 27, 2023

June 12, 2023

December 11, 2023

ROCK RIDGE SCHOOL BOARD MEMBERS

BILL ADDY

NICOLE CULBERT-DAHL

BRANDI LAUTIGAR

TIM RIORDAN

LISA WESTBY

JOHN UHAN

POLLYANN SORCAN

MESABI TRIBUNE

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FAX: 218-749-1836

December 2022

**Rock Ridge Public School District ISD #2909
Rock Ridge Public School Board**

RE: Rock Ridge Public School District ISD #2909 Quote for 2023 Official School Newspaper

Dear Rock Ridge Public School District Board:

We ask to be named the official Newspaper of the Rock Ridge Public School District for the 2023 school year. We look forward to continuing our work with the school districts. We are excited to continue to be a part of the consolidation to keep our communities informed and be united. Mesabi Tribune publishes Monday(Online) through Friday for Weekly, with a Weekend Edition that will be published and distributed every Saturday. The Manney Shopper publishes on Sundays.

Rate for Legal Publications

(based on either 6).....\$1.49 per column inch

Rate for Board Meeting Minutes

(based on 6 column format).....\$1.49 per column inch

Display/Class Display Advertising Rates

(based on 6 column format).....\$9.85 per column inch

We confirm that the Mesabi Tribune meets the “Qualified Newspaper” standards as described by the League of Minnesota Cities. Thank you for giving us the opportunity to serve our city and school districts. We also look forward to your input in the coming year(s) to provide our community with complete and accurate information in a timely manner. If there is any way we can be of further service to you, please let us know.

Advertising (Paper Ad/Class Display & Digital/Online) Contact:

Ashley Miettunen

Phone: (218) 471-1347 **Cell:** (218) 290-2137 **Email:** amiettunen@mesabtribune.com

Legal & Board Meeting Minutes Contact:

Stephanie Stern

Phone: (218) 471-1341 **Email:** sstern@mesabtribune.com

Chris Knight
President/Publisher

Ashley Miettunen
Advertising Account Executive



December 31, 2022

Rock Ridge Public School District
Attn: Stacie Lamma, Administrative Assistant
411 5th Avenue South
Virginia, Mn 55792

RE: 2023 Rock Ridge Public School District for School Board Proceedings, Legal, Classified and Display Advertising.

We ask for your consideration and the honor to be named the official legal publication for Rock Ridge Public School District. This will give you broader coverage with a new audience, local readership, lower costs for your advertising needs, timely city notices and proceedings.

Our weekly newspaper is FREELY distributed, our website has no paywalls and we also have paid subscribers throughout the entire Virginia and Eveleth-Gilbert School District (and beyond), ensuring that those who are interested in and who need to be aware of the Virginia and Eveleth-Gilbert Public School activities can get that information with no barriers – geographic or economic.

Plus, School board meeting minutes (as well as honor rolls and school related news and photos) will be included on our daily website as well as in the pages of our newspaper. In 2022 we have published numerous stories from local contributors in your community. Your news, events, articles and submissions of any kind may be sent to our Editor, editor@htfnews.us

We hope to be able to serve you as your official newspaper and we thank you sincerely for supporting an independent, family-owned, grassroots publication whose mission is to celebrate the history, people and help grow the communities of the Iron Range. Schools are fundamental to a successful community, and we are proud to be able to serve them.

- Rate for District Board proceedings and legal publications based on a six column format: **\$.75 per column inch.**
- Display advertising, based on six column format: **\$10.00 per column inch.**

Weekly Friday publication, Deadline: Monday prior to Friday’s publication with flexibility.

There will be no extra charge for extra composition. Also, we will post your legal, classified or display ad to our website at www.hometownfocus.us at no extra charge.

Thank you for your consideration. We appreciate an opportunity to serve you and **Grow Community together, we are locally owned & operated.**

Sincerely,

Jeff Asbach

Scott Asbach

_____ introduced the following resolution and moved its adoption:

RESOLUTION DIRECTING THE ADMINISTRATION TO MAKE
RECOMMENDATIONS FOR REDUCTIONS IN PROGRAMS
AND POSITIONS AND REASONS THEREFORE

WHEREAS, the financial condition of the school district dictates that the school board must reduce expenditures immediately, and

WHEREAS, there may be a reduction in student enrollment, and,

WHEREAS, this reduction in expenditure and possible decrease in student enrollment must include discontinuance of positions and discontinuance or curtailment of programs, and

WHEREAS, a determination must be made as to which teachers' contracts must be terminated and not renewed and which teachers may be placed on unrequested leave of absence without pay or fringe benefits in effecting discontinuance of positions,

BE IT RESOLVED, by the School Board of Independent School District No. 2909, as follows:

That the School Board hereby directs the Superintendent of Schools and administration to consider the discontinuance of programs or positions to effectuate economies in the school district and reduce expenditures and, as a result of a potential reduction in enrollment, make recommendations to the school board for the discontinuance of programs, curtailment of programs, discontinuance of positions or curtailment of positions.

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

and the following voted against the same:

and the following abstained:

and the following were absent:

Whereupon said resolution was declared duly passed and adopted. _____, 2023.



| 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792 | 218.742.3900 | FAX: 218.744.4381 | WWW.RRPS.ORG |

Education Identity & Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local education agency that uses the Education Identity Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local education agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties. Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local education agency or organization (the Superintendent or Director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity Access Management

Organization Name: **ROCK RIDGE PUBLIC SCHOOLS**

6-Digit or 9-Digit Organization Number: **2909-01**

Print Name: **DR. NOEL SCHMIDT**

Title: **SUPERINTENDENT**

Board Member Signature:

Name: _____

Signature: _____

Date: _____



**ROCK RIDGE PUBLIC SCHOOLS 2023
SCHOOL BOARD COMMITTEES**

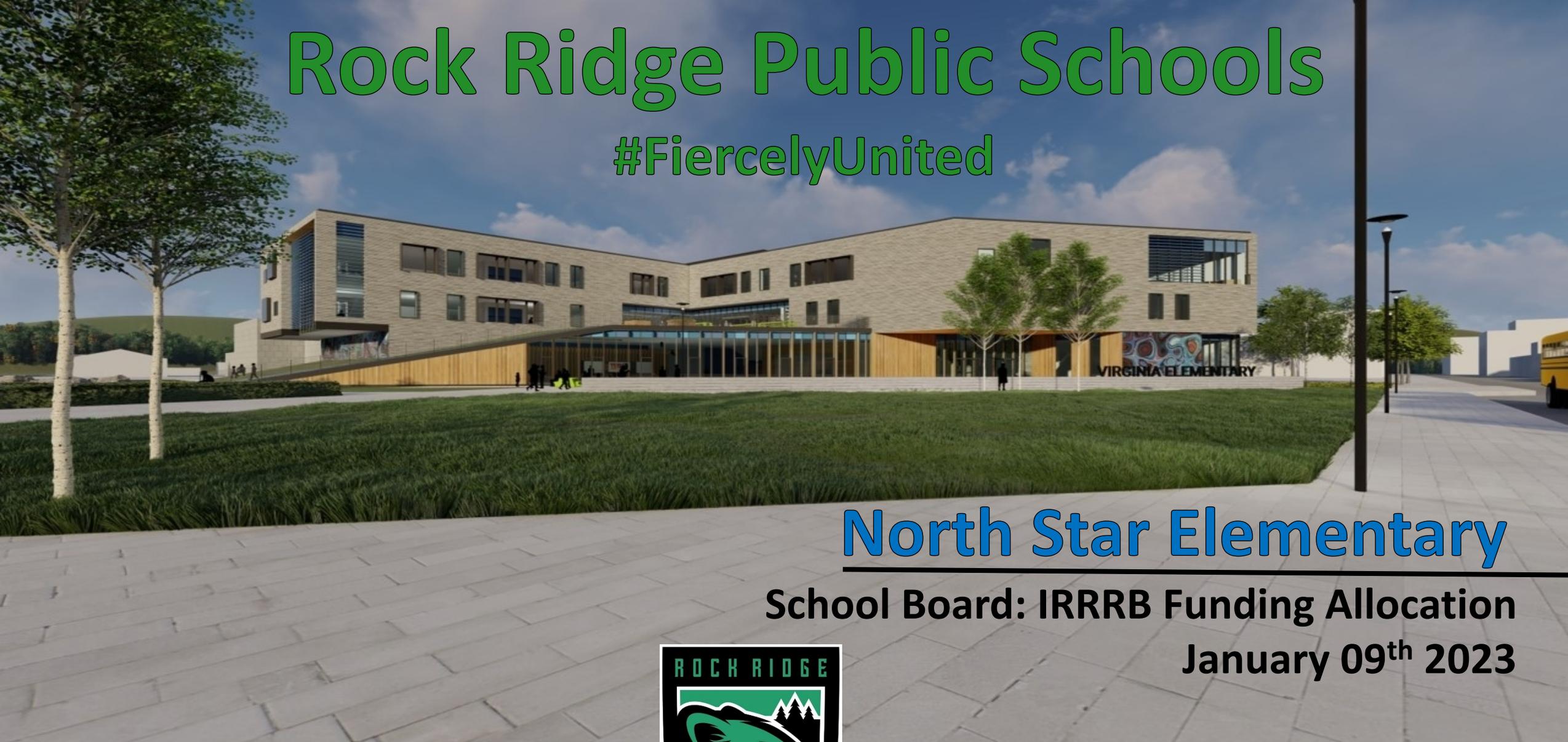
Standing Committees	Board Member #1	Board Member #2	Board Member #3	Board Member #4	Notes:
Facilities - Bldgs, Grounds, Transportation & Safety					Safety meets quarterly at 1:00
Budget / Finance					
Community Education Advisory					
Athletic & Activities					
Policy					
Personnel					
District Curriculum Advisory & Staff Development					
Labor Management Meet and Confer					
Wellness, Family Services Collaborative	School Principal				
Iron Range Youth in Action					
Negotiations - AFSCME					
Negotiations - Administration & Teachers					
City Council Liaison	Eveleth	Gilbert	Virginia		
Indian Education Liaison					
Legislative					
Recreation Board					

**ROCK RIDGE PUBLIC SCHOOLS 2022
SCHOOL BOARD COMMITTEE**

Standing Committees	Board Member #1	Board Member #2	Board Member #3	Board Member #4	Notes:
Facilities - Bldgs, Grounds, Transportation & Safety	John Uhan	Tom Tammaro <i>Safety Mtgs</i>	Bill Addy	Tim Riordan	Safety meets quarterly at 1:00
<u>Budget / Finance</u>	Matt Sjoberg	John Uhan	Nicole Culbert-Dahl	Stacey Scholz	
<u>Community Education Advisory</u>	John Uhan	Tom Tammaro	Nicole Culbert-Dahl		
<u>Athletic & Activities</u>	Matt Sjoberg & MSHSL Rep		John Uhan	Tim Riordan	
<u>Policy</u>	Brandi Lautigar	Stacey Scholz	Nicole Culbert-Dahl	John Uhan	
<u>Personnel</u>	Brandi Lautigar	Tom Tammaro	Bill Addy		
<u>District Curriculum Advisory & Staff Development</u>	Brandi Lautigar	Stacey Scholz	Nicole Culbert-Dahl	Bill Addy	
<u>Labor Management Meet and Confer</u>	Brandi Lautigar	Stacey Scholz			
<u>Wellness, Family Services Collaborative</u>	School Principal		Nicole Culbert-Dahl		
<u>Iron Range Youth in Action</u>	Brandi Lautigar				
<u>Negotiations - AFSCME</u> Administration & Teachers	Tom Tammaro Tom Tammaro	Stacey Scholz Tim Riordan	Bill Addy Bill Addy		
<u>City Council Liaison</u>	Matt Sjoberg Eveleth	Bill Addy Gilbert	Tim Riordan Virginia		
<u>Indian Education Liaison</u>	Tim Riordan				
<u>Legislative</u>	Tim Riordan				
<u>Recreation Board</u>					

Rock Ridge Public Schools

#FiercelyUnited



North Star Elementary

School Board: IRRRB Funding Allocation

January 09th 2023



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AGENDA



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1. IRRRB Funding Allocation - Courses of Action

- **COA #1:** Demo VHS & Site Restoration
- **COA #2:** FF&E (New Furniture)
- *Both COA's will allow North Star to be completed per the current building design.*

2. Questions/Discussion

3. Approval?



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COURSES

OF

ACTION



Cunningham

COURSE OF

ACTION #1

(COA #1)



Course Of Action: #1

Demo VHS & Site Restoration

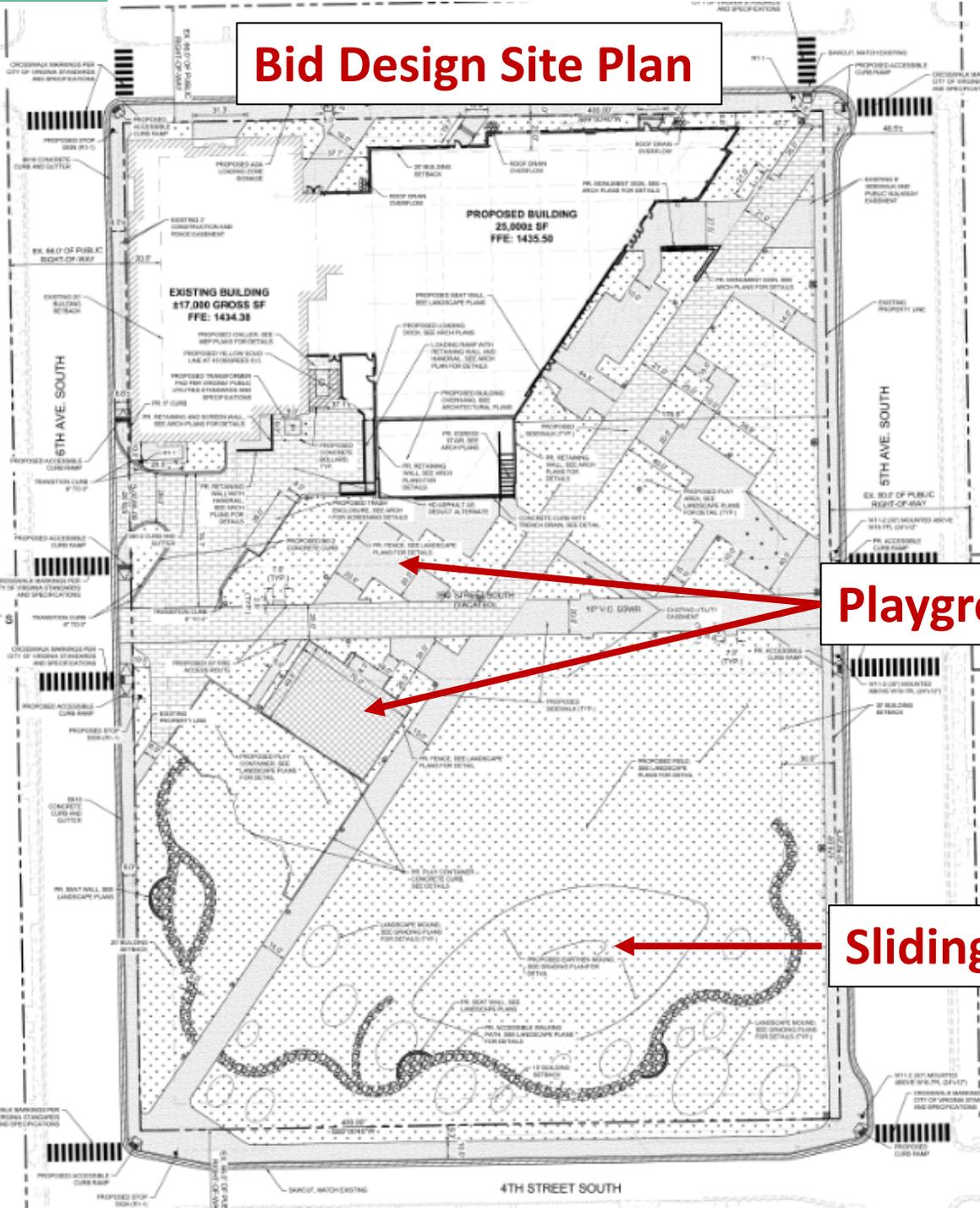
Distribution of IRRRB Contribution of Funds:	
\$4.7M	IRRRB Contribution
-\$1.4M	Demo VHS
\$0	FE&E (Not Funded for COA #1) – Use existing furniture
-\$1.3M	Replenish 3.5% Contingency - Increased to total need of \$1.3M; was reduced in Amendment #06
-\$1.1M	Replenish 3% General Conditions - Increase to total need of \$1.1M; was reduced in Amendment #06
-\$0.4M	Site Restoration Allowance Includes sliding hill, lighting, & perimeter fence/minor landscaping
-\$0.4M	Playgrounds Allowance (outdoor, indoor slide, & turf play area @ outdoor learning patio
-\$0.1M	Design & CM Allowance Fees (For added revenues & increased Cost of the Work)
\$0	Total Remaining Funds (FF&E Unfunded – Total need is \$1.3M)



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Site Plan Update (COA #1)

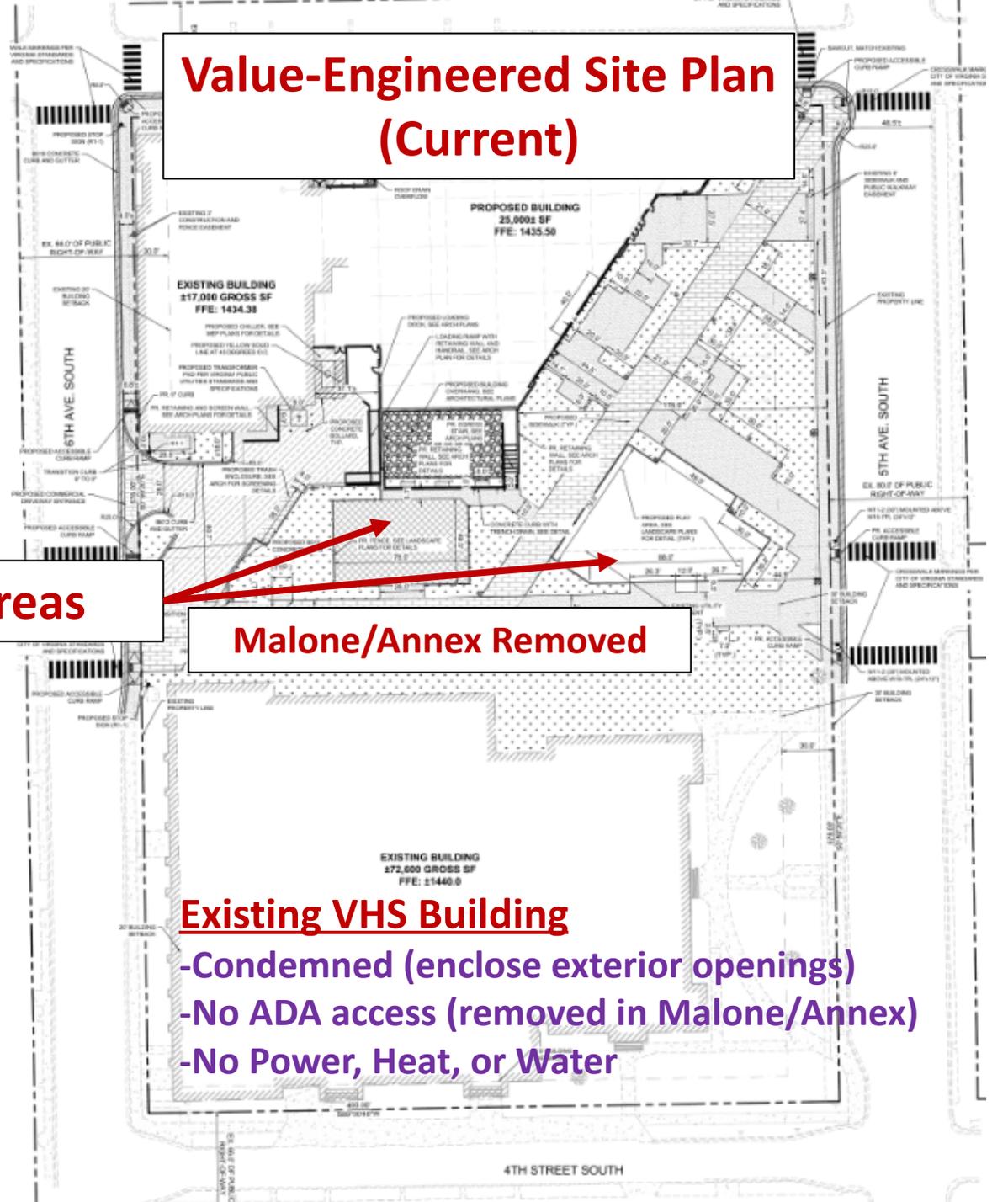
Bid Design Site Plan



Playground Areas

Sliding Hill

Value-Engineered Site Plan (Current)



Malone/Annex Removed

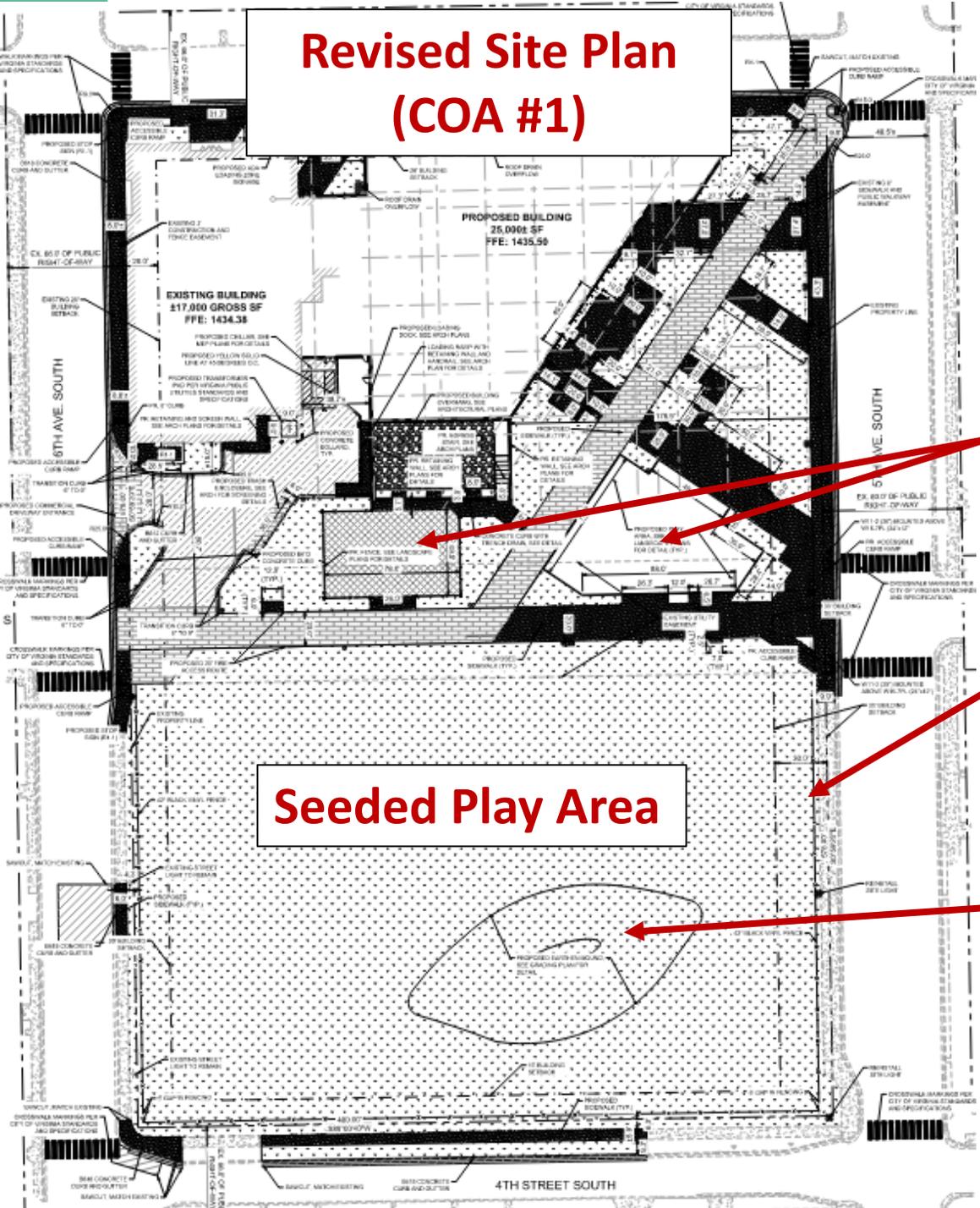
Existing VHS Building

- Condemned (enclose exterior openings)
- No ADA access (removed in Malone/Annex)
- No Power, Heat, or Water



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Revised Site Plan (COA #1)



Playground Areas

Perimeter Fence & Lighting

Seeded Play Area

Sliding Hill

Revised Site Plan (COA #1)



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Course Of Action: #2

FF&E - No Demo/Site Restoration

Distribution of IRRRB Contribution of Funds:

\$4.7M	IRRRB Contribution
\$0	Demo VHS (NOT Funded for COA #2) – Malone/Annex still demolished
-\$1.8M	FE&E Allowance Funded – Purchase all new furniture
-\$1.3M	Replenish 3.5% Contingency Allowance Increased to total need of \$1.3M
-\$1.1M	Replenish 3% General Conditions Allowance Increased to total need of \$1.1M
\$0	Site Restoration (NOT Funded for COA #2) Includes sliding hill, lighting, & perimeter fence/minor landscaping
-\$0.4M	Playgrounds Allowance (outdoor, indoor slide, & turf hill/mounds on roof)
-\$0.1M	Design & CM Allowance Fees (For added revenues & increased Cost of the Work)
\$0	Total Remaining Funds (VHS Demo and Site Restoration Unfunded – Total Need \$1.8M)



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Site Plan Update (COA #2)

Bid Design Site Plan

Value-Engineered Site Plan (Current)

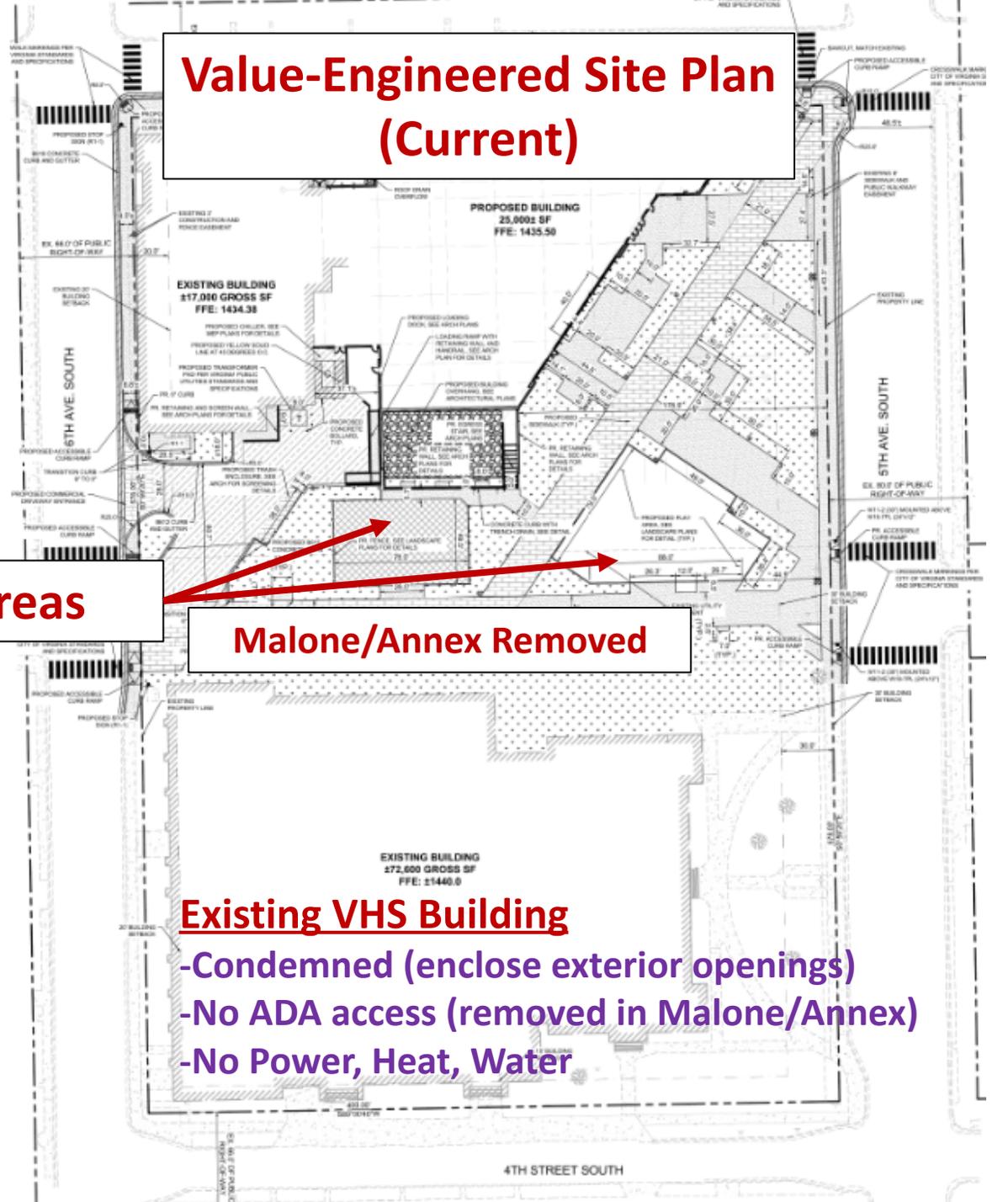
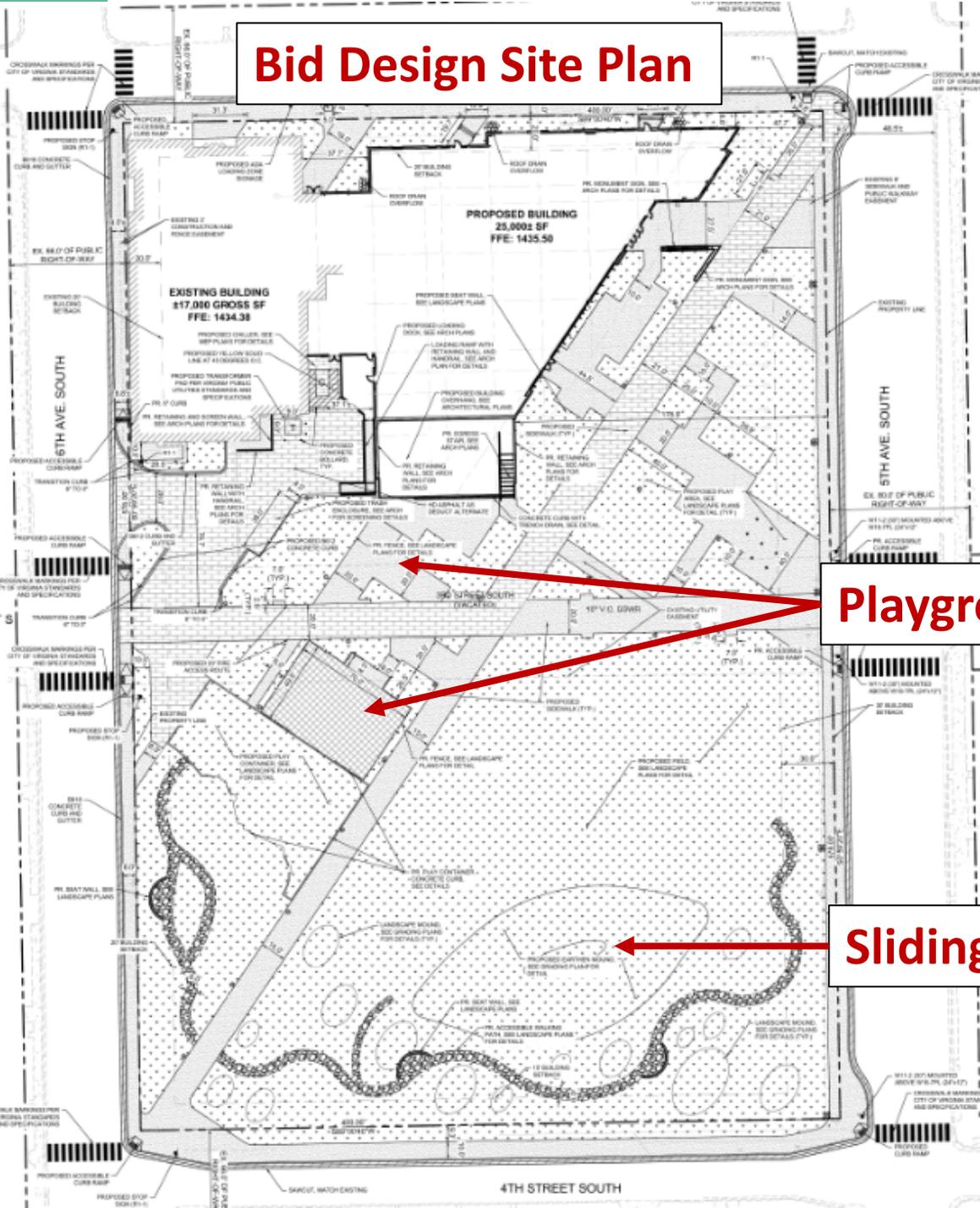
Playground Areas

Malone/Annex Removed

Sliding Hill

Existing VHS Building

- Condemned (enclose exterior openings)
- No ADA access (removed in Malone/Annex)
- No Power, Heat, Water





Conclusion & Discussion



Questions? & Discussion



Conclusion & Discussion



**Board Select
Course of Action
Next Meeting 23 JAN 2023**



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THANK YOU!

**#FIERCELY
UNITED**



**#ROCKRIDGE
RISING**

GO WOLVERINES!



Overall Budget Summary

- \$178,500,000
 - Original referendum amount
- 1. \$190,000,000 (CM Amendment #01)
 - +\$11.5M of: bond interest, school board contributions, fundraising, capital fund, ERATE, & deferred maintenance commitments
- 2. \$190,500,000 (CM Amendment #02)
 - +\$500k of fundraising commitments & a General Conditions budget refinement
- 3. \$190,900,000 (CM Amendment #03)
 - +\$400k of fundraising commitments & a General Conditions budget refinement
- 4. \$191,500,000 (CM Amendment #04)
 - Added Fundraising Commitments, ESSER Funding, & Real Estate Sale Proceeds
- 5. \$192,950,000 (CM Amendment #05)
 - Added Fundraising Commitments (\$300k), School Funding (\$500k), & Deferred Maintenance/Taconite Funding (\$700k)
- 6. \$193,300,828 (CM Amendment #06)
 - Added Fundraising Commitments (\$360k)
- 7. \$198,000,828 (FUTURE – CM Amendment #07)**
 - **Added IRRRB funding (\$4.7M)**

**OFFICE OF THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 2909
MONDAY, DECEMBER 12, 2022, 6:00 P.M.**

**ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792
MINUTES OF THE REGULAR SCHOOL BOARD MEETING**

Members Present:

Bill Addy
Nicole Culbert-Dahl
Brandi Lautigar

Tim Riordan
Stacey Scholz
Pollyann Sorcan
John Uhan

Other Staff Present:

Dr. Noel Schmidt, Superintendent
Angie Williams, Laurentian Principal
Mark Winter, VHS Principal
Todd Griepentrog, EGHS Principal
Sheena Stefanich, Parkview Principal
Spencer Aune, Business Manager
Willie Spelts, Director of School To Work
Engagement/Fundraising Coordinator
Chad Hazelton, Activities Director
Cassandra Hainey, PCN Grant Coordinator

Members Absent:

Matt Sjoberg
Tom Tammaro

- I. CHAIR RIORDAN called the regular meeting to order at 6:00 P.M. and the Pledge of Allegiance was recited and roll call was taken.
- II. **APPROVE AGENDA:**
- A. Chair RIORDAN pulled *Item 6.2. Orthopaedic Associates Tenant Build-Out Overview* (Item will be discussed at a future meeting) and added a *Fundraising update* in its place with Willie Spelts presenting.
- B. Motion to **approve the agenda as amended** made by ADDY, seconded by CULBERT-DAHL. Motion passed unanimously.
- III. **TRUTH IN TAXATION**
- A. The **Truth in Taxation** information was presented by Spencer Aune.
- B. Motion to **certify the 2022 Payable 2023 levy at \$4,080,634.94** made by SCHOLZ, seconded by LAUTIGAR. Motion passed unanimously.
- IV. **RECOGNITION OF VISITORS AND VISITOR INPUT:** Tom Walton – Input on *Policy 206 Public Participation in School Board Meetings/Complaints About Persons at School Board Meetings and Data Privacy Considerations*.
- V. **CONSENT AGENDA:**
- A. Motion to **approve the consent agenda** made by ADDY, seconded by UHAN. SORCAN pulled *Item 5.21 Approval of PBL Leadership Training Conference (June 26-30th / Includes travel days) in Napa Valley, CA. Approximate cost is \$15,000* for further information and discussion. Motion passed unanimously.
1. Approval of November 28, 2022 regular meeting minutes.
 2. Approval of December 5, 2022 special meeting minutes.
 3. Payment of the bills.
 4. Approval of hire of Ellie Krummi for the Para Educator position at a rate of \$18.47/hour effective December 9, 2022.
 5. Approval of hire of Nicole Hiti for the Para Educator position at a rate of \$18.47/hour effective December 22, 2022.
 6. Approval of hire of Bridget LaCoursiere as I Love to Read Coordinator at the Laurentian Elementary for 2022-2023 school year, with a stipend of \$478.00.
 7. Approval of hire of John Sjoberg for the Junior High Boys' Golf Coach position with a stipend of \$3,105 effective March 1, 2023.

8. Approval of hire of Derek Aho for the Assistant Boys' Golf Coach position with a stipend of \$3,821 effective March 1, 2023.
9. Approval of hire of Davis Lamppa for the 7th Grade Baseball Coach position with a stipend of \$3,105 effective March 1, 2023.
10. Approval of hire of Paul Coombe for the 8th Grade Baseball Coach position with a stipend of \$3,821 effective March 1, 2023.
11. Approval of hire of Sean Streier for the Junior Varsity (C) Assistant Baseball Coach position with a stipend of \$4,538 effective March 1, 2023.
12. Approval of hire of Josh Lamppa for the Junior Varsity Baseball Coach position with a stipend of \$4,538 effective March 1, 2023.
13. Approval of hire of Cory Schriber for the Assistant Baseball Coach position with a stipend of \$4,538 effective March 1, 2023.
14. Approval of hire of Gena Flank as the C Team/Assistant JV Softball Coach effective March 14, 2023 with a stipend of \$4,538.
15. Acceptance of resignation for the purpose of retirement of Lydon Nelson from the Bus Driver position effective December 23, 2022.
16. Acceptance of resignation of Brittany Burns from the Lunch/Playground Aide position effective December 23, 2022.
17. Acceptance and appreciation of a generous donation of toys and learning materials to Parkview Elementary from Deb Pettinelli.
18. Acceptance and appreciation of a donation from the Soroptimist Club of Virginia in the amount of \$200 to be used for student needs.
19. Acceptance and appreciation of a donation from the Golden Bear Foundation in the amount of \$500 for Laurentian Elementary to use for recess equipment, games, etc.
20. Acceptance and appreciation of a donation from the Golden Bear Foundation in the amount of \$418.18 for volleyballs for C Team Volleyball.

VI. **ITEM PULLED FOR DISCUSSION.**

- A. *5.21 Approval of PBL Leadership Training Conference (June 26-30th / Includes travel days) in Napa Valley, CA.* Following discussion, motion to **approve attendance to the training conference** made by SCHOLZ, seconded by LAUTIGAR. Motion passed unanimously.

VII. **REPORTS:**

- A. Recognition was given to Rock Ridge school board members whose terms are ending in January, Stacey Scholz, Tom Tammaro, and Matt Sjoberg, for their years of service and dedication to the district.
- B. Willie Spelts recognized recent donations to the district and announced a \$350,000 donation from Cleveland Cliffs Foundation. In appreciation of the donation, the Rock Ridge High School commons area will be named “Cleveland Cliffs Commons”.
- C. Principal Angie Williams gave a report about past and upcoming events at Laurentian Elementary.
- D. Dr. Schmidt gave a report on the upcoming registration (approx. in January) for classes for students entering grades 7-12 for the 2023-24 school year and the moving process at the end of the school year into the new high school which teachers and staff will begin to plan for.

VIII. **POLICIES – SUBSTANTIVE POLICY CHANGES – FIRST READING:**

- A. SORCAN provided handouts with proposed changes to the Visitor Input online form, Guidelines for Visitor Input, and Policy 103 Complaints – Students, Employees, Parents, Other Persons.
- B. Motion to **approve the first reading of 203.2 Order of the Regular School Board Meeting** made by SORCAN, seconded by UHAN. Motion passed unanimously.
- C. Motion to **approve the first reading of 206 Public Participation in School Board Meetings/Complaints About Persons at School Board Meetings and Data Privacy Considerations** made by SCHOLZ, seconded by LAUTIGAR. Motion passed unanimously.

- D. Motion to **approve the first reading of 515 Protection and Privacy of Pupil Records** made by SCHOLZ, seconded by ADDY. SORCAN amended the motion by stating that **Directory Information would be limited to a student’s name and grade level only**. Amendment seconded by CULBERT-DAHL. Motion with amendment failed 2-5 with UHAN, LAUTIGAR, SCHOLZ, ADDY, and RIORDAN voting NO.
 - Motion to **approve the first reading of 515 Protection and Privacy of Pupil Records as written** made by SCHOLZ, seconded by ADDY passed 5-2 with SORCAN and CULBERT-DAHL voting NO.
- E. Motion to **approve the first reading of 534 School Meals Policy** made by SORCAN, seconded by LAUTIGAR. Motion passed unanimously.
- F. Motion to **approve the first reading of 604 Instructional Curriculum** made by SCHOLZ, seconded by UHAN. Motion passed unanimously.
- G. Motion to **approve the first reading of 722 Public Data Requests** made by SCHOLZ, seconded by SORCAN. Motion passed unanimously.

IX. **ADMINISTRATION ITEMS:**

- A. Motion to **approve Willie Spelts, Fundraising Coordinator at RRPS, to request the following funds from the Virginia Community Foundation: Wolverine Fund = \$6,561.00 and Education Fund = \$2,688.00** made by UHAN, seconded by SCHOLZ. Motion passed 6-0 with RIORDAN abstaining.
- B. Motion to **approve the Coca-Cola Proposal from Viking Coca-Cola Bottling Company** made by UHAN, seconded by SCHOLZ. Motion passed 6-1 with SORCAN voting NO. (A correction was made in the proposal – Exclusive naming rights to the football/track stadium **concession stand** would be provided. “Concession stand” had been omitted in the original draft of the proposal.)
- C. Motion to **approve the Naming Rights Agreement between CAG (City Auto Glass) Foundation and ISD 2909** made by LAUTIGAR, seconded by ADDY. Roll call vote. Motion passed unanimously.
- D. Motion to **approve the planning, implementation, and evaluation of the Minnesota Department of Health’s Statewide Health Improvement Program using the MN Well-being Social Connection strategy at Rock Ridge Public Schools** made by SCHOLZ, seconded by ADDY. Motion passed 5-2 with CULBERT-DAHL and SORCAN voting NO.
- E. Motion to **approve course documents regarding offered classes at Rock Ridge High School** made by SCHOLZ, seconded by ADDY. Motion passed 6-1 with SORCAN voting NO.
- F. Motion to **approve the Rock Ridge Coaches and Advisors Handbook** made by ADDY, seconded by UHAN. Motion passed unanimously.
- G. Motion to **approve the consultant agreement between Costin Group Minnesota, Inc. and Rock Ridge Public Schools effective March 1, 2023 through March 1, 2025** made by SCHOLZ, seconded by ADDY. Motion passed 6-1 with SORCAN voting NO.
- H. Motion to **approve the Resolution Establishing Combined Polling Places for School District Elections Not Held On The Day Of A Statewide Election** made by LAUTIGAR, seconded by CULBERT-DAHL. Roll call vote. Motion passed 6-1 with SORCAN voting NO.
- I. Motion to **cast a vote for the incumbents for Superintendent Member and Finance/Accounting Member on the December 2022 ARCC ballot** made by LAUTIGAR, seconded by SCHOLZ. Motion passed unanimously.
- J. Motion to **approve the Student Teaching Agreement from Western Governors University** made by LAUTIGAR, seconded by SCHOLZ. Motion passed unanimously.

X. **MEETING ANNOUNCEMENTS** were made.

XI. **ADJOURNMENT:** Meeting adjourned at 8:12 P.M.

CHAIR - TIM RIORDAN

CLERK – BRANDI LAUTIGAR

**OFFICE OF THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 2909
TUESDAY, DECEMBER 27, 2022, 5:30 P.M.**

**ROCK RIDGE ADMINISTRATION BUILDING, 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792
MINUTES OF THE SPECIAL SCHOOL BOARD MEETING**

Members Present:

Bill Addy Matt Sjoberg
Brandi Lautigar Tom Tammaro
Tim Riordan John Uhan

Other Staff Present:

Dr. Noel Schmidt, Superintendent

Members Absent:

Nicole Culbert-Dahl Pollyann Sorcan
Stacey Scholz

- I. CHAIR RIORDAN called the special meeting to order at 5:30 P.M. and the Pledge of Allegiance was recited and roll call was taken.

- II. **APPROVE AGENDA**
 - A. Motion to **approve the agenda** made by TAMMARO, seconded by LAUTIGER. Motion passed unanimously.

- III. **ADMINISTRATION ITEM:**
 - A. Motion to **approve the Superintendent Contract (July 1, 2023 - June 30, 2026) for Dr. Noel Schmidt** made by TAMMARO, seconded by UHAN. Roll call vote. Motion passed unanimously.

- IV. **ADJOURNMENT:** Meeting adjourned at 5:53 P.M.

CHAIR

CLERK

January 9, 2023

offered the following resolution and moved for its adoption.

RESOLVED, By the Board of Education of Independent School District #2909 that the following bills be allowed and the Chairperson and Clerk be and are hereby authorized to draw orders on the Treasurer for payment of same:

<u>CHECK NO.</u>	<u>VENDOR</u>	<u>UFARS CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
9361	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	Neenah White Index, Heavyweight Cardstock, :	\$159.90
9361	AMAZON CAPITAL SERVICES INC	E 01 101 203 000 000 401	Amazon Basics 9 x 12-Inch Clasp Kraft Envelope:	\$15.98
9361 Total				<u>\$175.88</u>
9362	BENDA JAMES	E 01 302 296 710 000 305	OFFICIAL	\$195.00
9362	BENDA JAMES	E 01 302 296 710 000 305	OFFICIAL	\$195.00
9362 Total				<u>\$390.00</u>
9363	CENTURY LINK	E 01 005 605 000 311 320	PHONE	\$106.90
9363	CENTURY LINK	E 01 005 605 000 311 320	PHONE	\$106.90
9363 Total				<u>\$213.80</u>
9364	CULLIGAN WATER CONDITIONING	E 01 005 810 000 000 335	FY23 Monthly Unit Rental	\$39.00
9364 Total				<u>\$39.00</u>
9365	CW TECHNOLOGY	E 01 005 605 000 000 434	CW Cloud AntiVirus for 31 computers in Noverr	\$46.50
9365 Total				<u>\$46.50</u>
9366	DAHLHEIMER BEVERAGE	E 01 302 810 000 000 410	cooler rental	\$4.00
9366 Total				<u>\$4.00</u>
9367	DECA INC	E 01 005 640 000 316 820	STUDENT AFFILIATION	\$40.00
9367	DECA INC	E 01 005 640 000 316 820	MN STATE STUDENT AFFILIATION	\$25.00
9367 Total				<u>\$65.00</u>
9368	DEMCO INC	E 01 300 620 000 000 401	Reddi-Covers Book Covers Item # W13809370	\$72.32
9368	DEMCO INC	E 01 300 620 000 000 401	Reddi-Covers Book Covers Item # W13809380	\$90.68
9368 Total				<u>\$163.00</u>
9369	DRAMATISTS PLAY SERVICE	E 01 302 298 221 000 401	Scripts	\$35.00
9369	DRAMATISTS PLAY SERVICE	E 01 302 298 221 000 401	Royalties	\$120.00
9369 Total				<u>\$155.00</u>
9370	ENDRESEN SOUND COMPANY	E 01 116 810 000 000 350	Labor to diagnose	\$690.00
9370	ENDRESEN SOUND COMPANY	E 01 116 810 000 000 350	parts	\$520.89
9370	ENDRESEN SOUND COMPANY	E 01 116 810 000 000 350	mileage	\$78.00
9370 Total				<u>\$1,288.89</u>
9371	EVELETH PUBLIC UTILITIES	E 01 005 810 000 000 332	UTILITIES	\$1,043.00
9371	EVELETH PUBLIC UTILITIES	E 01 302 810 000 000 330	UTILITIES	\$1,984.65
9371	EVELETH PUBLIC UTILITIES	E 01 101 810 000 000 330	UTILITIES	\$469.70
9371	EVELETH PUBLIC UTILITIES	E 03 005 760 000 720 330	UTILITIES	\$140.45
9371	EVELETH PUBLIC UTILITIES	E 01 302 810 000 000 330	UTILITIES	\$102.60
9371	EVELETH PUBLIC UTILITIES	E 01 101 810 000 000 330	UTILITIES	\$477.85
9371 Total				<u>\$4,218.25</u>
9372	FERGUSON ENTERPRISES LLC #1657	E 01 005 810 000 000 350	plumber supplies	\$271.75
9372 Total				<u>\$271.75</u>
9373	FOSSLAND VICTORIA	E 01 302 294 710 000 305	OFFICIAL	\$90.00
9373 Total				<u>\$90.00</u>
9374	FRIEDLIEB JACE	E 01 302 294 710 000 305	OFFICIAL	\$195.00
9374	FRIEDLIEB JACE	E 01 302 294 710 000 305	OFFICIAL	\$85.00
9374 Total				<u>\$280.00</u>
9375	GILBERT WATER & LIGHT DEPT	E 01 005 810 000 000 332	UTILITIES	\$49.14
9375	GILBERT WATER & LIGHT DEPT	E 03 005 760 000 720 330	UTILITIES	\$376.77

9375	GILBERT WATER & LIGHT DEPT	E	01	100	810	000	000	330	UTILITIES	\$820.03
9375	GILBERT WATER & LIGHT DEPT	E	01	301	810	000	000	330	UTILITIES	\$494.99
9375	GILBERT WATER & LIGHT DEPT	E	01	301	810	000	000	330	UTILITIES	\$410.15
9375	GILBERT WATER & LIGHT DEPT	E	01	301	810	000	000	330	UTILITIES	\$114.35
9375 Total										<u>\$2,265.43</u>
9376	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	plumber parts	\$19.48
9376	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	plumber supplies	\$32.71
9376	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	plumbing supplies	\$31.93
9376	GRANDE ACE HARDWARE	E	01	302	810	000	000	350	tape	\$15.18
9376 Total										<u>\$99.30</u>
9377	HILLYARD / HUTCHINSON	E	01	005	810	000	000	350	scrubber parts	\$138.05
9377 Total										<u>\$138.05</u>
9378	HIRSCH DEREK	E	01	302	296	710	000	185	OFFICIAL	\$128.00
9378 Total										<u>\$128.00</u>
9379	IRON RANGE GOALIE ACADEMY LLC	E	01	302	296	710	000	430	VICTORY V6 GOALIE MASK	\$575.00
9379 Total										<u>\$575.00</u>
9380	ISD #2909 PETTY CASH	E	01	302	294	710	000	430	ADD'L CASH FOR BABICH	\$250.00
9380	ISD #2909 PETTY CASH	E	01	302	296	710	000	430	ADD'L CASH FOR BABICH	\$250.00
9380 Total										<u>\$500.00</u>
9381	ISD #2909 PETTY CASH	E	01	302	294	710	000	430	START UP CASH	\$500.00
9381	ISD #2909 PETTY CASH	E	01	302	296	710	000	430	START UP CASH	\$500.00
9381 Total										<u>\$1,000.00</u>
9382	KEN WASCHKE AUTO PLAZA	E	03	005	760	000	720	401	replaced actuator	\$47.89
9382	KEN WASCHKE AUTO PLAZA	E	03	005	760	000	720	401	Labor for job	\$391.50
9382	KEN WASCHKE AUTO PLAZA	E	03	005	760	000	720	401	radio cuts out repaired	\$256.50
9382	KEN WASCHKE AUTO PLAZA	E	03	005	760	000	720	401	supplies	\$42.12
9382 Total										<u>\$738.01</u>
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	carpenter supplies	\$81.28
9383	L & M SUPPLY INC	E	01	005	810	000	000	401	Batteries	\$27.98
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	plumbing parts	\$13.05
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	RV Antifreeze	\$35.94
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	snow pusher	\$8.99
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	shovel	\$28.99
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	propane torch	\$20.99
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	Heaters	\$152.91
9383	L & M SUPPLY INC	E	01	005	810	000	000	350	furnace filter	\$2.99
9383 Total										<u>\$373.12</u>
9384	MEDICAREBLUE RX	E	01	005	810	000	796	291	RETIREE INSURANCE	\$599.37
9384	MEDICAREBLUE RX	E	01	100	203	000	796	291	RETIREE INSURANCE	\$599.37
9384	MEDICAREBLUE RX	E	01	301	211	000	796	291	RETIREE INSURANCE	\$765.86
9384 Total										<u>\$1,964.60</u>
9385	MENARDS	E	01	005	810	000	000	350	shovel	\$16.99
9385	MENARDS	E	01	005	810	000	000	350	infared heaters	\$299.96
9385	MENARDS	E	01	005	810	000	000	350	Heaters	\$299.96
9385	MENARDS	E	01	005	810	000	000	350	Keyless locks	\$608.93
9385	MENARDS	E	01	005	810	000	000	350	caution tape	\$8.99
9385	MENARDS	E	01	005	810	000	000	350	rubber pipe	\$8.98
9385	MENARDS	E	01	005	810	000	000	350	RV antifreeze	\$60.48
9385	MENARDS	E	01	005	810	000	000	350	Infared heater	\$74.99
9385	MENARDS	E	01	005	810	000	000	350	Studded post	\$21.16
9385 Total										<u>\$1,400.44</u>
9386	METRO SALES INC	E	01	302	211	000	000	386	#92104 E174M161509	\$22.96
9386	METRO SALES INC	E	01	101	203	000	000	386	#110328 W865LA00209	\$148.72

9386	METRO SALES INC	E	01	101	203	000	000	386	#122099 C737M542382	\$1,289.74
9386	METRO SALES INC	E	01	101	203	000	000	386	#118611 C326RB00747	\$60.00
9386 Total										<u>\$1,521.42</u>
9387	MINNESOTA POWER	E	01	302	810	000	000	330	UTILITIES	\$1,253.01
9387	MINNESOTA POWER	E	01	101	810	000	000	330	UTILITIES	\$5,021.03
9387	MINNESOTA POWER	E	01	302	810	000	000	330	UTILITIES	\$30.75
9387	MINNESOTA POWER	E	01	302	810	000	000	330	UTILITIES	\$6,109.54
9387	MINNESOTA POWER	E	03	005	760	000	720	330	UTILITIES	\$217.38
9387	MINNESOTA POWER	E	03	005	760	000	720	330	UTILITIES	\$78.11
9387	MINNESOTA POWER	E	01	101	810	000	000	330	UTILITIES	\$36.02
9387	MINNESOTA POWER	E	01	302	810	000	000	330	UTILITIES	\$1,022.67
9387	MINNESOTA POWER	E	01	302	810	000	000	330	UTILITIES	\$4,637.78
9387	MINNESOTA POWER	E	01	302	810	000	000	330	UTILITIES	\$602.47
9387 Total										<u>\$19,008.76</u>
9388	MN DEPT OF HEALTH	E	01	005	810	000	000	350	food license	\$700.00
9388 Total										<u>\$700.00</u>
9389	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$405.82
9389	MN ENERGY RESOURCES CORP	E	01	100	810	000	000	440	UTILITIES	\$214.50
9389 Total										<u>\$620.32</u>
9390	NELSON-COLLIE ELECTRIC INC	E	01	005	810	000	000	350	new fan motor	\$325.00
9390 Total										<u>\$325.00</u>
9391	NICHOLS TROY	E	01	302	296	710	000	305	OFFICIAL	\$110.00
9391	NICHOLS TROY	E	01	302	296	710	000	305	OFFICIAL	\$195.00
9391 Total										<u>\$305.00</u>
9392	NORTHERN MN DENTAL INC	B	01	215	002				22DEC DENTAL	\$4,431.00
9392 Total										<u>\$4,431.00</u>
9393	PLAY IT AGAIN SPORTS	E	01	300	296	710	000	430	CCM Coaches Jacket (S/2XL/1XL)	\$200.00
9393	PLAY IT AGAIN SPORTS	E	01	300	296	710	000	430	CCM Coaches Pants	\$160.00
9393	PLAY IT AGAIN SPORTS	E	01	300	296	710	000	430	Bauer Stick Bags	\$160.00
9393 Total										<u>\$520.00</u>
9394	QUADIENT FINANCE	E	01	005	105	000	000	329	POSTAGE	\$1,500.00
9394 Total										<u>\$1,500.00</u>
9395	RANGE AUTO PARTS COMPANY	E	03	005	760	000	720	401	DEF fluid	\$135.60
9395 Total										<u>\$135.60</u>
9396	RANGE PAPER CORPORATION	E	04	500	570	000	321	401	Cups	\$96.18
9396	RANGE PAPER CORPORATION	E	01	005	810	000	000	401	dispencers	\$90.80
9396 Total										<u>\$186.98</u>
9397	ROAD MACHINERY & SUPPLY CO	E	01	005	810	000	000	350	replaced radiator repaired leak	\$2,931.98
9397 Total										<u>\$2,931.98</u>
9398	SAHR JARED N	E	01	302	296	710	000	305	OFFICIAL	\$193.00
9398	SAHR JARED N	E	01	302	296	710	000	305	OFFICIAL	\$170.00
9398 Total										<u>\$363.00</u>
9399	SCHMITT MUSIC CENTER	E	01	116	258	000	000	430	conductor score for Kabuki Dance	\$6.40
9399	SCHMITT MUSIC CENTER	E	01	116	258	000	000	430	5 foam shoulder pads invoice #4899610	\$12.35
9399 Total										<u>\$18.75</u>
9400	SCOTT TROY	E	01	302	294	710	000	305	OFFICIAL	\$176.00
9400 Total										<u>\$176.00</u>
9401	STRUKEL JASON	E	01	302	294	710	000	305	OFFICIAL	\$170.00
9401 Total										<u>\$170.00</u>
9402	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$23.78
9402	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$71.84
9402	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$7.19
9402	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$244.49

9402	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$116.94
9402	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$22.55
9402 Total										
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	410	Hand towels	\$497.30
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	410	Plunger industrial	\$40.00
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	410	Cleaning supplies	\$140.00
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	410	custodial supplies Laurenctian	\$1,152.90
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	005	810	000	000	350	scrubber pads	\$134.63
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	410	cleaning supplies	\$184.36
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	420	Carpets and rugs	\$1,252.21
9403	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	410	supplies	\$1,324.20
9403 Total										
9404	UPPER LAKE FOODS	E	02	005	770	000	701	401	Dish washer chemicals	\$1,219.13
9404 Total										
9405	UTILITY SYSTEMS OF AMERICA	E	01	005	810	000	000	350	Plowing and sanding total November	\$14,975.00
9405 Total										
9406	AT & T MOBILITY	E	01	005	690	000	000	320	Comm Telephone	\$603.29
9406 Total										
9407	EVELETH PUBLIC UTILITIES	E	01	005	810	000	000	334		\$220.85
9407	EVELETH PUBLIC UTILITIES	E	01	005	810	000	000	333		\$34.30
9407	EVELETH PUBLIC UTILITIES	E	01	005	810	000	000	332		\$79.80
9407 Total										
9408	NEXTERA COMMUNICATIONS	E	02	005	770	000	701	320		\$37.00
9408	NEXTERA COMMUNICATIONS	E	01	117	810	000	000	320		\$37.00
9408	NEXTERA COMMUNICATIONS	E	01	112	203	000	000	320		\$37.00
9408	NEXTERA COMMUNICATIONS	E	01	300	211	000	000	320		\$74.50
9408	NEXTERA COMMUNICATIONS	E	03	005	760	000	720	320		\$74.50
9408	NEXTERA COMMUNICATIONS	E	04	500	505	000	321	320		\$37.00
9408	NEXTERA COMMUNICATIONS	E	01	302	810	000	000	320		\$37.00
9408	NEXTERA COMMUNICATIONS	E	01	005	810	000	000	320		\$416.26
9408	NEXTERA COMMUNICATIONS	E	01	005	606	000	000	320		\$137.75
9408	NEXTERA COMMUNICATIONS	E	01	005	020	000	000	320		\$37.00
9408 Total										
9409	AT & T MOBILITY	E	01	005	690	000	000	320	Comm Telephone	\$8,739.55
9409 Total										
9410	AT & T MOBILITY	E	01	005	690	000	000	320	Comm Telephone	\$332.28
9410 Total										
9411	MADISON NATIONAL LIFE	B	01	215	003				22Sept	\$1,082.62
9411	MADISON NATIONAL LIFE	B	01	215	003				22Oct	\$1,082.62
9411	MADISON NATIONAL LIFE	B	01	215	003				22Nov	\$1,082.62
9411	MADISON NATIONAL LIFE	B	01	215	004				22Sept	\$1,143.49
9411	MADISON NATIONAL LIFE	B	01	215	004				22Oct	\$1,143.49
9411	MADISON NATIONAL LIFE	B	01	215	004				22Nov	\$1,143.49
9411 Total										
9412	MADISON NATIONAL LIFE	B	01	215	003				22Dec	\$1,082.62
9412	MADISON NATIONAL LIFE	B	01	215	004				22Dec	\$1,143.49
9412 Total										
9413	ACRE	E	06	300	870	000	000	530	Equipment	\$266,152.85
9413 Total										
9414	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$278.00
9414	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$3,513.00
9414	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$199.00
9414	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$1,549.00

9414	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$1,947.00
9414	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$327.00
9414 Total										<u>\$7,813.00</u>
9415	AMAZON CAPITAL SERVICES INC	E	01	112	160	000	000	430	Instructional Supply	\$575.98
9415	AMAZON CAPITAL SERVICES INC	E	01	300	270	000	000	430	Instruct Supplies	\$14.24
9415	AMAZON CAPITAL SERVICES INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$34.88
9415	AMAZON CAPITAL SERVICES INC	E	01	300	402	000	740	433	Ind Instructnl Mtrls	\$23.55
9415	AMAZON CAPITAL SERVICES INC	E	01	005	606	000	000	401	General Supplies	\$222.84
9415	AMAZON CAPITAL SERVICES INC	E	01	005	606	000	000	401	General Supplies	\$1,359.73
9415	AMAZON CAPITAL SERVICES INC	E	01	300	211	000	000	401	General Supplies	\$61.98
9415	AMAZON CAPITAL SERVICES INC	E	01	116	203	032	000	430	Instructional Supply	\$1,791.96
9415 Total										<u>\$4,085.16</u>
9416	AMPLIFIED IT	E	01	005	606	000	000	311	Prof Tech Services	\$280.06
9416 Total										<u>\$280.06</u>
9417	APG MEDIA OF MN	E	01	005	010	000	000	380	Print-Publish	\$3,300.48
9417 Total										<u>\$3,300.48</u>
9418	ARCHITECTURAL TESTING INC	E	06	116	870	000	000	311	Prof Tech Services	\$750.00
9418 Total										<u>\$750.00</u>
9419	ARROWHEAD REGIONAL COMPUTING CONSOR'E	E	01	005	640	000	316	820	Dues-Memberships-Lic-Fees	\$150.00
9419 Total										<u>\$150.00</u>
9420	AVID CENTER	E	01	005	640	000	316	366	ONE YEAR STEM CONNECTIONS ACCESS	\$625.00
9420 Total										<u>\$625.00</u>
9421	BARBER GRAPHICS INC	E	04	500	560	000	321	430	Instruct Supplies	\$4,503.00
9421 Total										<u>\$4,503.00</u>
9422	BENCHMARK ENGINEERING INC	E	06	116	870	000	000	311	Prof Tech Services	\$891.25
9422	BENCHMARK ENGINEERING INC	E	06	300	870	000	000	311	Prof Tech Services	\$4,500.00
9422 Total										<u>\$5,391.25</u>
9423	BENZ DENNIS	E	01	300	294	711	000	430	Instruct Supplies	\$441.66
9423 Total										<u>\$441.66</u>
9424	BIALKE ALYSON MARIE	E	04	701	590	000	350	311	Prof Tech Services	\$520.00
9424 Total										<u>\$520.00</u>
9425	BOESE SKYLAR	R	04	500	560	000	321	050	Fees from Patrons	\$27.00
9425 Total										<u>\$27.00</u>
9426	BRELIE CIERRA	E	01	005	606	000	000	366	Travel	\$398.50
9426 Total										<u>\$398.50</u>
9427	CIELUCH PETER	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9427	CIELUCH PETER	E	01	300	296	709	000	305	Consulting Fees	\$225.00
9427 Total										<u>\$383.00</u>
9428	CLEMENT DAVID	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9428	CLEMENT DAVID	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9428 Total										<u>\$316.00</u>
9429	COSTIN GROUP INC	E	01	005	010	000	000	311	Prof Tech Services	\$3,500.00
9429 Total										<u>\$3,500.00</u>
9430	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	332	Water	\$18.00
9430	DAHLHEIMER BEVERAGE	E	01	112	810	000	000	332	Water	\$48.00
9430	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	332	Water	\$9.00
9430	DAHLHEIMER BEVERAGE	E	03	005	760	000	720	401	General Supplies	\$9.00
9430	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	332	Water	\$80.00
9430	DAHLHEIMER BEVERAGE	E	01	116	203	000	000	401	General Supplies	\$40.00
9430	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	332	Water	\$11.00
9430	DAHLHEIMER BEVERAGE	E	01	112	810	000	000	332	Water	\$24.00
9430 Total										<u>\$239.00</u>

9431	DALCO	E	01	300	810	000	000	410	Custodial Supplies	\$170.94
9431 Total										<u>\$170.94</u>
9432	DINCAU VENDING INC	E	01	300	214	038	000	401	General Supplies	\$176.25
9432	DINCAU VENDING INC	E	01	300	214	038	000	401	General Supplies	\$48.00
9432 Total										<u>\$224.25</u>
9433	DONAI AARON	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9433	DONAI AARON	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9433	DONAI AARON	E	01	300	296	709	000	305	Consulting Fees	\$52.00
9433	DONAI AARON	E	01	300	296	709	000	305	Consulting Fees	\$175.00
9433 Total										<u>\$543.00</u>
9434	DYNAMIC FITNESS & STRENGTH	E	06	300	870	000	000	401	General Supplies	\$622.72
9434 Total										<u>\$622.72</u>
9435	ECOLAB	E	01	005	810	000	000	350	Repairs Maint Serv	\$280.00
9435 Total										<u>\$280.00</u>
9436	EDUCATORS BENEFIT CONSULTANTS	E	01	005	110	000	000	311	Prof Tech Services	\$227.00
9436 Total										<u>\$227.00</u>
9437	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$4,192.83
9437 Total										<u>\$4,192.83</u>
9438	EMC INSURANCE COMPANIES	E	01	005	940	000	000	340		\$26,416.27
9438	EMC INSURANCE COMPANIES	E	03	005	760	000	720	340		\$4,928.73
9438	EMC INSURANCE COMPANIES	E	01	005	940	000	000	341		\$1,816.55
9438 Total										<u>\$33,161.55</u>
9439	EVELETH FLORAL	E	01	005	690	000	510	401	General Supplies	\$45.00
9439 Total										<u>\$45.00</u>
9440	FACTS EDUCATION SOLUTIONS LLC	E	01	798	216	000	401	304	Purchased Services	\$2,222.48
9440	FACTS EDUCATION SOLUTIONS LLC	E	01	798	216	000	401	304	Purchased Services	\$2,083.58
9440 Total										<u>\$4,306.06</u>
9441	FROSTY FRUIT	E	01	300	214	038	000	401	General Supplies	\$50.90
9441 Total										<u>\$50.90</u>
9442	FYRE DAVID	E	01	300	361	000	475	366	Travel	\$29.88
9442 Total										<u>\$29.88</u>
9443	GLOBAL INDUSTRIAL	E	06	300	870	000	000	530	Equipment	\$3,058.75
9443	GLOBAL INDUSTRIAL	E	06	300	870	000	000	530	Equipment	\$9,028.38
9443 Total										<u>\$12,087.13</u>
9444	GLUMACK CHARLES	E	01	300	296	709	000	305	Consulting Fees	\$135.00
9444	GLUMACK CHARLES	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9444	GLUMACK CHARLES	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9444 Total										<u>\$451.00</u>
9445	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	Repairs Maint Serv	\$28.22
9445	GRANDE ACE HARDWARE	E	01	005	810	000	000	350	Repairs Maint Serv	\$14.61
9445 Total										<u>\$42.83</u>
9446	HAINY CASSANDRA	E	01	005	107	050	000	366	Travel	\$187.00
9446	HAINY CASSANDRA	E	01	005	107	050	000	401	General Supplies	\$79.51
9446 Total										<u>\$266.51</u>
9447	HAUTAMAKI JENNA	E	01	005	640	000	316	366	Travel	\$338.46
9447 Total										<u>\$338.46</u>
9448	HAWK RIDGE BIRD OBSERVATORY	E	01	116	203	405	000	430	Instruct Supplies	\$387.60
9448 Total										<u>\$387.60</u>
9449	HOME SCIENCE TOOLS	E	01	300	260	000	000	430	SPHERIFICATION KIT	\$29.95
9449	HOME SCIENCE TOOLS	E	01	300	260	000	000	430	COOL BLUE LIGHT EXPERIMENT KIT	\$11.95
9449	HOME SCIENCE TOOLS	E	01	300	260	000	000	430	SHIPPING	\$7.95
9449 Total										<u>\$49.85</u>

9450	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$300.00
9450	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
9450	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
9450	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$117.12
9450	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$175.50
9450	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
9450	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$117.12
9450 Total										<u>\$885.42</u>
9451	INAC INC	E	02	005	770	000	701	899	Misc Other Expense	\$144,601.61
9451 Total										<u>\$144,601.61</u>
9452	INFINITY ONLINE	E	01	300	690	000	000	390	Pmt Educ Pur MN Dist	\$1,195.00
9452 Total										<u>\$1,195.00</u>
9453	INTER CITY OIL INC	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$15,155.60
9453 Total										<u>\$15,155.60</u>
9454	ISD #139	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$200.00
9454 Total										<u>\$200.00</u>
9455	ISD #696	E	01	300	361	953	428	303	Purchased Services	\$11,650.00
9455 Total										<u>\$11,650.00</u>
9456	IVANCICH FRANK	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9456	IVANCICH FRANK	E	01	300	294	709	000	305	Consulting Fees	\$61.00
9456	IVANCICH FRANK	E	01	300	296	709	000	305	Consulting Fees	\$175.00
9456	IVANCICH FRANK	E	01	300	296	709	000	305	Consulting Fees	\$61.00
9456 Total										<u>\$455.00</u>
9457	J W PEPPER & SON INC	E	01	300	258	003	000	430	Instruct Supplies	\$91.74
9457	J W PEPPER & SON INC	E	01	300	258	003	000	430	Instruct Supplies	\$129.24
9457	J W PEPPER & SON INC	E	01	300	258	003	000	430	Instruct Supplies	\$251.99
9457	J W PEPPER & SON INC	E	01	300	258	003	000	430	Instruct Supplies	\$97.49
9457	J W PEPPER & SON INC	E	01	300	258	003	000	430	Instruct Supplies	\$84.00
9457 Total										<u>\$654.46</u>
9458	JAY'S PAC-N-SHIP	E	01	300	270	000	000	430	Instruct Supplies	\$15.00
9458 Total										<u>\$15.00</u>
9459	JLX FILTERS	E	01	005	810	000	000	350	Repairs Maint Serv	\$1,294.80
9459 Total										<u>\$1,294.80</u>
9460	JM AUTO SERVICE	E	01	005	810	000	000	350	Repairs Maint Serv	\$1,998.31
9460 Total										<u>\$1,998.31</u>
9461	JOHNSON KEVIN	E	01	005	107	050	000	401	General Supplies	\$615.60
9461	JOHNSON KEVIN	E	04	500	560	000	321	430	Instruct Supplies	\$627.46
9461 Total										<u>\$1,243.06</u>
9462	JOHNSON PAIGE	R	04	500	560	000	321	050	Fees from Patrons	\$27.00
9462 Total										<u>\$27.00</u>
9463	KING KIM	E	04	500	560	000	321	430	Instruct Supplies	\$555.00
9463 Total										<u>\$555.00</u>
9464	KRAMER DARREN	E	01	005	606	000	000	366	Travel	\$33.13
9464 Total										<u>\$33.13</u>
9465	KRAUS-ANDERSON	E	06	005	870	000	000	311	Prof Tech Services	\$26,960.41
9465 Total										<u>\$26,960.41</u>
9466	KREBSBACH MARIA	E	01	005	640	000	316	366	Travel	\$30.00
9466 Total										<u>\$30.00</u>
9467	KREEGIER ROBERT	E	01	005	606	000	000	366	Travel	\$24.69
9467 Total										<u>\$24.69</u>
9468	KRUSE KEITH	E	03	005	760	000	720	305	Cons Fee/Fee For Srv	\$4,590.00
9468	KRUSE KEITH	E	03	005	760	000	720	305	Cons Fee/Fee For Srv	\$3,780.00
9468 Total										<u>\$8,370.00</u>

9469	KUSH-JEFFERY SHANON	E	04	500	580	000	325	401	General Supplies	\$22.93
9469	KUSH-JEFFERY SHANON	E	04	500	580	000	325	401	General Supplies	\$402.22
9469 Total										<u>\$425.15</u>
9470	KY INTERPRETING SERVICES INC	E	01	116	405	000	740	399	Spec Purchased Services	\$560.00
9470 Total										<u>\$560.00</u>
9471	L & M SUPPLY INC	E	01	300	255	000	000	430	Instruct Supplies	\$53.98
9471	L & M SUPPLY INC	E	01	300	255	000	000	430	Instruct Supplies	\$63.98
9471	L & M SUPPLY INC	E	03	005	760	000	720	420	Repair Supplies	\$44.26
9471 Total										<u>\$162.22</u>
9472	LEMIEUX STEPHEN	E	01	112	810	000	000	350	Repairs Maint Serv	\$616.25
9472	LEMIEUX STEPHEN	E	01	112	810	000	000	350	Repairs Maint Serv	\$510.00
9472 Total										<u>\$1,126.25</u>
9473	MALOVRH SHANNON	E	01	300	361	000	475	366		\$200.00
9473	MALOVRH SHANNON	E	01	300	361	000	475	820		\$350.00
9473 Total										<u>\$550.00</u>
9474	MARC	E	01	005	810	000	000	410	Custodial Supplies	\$319.37
9474 Total										<u>\$319.37</u>
9475	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$247.39
9475	MENARDS	E	04	500	582	000	344	401	General Supplies	\$99.89
9475	MENARDS	E	06	300	870	000	000	530	Equipment	\$476.39
9475	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$287.98
9475	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$35.96
9475	MENARDS	E	06	300	870	000	000	530	Equipment	\$146.28
9475	MENARDS	E	06	300	870	000	000	530	Equipment	\$437.44
9475	MENARDS	E	06	300	870	000	000	530	Equipment	\$396.78
9475	MENARDS	E	01	300	211	027	000	430	Instruct Supplies	\$19.98
9475	MENARDS	E	01	005	606	000	000	401	Instruct Supplies	\$11.36
9475	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$17.89
9475	MENARDS	E	01	005	690	000	510	401	General Supplies	\$253.00
9475 Total										<u>\$2,430.34</u>
9476	METRO SALES INC	E	05	005	850	000	302	386	Computer and Tech Hdwr Rental	\$6,723.80
9476	METRO SALES INC	E	05	005	850	000	302	386	Computer and Tech Hdwr Rental	\$140.00
9476 Total										<u>\$6,863.80</u>
9477	MID-STATE TRUCKING SERVICE INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$837.56
9477	MID-STATE TRUCKING SERVICE INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$603.29
9477 Total										<u>\$1,440.85</u>
9478	MINNEAPOLIS OXYGEN COMPANY	E	01	300	361	893	830	433	Ind Instructnl Mtrls	\$138.73
9478	MINNEAPOLIS OXYGEN COMPANY	E	01	300	361	893	830	433	Ind Instructnl Mtrls	\$134.25
9478 Total										<u>\$272.98</u>
9479	MINNESOTA ENERGY RESOURCES	E	01	005	810	000	000	440	Fuel For Buildings	\$2,853.54
9479 Total										<u>\$2,853.54</u>
9480	MINNESOTA TELECOMMUNICATIONS	E	01	101	203	000	000	320		\$850.00
9480	MINNESOTA TELECOMMUNICATIONS	E	03	005	760	000	720	320		\$595.00
9480	MINNESOTA TELECOMMUNICATIONS	E	01	101	203	000	000	320		\$850.00
9480	MINNESOTA TELECOMMUNICATIONS	E	04	500	505	000	321	320		\$222.39
9480	MINNESOTA TELECOMMUNICATIONS	E	03	005	760	000	720	320		\$1,408.47
9480	MINNESOTA TELECOMMUNICATIONS	E	02	005	770	000	701	320		\$222.39
9480	MINNESOTA TELECOMMUNICATIONS	E	01	302	810	000	000	320		\$222.39
9480	MINNESOTA TELECOMMUNICATIONS	E	01	300	211	000	000	320		\$444.78
9480	MINNESOTA TELECOMMUNICATIONS	E	01	117	810	000	000	320		\$222.39
9480	MINNESOTA TELECOMMUNICATIONS	E	01	112	203	000	000	320		\$222.39
9480	MINNESOTA TELECOMMUNICATIONS	E	01	005	810	000	000	320		\$3,409.98
9480	MINNESOTA TELECOMMUNICATIONS	E	01	005	606	000	000	320		\$815.43

9480	MINNESOTA TELECOMMUNICATIONS	E	01	005	020	000	000	320		\$222.39
9480	MINNESOTA TELECOMMUNICATIONS	R	01	005	000	000	000	099	Miscellaneous	\$5,784.10
9480 Total										<u>\$15,492.10</u>
9481	MN DEPT OF LABOR & INDUSTRY	E	01	300	810	000	000	350	Repairs Maint Serv	\$20.00
9481	MN DEPT OF LABOR & INDUSTRY	E	01	300	810	000	000	350	Repairs Maint Serv	\$100.00
9481	MN DEPT OF LABOR & INDUSTRY	E	01	300	810	000	000	350	Repairs Maint Serv	\$100.00
9481 Total										<u>\$220.00</u>
9482	NELSON LYNDON	E	03	005	750	000	720	311	Prof Tech Services	\$108.00
9482 Total										<u>\$108.00</u>
9483	NORTHERN INDUSTRIAL ERECTORS INC	E	06	300	870	000	000	520	Bldg Improvements	\$9,899.95
9483 Total										<u>\$9,899.95</u>
9484	PETERSON LINDA E	E	04	701	590	000	350	311	Prof Tech Services	\$2,040.00
9484 Total										<u>\$2,040.00</u>
9485	PINE RIVER - BAKUS HIGH SCHOOL	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$350.00
9485 Total										<u>\$350.00</u>
9486	PLTW	R	01	005	000	000	000	099	AS PER ATTACHED QUOTE	\$488.25
9486 Total										<u>\$488.25</u>
9487	PORTABLE JOHN	E	01	300	296	702	000	430		\$127.50
9487	PORTABLE JOHN	E	01	300	294	702	000	430		\$127.50
9487 Total										<u>\$255.00</u>
9488	RADKO IRON & SUPPLY INC	E	06	300	870	000	000	530	Equipment	\$725.00
9488 Total										<u>\$725.00</u>
9489	RANGE COOPERATIVE INC	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$1,400.61
9489 Total										<u>\$1,400.61</u>
9490	RANGE OFFICE SUPPLY & EQUIP.CO	E	04	500	580	000	325	401	General Supplies	\$32.78
9490 Total										<u>\$32.78</u>
9491	RIVERSIDE INSIGHTS	E	01	112	420	000	740	433	BDI-3, DEVELOPMENTAL COMPLETE PAPER REC	\$281.00
9491	RIVERSIDE INSIGHTS	E	01	112	420	000	740	433	Freight	\$28.10
9491 Total										<u>\$309.10</u>
9492	SCHNEIDER KURT	E	01	300	296	709	000	305	Consulting Fees	\$90.00
9492 Total										<u>\$90.00</u>
9493	SCHOLASTIC BOOK FAIRS	E	01	112	620	000	000	401	General Supplies	\$2,179.77
9493 Total										<u>\$2,179.77</u>
9494	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	5855, GLOVES SIZE M	\$24.75
9494	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	5856, GLOVES SIZE L	\$24.75
9494	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	Freight	\$7.15
9494	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	16727, SANI-HANDS SANITIZING WIPES	\$275.76
9494	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	5857, XL CURAD EXAM GLOVES	\$24.75
9494	SCHOOL NURSE SUPPLY	E	04	701	590	000	350	401	Freight	\$27.50
9494	SCHOOL NURSE SUPPLY	E	01	300	720	000	000	401	EXAM PAPER ROLLS	\$47.40
9494	SCHOOL NURSE SUPPLY	E	01	300	720	000	000	401	COBAN WRAP 2" X 5 YARDS	\$51.80
9494	SCHOOL NURSE SUPPLY	E	01	300	720	000	000	401	COLD STAR INSTANT COLD PACKS, 80 CT	\$62.00
9494	SCHOOL NURSE SUPPLY	E	01	300	720	000	000	401	ECONOMY GEL PACKS, 24 CT	\$24.50
9494	SCHOOL NURSE SUPPLY	E	01	300	720	000	000	401	Freight	\$19.50
9494 Total										<u>\$589.86</u>
9495	SCREEN VISION MEDIA	E	01	005	640	000	316	820	Dues-Memberships-Lic-Fees	\$480.00
9495 Total										<u>\$480.00</u>
9496	SHERWIN WILLIAMS	E	06	300	870	000	000	530	Equipment	\$39.44
9496 Total										<u>\$39.44</u>
9497	SHI	E	06	300	870	000	000	555	Technology Equip	\$7,928.06
9497	SHI	E	06	300	870	000	000	555	Technology Equip	\$15,738.84
9497	SHI	E	06	300	870	000	000	555	Technology Equip	\$184,652.28
9497	SHI	E	01	101	606	000	000	430	Instructional Supply	\$1,220.00

9497	SHI	E	01	005	810	000	000	401	AS PER ATTACHED QUOTATION # 22817875	\$799.00
9497 Total										<u>\$210,338.18</u>
9498	SHRED-N-GO INC	E	01	112	203	000	000	401		\$64.08
9498	SHRED-N-GO INC	E	01	300	211	000	000	401		\$64.08
9498	SHRED-N-GO INC	E	01	005	110	000	000	401		\$64.08
9498	SHRED-N-GO INC	E	01	116	203	000	000	401		\$50.00
9498 Total										<u>\$242.24</u>
9499	SKADSEM BRIAN	E	01	300	294	709	000	305	Consulting Fees	\$50.00
9499 Total										<u>\$50.00</u>
9500	SUPER ONE	E	04	500	580	000	325	401	General Supplies	\$37.26
9500	SUPER ONE	E	04	500	580	000	325	401	General Supplies	\$14.94
9500	SUPER ONE	E	04	500	580	000	325	401	General Supplies	\$48.84
9500	SUPER ONE	E	04	500	580	000	325	401	General Supplies	\$15.16
9500	SUPER ONE	E	01	300	214	038	000	401	General Supplies	\$27.38
9500	SUPER ONE	E	01	300	214	038	000	401	General Supplies	\$8.23
9500	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$32.94
9500	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$23.72
9500	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$19.24
9500	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$48.40
9500	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$56.14
9500	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$16.50
9500	SUPER ONE	E	01	005	107	050	000	401	General Supplies	\$45.73
9500 Total										<u>\$394.48</u>
9501	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Repairs Maint Serv	\$228.00
9501	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Repairs Maint Serv	\$818.46
9501	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Repairs Maint Serv	\$1,344.92
9501 Total										<u>\$2,391.38</u>
9502	TAUS DAVID	E	01	300	296	709	000	305	Consulting Fees	\$225.00
9502	TAUS DAVID	E	01	300	296	709	000	305	Consulting Fees	\$225.00
9502 Total										<u>\$450.00</u>
9503	TEACHERS ON CALL	E	04	500	581	000	344	305		\$280.56
9503	TEACHERS ON CALL	E	01	302	420	000	740	307		\$238.00
9503	TEACHERS ON CALL	E	01	302	211	000	000	305		\$167.51
9503	TEACHERS ON CALL	E	01	101	420	000	740	307		\$523.60
9503	TEACHERS ON CALL	E	01	101	203	000	000	305		\$1,249.85
9503	TEACHERS ON CALL	E	01	300	420	000	740	307		\$1,291.15
9503	TEACHERS ON CALL	E	01	300	211	000	000	305		\$1,075.91
9503	TEACHERS ON CALL	E	01	116	420	000	740	307		\$904.40
9503	TEACHERS ON CALL	E	01	116	203	000	000	305		\$180.39
9503	TEACHERS ON CALL	E	01	112	420	000	740	307		\$1,310.40
9503	TEACHERS ON CALL	E	01	112	203	000	000	305		\$715.13
9503	TEACHERS ON CALL	E	01	302	640	000	000	303		\$180.39
9503	TEACHERS ON CALL	E	04	500	581	000	344	305		\$83.75
9503	TEACHERS ON CALL	E	01	302	420	000	740	307		\$142.80
9503	TEACHERS ON CALL	E	01	302	211	000	000	305		\$506.53
9503	TEACHERS ON CALL	E	01	101	420	000	740	307		\$1,457.75
9503	TEACHERS ON CALL	E	01	116	420	000	740	307		\$714.00
9503	TEACHERS ON CALL	E	01	116	203	000	000	305		\$711.90
9503	TEACHERS ON CALL	E	01	300	361	000	475	303		\$721.57
9503	TEACHERS ON CALL	E	01	112	420	000	740	307		\$1,011.50
9503	TEACHERS ON CALL	E	01	112	203	000	000	305		\$418.77
9503	TEACHERS ON CALL	E	01	101	203	000	000	305		\$905.19
9503	TEACHERS ON CALL	E	01	300	211	000	000	305		\$1,861.91

9503	TEACHERS ON CALL	E	01	300	420	000	740	307		\$1,594.60
9503 Total										<u>\$18,247.56</u>
9504	UNITED TRUCK BODY	E	03	005	760	000	720	350	Repairs Maint Serv	\$552.61
9504	UNITED TRUCK BODY	E	03	005	760	000	720	350	Repairs Maint Serv	\$2,627.76
9504 Total										<u>\$3,180.37</u>
9505	VIGER SANDRA	E	01	005	640	000	316	366	Travel	\$78.24
9505 Total										<u>\$78.24</u>
9506	VIRGINIA INDOOR ADVERTISING	E	01	005	107	050	000	401	General Supplies	\$500.00
9506 Total										<u>\$500.00</u>
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	333		\$597.25
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	332		\$264.25
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440		\$70.34
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440	Fuel For Bldgs	\$4,823.82
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	331	Electricity	\$21,004.39
9507	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	334	Garbage	\$1,427.70
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440	Fuel For Bldgs	\$157.20
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	440		\$1,836.72
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	332		\$118.00
9507	VIRGINIA PUBLIC UTILITITES	E	01	300	810	000	000	333		\$241.96
9507	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	332		\$39.25
9507	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	331		\$114.99
9507	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	440		\$420.96
9507	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	333		\$50.65
9507	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	440		\$2,925.07
9507	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	331		\$3,613.07
9507	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	334		\$538.50
9507	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	333		\$214.63
9507	VIRGINIA PUBLIC UTILITITES	E	01	117	810	000	000	332		\$106.75
9507	VIRGINIA PUBLIC UTILITITES	E	06	116	870	000	000	520	Bldg Improvements	\$268,803.00
9507 Total										<u>\$307,368.50</u>
9508	VOSS ROBERT	E	03	005	750	000	720	311	Prof Tech Services	\$62.50
9508 Total										<u>\$62.50</u>
9509	W A FISHER COMPANY	E	01	005	107	050	000	401	General Supplies	\$717.10
9509	W A FISHER COMPANY	E	01	005	107	050	000	311	Other Salary Pmt	\$1,416.00
9509	W A FISHER COMPANY	E	01	005	107	050	000	401	General Supplies	\$454.00
9509 Total										<u>\$2,587.10</u>
9510	WALKER GIROUX & HAHNE LTD	E	01	005	110	000	000	311	Prof Tech Services	\$30,000.00
9510 Total										<u>\$30,000.00</u>
9511	WHA ATHLETICS	E	01	300	294	711	000	364	Entry Fees/Student Travel	\$225.00
9511 Total										<u>\$225.00</u>
9512	WHITE KEVIN	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9512	WHITE KEVIN	E	01	300	294	709	000	305	Consulting Fees	\$68.00
9512 Total										<u>\$226.00</u>
9513	ZUPETZ JEFF	E	01	300	294	709	000	305	Consulting Fees	\$90.00
9513 Total										<u>\$90.00</u>
9514	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	23Jan	\$5,380.00
9514	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	22Oct	\$5,080.00
9514	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	22Dec	\$5,080.00
9514	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	22Nov	\$5,080.00
9514 Total										<u>\$20,620.00</u>
9515	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	22Oct	\$19,110.00
9515	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	22Sept	\$19,370.00
9515	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	22Nov	\$19,240.00

9515	BLUE CROSS / BLUE SHIELD OF MN	E	01	300	211	000	000	291	22Dec	\$18,980.00
9515 Total										<u>\$76,700.00</u>
9516	MEDICAREBLUE RX	E	01	300	211	000	000	291	22Oct	\$28,638.40
9516	MEDICAREBLUE RX	E	01	300	211	000	000	291	22Nov	\$29,009.40
9516	MEDICAREBLUE RX	E	01	300	211	000	000	291	22Dec	\$28,267.40
9516 Total										<u>\$85,915.20</u>
9517	NORTHEAST SERVICE COOPERATIVE	B	01	215	001				22Dec	\$215,373.90
9517 Total										<u>\$215,373.90</u>
9518	NORTHEAST SERVICE COOPERATIVE	B	01	215	001				22Nov	\$219,538.57
9518 Total										<u>\$219,538.57</u>
9519	DECA INC	E	01	005	640	000	316	820	Dues-Memberships-Lic-Fees	\$221.00
9519 Total										<u>\$221.00</u>
9520	ALBIN ACQUISITION CORP	E	01	005	110	000	000	314	Background Checks for November 2022	\$354.00
9520 Total										<u>\$354.00</u>
9521	ALL FLAGS, LLC	E	01	005	810	000	000	401	Flags	\$380.70
9521	ALL FLAGS, LLC	E	01	005	810	000	000	401	shipping	\$6.95
9521 Total										<u>\$387.65</u>
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Command 17810-48ES Adjustables Strips, Whit	\$58.44
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	EZlifego Double Sided Tape Heavy Duty(Extra l	\$35.97
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Poly Project Pockets, Jacket Sleeves, 50 Pack, t	\$9.99
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	MacBook Pro Charger,USB C Charger 100W for	\$29.99
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	Mr. Pen- Magnetic Clips, 8 pcs, Assorted Color	\$23.94
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	023 Desk Calendar - Desk Calendar 2023, Jan 2	\$12.98
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	ExcelMark #1.5 Rubber Stamp Line Dater	\$11.99
9522	AMAZON CAPITAL SERVICES INC	E	01	101	203	000	000	401	80 Chart Mounts-Removable, 1"	\$25.98
9522 Total										<u>\$209.28</u>
9523	AT & T MOBILITY	E	01	005	690	000	000	320	TABLETS	\$67.23
9523 Total										<u>\$67.23</u>
9524	BENDA JAMES	E	01	302	294	710	000	305	OFFICIAL	\$110.00
9524	BENDA JAMES	E	01	302	296	710	000	305	OFFICIAL	\$183.00
9524	BENDA JAMES	E	01	302	294	710	000	305	OFFICIAL	\$195.00
9524 Total										<u>\$488.00</u>
9525	BISS LOCK INC	E	01	005	810	000	000	401	Keys made	\$15.00
9525	BISS LOCK INC	E	01	302	810	000	000	420	Keys	\$6.00
9525 Total										<u>\$21.00</u>
9526	CW TECHNOLOGY	E	01	005	605	000	000	434	CW Cloud AntiVirus for 31 computers in Decem	\$46.50
9526 Total										<u>\$46.50</u>
9527	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	410	Drinking water	\$546.00
9527	DAHLHEIMER BEVERAGE	E	01	300	810	000	000	410	cooler rental	\$4.00
9527 Total										<u>\$550.00</u>
9528	DOLINSEK JANELLE	E	01	005	105	000	000	366	MILEAGE	\$93.75
9528 Total										<u>\$93.75</u>
9529	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Unleaded gas for suburban	\$1,367.55
9529	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Mn road tax	\$125.86
9529	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	Diesel fuel	\$10,487.84
9529	EDWARDS OIL COMPANY	E	03	005	760	000	720	442	MN road tax	\$627.00
9529 Total										<u>\$12,608.25</u>
9530	ENDRESEN SOUND COMPANY	E	01	005	810	000	000	350	Monitoring contrac Annual	\$678.00
9530 Total										<u>\$678.00</u>
9531	ESSENTIA HEALTH	E	01	112	810	000	000	410	Dave Mattila DOT physical	\$108.00
9531 Total										<u>\$108.00</u>
9532	FARGO PUBLIC SCHOOL DISTRICT	E	01	300	690	000	000	390	HILL	\$162.00
9532 Total										<u>\$162.00</u>

9533	FOSSLAND VICTORIA	E	01	302	294	710	000	305	OFFICIAL	\$93.00
9533	FOSSLAND VICTORIA	E	01	302	294	710	000	305	OFFICIAL	\$175.00
9533 Total										<u>\$268.00</u>
9534	FRIEDLIEB JACE	E	01	302	296	710	000	305	OFFICIAL	\$110.00
9534 Total										<u>\$110.00</u>
9535	GRANDE ACE HARDWARE	E	01	112	810	000	000	350	snow pusher	\$89.99
9535	GRANDE ACE HARDWARE	E	01	302	810	000	000	420	solar salt for boiler	\$45.54
9535	GRANDE ACE HARDWARE	E	01	300	810	000	000	420	Hasp	\$6.83
9535	GRANDE ACE HARDWARE	E	01	302	810	000	000	420	plumber supplies	\$39.01
9535	GRANDE ACE HARDWARE	E	01	302	810	000	000	420	plumber supplies	\$14.44
9535	GRANDE ACE HARDWARE	E	01	118	810	000	000	420	Admin building plumbing supplies	\$33.98
9535 Total										<u>\$229.79</u>
9536	HAWKINS INC	E	01	005	810	000	000	350	Pool chemicals	\$1,416.65
9536 Total										<u>\$1,416.65</u>
9537	HENDRICKSON LARRY	E	01	005	810	000	000	350	boiler and electrical work Nov.	\$2,390.00
9537 Total										<u>\$2,390.00</u>
9538	HILLYARD / HUTCHINSON	E	01	005	810	000	000	401	Drain hose	\$115.18
9538	HILLYARD / HUTCHINSON	E	01	116	810	000	000	350	scrubber repair	\$490.50
9538 Total										<u>\$605.68</u>
9539	HIRSCH DEREK	E	01	302	296	710	000	305	OFFICIAL	\$192.00
9539	HIRSCH DEREK	E	01	302	296	710	000	305	OFFICIAL	\$110.00
9539 Total										<u>\$302.00</u>
9540	HORIZON CPO SEMINARS	E	01	005	810	000	000	401	Hypochlorite	\$4,608.00
9540	HORIZON CPO SEMINARS	E	01	005	810	000	000	401	Acid rite tablets	\$3,735.00
9540	HORIZON CPO SEMINARS	E	01	005	810	000	000	401	shipping	\$85.00
9540 Total										<u>\$8,428.00</u>
9541	JOHNSON CONTROLS INC	E	01	302	810	000	000	350	repaired air leaks in heating system	\$5,937.13
9541	JOHNSON CONTROLS INC	E	01	116	810	000	000	350	heating system repair	\$3,602.02
9541 Total										<u>\$9,539.15</u>
9542	KURITA AMERICA INC	E	01	005	810	000	000	350	chemicals	\$1,576.84
9542	KURITA AMERICA INC	E	01	005	810	000	000	350	surcharge	\$141.92
9542 Total										<u>\$1,718.76</u>
9543	L & M SUPPLY INC	E	01	116	810	000	000	410	AA batteries	\$13.99
9543	L & M SUPPLY INC	E	01	300	810	000	000	410	snow shovel	\$10.99
9543	L & M SUPPLY INC	E	01	302	810	000	000	401	salt softener	\$45.52
9543	L & M SUPPLY INC	E	01	302	810	000	000	420	salt softener	\$34.14
9543	L & M SUPPLY INC	E	01	302	810	000	000	401	salt softener	\$34.14
9543	L & M SUPPLY INC	E	01	005	810	000	000	350	rope	\$11.99
9543 Total										<u>\$150.77</u>
9544	LINDE GAS & EQUIPMENT INC	E	01	302	361	914	830	433	Cylinder Rental- EGHS	\$82.52
9544	LINDE GAS & EQUIPMENT INC	E	03	005	760	000	720	401	Cylinder Rental- Eve Bus Garage	\$82.52
9544	LINDE GAS & EQUIPMENT INC	E	03	005	760	000	720	401	Cylinder Rental- Gilb Bus Garage	\$65.75
9544 Total										<u>\$230.79</u>
9545	MANN CODY	E	01	302	294	710	000	305	OFFICIAL	\$110.00
9545 Total										<u>\$110.00</u>
9546	MEDICAREBLUE RX	E	01	005	810	000	796	291	RETIREE INSURANCE	\$607.60
9546	MEDICAREBLUE RX	E	01	100	203	000	796	291	RETIREE INSURANCE	\$607.60
9546	MEDICAREBLUE RX	E	01	301	211	000	796	291	RETIREE INSURANCE	\$774.10
9546 Total										<u>\$1,989.30</u>
9547	MEDICO	B	01	215	003				LIFE INSURANCE	\$100.59
9547 Total										<u>\$100.59</u>
9548	MENARDS	E	03	005	760	000	720	401	supplies for Garage	\$165.01

9548	MENARDS	E	01	005	810	000	000	350	plumbing parts	\$34.69
9548 Total										<u>\$199.70</u>
9549	METRO SALES INC	E	01	005	105	000	000	386	#105156 W865L200411	\$23.39
9549	METRO SALES INC	E	01	302	211	000	000	386	#92104 E174M161509	\$140.00
9549	METRO SALES INC	E	01	302	211	000	000	386	#113930 W866L300047	\$280.00
9549 Total										<u>\$443.39</u>
9550	MINNESOTA POWER	E	01	302	810	000	000	330	UTILITIES	\$743.45
9550 Total										<u>\$743.45</u>
9551	MN ENERGY RESOURCES CORP	E	03	005	760	000	720	440	UTILITIES	\$293.42
9551	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$11,287.79
9551	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$18.00
9551	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$249.72
9551	MN ENERGY RESOURCES CORP	E	01	005	810	000	000	440	UTILITIES	\$169.86
9551	MN ENERGY RESOURCES CORP	E	01	101	810	000	000	440	UTILITIES	\$5,376.67
9551	MN ENERGY RESOURCES CORP	E	01	302	810	000	000	440	UTILITIES	\$40.99
9551 Total										<u>\$17,436.45</u>
9552	MN TELECOMMUNICATIONS	E	01	005	605	000	311	320	TECH	\$3,923.90
9552 Total										<u>\$3,923.90</u>
9553	NATIONAL INSURANCE SERVICES OF WI	B	01	215	004				LTD INSURANCE	\$1,037.89
9553	NATIONAL INSURANCE SERVICES OF WI	B	01	215	003				LIFE INSURANCE	\$472.47
9553 Total										<u>\$1,510.36</u>
9554	NELSON-COLLIE ELECTRIC INC	E	01	005	810	000	000	401	change out lamp	\$988.38
9554	NELSON-COLLIE ELECTRIC INC	E	01	005	810	000	000	401	Labor	\$750.63
9554 Total										<u>\$1,739.01</u>
9555	NEXTERA COMMUNICATIONS	E	01	005	605	000	311	320	PHONE	\$671.72
9555 Total										<u>\$671.72</u>
9556	NORTHEAST SERVICE COOPERATIVE	E	01	302	211	000	000	394	MSC ONLINE- FY23 FALL	\$1,207.88
9556 Total										<u>\$1,207.88</u>
9557	PERPICH TV & MUSIC INC	E	01	005	810	000	000	401	Washer and Dryer	\$2,799.99
9557 Total										<u>\$2,799.99</u>
9558	RANGE CORNICE & ROOFING CO	E	01	005	810	000	000	350	Fabricate water diverter at Admin Bldg	\$4,850.00
9558 Total										<u>\$4,850.00</u>
9559	RANGE PAPER CORPORATION	E	01	300	810	000	000	410	Buffing red pads	\$40.64
9559	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	cleaning supplies	\$606.45
9559	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	cleaning supplies	\$491.85
9559	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	cleaning supplies	\$153.60
9559	RANGE PAPER CORPORATION	E	01	116	810	000	000	410	copy paper	\$1,115.60
9559	RANGE PAPER CORPORATION	E	01	101	810	000	000	410	supplies	\$795.58
9559	RANGE PAPER CORPORATION	E	03	005	760	000	720	401	supplies	\$115.66
9559 Total										<u>\$3,319.38</u>
9560	RANGE PRINT SHOP	E	01	101	203	000	000	401	Report Card Envelopes	\$69.79
9560 Total										<u>\$69.79</u>
9561	ROTO-ROOTER	E	01	116	810	000	000	350	unclog sink	\$140.00
9561 Total										<u>\$140.00</u>
9562	SAHR JARED N	E	01	302	296	710	000	305	OFFICIAL	\$103.00
9562 Total										<u>\$103.00</u>
9563	SORCAN JOSEPH	E	01	005	810	000	000	401	SAFETY GLASSES	\$229.00
9563 Total										<u>\$229.00</u>
9564	STRUKEL JASON	E	01	302	294	710	000	305	OFFICIAL	\$195.00
9564	STRUKEL JASON	E	01	302	296	710	000	305	OFFICIAL	\$195.00
9564	STRUKEL JASON	E	01	302	294	710	000	305	OFFICIAL	\$195.00
9564	STRUKEL JASON	E	01	302	296	710	000	305	OFFICIAL	\$110.00
9564 Total										<u>\$695.00</u>

9565	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$67.59
9565	SUPER ONE	E	01	302	250	000	000	430	Supplies for FACS	\$86.58
9565	SUPER ONE	E	01	005	640	000	316	366	Snacks	\$135.24
9565	SUPER ONE	E	01	005	640	000	316	366	Snacks	\$31.27
9565	SUPER ONE	E	01	005	640	000	316	366	Snacks	\$83.28
9565	SUPER ONE	E	01	005	640	000	316	366	Snacks	\$107.29
9565 Total										<u>\$511.25</u>
9566	SURLA LARRY W	E	01	005	810	000	000	350	Virginia plowing	\$6,230.00
9566 Total										<u>\$6,230.00</u>
9567	TACONITE TIRE SERVICE	E	03	005	760	000	720	401	New tires #50	\$727.14
9567 Total										<u>\$727.14</u>
9568	THOMPSON ED	E	01	101	203	000	000	401	TASTE OF MN FUNDS	\$9.87
9568	THOMPSON ED	E	01	101	203	000	000	401	TASTE OF MN FUNDS	\$57.39
9568 Total										<u>\$67.26</u>
9569	TWIN PORTS PAPER & SUPPLY INC	E	01	101	810	000	000	410	supplies	\$187.64
9569 Total										<u>\$187.64</u>
9570	WIIRRE DEBBIE	E	01	005	105	000	000	401	BOARD GIFTS	\$90.00
9570 Total										<u>\$90.00</u>
9571	WILCOX SHEILA	E	01	300	259	001	000	350	CLASS SUPPLIES	\$49.46
9571 Total										<u>\$49.46</u>
9572	MINNESOTA POWER	E	01	005	810	000	000	331	Electricity	\$5,616.46
9572 Total										<u>\$5,616.46</u>
9573	VERIZON	E	01	005	690	000	000	320	Comm Telephone	\$105.14
9573 Total										<u>\$105.14</u>
9574	MINNESOTA POWER	E	01	005	810	000	000	331	Electricity	\$4,092.27
9574 Total										<u>\$4,092.27</u>
9575	321 ART STUDIO	E	04	500	560	000	321	430	Instruct Supplies	\$375.00
9575 Total										<u>\$375.00</u>
9576	A W KUETTEL & SONS INC	E	06	116	870	000	000	520	Bldg Improvements	\$94,087.48
9576	A W KUETTEL & SONS INC	E	06	116	870	000	000	520	Bldg Improvements	\$4,750.00
9576 Total										<u>\$98,837.48</u>
9577	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$1,112.00
9577	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$368.00
9577	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$368.00
9577	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$129.00
9577	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$646.00
9577	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$798.00
9577	AGI REPAIR INC	E	01	005	606	000	000	311	Prof Tech Services	\$969.00
9577 Total										<u>\$4,390.00</u>
9578	AMAZON CAPITAL SERVICES INC	E	01	300	260	000	000	430	Instruct Supplies	\$37.99
9578	AMAZON CAPITAL SERVICES INC	E	01	300	260	000	000	430	Instruct Supplies	\$63.99
9578	AMAZON CAPITAL SERVICES INC	E	01	005	606	000	000	401	General Supplies	\$75.96
9578	AMAZON CAPITAL SERVICES INC	E	01	005	606	000	000	401	General Supplies	\$253.84
9578	AMAZON CAPITAL SERVICES INC	E	01	005	606	000	000	401	General Supplies	\$366.02
9578	AMAZON CAPITAL SERVICES INC	E	01	112	201	000	000	430	Instruct Supplies	\$111.92
9578 Total										<u>\$909.72</u>
9579	AQUA LOGIC INC	E	06	300	870	000	000	520	Bldg Improvements	\$142,780.25
9579 Total										<u>\$142,780.25</u>
9580	ARCHITECTURAL TESTING INC	E	06	300	870	000	000	311	Prof Tech Services	\$5,680.00
9580 Total										<u>\$5,680.00</u>
9581	ATK ENTERPRISES INC	E	06	116	870	000	000	520	Bldg Improvements	\$31,122.95
9581 Total										<u>\$31,122.95</u>

9582	AUTO VALUE PARTS STORE	E	03	005	760	000	720	420	Repair Supplies	\$29.98
9582 Total										<u>\$29.98</u>
9583	BARBER GRAPHICS INC	E	01	005	107	050	000	401	General Supplies	\$885.30
9583 Total										<u>\$885.30</u>
9584	BARTLEY SALES COMPANY INC	E	06	300	870	000	000	520	Bldg Improvements	\$30,731.55
9584 Total										<u>\$30,731.55</u>
9585	BAUDHUIN CHRISTOPHER	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9585 Total										<u>\$158.00</u>
9586	BEN'S STRUCTURAL FABRICATION INC	E	06	116	870	000	000	520	Bldg Improvements	\$506,863.00
9586 Total										<u>\$506,863.00</u>
9587	BERG ROY ALLEN	E	01	300	258	003	000	350	Repairs Maint Serv	\$116.00
9587 Total										<u>\$116.00</u>
9588	BLICK ART MATERIALS	E	01	116	212	000	000	430	A20103-1109, CRAYOLA REGULAR SIZE CLASSP/	\$71.42
9588	BLICK ART MATERIALS	E	01	112	212	000	000	430	A20103-1109, CRAYOLA REGULAR SIZE CLASSP/	\$63.48
9588 Total										<u>\$134.90</u>
9589	CARDMEMBER SERVICE	E	01	005	606	000	000	401		\$502.98
9589	CARDMEMBER SERVICE	E	01	005	010	000	000	380		\$649.00
9589 Total										<u>\$1,151.98</u>
9590	CITY AUTO GLASS	E	03	005	760	000	720	350	Repairs Maint Serv	\$80.00
9590 Total										<u>\$80.00</u>
9591	CITY OF VIRGINIA	E	01	300	211	000	000	305	Consulting Fees	\$34,778.00
9591 Total										<u>\$34,778.00</u>
9592	COLOSIMO, PATCHIN, & KEARNEY LTD	E	01	005	150	000	000	311	Prof Tech Services	\$960.50
9592 Total										<u>\$960.50</u>
9593	CONSOLIDATED COMMUNICATIONS	E	01	005	606	000	000	320	Comm Telephone	\$523.52
9593 Total										<u>\$523.52</u>
9594	CONSTRUCTION SUPPLY INC	E	06	116	870	000	000	520	Bldg Improvements	\$106,098.18
9594 Total										<u>\$106,098.18</u>
9595	CONSULTING PERKS LLC	E	01	005	107	050	000	311	Prof Tech Services	\$2,500.00
9595 Total										<u>\$2,500.00</u>
9596	CUNINGHAM GROUP	E	06	116	870	000	000	311	Prof Tech Services	\$130,755.80
9596 Total										<u>\$130,755.80</u>
9597	DALCO	E	01	112	810	000	000	410	Custodial Supplies	\$97.90
9597 Total										<u>\$97.90</u>
9598	DELL-COMM INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$587.50
9598 Total										<u>\$587.50</u>
9599	DONAI'S AARON	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9599 Total										<u>\$158.00</u>
9600	DULUTH COATING SYSTEMS INC	E	06	300	870	000	000	520	Bldg Improvements	\$40,032.43
9600 Total										<u>\$40,032.43</u>
9601	DVS RENEWAL	E	01	300	255	000	000	430	Instruct Supplies	\$23.25
9601	DVS RENEWAL	E	01	300	255	000	000	430	Instruct Supplies	\$23.25
9601 Total										<u>\$46.50</u>
9602	ERJAVEC HOLLY	R	04	500	560	000	321	050	Fees from Patrons	\$27.00
9602 Total										<u>\$27.00</u>
9603	ERZAR JAMES	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9603	ERZAR JAMES	E	01	300	294	709	000	305	Consulting Fees	\$94.00
9603 Total										<u>\$252.00</u>
9604	ESSENTIA HEALTH	E	03	005	750	000	720	311	Prof Tech Services	\$108.00
9604 Total										<u>\$108.00</u>
9605	FIELDTURF USA INC	E	06	300	870	000	000	520	Bldg Improvements	\$68,020.00
9605 Total										<u>\$68,020.00</u>

9606	FIRST TECHNOLOGIES INC	E	06	300	870	000	000	530	AS PER ATTACHED QUOTATION # 22-1817	\$795.00
9606 Total										<u>\$795.00</u>
9607	H2I GROUP INC	E	06	300	870	000	000	520	Bldg Improvements	\$319,738.65
9607 Total										<u>\$319,738.65</u>
9608	HAINEY CASSANDRA	E	01	005	107	050	000	401	General Supplies	\$206.83
9608 Total										<u>\$206.83</u>
9609	HALLBERG ENGINEERING	E	06	300	870	000	000	311	Prof Tech Services	\$9,445.00
9609 Total										<u>\$9,445.00</u>
9610	HARBOR CITY MASONRY INC	E	06	116	870	000	000	520	Bldg Improvements	\$13,300.00
9610	HARBOR CITY MASONRY INC	E	06	300	870	000	000	520	Bldg Improvements	\$993.20
9610 Total										<u>\$14,293.20</u>
9611	HOGLUND BUS CO INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$716.67
9611	HOGLUND BUS CO INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$351.28
9611	HOGLUND BUS CO INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$15.49
9611	HOGLUND BUS CO INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$67.85
9611	HOGLUND BUS CO INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$294.74
9611 Total										<u>\$1,446.03</u>
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$175.50
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$117.00
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$87.84
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$117.00
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$73.20
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$160.87
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$1,300.00
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$78.00
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$78.00
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$97.50
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$117.00
9612	HOMETOWN FOCUS	E	01	005	010	000	000	380	Print-Publish	\$58.56
9612 Total										<u>\$2,636.15</u>
9613	HUNT ELECTRIC CORPORATION	E	06	116	870	000	000	520	Bldg Improvements	\$70,471.00
9613 Total										<u>\$70,471.00</u>
9614	INTEREUM	E	01	101	203	000	000	401	General Supplies	\$5,565.16
9614	INTEREUM	E	01	101	203	000	000	401	General Supplies	\$4,665.27
9614 Total										<u>\$10,230.43</u>
9615	ISD #6076	E	01	998	211	000	303	390	Pmt Educ Pur MN Dist	\$24,135.33
9615 Total										<u>\$24,135.33</u>
9616	I-STATE TRUCK CENTERS	E	03	005	760	000	720	350	Repairs Maint Serv	\$103.65
9616 Total										<u>\$103.65</u>
9617	IVANCICH FRANK	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9617	IVANCICH FRANK	E	01	300	296	709	000	305	Consulting Fees	\$61.00
9617 Total										<u>\$219.00</u>
9618	JAMAR COMPANY	E	06	300	870	000	000	520	Bldg Improvements	\$6,583.40
9618 Total										<u>\$6,583.40</u>
9619	KGM CONTRACTORS INC	E	06	100	870	000	000	520	Bldg Improvements	\$4,503.41
9619 Total										<u>\$4,503.41</u>
9620	KING KIM	E	04	500	560	000	321	430	Instruct Supplies	\$660.00
9620 Total										<u>\$660.00</u>
9621	KRAUS-ANDERSON	E	06	300	870	000	000	311	Prof Tech Services	\$327,598.35
9621 Total										<u>\$327,598.35</u>

9622	KREBSBACH MARIA	E	01	005	640	000	316	366	Travel	\$30.00
9622 Total										<u>\$30.00</u>
9623	KRUSE KEITH	E	03	005	760	000	720	305	Cons Fee/Fee For Srv	\$2,640.00
9623 Total										<u>\$2,640.00</u>
9624	KY INTERPRETING SERVICES INC	E	01	112	405	000	740	399	Spec Purchased Services	\$12,110.00
9624	KY INTERPRETING SERVICES INC	E	01	116	405	000	740	399	Spec Purchased Services	\$7,373.75
9624 Total										<u>\$19,483.75</u>
9625	L & M SUPPLY INC	E	03	005	760	000	720	420	Repair Supplies	\$36.97
9625	L & M SUPPLY INC	E	03	005	760	000	720	420	Repair Supplies	\$51.40
9625	L & M SUPPLY INC	E	03	005	760	000	720	420	Repair Supplies	\$31.96
9625	L & M SUPPLY INC	E	01	112	810	000	000	350	Repairs Maint Serv	\$24.99
9625 Total										<u>\$145.32</u>
9626	LAMINATION DEPOT	E	01	112	203	000	000	401	SKU: S15G251, TRU-LAM 1.5 MIL STANDARD RC	\$379.92
9626 Total										<u>\$379.92</u>
9627	LOEFFLER WAYNE	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9627 Total										<u>\$158.00</u>
9628	MENARDS	E	01	005	810	000	000	410	Custodial Supplies	\$1.48
9628	MENARDS	E	01	005	810	000	000	410	Custodial Supplies	\$66.77
9628	MENARDS	E	05	300	850	052	302	520	Bldg Improvements	\$199.89
9628	MENARDS	E	01	302	255	000	000	430	Instructional Supply	\$24.98
9628	MENARDS	E	01	302	255	000	000	430	Instructional Supply	\$133.54
9628	MENARDS	E	01	302	255	000	000	430	Instructional Supply	\$45.97
9628	MENARDS	E	01	302	255	000	000	430	Instructional Supply	\$38.94
9628	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$119.96
9628	MENARDS	E	01	300	255	000	000	430	Instruct Supplies	\$8.93
9628	MENARDS	E	01	302	255	000	000	430	Instructional Supply	\$42.99
9628 Total										<u>\$683.45</u>
9629	MID-STATE TRUCKING SERVICE INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$572.77
9629	MID-STATE TRUCKING SERVICE INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$3,344.26
9629	MID-STATE TRUCKING SERVICE INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$414.68
9629	MID-STATE TRUCKING SERVICE INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$84.22
9629	MID-STATE TRUCKING SERVICE INC	E	03	005	760	000	720	350	Repairs Maint Serv	\$292.82
9629 Total										<u>\$4,708.75</u>
9630	MIDWEST BUS PARTS INC	E	03	005	760	000	720	420	Repair Supplies	\$121.15
9630	MIDWEST BUS PARTS INC	E	03	005	760	000	720	420	Repair Supplies	\$102.05
9630	MIDWEST BUS PARTS INC	E	03	005	760	000	720	420	Repair Supplies	\$22.95
9630 Total										<u>\$246.15</u>
9631	MINNESOTA NORTH COLLEGE	E	01	300	690	000	000	390	Pmt Educ Pur MN Dist	\$267,638.22
9631 Total										<u>\$267,638.22</u>
9632	MOLIN CONCRETE PRODUCTS CO	E	06	116	870	000	000	520	Bldg Improvements	\$48,916.34
9632 Total										<u>\$48,916.34</u>
9633	NORTHEAST SERVICE COOPERATIVE	E	01	300	298	000	000	364	Entry Fees/Student Travel	\$1,480.00
9633 Total										<u>\$1,480.00</u>
9634	NORTHERN DOOR & HARDWARE INC	E	06	300	870	000	000	520	Bldg Improvements	\$4,950.18
9634 Total										<u>\$4,950.18</u>
9635	NORTHERN INDUSTRIAL ERECTORS INC	E	06	300	870	000	000	520	Bldg Improvements	\$7,186.68
9635 Total										<u>\$7,186.68</u>
9636	NORTHSTAR SERVICES	E	01	005	810	000	000	350	Repairs Maint Serv	\$149.00
9636 Total										<u>\$149.00</u>
9637	NTS	E	06	116	870	000	000	311	Prof Tech Services	\$7,012.80
9637 Total										<u>\$7,012.80</u>
9638	PALMER HAMILTON LLC	E	06	300	870	000	000	530	Equipment	\$7,618.80
9638 Total										<u>\$7,618.80</u>

9639	PERSONS DANIEL L	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9639 Total										<u>\$158.00</u>
9640	PETERSON COMPANIES INC	E	06	300	870	000	000	510	Site Prep	\$166,908.85
9640 Total										<u>\$166,908.85</u>
9641	RAINBOW RESOURCE CENTER	E	01	300	260	000	000	430	ITEM # 018865, INFINITY MIRROR CREATOR INF	\$27.60
9641	RAINBOW RESOURCE CENTER	E	01	300	260	000	000	430	SHIPPING	\$7.50
9641 Total										<u>\$35.10</u>
9642	RAM	B	01	215	270				Payroll Deductions-WC	\$15,895.08
9642 Total										<u>\$15,895.08</u>
9643	RANGE MENTAL HEALTH CENTER INC	E	01	005	420	000	799	305	Consulting Fees	\$1,955.50
9643 Total										<u>\$1,955.50</u>
9644	REALLY GOOD STUFF LLC	E	04	500	582	000	344	401	162264, STORE MORE DEEP POCKET CHAIR POC	\$273.42
9644 Total										<u>\$273.42</u>
9645	RED CEDAR STEEL ERECTORS INC	E	06	116	870	000	000	520	Bldg Improvements	\$66,500.00
9645 Total										<u>\$66,500.00</u>
9646	RJ MECHANICAL INC	E	06	300	870	000	000	520	Bldg Improvements	\$140,632.95
9646 Total										<u>\$140,632.95</u>
9647	ROEN ADAM C	E	01	300	294	709	000	305	Consulting Fees	\$50.00
9647	ROEN ADAM C	E	01	300	296	709	000	305	Consulting Fees	\$50.00
9647	ROEN ADAM C	E	01	300	294	709	000	305	Consulting Fees	\$50.00
9647 Total										<u>\$150.00</u>
9648	RSCHOOL TODAY	E	01	300	292	000	000	820	Dues/Mmbrshp/License	\$10,590.00
9648 Total										<u>\$10,590.00</u>
9649	RTL CONSTRUCTION INC	E	06	300	870	000	000	520	Bldg Improvements	\$7,195.59
9649 Total										<u>\$7,195.59</u>
9650	RYKS KEVIN	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9650	RYKS KEVIN	E	01	300	296	709	000	305	Consulting Fees	\$29.00
9650 Total										<u>\$187.00</u>
9651	SAAFE LLC	E	06	300	870	000	000	520	Bldg Improvements	\$1,197.00
9651	SAAFE LLC	E	06	300	870	000	000	520	Bldg Improvements	\$259,806.95
9651 Total										<u>\$261,003.95</u>
9652	SANTELLI CORY	E	01	300	296	709	000	305	Consulting Fees	\$158.00
9652 Total										<u>\$158.00</u>
9653	SHERWIN WILLIAMS	E	06	300	870	000	000	530	Equipment	\$39.44
9653 Total										<u>\$39.44</u>
9654	SKADSEM BRIAN	E	01	300	294	709	000	305	Consulting Fees	\$50.00
9654 Total										<u>\$50.00</u>
9655	ST GERMAIN'S CABINET INC	E	06	300	870	000	000	520	Bldg Improvements	\$9,249.23
9655 Total										<u>\$9,249.23</u>
9656	STATT LLC	E	01	005	107	050	000	401	General Supplies	\$5,450.00
9656 Total										<u>\$5,450.00</u>
9657	STEINBRECHER PAINTING COMPANY	E	06	300	870	000	000	520	Bldg Improvements	\$17,628.20
9657 Total										<u>\$17,628.20</u>
9658	SUPER ONE	E	01	300	250	000	000	430	Instruct Supplies	\$133.08
9658	SUPER ONE	E	01	300	250	000	000	430	Instruct Supplies	\$100.45
9658	SUPER ONE	E	01	300	250	000	000	430	Instruct Supplies	\$26.76
9658	SUPER ONE	E	01	300	250	000	000	430	Instruct Supplies	\$224.42
9658	SUPER ONE	E	01	300	250	000	000	430	Instruct Supplies	\$61.25
9658 Total										<u>\$545.96</u>
9659	TACONITE TIRE SERVICE	E	03	005	760	000	720	350	Repairs Maint Serv	\$89.95
9659 Total										<u>\$89.95</u>
9660	TEACHERS ON CALL	E	01	302	640	000	000	303		\$193.28
9660	TEACHERS ON CALL	E	01	101	640	000	000	303		\$90.20

9660	TEACHERS ON CALL	E	01	300	640	000	000	303		\$360.78
9660	TEACHERS ON CALL	E	01	116	640	000	000	303		\$554.07
9660	TEACHERS ON CALL	E	01	112	640	000	000	305		\$90.20
9660	TEACHERS ON CALL	E	04	500	581	000	344	305		\$525.49
9660	TEACHERS ON CALL	E	01	302	420	000	740	307		\$142.80
9660	TEACHERS ON CALL	E	01	302	211	000	000	305		\$7.25
9660	TEACHERS ON CALL	E	01	101	420	000	740	307		\$2,553.04
9660	TEACHERS ON CALL	E	01	101	203	000	000	305		\$1,422.18
9660	TEACHERS ON CALL	E	01	300	420	000	740	307		\$1,793.83
9660	TEACHERS ON CALL	E	01	300	211	000	000	305		\$1,512.20
9660	TEACHERS ON CALL	E	01	116	420	000	740	307		\$1,482.95
9660	TEACHERS ON CALL	E	01	116	203	000	000	305		\$531.50
9660	TEACHERS ON CALL	E	01	112	420	000	740	307		\$1,718.37
9660	TEACHERS ON CALL	E	01	112	203	000	000	305		\$502.53
9660	TEACHERS ON CALL	E	01	005	690	000	510	303		\$166.60
9660	TEACHERS ON CALL	E	04	500	581	000	344	305		\$506.20
9660	TEACHERS ON CALL	E	01	302	420	000	740	307		\$148.75
9660	TEACHERS ON CALL	E	01	302	211	000	000	305		\$902.77
9660	TEACHERS ON CALL	E	01	101	420	000	740	307		\$1,023.40
9660	TEACHERS ON CALL	E	01	101	203	000	000	305		\$1,301.41
9660	TEACHERS ON CALL	E	01	300	420	000	740	307		\$2,201.31
9660	TEACHERS ON CALL	E	01	300	211	000	000	305		\$476.76
9660	TEACHERS ON CALL	E	01	116	420	000	740	307		\$478.88
9660	TEACHERS ON CALL	E	01	116	203	000	000	305		\$624.93
9660	TEACHERS ON CALL	E	01	112	420	000	740	307		\$1,053.15
9660	TEACHERS ON CALL	E	01	112	203	000	000	305		\$173.95
9660 Total										<u>\$22,538.78</u>
9661	TM AUTOMATION INC	E	01	300	810	000	000	350	Repairs Maint Serv	\$1,656.00
9661 Total										<u>\$1,656.00</u>
9662	TNT CONSTRUCTION GROUP LLC	E	06	116	870	000	000	520	Bldg Improvements	\$284,927.75
9662	TNT CONSTRUCTION GROUP LLC	E	06	116	870	000	000	520	Bldg Improvements	\$337,202.51
9662 Total										<u>\$622,130.26</u>
9663	TRIMARK INDUSTRIAL	E	03	005	760	000	720	442	Vehicle Gas & Oil	\$577.80
9663 Total										<u>\$577.80</u>
9664	TWIN CITY ACOUSTICS INC	E	06	300	870	000	000	520	Bldg Improvements	\$68,219.50
9664 Total										<u>\$68,219.50</u>
9665	ULINE	E	06	300	870	000	000	530	AS PER ATTACHED REQUEST # 78829156	\$5,182.87
9665 Total										<u>\$5,182.87</u>
9666	UNITED ELECTRIC COMPANY	E	01	005	810	000	000	420	Repair Supplies	\$190.80
9666 Total										<u>\$190.80</u>
9667	UNITED GLASS INC	E	06	300	870	000	000	520	Bldg Improvements	\$6,892.89
9667 Total										<u>\$6,892.89</u>
9668	UNITED TRUCK BODY	E	03	005	760	000	720	350	Repairs Maint Serv	\$87.62
9668 Total										<u>\$87.62</u>
9669	US BANK EQUIPMENT FINANCE	E	05	005	850	000	302	386	Computer and Tech Hdwr Rental	\$2,498.00
9669 Total										<u>\$2,498.00</u>
9670	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	334		\$54.71
9670	VIRGINIA PUBLIC UTILITITES	E	03	005	760	000	720	333		\$123.53
9670	VIRGINIA PUBLIC UTILITITES	E	03	005	760	000	720	332		\$69.25
9670	VIRGINIA PUBLIC UTILITITES	E	03	005	760	000	720	331		\$504.94
9670	VIRGINIA PUBLIC UTILITITES	E	03	005	760	000	720	440		\$1,015.32
9670	VIRGINIA PUBLIC UTILITITES	E	01	005	810	000	000	334		\$585.30
9670	VIRGINIA PUBLIC UTILITITES	E	01	112	810	000	000	333		\$579.03

9670	VIRGINIA PUBLIC UTILITIES	E	01	112	810	000	000	332		\$256.75
9670	VIRGINIA PUBLIC UTILITIES	E	01	112	810	000	000	331		\$5,824.80
9670	VIRGINIA PUBLIC UTILITIES	E	01	112	810	000	000	440		\$4,215.72
9670	VIRGINIA PUBLIC UTILITIES	E	03	005	760	000	720	331	Electricity	\$56.50
9670	VIRGINIA PUBLIC UTILITIES	E	01	005	810	000	000	331	Electricity	\$554.18
9670 Total										<u>\$13,840.03</u>
9671	W A FISHER COMPANY	E	01	005	030	000	000	401	General Supplies	\$490.00
9671	W A FISHER COMPANY	E	01	300	211	000	000	401	POST CARDS - ROCK RIDGE THANK YOU, 1000/F	\$195.00
9671 Total										<u>\$685.00</u>
9672	WELLS CONCRETE PRODUCTS COMPANY INC	E	06	116	870	000	000	520	Bldg Improvements	\$111,852.24
9672 Total										<u>\$111,852.24</u>
9673	WENGER CORPORATION	E	06	300	870	000	000	520	Bldg Improvements	\$64,733.10
9673	WENGER CORPORATION	E	06	300	870	000	000	530	Equipment	\$50,856.23
9673 Total										<u>\$115,589.33</u>
9674	WETZEL JAY	E	01	300	294	709	000	305	Consulting Fees	\$158.00
9674 Total										<u>\$158.00</u>
9675	WL HALL COMPANY	E	06	300	870	000	000	520	Bldg Improvements	\$14,433.82
9675 Total										<u>\$14,433.82</u>
9676	ZUPETZ JEFF	E	01	300	296	709	000	305	Consulting Fees	\$90.00
9676 Total										<u>\$90.00</u>
290681	PAYROLL 12/15/22									\$861,800.63
	OASDI									\$51,061.48
	MEDICARE									\$12,080.03
	PERA									\$22,066.00
	TRA									\$47,532.27
	TSA MATCH									\$4,437.06
290692	PAYROLL 12/30/22									\$851,374.02
	OASDI									\$50,432.75
	MEDICARE									\$11,932.96
	PERA									\$22,202.54
	TRA									\$46,664.12
	TSA MATCH									\$4,437.06

TOTAL DISBURSEMENTS & PAYROLLS **\$8,051,431.30**

Seconded by

that the above resolution be adopted.

Resolution adopted January 9, 2023.

Clerk

Chairperson

ROCK RIDGE PUBLIC SCHOOLS

Work Agreement for Salary and Benefits for the Data Specialist/1:1 Coordinator Cierra Brellie

Work Years July 1, 2022 through June 30, 2024

Salary for 2022-23: \$60,343 2023-24: \$61,550

Supervisor: Technology Director

Days Worked: 46 Weeks (230 Days)

Work Day: Usually 8 hours or as needed to meet the needs of the district.

Personal Leave: 2 days per year

Sick Leave: 20 days accumulative to a maximum of 135. This includes up to 3 days (to be deducted from sick leave) for bereavement leave for the death of an immediate family member.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution: Single Policy = 95% less \$25/month

Family Policy = 70% less \$25/month

Example: (monthly family premium x 70%) - \$25 = District

contribution

The District will contribute to the employee's VEBA savings account as follows:

District VEBA Contribution: 2022-24 school year = 85% of VEBA deductible

VEBA contribution deposits will be made quarterly.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium for a single policy or 75% of the premium for a family policy.

Life Insurance: The premium for a \$50,000 Term Life Policy shall be paid by the District.

Long Term Disability Insurance: Shall be provided by the District.

Tax-Sheltered Annuities: Eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match payroll deduction up to an amount of \$450 annually.

Health Care Savings Plan: Contributions based on School District Policy #430.

The purpose of this document is to set forth the wages and benefits for the listed position; it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the listed position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee Ciera Brelie Date of Employee's Signature 12/29/2022

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

Salary and Benefits for the Finance Assistant/Payroll – Stephanie McDermid Work Year July 1, 2022 through June 30, 2024

Salary for 2022-23: \$47,406 2023-2024: \$48,354

Days Worked = 208 (.8 FTE) Supervisor: Business Manager

Work Day = 8 hours exclusive of lunch with more time as needed to meet the needs of the district.
Expectation to work on days that school is called off for inclement weather.

Holidays = 12 (New Year's Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day).

Vacation Days = 20 Days

Sick Leave = 15 days accumulative to a maximum of 130. This includes bereavement leave.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution:	Single Policy = 95% less \$25/month
	Family Policy = 70% less \$25/month

Example: (monthly single premium x 95%) - \$25 = District contribution

The District will annually contribute to the employee's VEBA savings account as follows:

Annual District VEBA Contribution:	2022-2024 = 85% of VEBA deductible
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VEBA contribution deposits will be made quarterly starting September.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium cost for a single policy or 75% of the premiums for a family policy.

Life Insurance: The premium for a \$50,000 Term Life Policy shall be paid by the District.

Long Term Disability Insurance: Shall be provided by the district.

Tax-Sheltered Annuities: The employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the payroll deduction up to an amount of \$1,150 annually.

Health Care Savings Plan: Contribution based on School District Policy #430.

The purpose of this document is to set forth the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee Stephen K Date of Employee's Signature 12/19/22

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

Signature of Employee *Sandra Vigen*

Date of Employee's Signature 12/19/22

Signature of Board Chair _____

Date of Chair's Signature _____

Signature of Board Clerk _____

Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

Salary and Benefits for the Payroll Benefits Clerk – Janelle Dolinsek Work Year July 1, 2022 through June 30, 2024

Salary for 2022-2023: \$63,240 2023-2024: \$64,505

Days Worked = 261 **Supervisor:** Business Manager

Work Day = 8 hours exclusive of lunch with more time as needed to meet the needs of the district.
Expectation to work on days that school is called off for inclement weather.

Holidays = 12 (New Year's Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day).

Vacation Days = 25 Days

Sick Leave = 18 days accumulative to a maximum of 130. This includes bereavement leave.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution:	Single Policy = 95% less \$25/month
	Family Policy = 70% less \$25/month

Example: (monthly single premium x 95%) - \$25 = District contribution

The District will annually contribute to the employee's VEBA savings account as follows:

Annual District VEBA Contribution:	2022-2024 = 85% of VEBA deductible
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VEBA contribution deposits will be made quarterly starting September.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium cost for a single policy or 75% of the premiums for a family policy.

Life Insurance: The premium for a \$50,000 Term Life Policy shall be paid by the District.

Long Term Disability Insurance: Shall be provided by the district.

Tax-Sheltered Annuities: The employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the payroll deduction up to an amount of \$1,150 annually.

Health Care Savings Plan: Contribution based on School District Policy #430.

The purpose of this document is to set forth the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee *Paula Smith* Date of Employee's Signature 12/20/22

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

Salary and Benefits for the Controller – Andrea Lintula Work Year July 1, 2022 through June 30, 2024

Salary for 2022-23: \$65,280 2023-2024: \$66,586

Days Worked = 261 Supervisor: Business Manager

Work Day = 8 hours exclusive of lunch with more time as needed to meet the needs of the district.
Expectation to work on days that school is called off for inclement weather.

Holidays = 12 (New Year's Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day).

Vacation Days = 25 Days

Sick Leave = 18 days accumulative to a maximum of 130. This includes bereavement leave.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution:	Single Policy = 95% less \$25/month
	Family Policy = 70% less \$25/month

Example: (monthly single premium x 95%) - \$25 = District contribution

The District will annually contribute to the employee's VEBA savings account as follows:

Annual District VEBA Contribution:	2022-2024 = 85% of VEBA deductible
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VEBA contribution deposits will be made quarterly starting September.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium cost for a single policy or 75% of the premiums for a family policy.

Life Insurance: The premium for a \$50,000 Term Life Policy shall be paid by the District.

Long Term Disability Insurance: Shall be provided by the district.

Tax-Sheltered Annuities: The Employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the payroll deduction up to an amount of \$1,150 annually.

Health Care Savings Plan: Contribution based on School District Policy #430.

The purpose of this document is to set forth the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee Andrea Lintula

Date of Employee's Signature 01/06/2023

Signature of Board Chair _____

Date of Chair's Signature _____

Signature of Board Clerk _____

Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

Salary and Benefits for the Executive Assistant/HR – Debra Wiirre

Salary for 2022-2023: \$61,200 2023-2024: \$62,424

Days Worked = 261 Supervisor: Superintendent

Work Day = 8 hours exclusive of lunch with more time as needed to meet the needs of the district. Expectation to work on days that school is called off for inclement weather.

Holidays = 12 (New Year's Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day).

Vacation Days = 25 Days

Sick Leave = 18 days accumulative to a maximum of 130. This includes bereavement leave.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution: Single Policy = 95% less \$25/month
Family Policy = 70% less \$25/month

Example: (monthly single premium x 95%) - \$25 = District contribution

The District will annually contribute to the employee's VEBA savings account as follows:

Annual District VEBA Contribution: 2022-2024 = 85% of VEBA deductible
VEBA contribution deposits will be made quarterly starting September.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium cost for a single policy or 75% of the premiums for a family policy.

Life Insurance: The premium for a \$50,000 Term Life Policy shall be paid by the District.

Long Term Disability Insurance: Shall be provided by the district.

Tax-Sheltered Annuities: The employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the payroll deduction up to an amount of \$1,150 annually.

Health Care Savings Plan: Contribution based on School District Policy #430.

The purpose of this document is to set forth the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee Debrah Jen Date of Employee's Signature 01/04/2023

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

Signature of Employee *Shiv M. Samra* Date of Employee's Signature **1/5/23**

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

Work Agreement for Salary and Benefits for the School to Work and Fundraising and Grants

Willie Spelts

Work Years July 1, 2022 through June 30, 2024

Salary for 2022-23: \$115,700 **Salary for 2023-24:** \$118,014

Supervisors: Superintendent

Days Worked: 44 Weeks (220 Days)

Work Day: Usually 8 hours or as needed to meet the needs of the district.

Personal Leave: 2 days per year

Sick Leave: 20 days accumulative to a maximum of 135. This includes up to 3 days (to be deducted from sick leave) for bereavement leave for the death of an immediate family member.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution:	Single Policy =	95% less \$25/month
	Family Policy =	90% less \$25/month

Example: (monthly family premium x 90%) - \$25 = District contribution

The District will contribute to the employee's VEBA savings account as follows:

District VEBA Contribution: 2022-24 school year = 85% of VEBA deductible

VEBA contribution deposits will be made quarterly.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium cost for a single policy or a family policy.

Life Insurance: The premium for a \$100,000 Term Life Policy shall be paid by the District.

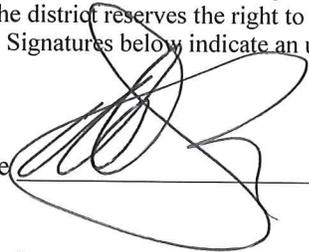
Long Term Disability Insurance: Shall be provided by the District.

Tax-Sheltered Annuities: Eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the School to Work/Fundraising Director's payroll deduction up to an amount of \$1,200 annually.

Health Care Savings Plan: Contributions based on School District Policy #430.

Dues: State and Local Activities Dues to be paid by the district as approved by Superintendent.

The purpose of this document is to set forth the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the listed position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee 

Date of Employee's Signature 12-19-22

Signature of Board Chair _____

Date of Chair's Signature _____

Signature of Board Clerk _____

Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

Salary and Benefits for the Activities Director – William Hazelton

Work Year July 1, 2022 through June 30, 2024

Salary for 2022-2023: \$90,836
2023-2024: \$92,653

Supervisor: Superintendent

Work Day = 8 hours exclusive of lunch with more time as needed to meet the needs of the district. Expectation to work on days that school is called off for inclement weather. After consultation with the superintendent, work hours and days may be adjusted when school is not in session.

Holidays = 11 (New Year’s Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day)

Work Days = 230

Sick Leave = 20 days accumulative to a maximum of 135. This includes bereavement leave.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee’s health insurance premiums as follows:

District Premium Contribution: Single Policy = 95% less \$25/month
Family Policy =90% less \$25/month

Example: (monthly family premium x 90%) - \$25 = District contribution

The District will annually contribute to the employee’s VEBA savings account as follows:

Annual District VEBA Contribution: 2022-2024 = 85% of VEBA deductible

VEBA contribution deposits will be made quarterly starting September.

Tax-Sheltered Annuities: The Employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the Employee’s payroll deduction up to an amount of \$1,150 annually.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium for a family policy.

Life Insurance: The premium for a \$100,000 Term Life Policy shall be paid by the District

Long Term Disability Insurance: Will be provided by the District.

Health Care Savings Plan: Contributions based on School District Policy #430.

The purpose of this document is to set the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the listed position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee [Handwritten Signature] Date of Employee's Signature 12-19-22

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

**Salary and Benefits for the Director of Transportation – Bob Voss
Work Year July 1, 2022 through June 30, 2024**

Salary for 2022-2023: **\$83,640**
 2023-2024: **\$85,313**

Supervisor: Superintendent

Work Day = 8 hours exclusive of lunch with more time as needed to meet the needs of the district. Expectation to work on days that school is called off for inclement weather. After consultation with the superintendent, work hours and days may be adjusted when school is not in session.

Holidays = 12 (New Year’s Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day)

Work Days = 261 **Vacation Days** = 25 Days

Sick Leave = 20 days accumulative to a maximum of 135. This includes bereavement leave.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee’s health insurance premiums as follows:

District Premium Contribution: Single Policy = 95% less \$25/month
Family Policy = 90% less \$25/month

Example: (monthly family premium x 90%) - \$25 = District contribution

The District will annually contribute to the employee’s VEBA savings account as follows:

Annual District VEBA Contribution: 2022-2024 = 85% of VEBA deductible

VEBA contribution deposits will be made quarterly starting September.

Tax-Sheltered Annuities: The Employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the Employee’s payroll deduction up to an amount of \$1,150 annually.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium for a family policy.

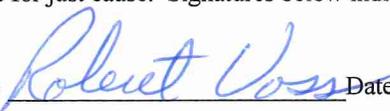
Life Insurance: The premium for a \$100,000 Term Life Policy shall be paid by the District

Long Term Disability Insurance: Will be provided by the District.

Dues: The District Shall pay the dues for two state associations

Health Care Savings Plan: Contributions based on School District Policy #430.

The purpose of this document is to set the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the listed position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee  Date of Employee's Signature 12-20-22

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

ROCK RIDGE PUBLIC SCHOOLS

Salary and Benefits for the Technology Director – William Bryson III Work Year July 1, 2022 through June 30, 2024

Salary for 2022-2023: \$100,614
2023-2024: \$102,626

Supervisor: Superintendent

Work Day = 8 hours exclusive of lunch with more time as needed to meet the needs of the district. Expectation to work on days that school is called off for inclement weather. After consultation with the superintendent, work hours and days may be adjusted when school is not in session.

Holidays = 12 (New Year's Eve, New Year's Day, President's Day, Good Friday, Easter Monday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Friday after Thanksgiving, Christmas Eve, Christmas Day)

Work Days = 210

Sick Leave = 20 days accumulative to a maximum of 135. This includes bereavement leave.

Health Insurance: BC/BS VEBA plan #835 as chosen by the District.

The District will contribute to the employee's health insurance premiums as follows:

District Premium Contribution: Single Policy = 95% less \$25/month

Family Policy = 90% less \$25/month

Example: (monthly family premium x 90%) - \$25 = District contribution

The District will annually contribute to the employee's VEBA savings account as follows:

Annual District VEBA Contribution: 2022-2023 = 85% of VEBA deductible

VEBA contribution deposits will be made quarterly starting September.

Tax-Sheltered Annuities: The Employee will be eligible to participate in a tax-sheltered annuity plan through payroll deduction established pursuant to Section 403(b) or 457 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District policy, and as otherwise provided by law. The School District will match the Employee's payroll deduction up to an amount of \$1,150 annually.

Dental Insurance: Shall be the Delta Dental Non-contracted Subgroup 0002 Plan. The District will pay 100% of the premium for a family policy.

Life Insurance: The premium for a \$100,000 Term Life Policy shall be paid by the District

Long Term Disability Insurance: Will be provided by the District.

Health Care Savings Plan: Contributions based on School District Policy #430.

The purpose of this document is to set the wages and benefits for the listed position, it is not intended to serve as an employment contract. The district reserves the right to reduce or eliminate the listed position at any time or to terminate the employee for just cause. Signatures below indicate an understanding and acceptance of the terms of this document.

Signature of Employee Bill Bryson III Date of Employee's Signature 12/20/2022

Signature of Board Chair _____ Date of Chair's Signature _____

Signature of Board Clerk _____ Date of Clerk's Signature _____

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2022

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

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ROCK RIDGE SCHOOLS, MINNESOTA**

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FINANCIAL SECTION

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**ORGANIZATION
June 30, 2022**

SCHOOL BOARD MEMBERS

Chairperson	Tim Riordan
Vice Chairperson	Bill Addy
Clerk	Brandi Lautigar
Treasurer	Mathew Sjoberg
Alternate Clerk	John Uhan
Director	Nicole Culbert-Dahl
Director	Pollyann Sorcan
Director	Tom Tamaro
Director	Stacy Scholz

SUPERINTENDENT OF SCHOOLS

Dr. Noel Schmidt



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

P.O. Box 960 • 225 1st Street North, Suite 2400, Virginia, Minnesota 55792
218-749-4880 • FAX 218-749-8528

INDEPENDENT AUDITOR'S REPORT

To the School Board
Independent School District No. 2909,
Rock Ridge Schools, 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 the Independent School District No. 2909, Rock Ridge Schools, Minnesota, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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 Independent School District No. 2909, Rock Ridge Schools, Minnesota, as of June 30, 2022, and the respective changes in financial position thereof and the 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 (Government Auditing Standards)*, issued by the Comptroller General of the United States. 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 Independent School District No. 2909, Rock Ridge Schools, Minnesota and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the

preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 net OPEB liability and related ratios, schedule of OPEB Plan Investment Returns, and the schedules of the District's proportionate share of net pension liability and District's contributions for defined benefit pension plans 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Independent School District No. 2909, Rock Ridge Schools, Minnesota's basic financial statements. The combining nonmajor and individual fund financial statements and schedules, fiscal compliance report and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor and individual fund financial statements and schedules, fiscal compliance report, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2022, on our consideration of the Independent School District No. 2909, Rock Ridge Schools, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provision 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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota's internal control over financial reporting and compliance.

Walker, Gray & Helme, LLC

Virginia, Minnesota
December 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

The Independent School District No. 2909, Rock Ridge Schools, Minnesota's management's discussion and analysis provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Independent School District No. 2909, Rock Ridge Schools, Minnesota's financial statements. Independent School District No. 2909, Rock Ridge Schools, Minnesota was formed as of July 1, 2020, due to the combination of Independent School District No. 706 Virginia, Minnesota and Independent School District No. 2154 Eveleth-Gilbert, Minnesota.

FINANCIAL HIGHLIGHTS

- The District's total net position is \$27,907,282, of which \$60,315,518 is net investment in capital assets, and \$5,023,558 is restricted to specific purposes.
- Net position increased by \$7,429,237 for the year ended June 30, 2022 when compared to the prior year's net position. The increase was partially due to increases in capital assets related to the building projects and paydown of principal and interest related to long-term debt.
- The net cost of governmental activities was \$35,774,229 for the current fiscal year. The net cost was partially funded by general revenues totaling \$43,314,949 and the remainder was funded by retained net position.
- Governmental funds' fund balances decreased by \$70,277,520. The fund balance decreased significantly due to capital expenditures reported in the Capital Projects Fund to continue construction on the District's new school buildings. A decrease in fund balance of \$1,700,937 was reported in the General Fund and was primarily due to a transfer made to the Capital Projects Fund to cover a portion of construction costs. The Debt Service Fund balance remained relatively unchanged as revenues less expenditures generated an increase in fund balance of \$373,721. The other governmental funds reported a deficiency of revenues over expenditures of \$80,859 which was funded by a transfer of \$185,543 from the General Fund to the Community Service Special Revenue Fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. Independent School District No. 2909, Rock Ridge Schools, Minnesota's basic financial statements consists of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required supplementary information and other information in addition to the basic financial statements themselves.

There are two government-wide financial statements. The statement of net position and the statement of activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The governmental fund financial statements explain how the District's programs were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The fiduciary funds' statements provide information about the financial

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

relationship in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

Government-wide Financial Statements

The statement of net position and the statement of activities report information about the District, as a whole, and about its activities in a way that helps the reader determine whether the District's financial condition has improved or declined as a result of the year's activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These government-wide statements report the District's net position and how they have changed. You can think of the District's net position—the amount by which assets and deferred outflows of resources exceed liabilities and deferred inflows of resources—as one way to measure the District's financial health or financial position. Increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. However, other nonfinancial factors, such as changes in the District's property tax base, student enrollment, and the condition of District buildings also need to be considered in assessing the overall health of the District.

In the statement of net position and the statement of activities, all activities are shown in the governmental activities:

- Governmental activities—All of the District's basic programs are reported here. Property taxes, state grants and aids, and federal grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide detailed information about the District's funds—not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes some funds to help it control and manage money for a particular purpose or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The District has two types of funds—governmental and fiduciary.

- Governmental funds—All of the District's basic programs are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are accounted for using the modified accrual basis of accounting. This method measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic programs it provides. Governmental fund information helps you determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in a reconciliation following each governmental fund financial statement.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

- **Fiduciary funds**—The District is the custodian, or *fiduciary*, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that the assets in these funds are used only for their intended purposes and by those to whom the assets belong. The District has also established an irrevocable trust fund for other postemployment benefits (OPEB). This fund was funded with the proceeds from General Obligation OPEB Bonds issued in 2009, which were refunded in 2017. We exclude the fiduciary fund from the government-wide financial statements because the District cannot use these assets to finance operations.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary and Other Information

In addition to the basic financial statements and accompanying notes, this report also presents the schedule of changes in the District's net OPEB liability and related ratios, the schedule of OPEB plan investment returns, and the schedules of District's proportionate share of net pension liability and District's contributions for defined benefit pension plans, as required supplementary information. Combining and individual fund financial statements and schedules, the fiscal compliance report, and the schedule of expenditures of federal awards are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial health. The following tables show that in the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$27,907,282, an increase from the prior year.

**Table 1
Net Position**

	Governmental Activities	
	June 30	
	2022	2021
Current and other assets	\$ 77,002,154	\$ 145,097,489
Capital assets	167,042,261	97,581,033
Total assets	244,044,415	242,678,522
Deferred outflows of resources	10,364,755	12,349,022
Long-term liabilities outstanding	185,459,523	205,427,940
Other liabilities	12,184,837	13,552,688
Total liabilities	197,644,360	218,980,628
Deferred inflows of resources	28,857,528	18,849,567
Net position		
Net investment in capital assets	60,315,518	42,785,005
Restricted	5,023,558	4,717,461
Unrestricted	(37,431,794)	(30,305,117)
Total net position	\$ 27,907,282	\$ 17,197,349

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

Due primarily to funding for construction projects and the changes in net pension liability and related deferred outflows and deferred inflows of resources, total net position increased by 62.3% (\$27,907,282 compared to \$17,197,349). Unrestricted net position—the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—decreased from an \$30,305,117 deficit at June 30, 2021 to a \$37,431,794 deficit at the end of this fiscal year.

**Table 2
Changes in Net Position**

	Governmental Activities	
	Year ended	
	6/30/2022	6/30/2021
Revenues		
Program revenues		
Charges for services	\$ 927,225	\$ 972,207
Operating grants and contributions	7,716,133	7,299,826
Capital grants and contributions	1,233,292	1,170,144
General revenues		
Property taxes	13,226,852	12,335,155
Unrestricted interest earnings	92,483	1,686,304
Local grants and contributions	657,639	420,030
State grants and contributions	26,221,587	26,983,664
Federal grants and contributions	3,116,388	1,321,439
Total revenues	<u>53,191,599</u>	<u>52,188,769</u>
Program expenses		
Administration	1,891,258	1,573,192
District support services	1,126,656	1,208,187
Regular instruction	17,140,521	16,534,633
Vocational instruction	151,731	245,501
Special education instruction	5,515,294	5,386,201
Community education and services	832,122	776,878
Instructional support services	2,545,897	2,918,334
Pupil support services	4,890,718	3,770,713
Sites, buildings and equipment	5,639,955	5,768,596
Fiscal and other fixed costs programs	363,331	272,220
Interest on long-term debt	5,553,396	5,829,279
Total program expenses	<u>45,650,879</u>	<u>44,283,734</u>
Excess of Revenues over Expenses	7,540,720	7,905,035
Loss on disposal of capital assets	(111,483)	-
Change in Net Position	7,429,237	7,905,035
Net position, July 1	17,197,349	9,292,314
Restatement	3,280,696	-
Net position, June 30	<u>\$ 27,907,282</u>	<u>\$ 17,197,349</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

The District's revenues for all governmental activities were \$53,191,599 for the year ended June 30, 2022 (an increase of 1.9% from the prior year). Property taxes and local, state and federal grants and contributions accounted for 81% of the revenues for the year, operating and capital grants and contributions were 17% of total revenues, and charges for services accounted for 2% of revenue.

The District's expenses for all governmental activities were \$45,650,879 for the year ended June 30, 2022 (an increase of 3.1% from the prior year). Regular instruction costs are the most significant expenses (38%); followed by site, buildings, and equipment (12%); interest on long-term debt (12%); special education instruction (12%); pupil support services (11%); instructional support services (6%); and all other activities (9%).

As shown in the Statement of Activities, some of the cost was paid by those who directly benefited from the programs in the amount of \$927,225 or by other governments and organizations that subsidized certain programs with grants and contributions in the amount of \$8,949,425 resulting in a net cost of programs of \$35,774,229. The "public benefit" portion of governmental activities was paid with \$43,314,949 in general revenues, primarily state grants and aids, and other revenues, including property taxes, interest, other local revenues, and federal grants and contributions. Property tax revenue in the fiscal year ended June 30, 2022 was \$13,226,852.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The focus of the District's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. In particular, the unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The District's governmental funds reported a combined fund balance of \$58,975,791 which decreased from last year's fund balance of \$129,253,311. Of the total governmental fund balances, less than 1%, or \$58,912 is nonspendable, which are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. Restricted funds, which are considered unavailable for appropriation for general operations, made up 91%, or \$53,377,947, of the fund balance; \$2,500,000 (4%) of the fund balance was committed; and \$3,038,932 (5%) was unassigned.

The General Fund reported a decrease in fund balance of \$1,700,937. Revenue in the General Fund increased from \$36,530,720 to \$38,326,025 while expenditures increased from \$34,391,298 to \$36,841,419. The district received more grants related to Covid-19 in the current year than they did in the previous year. Increases in administration and regular instruction expenditures were the primary causes of the increase in expenditures. Increases in local property tax levy revenue and revenue from federal sources were the major contributors to the increase in revenues.

The Debt Service Fund balance increased by \$373,721. Revenues and expenditures were similar which is expected as the debt service levy and other sources of revenue were received to fund anticipated debt service expenditures for school building bonds.

The Capital Projects Fund was created from the issuance of the 2019A School Building Bonds in fiscal year 2020. In the current year, the fund reported \$75,997 in other local and county

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

revenue and \$72,130,985 was expended on construction of two new schools which is the cause of the decrease in the Capital Projects Fund's balance. This trend is likely to continue as the District continues spending the 2019A School Building Bond proceeds on their construction projects.

In the other governmental funds, the Food Service Special Revenue Fund had an increase in fund balance of \$177,247. The Community Service Special Revenue Fund reported a deficiency of \$258,106 of revenues over expenditures. This deficit was partially funded by a \$185,543 transfer from the General Fund and the remaining was funded by retained fund balances.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's final budget for the General Fund anticipated that revenues would exceed expenditures by \$14,115; the actual results for the year show revenues exceeding expenditures by \$1,484,606.

The General Fund actual revenue amounts were more than budgeted revenues by \$1,761,837, and actual expenditures were more than the budgeted expenditures by \$291,346. The District received more revenue than budgeted from local property tax levies, other local and county revenues, and revenue from federal sources. Budgeted expenditures exceeded actual expenditures in nearly all areas except for site, buildings and equipment. Negative variances were most predominant from instructional support services, special education instruction, and administration.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the District had \$167,042,261 invested in capital assets, including land, construction in progress, land improvements, buildings, and equipment. (See Table 3 below.) This amount represents a net increase (including additions and deductions) of \$69,461,228 from last year. Total net depreciation expense for the year was \$1,877,045.

**Table 3
Capital Assets at Year-end
(Net of Depreciation)**

	Governmental Activities	
	June 30	
	2022	2021
Land	\$ 2,769,299	\$ 2,769,299
Construction in Progress	131,567,056	60,333,283
Land Improvements	880,518	940,512
Buildings	29,914,339	31,454,130
Equipment	1,911,049	2,083,809
Totals	\$ 167,042,261	\$ 97,581,033

**INDEPENDENT SCHOOL DISTRICT NO. 2909
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**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

This year's major additions included:

- Rock Ridge High School
- Elementary school(s) construction

More detailed information about the District's capital assets is presented in Note 5 to the financial statements.

Long-term Debt

At year-end, the District had \$161,121,000 in bonds outstanding versus \$166,946,000 in bonds last year—a decrease of 3.5 percent—as shown in Table 4. More detailed information about the District's long-term liabilities is presented in Note 6 to the financial statements.

**Table 4
Outstanding Debt, at Year-end**

	Governmental Activities	
	June 30	
	2022	2021
General obligation bonds	\$ 161,121,000	\$ 166,946,000

The State limits the amount of net debt that the District can issue to 15 percent of the market value of all taxable property in the District. The portion of the District's outstanding net debt that is subject to this limitation is significantly below the \$152,867,376 state-imposed limit.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District's elected officials considered many factors when adopting the fiscal year 2023 budget and property tax levy.

- The State of Minnesota will increase general education aid by \$135 or 2% per student for fiscal year 2023.
- Student enrollment (adjusted average daily membership) is expected to decrease by 50 students for fiscal year 2023.
- A 4.1% increase in health insurance premiums is expected for fiscal year 2023.
- The fiscal year 2023 capital budget calls for it to spend approximately \$1,500,000 on various projects.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022**

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances and to show the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District's Business Manager, Spencer Aune, Independent School District No. 2909, 411 5th Avenue South, Virginia, MN 55792.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

STATEMENT OF NET POSITION
June 30, 2022
(with partial comparative information as of June 30, 2021)

	Governmental Activities	
	2022	2021
ASSETS		
Cash and investments	\$ 7,340,283	\$ 7,098,418
Receivables		
Current property taxes	2,241,297	2,057,747
Delinquent property taxes	85,865	155,960
Accounts receivable	7,716	5,630
Due from other Minnesota school districts	508,072	564,194
Due from State of Minnesota	3,028,870	3,943,922
Due from federal government through State of Minnesota	2,539,956	1,790,460
Due from federal government	45,456	19,162
Due from other governmental units	1,745,864	1,238,330
Inventory	58,912	57,893
Net other postemployment benefit asset	4,462,345	1,446,719
Restricted assets		
Cash and investments	54,937,518	126,719,054
Capital assets not being depreciated		
Land	2,769,299	2,769,299
Construction in progress	131,567,056	60,333,283
Capital assets net of accumulated depreciation		
Land improvements	880,518	940,512
Buildings	29,914,339	31,454,130
Equipment	1,911,049	2,083,809
TOTAL ASSETS	244,044,415	242,678,522
DEFERRED OUTFLOWS OF RESOURCES		
Related to other postemployment benefits	65,442	516,218
Related to pensions	10,299,313	11,832,804
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,364,755	12,349,022
LIABILITIES		
Salaries payable	2,448,058	2,278,536
Accounts payable	5,989,600	7,472,901
Accrued interest payable	2,542,648	2,658,684
Due to other Minnesota school districts	388,492	477,930
Due to other governmental units	-	265
Payroll deductions and employer contributions	290,336	247,234
Unearned revenue	525,703	417,138
Noncurrent liabilities		
Net pension liability	11,785,217	24,284,633
Bonds payable		
Due within one year	5,916,000	5,825,000
Due in more than one year	167,758,306	175,318,307
TOTAL LIABILITIES	197,644,360	218,980,628
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent years	3,835,964	3,347,495
Related to other postemployment benefits	-	139,254
Related to pensions	25,021,564	15,362,818
TOTAL DEFERRED INFLOWS OF RESOURCES	28,857,528	18,849,567
NET POSITION		
Net investment in capital assets	60,315,518	42,785,005
Restricted for:		
Other postemployment benefits	-	551,542
Capital outlay	3,813,030	2,938,445
Community services	186,113	258,676
Food service	559,158	381,911
Other purposes	465,257	586,887
Unrestricted	(37,431,794)	(30,305,117)
TOTAL NET POSITION	\$ 27,907,282	\$ 17,197,349

The accompanying notes are an integral part of these financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

STATEMENT OF ACTIVITIES
Year Ended June 30, 2022
(with partial comparative information for year ended June 30, 2021)

Functions/Programs	2022			2021	2021
	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
PRIMARY GOVERNMENT					
Governmental Activities					
Administration	\$ 1,891,258	\$ -	\$ -	\$ -	\$ (1,891,258)
District support services	1,126,656	-	557,829	-	(568,827)
Regular instruction	17,140,521	368,703	850,894	-	(15,920,924)
Vocational instruction	151,731	-	157,483	-	5,752
Special education instruction	5,515,294	72,995	2,855,484	-	(2,586,815)
Community education and services	832,122	38,479	313,545	-	(480,098)
Instructional support services	2,545,897	20,185	432,273	-	(2,093,439)
Pupil support services	4,890,718	173,166	2,548,625	-	(2,168,927)
Sites, buildings, and equipment	5,639,955	253,697	-	1,233,292	(4,152,966)
Fiscal and other fixed cost programs	363,331	-	-	-	(363,331)
Interest on long-term debt	5,553,396	-	-	-	(5,553,396)
Total Governmental Activities	\$ 45,650,879	\$ 927,225	\$ 7,716,133	\$ 1,233,292	(35,774,229)
General Revenues and Loss on Disposal of Capital Assets					
Property taxes				13,226,852	12,335,155
Unrestricted interest earnings				92,483	1,686,304
Local grants and contributions not restricted to specific programs				657,639	420,030
State grants and contributions not restricted to specific programs				26,221,587	26,983,664
Federal grants and contributions not restricted to specific programs				3,116,388	1,321,439
Net loss on disposal of capital assets				(111,483)	-
Total General Revenues and Loss on Disposal of Capital Assets				43,203,466	42,746,592
CHANGE IN NET POSITION				7,429,237	7,905,035
NET POSITION, JULY 1				17,197,349	9,292,314
Restatement				3,280,696	-
NET POSITION, JUNE 30				\$ 27,907,282	\$ 17,197,349

The accompanying notes are an integral part of these financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

(with partial comparative information as of June 30, 2021)

					<u>Total Governmental Funds</u>	
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>2022</u>	<u>2021</u>
ASSETS						
Cash and investments	\$ 7,108,706	\$ 1,392,486	\$ 52,971,600	\$ 805,009	\$ 62,277,801	\$ 133,817,472
Current property taxes receivable	1,081,042	1,160,255	-	-	2,241,297	2,057,747
Delinquent property taxes receivable	43,554	42,311	-	-	85,865	155,960
Accounts receivable	7,716	-	-	-	7,716	5,630
Due from other Minnesota school districts	508,072	-	-	-	508,072	564,194
Due from State of Minnesota	2,402,988	568,587	-	57,295	3,028,870	3,943,922
Due from federal government through State of Minnesota	2,524,054	-	-	15,902	2,539,956	1,790,460
Due from federal government	45,456	-	-	-	45,456	19,162
Due from other governmental units	1,745,864	-	-	-	1,745,864	1,238,330
Inventory	20,466	-	-	38,446	58,912	57,893
TOTAL ASSETS	\$ 15,487,918	\$ 3,163,639	\$ 52,971,600	\$ 916,652	\$ 72,539,809	\$ 143,650,770
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Salaries payable	\$ 2,442,658	\$ -	\$ -	\$ 5,400	\$ 2,448,058	\$ 2,278,536
Accounts payable	624,650	-	5,218,343	146,607	5,989,600	7,472,901
Due to other Minnesota school districts	388,492	-	-	-	388,492	477,930
Due to other governmental units	-	-	-	-	-	265
Payroll deductions and employer contributions	290,336	-	-	-	290,336	247,234
Unearned revenue	239,087	267,242	-	19,374	525,703	417,138
TOTAL LIABILITIES	3,985,223	267,242	5,218,343	171,381	9,642,189	10,894,004
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - delinquent taxes	43,554	42,311	-	-	85,865	155,960
Property taxes levied for subsequent years	1,621,456	2,214,508	-	-	3,835,964	3,347,495
TOTAL DEFERRED INFLOWS OF RESOURCES	1,665,010	2,256,819	-	-	3,921,829	3,503,455
FUND BALANCES						
Nonspendable	20,466	-	-	38,446	58,912	57,893
Restricted	4,278,287	639,578	47,753,257	706,825	53,377,947	121,202,929
Committed	2,500,000	-	-	-	2,500,000	5,500,000
Unassigned	3,038,932	-	-	-	3,038,932	2,492,489
TOTAL FUND BALANCES	9,837,685	639,578	47,753,257	745,271	58,975,791	129,253,311
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 15,487,918	\$ 3,163,639	\$ 52,971,600	\$ 916,652	\$ 72,539,809	\$ 143,650,770

The accompanying notes are an integral part of these financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

June 30, 2022

(with partial comparative information as of June 30, 2021)

Amounts reported for governmental activities in the statement of net position are different because:

	2022	2021
TOTAL FUND BALANCES, GOVERNMENTAL FUNDS	\$ 58,975,791	\$ 129,253,311
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	167,042,261	97,581,033
Net other postemployment benefit asset used in governmental activities is not a current financial resource and therefore is not reported in the governmental funds.	4,462,345	1,446,719
Unavailable revenue in governmental funds is susceptible to full accrual on the government-wide statements.	85,865	155,960
Interest payable on long-term debt is susceptible to full accrual on the government-wide statements.	(2,542,648)	(2,658,684)
Long-term liabilities, including bonds and pensions are not due and payable in the current period and therefore not reported in the governmental funds.	(185,459,523)	(205,427,940)
Deferred outflows and inflows of resources related to other postemployment benefits and pensions are applicable to future periods and therefore not reported in the governmental funds.		
Deferred outflows of resources	10,365,755	12,349,022
Deferred inflows of resources	(25,021,564)	(15,502,072)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 27,908,282	\$ 17,197,349

The accompanying notes are an integral part of these financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year Ended June 30, 2022

(with partial comparative information for year ended June 30, 2021)

					<u>Total Governmental Funds</u>	
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>2022</u>	<u>2021</u>
REVENUES						
Local property tax levies	\$ 6,173,706	\$ 6,899,137	\$ -	\$ 224,104	\$ 13,296,947	\$ 12,307,061
Other local and county revenues	1,932,697	1,133	75,997	39,161	2,048,988	3,685,921
Revenue from state sources	25,862,175	5,685,873	-	324,535	31,872,583	32,486,786
Revenue from federal sources	4,344,426	-	-	1,512,561	5,856,987	3,568,604
Sales and other conversion of assets	13,021	-	-	173,166	186,187	112,305
TOTAL REVENUES	<u>38,326,025</u>	<u>12,586,143</u>	<u>75,997</u>	<u>2,273,527</u>	<u>53,261,692</u>	<u>52,160,677</u>
EXPENDITURES						
Administration	2,113,636	-	-	-	2,113,636	1,537,363
District support services	901,189	-	-	-	901,189	1,173,585
Regular instruction	17,140,459	-	-	-	17,140,459	15,932,382
Vocational instruction	152,510	-	-	-	152,510	240,256
Special education instruction	5,529,913	-	-	-	5,529,913	5,270,846
Community education and services	-	-	-	834,234	834,234	760,280
Instructional support services	2,550,998	-	-	-	2,550,998	2,852,649
Pupil support services	3,290,154	-	-	1,520,152	4,810,306	3,602,067
Site, buildings, and equipment	4,801,080	-	72,130,985	-	76,932,065	59,188,549
Fiscal and other fixed cost programs	361,480	12,212,422	-	-	12,573,902	12,626,027
TOTAL EXPENDITURES	<u>36,841,419</u>	<u>12,212,422</u>	<u>72,130,985</u>	<u>2,354,386</u>	<u>123,539,212</u>	<u>103,184,004</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,484,606</u>	<u>373,721</u>	<u>(72,054,988)</u>	<u>(80,859)</u>	<u>(70,277,520)</u>	<u>(51,023,327)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	3,000,000	185,543	3,185,543	115,000
Transfers out	(3,185,543)	-	-	-	(3,185,543)	(115,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,185,543)</u>	<u>-</u>	<u>3,000,000</u>	<u>185,543</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(1,700,937)</u>	<u>373,721</u>	<u>(69,054,988)</u>	<u>104,684</u>	<u>(70,277,520)</u>	<u>(51,023,327)</u>
FUND BALANCES, JULY 1	<u>11,538,622</u>	<u>265,857</u>	<u>116,808,245</u>	<u>640,587</u>	<u>129,253,311</u>	<u>180,276,638</u>
FUND BALANCES, JUNE 30	<u>\$ 9,837,685</u>	<u>\$ 639,578</u>	<u>\$ 47,753,257</u>	<u>\$ 745,271</u>	<u>\$ 58,975,791</u>	<u>\$ 129,253,311</u>

The accompanying notes are an integral part of these financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2022
(with partial comparative information for year ended June 30, 2021)**

Amounts reported for governmental activities in the statement of activities are different because:

	2022	2021
NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (70,277,520)	\$ (51,023,327)
<p>Governmental funds report outlays for capital assets as expenditures; however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.</p>		
Expenditures for capital assets	71,455,155	55,016,503
Less current year depreciation	(1,877,045)	(1,881,604)
Net book value of assets disposed	(116,882)	-
<p>The issuance of long-term debt provides current financial resources in the governmental funds, but the issuance of debt is recorded as a liability in the statement of activities. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
Amortization on bond premium	716,141	716,141
Principal payments	5,825,000	5,695,000
<p>Some revenues reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as revenues in governmental funds.</p>		
Change in unavailable revenue - delinquent taxes	(70,095)	28,093
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in accrued interest payable on long-term debt	116,036	113,387
Change in long-term severance payable	-	142,036
Change in OPEB asset and related deferred outflows and inflows	351,268	480,370
Change in net pension liability, and related deferred outflows and inflows	1,307,179	(1,381,564)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 7,429,237	\$ 7,905,035

The accompanying notes are an integral part of these financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2022
(with comparative actual amounts for year ended June 30, 2021)

	2022			2021	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget -	
	Original	Final		Positive (Negative)	Actual Amounts
REVENUES					
Local property tax levies	\$ 5,352,270	\$ 5,352,270	\$ 6,173,706	\$ 821,436	\$ 5,415,005
Other local and county revenues	1,376,750	1,376,750	1,932,697	555,947	1,968,349
Revenue from state sources	26,562,445	26,562,445	25,862,175	(700,270)	26,391,320
Revenue from federal sources	3,262,373	3,262,373	4,344,426	1,082,053	2,752,332
Sales and other conversion of assets	10,350	10,350	13,021	2,671	3,714
TOTAL REVENUES	36,564,188	36,564,188	38,326,025	1,761,837	36,530,720
EXPENDITURES					
Administration	1,758,654	1,758,654	2,113,636	(354,982)	1,537,363
District support services	888,649	888,649	901,189	(12,540)	1,173,585
Regular instruction	16,988,468	16,988,468	17,140,459	(151,991)	15,932,382
Vocational instruction	136,204	136,204	152,510	(16,306)	240,256
Special education instruction	5,154,532	5,154,532	5,529,913	(375,381)	5,270,846
Instructional support services	2,066,593	2,066,593	2,550,998	(484,405)	2,852,649
Pupil support services	3,100,205	3,100,205	3,290,154	(189,949)	2,727,526
Site, buildings and equipment	6,136,768	6,136,768	4,801,080	1,335,688	4,392,521
Fiscal and other fixed cost programs	320,000	320,000	361,480	(41,480)	264,170
TOTAL EXPENDITURES	36,550,073	36,550,073	36,841,419	(291,346)	34,391,298
EXCESS OF REVENUES OVER EXPENDITURES	14,115	14,115	1,484,606	1,470,491	2,139,422
OTHER FINANCING USES					
Transfers out	-	-	(3,185,543)	(3,185,543)	(115,000)
NET CHANGE IN FUND BALANCE	14,115	14,115	(1,700,937)	(1,715,052)	2,024,422
FUND BALANCE, JULY 1	11,538,622	11,538,622	11,538,622	-	9,514,200
FUND BALANCE, JUNE 30	\$ 11,552,737	\$ 11,552,737	\$ 9,837,685	\$ (1,715,052)	\$ 11,538,622

The accompanying notes are an integral part of these financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**STATEMENTS OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022**

	<u>Custodial Fund Designated for Scholarships</u>	<u>OPEB Irrevocable Employee Benefit Trust Fund</u>
ASSETS		
Cash and investments	<u>\$ 190,007</u>	<u>\$ 12,844,841</u>
LIABILITIES	<u>-</u>	<u>-</u>
NET POSITON		
Restricted for:		
Scholarships	190,007	-
Employee Benefit Trust	-	12,844,841
TOTAL NET POSITION	<u><u>\$ 190,007</u></u>	<u><u>\$ 12,844,841</u></u>

The accompanying notes are an integral part of these financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Year Ended June 30, 2022**

	Custodial Fund Designated for Scholarships	OPEB Irrevocable Employee Benefit Trust Fund
ADDITIONS		
Investment earnings		
Interest	\$ 625	\$ 175,631
Other additions		
Gifts and contributions	3,781	-
TOTAL ADDITIONS	4,406	175,631
DEDUCTIONS		
Benefits	-	398,909
Administrative	-	500
Scholarships	14,000	-
TOTAL DEDUCTIONS	14,000	399,409
CHANGE IN NET POSITION	(9,594)	(223,778)
NET POSITION, JULY 1	199,601	13,068,619
NET POSITION, JUNE 30	\$ 190,007	\$ 12,844,841

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District complies with Generally Accepted Accounting Principles (GAAP). The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies and practices are discussed in subsequent sections of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the District's financial activities for the year ended June 30, 2022.

A. Financial Reporting Entity

Independent School District No. 2909, Rock Ridge Schools, Minnesota, (the District) was established July 1, 2020 pursuant to applicable Minnesota laws and statutes. The District was established from the combination of Independent School District No. 706 Virginia, Minnesota and Independent School District No. 2154 Eveleth-Gilbert, Minnesota. The ending fund balances for the year ended June 30, 2020 for each of the two districts were merged to record the beginning balances as of July 1, 2020 for Independent School District No. 2909 Rock Ridge Schools, Minnesota. The power and duties of the School Board are provided in Minnesota Statute Ch. 123. The governing body consists of a nine-member board, elected by eligible voters of the District. Officers of the school district are selected each January at the District's reorganizational meeting.

B. Basic Financial Statement Presentation

Government-wide Financial Statements

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

The Statement of Activities demonstrates the degree to which the direct expenses of a program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include: 1) charges to participants or applicants who purchase, use, or directly benefit from services, materials or privileges provided by a given program, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

Separate fund financial statements are provided for governmental and the fiduciary funds even though the latter is excluded from the government-wide financial statements. The description of the funds included in this report are as follows:

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Governmental Funds

The General Fund is the primary operating fund of the District and is used to account for all financial resources relating to the administration, instruction, maintenance, pupil transportation services and capital expenditures of the District, except those required to be accounted for in another fund.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. Levy proceeds and repayment of OPEB (Other Postemployment Benefits) bonds are accounted for in this fund.

The Capital Projects Fund is used to account for the construction of major capital projects and for the acquisition of major capital assets.

Nonmajor Governmental Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted for particular purposes.

Fiduciary Funds

The Custodial Fund Designated for Scholarships is used to account for assets the District holds, in a purely custodial manner. The fund is excluded from the government-wide financial statements because the District cannot use these assets to finance district operations. The fund is used for the activity of a scholarship program.

The OPEB Irrevocable Employee Benefit Trust Fund is used for reporting resources set aside and held in an irrevocable trust arrangement for postemployment benefits. The District cannot use these funds to finance district operations.

C. Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. The economic resources measurement focus means all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts recognized in accordance with a statutory "tax shift" described later in this note. Grants and similar items are recognized when all requirements imposed by the provider have been met.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Depreciation expense can be specifically identified by program and is included in the direct expenses of each program. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. Generally, the effect of material interfund activity has been removed from the government-wide financial statements.

Governmental fund financial statements are reported using a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are both "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. The District considers property taxes as available if they are collected within 60 days after year end. State revenues are recognized in the year to which they apply according to Minnesota Statutes which establish state aid funding formulas for specific fiscal years. Grant revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within one year. Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements incurred in advance of the year in which the item or service is to be used and debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

D. Budgeting

The District's administration prepares a proposed budget for the District's funds on the same basis as the fund financial statements. The School Board adopts an annual budget for the fiscal year for all of the District's governmental funds.

Legal budgetary control is at the fund account level; management control is exercised at line-item levels. Budget appropriations lapse at year end, if unexpended.

Final budgeted amounts presented include amendments approved by the School Board throughout the fiscal year. The Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents a comparison of budgetary data to actual results.

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances

- 1) Except for cash and investments in certain restricted and special funds, the District's funds are maintained on a combined basis and invested, to the extent possible, in allowable short-term investments. All investments are reported at fair value.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 2) Current property taxes receivable represents current real and personal property tax levies which were certified the previous December and are payable in the current calendar year, less payments remitted by the county to the District for property taxes payable in 2022.

Delinquent property taxes receivable represents taxes collectible in the years 2017 through 2021 that remain uncollected. No allowance for uncollectible taxes has been recorded as such amounts are not expected to be material.

- 3) The District's inventories are recorded using the consumption method of accounting. Inventories of materials and supplies are recorded in an inventory account at cost (first-in, first-out) and are subsequently charged to expenditures when consumed. Inventories include maintenance and operating supplies as well as instructional supplies. Food service inventory consists of food supplies, recorded at cost (first-in, first-out), and surplus commodities received from the federal government. Surplus commodities are stated at standardized commodities cost determined by the U. S. Department of Agriculture. Expenditures are recognized when inventories are consumed.
- 4) Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.
- 5) Capital assets are reported in the government-wide financial statements. In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital expenditures of the governmental fund upon acquisition.

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

Capital assets are 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 purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 20 years for equipment. Capital assets not being depreciated include land and construction in progress.

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

- 6) Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has two items in this category, related to other postemployment benefits and related to pensions. See Notes 7 and 15 for detail.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 7) Government-wide financial statements report unearned revenue in connection with resources that have been received, but not yet earned. Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period and resources that have been received, but not yet earned.
- 8) In the government-wide financial statements, long-term debt obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are reported as deferred charges and amortized over the life of the related debt using the effective interest method. Bond issuance costs are recognized as an outflow of resources in the period incurred. Bonds payable are reported net of the applicable bond premium or discount. On the government-wide statement of activities, unamortized debt premiums and discounts are deferred and amortized over the life of the debt. The governmental fund financial statements report debt premiums and discounts as other financing sources and uses, separately from the face amount of the debt issued. Debt issuance costs are reported as debt service expenditures. The long-term liabilities consist primarily of bonds payable.
- 9) Defined Benefit Pension Plans

Teachers Retirement Association

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Teachers Retirement Association (TRA) and additions to/deductions from TRA's fiduciary net position have been determined on the same basis as they are reported by TRA.

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 merger 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 in 2015.

Public Employees Retirement Association

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 additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. 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.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 10) Deferred inflows of resources represent 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 four items that qualify for reporting in this category. The first is property taxes levied for subsequent years. As an imposed non-exchange revenue transaction, property taxes received or reported as a receivable before the period for which the property taxes are levied are reported as a deferred inflow of resources in the government-wide financial statements and in the governmental fund financial statements. The second type of deferred inflow of resources is related to other postemployment benefits. See Note 7 for detail. The third type of deferred inflow of resources is related to pensions. See Note 15 for detail. The fourth type of deferred inflow of resources is delinquent property taxes. Governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. Delinquent taxes not collected within 60 days after the District's year-end are considered unavailable and reported as a deferred inflow of resources in the governmental fund financial statements.
- 11) Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

In the fiduciary fund statements, restricted net position represents the net position to be used to provide other postemployment benefits to retirees and scholarships to students.

In the fund financial statements, fund balances of the governmental funds are classified as follows:

Nonspendable—amounts that cannot be spent either because they are in nonspendable form, such as inventory and prepaid items, or because they are legally or contractually required to be maintained intact.

Restricted—amounts that can be spent only for specific purposes because of enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed—amounts that can be used only for specific purposes determined by a formal action of the School Board. The School Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the School Board.

Assigned—amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The School Board or an individual or committee authorized by the School Board may assign amounts for specific purposes.

Unassigned—all other spendable amounts.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the School Board has provided otherwise in its commitment or assignment actions.

F. Revenues and Expenditures

- 1) The majority of District revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between property taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

Generally, property tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). Property taxes levied for subsequent year is equal to the amount levied by the School Board in December 2021 less various levies mandated by the State. These mandated portions of the levy are recognized as revenue in fiscal year 2022. The remaining portion of the levy will be recognized when measurable and available.

The property tax calendar in Minnesota follows the calendar 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. Property taxes become a lien on the property the following January 1. The county generally remits taxes to the District at periodic intervals as they are collected. A portion of 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.

The District also receives revenue from taconite production taxes, which is recognized when earned in accordance with Minnesota Statute 123B.75.

Federal and other state revenues are reported under the legal and contractual requirements of the individual programs and are classified into essentially two types of revenues. In one, monies must be expended for the specific purpose before any amounts will be paid to the District; therefore, revenues are recognized based on expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure, and the resources are recorded as revenue at the time of receipt or earlier if they are available.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 2) Employees earn vacation and sick leave based on various bargaining units and length of service. Vacation time must be used annually. Any liability for unused vacation is recognized in the financial statements. Sick leave is available to employees in the event of illness related absences and is recorded as an expenditure when taken. Unpaid sick leave does not vest and therefore is not accrued. Unused sick leave enters into the calculation of payments for some employees upon termination. For the year ended June 30, 2022, all unused vacation time was paid out at the end of the year.
- 3) As provided in union and employment contracts, qualified employees meeting minimum age and length of service requirements may be eligible for certain other postemployment benefits from the District.

G. Use of 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, deferred outflows of resources, liabilities, and deferred inflows of resources 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.

H. Prior Period Comparative Financial Information

The notes to the financial statements include certain prior-year comparative information. Accordingly, such information should be read in conjunction with the separate District's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2022, expenditures exceeded appropriations in the following funds:

	<u>Excess</u>
General Fund	\$ 291,346
Nonmajor	
Food Service Special Revenue Fund	\$ 237,192

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 3 - CASH AND INVESTMENTS

Except for cash and investments in certain restricted and special funds, the District's funds are combined (pooled) and invested to the extent available in various investments authorized by Minnesota statutes. This pool functions essentially as a demand account for all participating funds. Each fund type's portion of this pool is displayed on the balance sheet as "cash and investments". Several funds hold cash and investments separate from the cash and investment pool.

Cash and investments recorded in the accompanying statement of net position consist of the following:

Deposits	
Deposits with financial institutions	\$ 8,933,313
Cash on hand	2,700
Total deposits	8,936,013
Investments	
Repurchase agreements	222,003
Money market funds	314,081
Money market account	9,631,000
Government bonds	51,164,001
Guaranteed investment contracts	5,045,551
Total investments	66,376,636
Total cash and investments	\$ 75,312,649

Reconciliation to the financial statements:

Statement of Net Position	
Cash and investments	\$ 7,340,283
Restricted cash and investments	54,937,518
Statement of Fiduciary Net Position	
Cash and investments	13,034,848
Total	\$ 75,312,649

Deposits

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. The District's deposit policy for custodial credit risk requires deposits to be insured, bonded or collateralized.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

The District maintains deposits at financial institutions authorized by the School Board. Minnesota statutes require that all District deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds. State statutes authorize the types of securities which may be pledged as collateral and require that those securities be held in safekeeping by the District or in a financial institution other than that furnishing the collateral. At year-end, the carrying amount of the District's deposits, which includes certificates of deposit, was \$8,933,313 (as listed below); the bank balance was \$14,957,947. At year-end, \$3,541,103 of the bank balance was insured by Federal Depository Insurance, \$1,000,000 was insured by a letter of credit and the remaining \$10,416,844 was collateralized with securities held by the pledging financial institutions agent in the District's name.

Unrestricted cash	\$ 6,347,751
Restricted cash	3,771,541
Fiduciary fund cash (not included in the government-wide statements)	(1,185,979)
Total	<u>\$ 8,933,313</u>

Investments

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or securities that are in the possession of an outside party. The District's investment policy for custodial credit risk requires any amount of investments or securities held by the District's custodial agent in excess of deposit insurance be collateralized as required by Minnesota statutes. At June 30, 2022, the District's repurchase agreements were fully collateralized with securities held by the pledging financial institution in the District's name.

Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The District's investment policy for credit risk and concentration of credit risk states safety of principal is the first priority and that the District will diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. State statutes authorize the District to invest in qualified repurchase agreements, obligations of the U.S. government, obligations of the State of Minnesota or its municipalities, shares of certain investment companies, banker's acceptance notes, commercial paper and guaranteed investment contracts.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of investments will adversely affect the fair value of an investment. The District's investment policy requires investments be managed in a manner to attain a market rate of return while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

During the year, the District utilized the Minnesota School District Liquid Asset Fund and the MN Trust which are external investment pools not registered with the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The fair value of the positions in the pools are the same as the value of the pool shares

As of June 30, 2022, the District had the following investments:

Investment Type	Fair Value	Rating	Investment Maturities	
			Less Than 1 Year	1 - 5 Years
Unrestricted investments				
Frandsen Bank & Trust				
Repurchase agreements	\$ 222,003	not rated	\$ 222,003	\$ -
Minnesota School District				
Liquid Asset Fund				
Money market funds	222,427	AAAm (Standard and Poor's)	222,427	-
MN Trust				
Money market account	545,403	AAAm (Standards and Poor's)	545,403	-
Total unrestricted investments	<u>989,833</u>		<u>989,833</u>	<u>-</u>
Restricted investments				
Ehlers				
Government bonds	13,000,738	Aa3 - Aaa (Moody's)	10,692,483	2,308,255
Government bonds	36,671,493	A - AAA (Standards and Poor's)	27,508,210	9,163,283
Government bonds	1,491,770	SP-1+ (Standard and Poor's)	1,491,770	-
Money market funds	1,975	AAA (Standards and Poor's)	1,975	-
Total restricted investments	<u>51,165,976</u>		<u>39,694,438</u>	<u>11,471,538</u>
Fiduciary fund investments (not included in the government-wide statements)				
Minnesota School District				
Liquid Asset Fund				
Money market funds	89,679	AAAm (Standard and Poor's)	89,679	-
MN Trust				
Money Market Account	9,085,597	AAAm (Standards and Poor's)	9,085,597	-
Mid America				
Guaranteed investment contracts				
American United Life	5,045,551	AA- (Standard and Poor's)	5,045,551	-
Total fiduciary fund investments	<u>14,220,827</u>		<u>14,220,827</u>	<u>-</u>
Total	\$ 66,376,636		\$ 54,905,098	\$ 11,471,538

Credit risk is measured by assignment of a rating by a national recognized rating organization. U.S. government securities or obligations by the U.S. government are not considered to have credit risk exposure.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

Fair Value of Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The three levels of the fair value hierarchy are as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs (other than quoted prices included within Level 1) that are observable for the asset or liability – either directly or indirectly.
- Level 3: Unobservable inputs – market data are not available and are developed using the best information available about the assumptions that market participants would use when pricing an asset or liability.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a summary of the fair value hierarchy of the fair value of investments of the District as of June 30, 2022:

	<u>Level 2</u>
Investments by Fair Value Level:	
Government bonds	<u>\$ 51,164,001</u>

The remaining District investments of \$15,212,635 at June 30, 2022 are not subject to measurement.

NOTE 4 - RESTRICTED ASSETS

Restricted assets are restricted by bond agreements and legal contractual requirements as of their use. Restricted assets as of June 30, 2022 consisted of \$3,771,541 in cash and \$51,165,976 in investments.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 5 - CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,769,299	\$ -	\$ -	\$ 2,769,299
Construction in progress	60,333,283	71,233,773	-	131,567,056
Total capital assets, not being depreciated	63,102,582	71,233,773	-	134,336,355
Capital assets, being depreciated:				
Land improvements	2,180,321	-	-	2,180,321
Buildings	65,405,151	-	(562,622)	64,842,529
Equipment	7,700,477	221,382	(284,183)	7,637,676
Total capital assets, being depreciated	75,285,949	221,382	(846,805)	74,660,526
Less accumulated depreciation for:				
Land improvements	(1,239,809)	(59,994)	-	(1,299,803)
Buildings	(33,951,021)	(1,422,909)	445,740	(34,928,190)
Equipment	(5,616,668)	(394,142)	284,183	(5,726,627)
Total accumulated depreciation	(40,807,498)	(1,877,045)	729,923	(41,954,620)
Capital assets being depreciated, net	34,478,451	(1,655,663)	(116,882)	32,705,906
Governmental activities capital assets, net	\$ 97,581,033	\$ 69,578,110	\$ (116,882)	\$ 167,042,261

Depreciation expense was charged to the District's programs as follows:

District and school administration	\$ 25,809
District support services	23,311
Regular instruction	263,779
Vocational instruction	1,950
Special education instruction	70,969
Community education and services	10,664
Instructional support services	36,015
Pupil support services	330,412
Sites, buildings, and equipment	1,114,136
Total depreciation expense	\$ 1,877,045

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 6 - LONG-TERM LIABILITIES

The District issued general obligation bonds to finance other postemployment benefits and for the construction of new school buildings. In 2017, bonded indebtedness was issued to advance refund the District's general obligation bonds. The general obligation bonds are being repaid from the applicable resources.

Components of long-term liabilities:

Issue	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding
General Obligation Bonds					
2017 Taxable OPEB Refunding Bonds	11/02/2017	3.0-4.0%	\$ 7,400,000	02/01/2036	\$ 5,975,000
2017 OPEB Taxable Bonds	09/07/2017	2.7%	\$ 1,280,000	03/01/2025	666,000
2019 School Building Bonds	07/18/2019	3.0-5.0%	\$ 136,355,000	02/01/2040	127,780,000
2019A Schools Building Bonds	07/18/2019	3.0-5.0%	\$ 28,550,000	02/01/2040	26,700,000
Total Long-Term Liabilities					<u>\$ 161,121,000</u>

On November 2, 2017, advance refunding OPEB bonds were issued to refund 2009 Taxable OPEB Bonds. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of the 2017 Taxable OPEB Refunding Bonds. The annual future debt service levies authorized are equal to 105% of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

The Taxable General Obligation OPEB Bonds, Series 2009A were issued for funding actuarial liabilities to pay other postemployment benefits. On September 7, 2017, the District issued GO 2017 OPEB Taxable bonds to advance refund the 2025 maturity of the District's \$1,995,000 Taxable General Obligation OPEB Bonds, Series 2009A. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of the 2017 Taxable OPEB Bonds. The annual future debt service levies authorized are equal to 105% of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota Law.

On July 18, 2019, the District issued \$136,355,000 GO School Building Bonds, Series 2019 related to the construction of new school buildings. The bonds are general obligations of the District to which its full faith, credit and taxing powers are pledged.

On July 18, 2019, the District issued \$28,550,000 GO School Building Bonds, Series 2019A related to the construction of new school buildings. The bonds are general obligations of the District to which its full faith, credit and taxing powers are pledged.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Beginning Balance, As Restated	Additions	Reductions	Ending Balance	Amounts Due Within One Year
General Obligation Bonds Payable					
2017 Taxable OPEB Refunding Bonds	\$ 6,315,000	\$ -	\$ (340,000)	\$ 5,975,000	\$ 350,000
Unamortized Bond Premium	141,632	-	(9,711)	131,921	-
2017 Taxable OPEB Bonds	876,000	-	(210,000)	666,000	216,000
2019 School Building Bonds	132,105,000	-	(4,325,000)	127,780,000	4,380,000
Unamortized Bond Premium	10,868,345	-	(584,844)	10,283,501	-
2019A School Building Bonds	27,650,000	-	(950,000)	26,700,000	970,000
Unamortized Bond Premium	2,259,470	-	(121,586)	2,137,884	-
Total Long-Term Liabilities	<u>\$ 180,215,447</u>	<u>\$ -</u>	<u>\$ (6,541,141)</u>	<u>\$ 173,674,306</u>	<u>\$ 5,916,000</u>

Severance payable was excluded from the Restated Beginning Balance because severance is currently being paid out annually. See Note 16 for additional information.

Minimum annual principal and interest payments required to retire long-term liabilities, excluding the net pension liability are as follows:

Year ending June 30,	General Obligation Bonds	
	Principal	Interest
2023	\$ 5,916,000	\$ 6,105,952
2024	6,647,000	5,822,120
2025	6,968,000	5,502,076
2026	7,015,000	5,166,320
2027	7,355,000	4,823,170
2028 - 2032	42,545,000	18,359,860
2033 - 2037	50,870,000	9,867,405
2038 - 2042	33,805,000	2,048,100
Total	<u>\$161,121,000</u>	<u>\$57,695,003</u>

No interest was capitalized for the year ended June 30, 2022; interest incurred and charged to expense totaled \$5,553,396.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The District operates a single-employer retiree benefit plan that provides postemployment health and life insurance benefits to eligible employees and their spouses. The plan is funded through a qualifying trust. Prior to the actuarial valuation report for the fiscal year ending June 30, 2022, the plans were in separate trust funds between the school districts of ISD No. 2154 and ISD No. 706. The District merged the two OPEB plans based on ISD No. 2909 Rock Ridge Schools' contract ratification. Financial statements for the trust fund are included in the District's financial statements as a fiduciary OPEB trust fund. The net OPEB asset is reported on the District's government-wide financial statements and is reported under GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which requires the net OPEB asset (liability) of the District's defined benefit OPEB to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. An actuarial valuation specifically for GASB Statement No. 75 and the fiscal year ending June 30, 2022 was provided and is the first OPEB valuation of OPEB for the combined ISD No. 2909 Rock Ridge Schools. Due to this actuarial being the first combined valuation since ISD No. 2154 and ISD No. 706 combined to form ISD No. 2909, the previous OPEB liability as of June 30, 2021 has been restated to reflect current, post-consolidation OPEB information.

Benefits Provided

Benefits and eligibility are established and amended through contracts with bargaining units or other employment contracts. The District subsidizes the premium rates of the retirees by allowing them to participate in the plan at reduced or blended (implicitly subsidized) premium rates for both active and retired employees. These rates provided an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Additionally, certain retirees receive insurance at a lower (explicitly subsidized) premium rate than active employees.

Plan Membership

At June 30, 2022, plan membership for ISD No. 2909 consisted of the following:

Active employees electing coverage	151
Active employees waiving coverage	79
Retirees electing coverage	<u>134</u>
	<u>364</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Contributions

The District and retirees make contributions toward health insurance premiums based on their employment contracts. During the year ended June 30, 2022, the District paid a portion of postemployment benefits (those that the District is authorized to levy for) out of its General Fund on a pay-as-you-go method. Contributions into individual health accounts for ISD No. 2909 current employees are paid out of the General Fund on a pay-as-you go method so no severance liability is accrued. The District will continue to contribute towards the medical premium for grandfathered retirees and employees hired before dates specified in employee contracts. The contribution amount is either part of or the full amount of the medical premium and continues for the life of the retiree. The District will not pay any premiums for future retirees that were hired after dates specified in employee contracts.

Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial valuation and a measurement date of June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.00%
Long-term investment return assumption	2.00%
Inflation rate	2.50%
Mortality	
Teachers	From the July 1, 2021 Teachers Retirement Association of Minnesota (TRA) actuarial valuation, mortality rates were based on the RP-2014 mortality tables with projected mortality improvements based on scale MP-2015, and other adjustments
Non-Teachers	From the July 1, 2021 PERA of Minnesota General Employees Retirement Plan actuarial valuation, mortality rates were based on the Pub-2010 General mortality tables with projected mortality improvements based on scale MP-2020, and other adjustments
Healthcare cost trend rate	6.8% for FY2022, gradually decreasing over several decades to an ultimate rate of 3.9% in FY2076 and later years.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The weighted asset class estimates are combined with the inflation and investment expense assumption to produce the portfolio long-term expected rate of return.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Expected future asset class returns were published in the 2022 Survey of Capital Market Assumptions produced by Horizon Actuarial Services. These expected returns, along with expected asset class standard deviations and correlation coefficients, are based on Horizon's annual survey of investment advisory firms. The expected inflation assumption was developed based on an analysis of historical experience blended with forward-looking expectations available in market data.

Estimated geometric real and nominal rates of return for each major asset class included in the OPEB plan's asset allocation as of the measurement date are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation at Measurement Date</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Long-Term Expected Nominal Rate of Return</u>
Domestic Equity	0.00%	4.10%	6.35%
International Equity	0.00%	4.64%	6.89%
Fixed Income	0.00%	1.05%	3.30%
Real estate and alternatives	0.00%	3.54%	5.79%
Cash and equivalents	100.00%	-0.45%	1.80%

Discount Rate

The discount rate for ISD No. 2909 Rock Ridge Schools, Minnesota used to measure the total OPEB liability was 2.00%. The rationale for selecting this discount rate is, per GASB guidance, the single rate that produces the same present value of expected benefit payments as (1) the expected long-term rate of return on plan assets during the period when projected assets are sufficient to pay future retiree benefits, and (2) the 20-year municipal bond rate after assets are projected to be exhausted.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a)-(b)
Balance for fiscal year ending			
6/30/2021 as previously reported	\$ 11,621,900	\$ 13,068,619	\$ (1,446,719)
Restatement	<u>(2,729,800)</u>	<u>-</u>	<u>(2,729,800)</u>
Beginning balance for fiscal year ending			
6/30/2021 as restated	<u>8,892,100</u>	<u>13,068,619</u>	<u>(4,176,519)</u>
Changes for the year:			
Service cost	14,152	-	14,152
Interest	171,176	-	171,176
Employer contributions	-	296,023	(296,023)
Net Investment Income	-	175,631	(175,631)
Benefit payments	(694,932)	(694,932)	-
Administrative Expense	-	(500)	500
Net Changes	<u>(509,604)</u>	<u>(223,778)</u>	<u>(285,826)</u>
Balance for fiscal year ending 6/30/2022	<u>\$ 8,382,496</u>	<u>\$ 12,844,841</u>	<u>\$ (4,462,345)</u>

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability/(asset) of the District as well as what the District's net OPEB liability/(asset) would be if it were calculated using a discount rate that is 1 percentage point lower (1.00%) or 1 percentage point higher (3.00%) than the current discount rate, as of the year ended June 30, 2022.

	Current		
	1% Decrease (1.00%)	Discount Rate (2.00%)	1% Increase (3.00%)
Net OPEB liability (asset)	\$ (3,529,406)	\$ (4,462,345)	\$ (5,251,838)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following represents the net OPEB liability/(asset) of the District as well as what the District's net OPEB liability/(asset) would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates, as of the year ended June 30, 2022.

	Current Trend		
	1% Decrease	Rate	1% Increase
Net OPEB liability (asset)	\$ (5,232,814)	\$ (4,462,345)	\$ (3,573,046)

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$(55,245). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual liability	\$ -	\$ -
Change in actuarial assumptions	-	-
Net difference between projected and actual investment earnings	65,442	-
Contributions between measurement date and reporting date	-	-
Total	\$ 65,442	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	OPEB Expense Amount
2023	\$ 16,360
2024	16,360
2025	16,361
2026	16,361
2027	-
Thereafter	-
Total	\$ 65,442

NOTE 8 - INTERFUND ACTIVITY

Transfer to/from other funds at June 30, 2022, consist of the following:

\$ 185,543	From General Fund to Community Service Special Revenue Fund to fund deficits.
<u>3,000,000</u>	From General Fund to Capital Projects Fund to move funds that were committed in the General Fund for building construction
<u>\$ 3,185,543</u>	Total

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 9 - FUND EQUITY

Restricted Net Position

The amount reported as net position restricted for other purposes on the Statement of Net Position is comprised of the following:

Restricted for - Basic skills extended time	\$ 121,756
Staff development	257,300
Extracurricular activities	86,201
	<u>\$465,257</u>

Fund Balance

As of June 30, 2022, fund balances are comprised of the following:

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Nonspendable:					
Inventory	\$ 20,466	\$ -	\$ -	\$ 38,446	\$ 58,912
Restricted:					
Staff development	257,300	-	-	-	257,300
Student activities	86,201	-	-	-	86,201
Taconite building maintenance	751,636	-	-	-	751,636
Operating capital	523,583	-	-	-	523,583
Basic skills extended time	121,756	-	-	-	121,756
Long-term facilities maintenance	2,537,811	-	-	-	2,537,811
Building construction	-	-	47,753,257	-	47,753,257
Debt service	-	639,578	-	-	639,578
Food service	-	-	-	520,712	520,712
Community education	-	-	-	145,897	145,897
Early childhood family education	-	-	-	40,107	40,107
Community services	-	-	-	109	109
Total Restricted	<u>4,278,287</u>	<u>639,578</u>	<u>47,753,257</u>	<u>706,825</u>	<u>53,377,947</u>
Committed:					
Rock Ridge High School construction	2,500,000	-	-	-	2,500,000
Unassigned	<u>3,038,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,038,932</u>
Total fund balances	<u>\$ 9,837,685</u>	<u>\$ 639,578</u>	<u>\$ 47,753,257</u>	<u>\$ 745,271</u>	<u>\$ 58,975,791</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 10 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to cover its risks of loss. There were no significant increases or decreases in insurance coverage from the previous year. Settled claims resulting from these risks did not exceed insurance coverage in any of the past three fiscal years.

NOTE 11 - CONTINGENCIES AND COMMITMENTS

Grants

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2022, may be impaired. In the opinion of the District, there are no significant liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

COVID-19 Pandemic

In December 2019, a novel strain of coronavirus was reported in Wuhan, China. The World Health Organization has declared the outbreak to constitute a "Public Health Emergency of International Concern." The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. Due to the unknown breadth and duration of this pandemic, the impact of COVID-19 on the District's future operational and financial performance cannot be determined at this time and has not been reflected in the accompanying financial statements.

Construction Commitments

The District had four outstanding or planned construction projects as of June 30, 2022. These projects are evidenced by pending contractual commitments with contractors or further district work. The following table shows the amount spent as of June 30, 2022 compared to the total budget for each project.

Project	Spent-to-date	Total Project Budget
Rock Ridge High School	\$ 96,089,054	\$ 117,304,418
Virginia Elementary School	2,792,865	27,000,000
Eveleth Elementary School	32,685,136	34,000,000
Demolitions Projects	-	7,500,000
Total	\$ 131,567,055	\$ 185,804,418

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 12 - JOINT VENTURES

Northland Learning Center

The Northland Learning Center, Independent School District No. 6076, was established as a joint powers educational center pursuant to applicable Minnesota laws and statutes and was created to organize, manage, undertake, implement and accomplish all the purposes, functions, services and programs designed and intended to 1) ensure that all children with disabilities residing within the service area of the parties hereto have available to them a free appropriate public education that emphasizes special education and related services to meet their unique needs and to prepare them for employment and independent living; and 2) meet the needs of those students within its member districts whose experience in traditional learning environments has not been particularly beneficial or successful so as to better assure them a quality and efficacious educational and learning experience. The following school districts are members:

Independent School District No. 695, Chisholm
Independent School District No. 696, Ely
Independent School District No. 2711, Mesabi East
Independent School District No. 712, Mountain Iron-Buhl
Independent School District No. 707, Nett Lake
Independent School District No. 2909, Rock Ridge
Independent School District No. 2142, St. Louis County
Independent School District No. 166, Cook County
Independent School District No. 361, International Falls

Each member school district is represented on the Northland Learning Center Board of Directors by its superintendent. In the event the members agree to terminate the joint powers agreement, any surplus monies and property shall be returned to the member school districts in proportion to each party's total contribution over the three years prior to termination.

It is the responsibility of the members to adequately fund the Center although funding may also come from other sources, including, but not limited to, grants and gifts. The contribution of each member shall be determined based on the total number of school district students served. During fiscal year 2022, the District disbursed \$1,417,962 to Northland Learning Center for educational programs. Complete financial information may be obtained from the Northland Learning Center, Independent School District No. 6076, 1201 13th Avenue South, P.O. Box 1286, Virginia, MN 55792.

Northern St. Louis County Family Services Collaborative

The Northern St. Louis County Family Services Collaborative was established pursuant to Minn. Stat. §124D.23. The Collaborative includes St. Louis County; several St. Louis County agencies; Arrowhead Economic Opportunity Agency; Arrowhead Regional Corrections; Range Mental Health; Bois Forte Reservation; Northland Special Education Cooperative; and Independent School District Nos. 695, 696, 698, 701, 707, 712, 2142, 2909, 2711, and 6076. The purpose of the Collaborative is to support partnerships, both regionally and locally, that promote and support healthy families. The Collaborative serves children and families by encouraging collaboration of integrated family centered services, which provide education, advocacy, and support.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 12 - JOINT VENTURES (CONTINUED)

Control of the Northern St. Louis County Family Services Collaborative is vested in a Board of Directors appointed by its members. Independent School District No. 2142 appoints two members on the Board; all other members appoint only one. Financing is provided by state and federal grants, appropriations from the Collaborative members, and miscellaneous revenues. Independent School District No. 2142 and St. Louis County are the fiscal agents for the Collaborative. The District receives funds from the Collaborative as reimbursement for eligible expenditures. Separate financial information can be obtained from Northern St. Louis County Family Services Collaborative, 1701 North 9th Avenue, Virginia, Minnesota 55792.

Joint Recreation Board

The District entered into a joint powers agreement with the Cities of Eveleth and Gilbert, Minnesota, and the Town of Fayal, Minnesota, to organize, manage, conduct, and operate recreational programs and facilities for their residents, constituents, and patrons. The Joint Recreation Board is governed by a nine-member board composed of three members from the City of Eveleth, two from the City of Gilbert, two from the Town of Fayal, and two from the District. If the joint powers agreement is terminated, all real and personal property will be sold and any surplus money and property remaining after payment of all liabilities shall be returned to the members in proportion to each member's total contribution over the three years prior to termination. During the fiscal year ended June 30, 2022, the District contributed \$18,600 to the Joint Recreation Board. The Joint Recreation Board has since been terminated and the Board's programs are now being operated and managed by Independent School District No. 2909, Rock Ridge Schools, Minnesota.

Joint Cable Television Access Board

The Joint Cable Television Access Board is a joint powers agreement between the City of Eveleth, Minnesota, the Town of Fayal, Minnesota, and the District and is made pursuant to Minn. Stat. §471.59. The general purpose of this agreement is to create a board to organize, manage, conduct, operate and facilitate community-oriented television programming on access channels set aside by cable operators for public, educational, and governmental use.

The joint board consists of 7 members; three from the City and two members appointed by the other parties to the agreement. It is the primary responsibility of the City of Eveleth, Minnesota, and the Town of Fayal, Minnesota to adequately and properly fund the Board. The contribution of the District shall be in the form of in-kind services such as fiscal and bookkeeping services or oversight, organizational and supervisory services. The District shall be the fiscal agent for the Board with the value of its services being considered as part of its in-kind contribution.

If this joint powers agreement is terminated, all personal property equipment shall be utilized to pay off any existing or contingent liabilities with the remaining, if any, surplus monies or property to be returned to the remaining parties in a proportion commensurate with the member's representation on the board or as otherwise agreed upon by the members. Should a member decide to withdraw from this agreement, that member shall waive and forego any right or interest it shall have in and to the funds or personal property of the joint board.

The District, as the fiscal agent for the Board, accounts for the activities in a custodial fund. As of June 30, 2022, the Joint Cable Television Access Board has no assets and liabilities.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 13 - RELATED ORGANIZATION

The District is a member of Arrowhead Regional Computing Consortium (ARCC), a consortium of Minnesota school districts that provides data processing services and support to its member districts. ARCC is a separate legal entity that is financially independent of the District. Furthermore, the District does not appoint a voting majority of ARCC's Board of Directors. Therefore, ARCC is not included as part of the District's reporting entity. During the fiscal year ended June 30, 2022, the District paid ARCC \$98,003 for services provided.

NOTE 14 - OTHER EMPLOYEE BENEFITS

The District offers a Health Care Savings Plan (HCSP) to all eligible employees. The HCSP is an employer-sponsored program that allows employees to save money, tax-free, to use upon termination of employment to pay for eligible health care expenses. Amounts to be contributed to the accounts must be negotiated or agreed to by both the bargaining unit and employer and written into the collective bargaining agreement or Memorandum of Understanding or included in a written personnel policy for those employees not covered by a bargaining unit. Employer contributions into eligible employee accounts were \$469,979 for the year ended June 30, 2022.

NOTE 15 - RETIREMENT PLANS

Substantially all employees of the District are required by State law to belong to pension plans administered by the Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA), both of which are administered on a statewide basis. In addition, some District employees participate in tax-deferred annuity and other plans.

Disclosures relating to these plans follow:

A. Teachers Retirement Association

1. Plan Description

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

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

2. 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 I	Step Rate Formula	Percentage
Basic	First ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2 percent per year
	First ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent 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.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

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.

3. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2020, June 30, 2021, and June 30, 2022, were:

	June 30, 2020		June 30, 2021		June 30, 2022	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	11.92%	11.00%	12.13%	11.00%	12.34%
Coordinated	7.50%	7.92%	7.50%	8.13%	7.50%	8.34%

The following is a reconciliation of employer contributions in TRA's fiscal year 2021 CAFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

	<i>in thousands</i>
Employer contributions reported in TRA's CAFR Statement of Changes in Fiduciary Net Position	\$ 448,829
Add employer contributions not related to future contribution efforts	379
Deduct TRA's contributions not included in allocation	<u>(538)</u>
Total employer contributions	448,670
Total non-employer contributions	<u>37,840</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$ 486,510</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

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.

4. Actuarial Assumptions

The total pension liability in the June 30, 2021, 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, 2021
Measurement date	June 30, 2021
Experience studies	June 5, 2019 (demographic assumptions) November 6, 2017 (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	1.00% for January 2020 through January 2023, then increasing by 0.10% each year up to 1.50% 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.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

Post-disability: RP-2014 disabled retiree mortality table, without adjustment.

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 Allocation	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	20.0%	0.75%
Unallocated cash	2.0%	0.00%
Total	100%	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2022 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 2020 valuation:

- For GASB Valuation:
 - The investment return assumption was changed from 7.50 percent to 7.00 percent.

5. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The discount rate used to measure the TPL at the prior measurement date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2021 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions 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).

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

6. Net Pension Liability

On June 30, 2022, Independent School District No. 2909, Rock Ridge Schools, Minnesota reported a liability of \$8,424,375 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Independent School District No. 2909, Rock Ridge Schools, Minnesota's proportion of the net pension liability was based on Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 0.1925% at the end of the measurement period and 0.2611% 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	\$ 8,424,375
State's proportionate share of the net pension liability associated with the District	\$ 710,041

For the year ended June 30, 2022, the District recognized pension expense of \$2,260,961. It also recognized (\$7,950) as an increase to pension expense for the support provided by direct aid.

On June 30, 2022, 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	\$ 309,480	\$ 263,782
Changes in actuarial assumptions	3,090,267	8,907,981
Net difference between projected and actual investment earnings on pension plan investments	-	6,791,339
Changes in proportion	2,043,878	4,585,287
District contributions to TRA subsequent to the measurement date	1,163,682	-
Total	\$ 6,607,307	\$ 20,548,389

The \$1,163,682 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date, will be recognized in pension expense for the year ended June 30, 2023. The remaining deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

Year Ended June 30:	Pension Expense Amount
2023	\$ (6,461,461)
2024	\$ (5,258,628)
2025	\$ (1,363,462)
2026	\$ (1,771,156)
2027	\$ (250,057)
Thereafter	\$ -

7. Pension Liability Sensitivity

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

Sensitivity of Net Pension Liability (NPL) to Changes in the Discount Rate

1 Percent Decrease (6.00%)	Current (7.00%)	1 Percent Increase (8.00%)
\$17,008,808	\$8,424,375	\$1,376,491

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.

8. 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 www.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.

B. Public Employees Retirement Association

1. Plan Description

The District participates in the following 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.

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 15 - RETIREMENT PLANS (CONTINUED)

General Employees Retirement Plan

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.

2. 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

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 of average salary 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.

3. Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

General Employees Fund Contributions

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, 2022, were \$456,719. The District's contributions were equal to the required contributions as set by state statute.

4. Pension Costs

General Employees Fund Pension Costs

At June 30, 2022, the District reported a liability of \$3,360,842 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 \$102,502.

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0786 percent at the end of the measurement period and 0.0833 percent for the beginning of the period.

District's proportionate share of the net pension liability	\$ 3,360,842
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>102,502</u>
Total	<u>\$ 3,463,344</u>

There were no provision changes during the measurement period.

For the year ended June 30, 2022, the District recognized pension expense of \$282,352 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized \$8,270 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

At June 30, 2022, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 22,040	\$ 103,548
Changes in actuarial assumptions	2,052,060	78,900
Net collective difference between projected and actual investment earnings	-	2,896,411
Changes in proportion	1,161,187	1,394,316
Contributions paid to PERA subsequent to the measurement date	456,719	-
Total	\$ 3,692,006	\$ 4,473,175

The \$456,719 reported as deferred outflows of resources relating to pensions resulting from District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Pension Expense Amount
2023	\$ (231,754)
2024	\$ (123,789)
2025	\$ (88,465)
2026	\$ (793,880)

Total Pension Expense

The total pension expense for all plans recognized by the District for the year ended June 30, 2022, was (\$1,448,735).

5. 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:

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

Asset Class	Target Allocation	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%
Total	100%	

6. Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5 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 29 years of service and 6.0 percent per year thereafter.

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

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

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

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.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

7. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.50 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.

8. Pension Liability Sensitivity

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

Sensitivity Analysis		
<i>Net Pension Liability (Asset) at Different Discount Rates</i>		
	General Employees Fund	
1% Lower	5.50%	\$ 6,854,404
Current Discount Rate	6.50%	\$ 3,360,842
1% Higher	7.50%	\$ 494,163

9. Pension Plan Fiduciary Net Position

Detailed information about the General Employees 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.

C. Public Employees Defined Contribution Plan (Defined Contribution Plan)

Five school district board members are covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2022**

NOTE 15 - RETIREMENT PLANS (CONTINUED)

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. *Minnesota Statutes*, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes five percent of salary which is matched by the elected official's employer. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives two percent of employer contributions and twenty-five hundredths of one percent (0.25 percent) of the assets in each member's account annually.

Total contributions made by the District during fiscal year 2022 were:

Contribution Amount		Percentage of Covered Payroll		Required
Employee	Employer	Employee	Employer	Rate
\$727	\$727	5%	5%	5%

D. Tax-Deferred Annuity Plans

As established in contracts with bargaining units and other employee contracts, eligible District employees may participate in tax-deferred annuity plans under Section 403(b) of the Internal Revenue Code. Employee contracts determine which employees are eligible to participate and the District's matching contributions, if any. During the year, the District expended \$91,865 as matching contributions to these plans.

NOTE 16 – RESTATEMENT

Beginning net position at July 1, 2021 has been restated to reflect changes in the net OPEB asset and severance due to the District's ratification of their teacher's contract. The District received an OPEB actuarial report which was the first actuarial under GASB Statement No. 75 since ISD No. 706 and ISD No. 2154 combined to make ISD No. 2909. Severance payout benefits are paid out annually so a severance payable is no longer accrued at the end of the year. Below is a reconciliation of the District's net position as of July 1, 2022:

Net position as of July 1, 2022	<u>\$ 17,197,349</u>
Restatement for the increase in net OPEB asset and the decreases in OPEB deferred inflows and outflows	2,352,836
Restatement for the decrease severance payable	<u>927,860</u>
Total restatement	<u>3,280,696</u>
Restated net position as of July 1, 2022	<u>\$ 20,478,045</u>

REQUIRED SUPPLEMENTARY INFORMATION

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY
AND RELATED RATIOS
Year Ended June 30, 2022**

	June 30, 2022
Total OPEB Liability	
Service cost	\$ 14,152
Interest	171,176
Benefit payments	
Direct subsidy	(641,407)
Implicit rate subsidy	(53,525)
Net change in OPEB liability	(509,604)
Total OPEB Liability - beginning	8,892,100
Total OPEB Liability - ending	\$ 8,382,496
Plan Fiduciary Net Position (FNP, assets)	
Employer contributions	\$ 296,023
Net investment income	175,631
Benefit payments	
Direct subsidy	(641,407)
Implicit rate subsidy	(53,525)
Administrative expense	(500)
Net change in plan fiduciary net position	(223,778)
Plan Fiduciary Net Position - beginning	13,068,619
Plan Fiduciary Net Position - ending	\$ 12,844,841
Net OPEB Liability (Asset) - ending	\$ (4,462,345)
Fiduciary net position as a percentage of the total OPEB liability	153.2%
Covered-employee payroll for measurement period	\$ 20,369,421
Net OPEB Liability as a % of employee payroll	-21.9%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available. Information was not presented for the fiscal years ending June 30, 2021 and prior because ISD No. 2909 had not yet been formed and combining information from the most recent actuarial reports from ISD No. 706 and ISD No. 2154 was considered unsuitable comparative information.

See notes to required supplementary information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SCHEDULE OF OPEB PLAN INVESTMENT RETURNS
Year Ended June 30, 2022**

	<u>June 30, 2022</u>
Annual money-weighted rate of return, net of investment expense	1.36%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available. Information was not presented for the fiscal years ending June 30, 2021 and prior because ISD No. 2909 had not yet been formed and combining information from the most recent actuarial reports from ISD No. 706 and ISD No. 2154 was considered unsuitable comparative information.

See notes to required supplementary information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY AND
DISTRICT'S CONTRIBUTIONS FOR DEFINED BENEFIT PENSION PLANS
Year Ended June 30, 2022**

**TEACHERS RETIREMENT ASSOCIATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY**

Fiscal Year Ending	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 (Asset) Associated with Employer (b)	Total (a+b)	Employer's Covered Payroll (c)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2021	0.1925%	\$ 8,424,375	\$ 710,041	\$ 9,134,416	\$ 11,512,325	73.18%	86.63%
June 30, 2020	0.2611%	\$ 19,290,417	\$ 1,616,131	\$ 20,906,548	\$ 13,728,405	140.51%	75.48%
June 30, 2019	0.2300%	\$ 14,660,248	\$ 1,297,624	\$ 15,957,872	\$ 13,604,800	107.76%	78.07%
June 30, 2018	0.2252%	\$ 14,143,779	\$ 1,329,159	\$ 15,472,938	\$ 12,404,574	114.02%	78.07%
June 30, 2017	0.2282%	\$ 45,552,859	\$ 4,402,404	\$ 49,955,263	\$ 12,306,653	370.15%	51.57%
June 30, 2016	0.2179%	\$ 51,974,349	\$ 5,217,490	\$ 57,191,839	\$ 11,988,026	433.55%	44.88%
June 30, 2015	0.2312%	\$ 14,302,006	\$ 1,753,879	\$ 16,055,885	\$ 11,784,168	121.37%	76.80%
June 30, 2014	0.2509%	\$ 11,561,291	\$ 813,471	\$ 12,374,762	\$ 11,456,284	100.92%	81.50%

Note: This schedule is provided prospectively beginning with the fiscal year ended June 30, 2015. Information presented for the fiscal years ending June 30, 2020 and prior were completed by combining ISD No. 706 Virginia Schools and ISD No. 2154 Eveleth-Gilbert Schools because ISD No. 2909 had not yet been formed.

Note: For purposes of this schedule, covered payroll is defined as "pensionable wages".

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY AND
DISTRICT'S CONTRIBUTIONS FOR DEFINED BENEFIT PENSION PLANS
Year Ended June 30, 2022**

**TEACHER'S RETIREMENT ASSOCIATION
SCHEDULE OF DISTRICT'S CONTRIBUTIONS**

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)
June 30, 2022	\$ 1,163,682	\$ 1,163,682	\$ -	\$ 13,953,022	8.34%
June 30, 2021	\$ 1,094,160	\$ 1,094,160	\$ -	\$ 13,458,303	8.13%
June 30, 2020	\$ 1,058,460	\$ 1,058,460	\$ -	\$ 13,364,394	7.92%
June 30, 2019	\$ 1,020,360	\$ 1,020,360	\$ -	\$ 13,234,241	7.71%
June 30, 2018	\$ 930,343	\$ 930,343	\$ -	\$ 12,404,573	7.50%
June 30, 2017	\$ 922,999	\$ 922,999	\$ -	\$ 12,306,653	7.50%
June 30, 2016	\$ 899,102	\$ 899,102	\$ -	\$ 7,608,533	11.82%
June 30, 2015	\$ 883,814	\$ 883,814	\$ -	\$ 7,389,667	11.96%

Note: This schedule is provided prospectively beginning with the fiscal year ended June 30, 2015. Information presented for the fiscal years ending June 30, 2020 and prior were completed by combining ISD No. 706 Virginia Schools and ISD No. 2154 Eveleth-Gilbert Schools because ISD No. 2909 had not yet been formed.

Note: For purposes of this schedule, covered payroll is defined as "pensionable wages".

See notes to required supplementary information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY AND
DISTRICT'S CONTRIBUTIONS FOR DEFINED BENEFIT PENSION PLANS
Year Ended June 30, 2022**

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT PLAN**

Fiscal Year Ending	Employer's Proportionate Share (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)	Employer's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with District (a+b)	Employer's Covered Payroll (c)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2021	0.0786%	\$ 3,360,842	\$ 102,502	\$ 3,463,344	\$ 5,532,493	62.60%	87.00%
June 30, 2020	0.0833%	\$ 4,994,216	\$ 153,881	\$ 5,148,097	\$ 5,998,720	85.82%	79.10%
June 30, 2019	0.0840%	\$ 4,644,172	\$ 144,327	\$ 4,788,499	\$ 5,962,200	80.31%	80.20%
June 30, 2018	0.0845%	\$ 4,687,713	\$ 153,639	\$ 4,841,352	\$ 5,680,586	85.23%	79.50%
June 30, 2017	0.0893%	\$ 5,700,853	\$ 71,718	\$ 5,772,571	\$ 5,643,227	102.29%	75.90%
June 30, 2016	0.0887%	\$ 7,202,000	\$ 94,000	\$ 7,296,000	\$ 5,511,720	132.37%	68.91%
June 30, 2015	0.0888%	\$ 4,602,077	\$ -	\$ 4,602,077	\$ 5,236,094	87.89%	78.19%
June 30, 2014	0.0953%	\$ 4,476,717	\$ -	\$ 4,476,717	\$ 4,871,486	91.90%	78.75%

Note: This schedule is provided prospectively beginning with the fiscal year ended June 30, 2015. Information presented for the fiscal years ending June 30, 2020 and prior were completed by combining ISD No. 706 Virginia Schools and ISD No. 2154 Eveleth-Gilbert Schools because ISD No. 2909 had not yet been formed.

Note: For purposes of this schedule, covered payroll is defined as "pensionable wages".

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SCHEDULES OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY AND
DISTRICT'S CONTRIBUTIONS FOR DEFINED BENEFIT PENSION PLANS
Year Ended June 30, 2022**

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
SCHEDULE OF DISTRICT'S CONTRIBUTIONS
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT 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)
June 30, 2022	\$ 456,719	\$ 456,719	\$ -	\$ 6,089,587	7.50%
June 30, 2021	\$ 414,937	\$ 414,937	\$ -	\$ 5,532,493	7.50%
June 30, 2020	\$ 449,904	\$ 449,904	\$ -	\$ 5,998,720	7.50%
June 30, 2019	\$ 447,165	\$ 447,165	\$ -	\$ 5,962,200	7.50%
June 30, 2018	\$ 426,044	\$ 426,044	\$ -	\$ 5,680,587	7.50%
June 30, 2017	\$ 423,242	\$ 423,242	\$ -	\$ 5,643,227	7.50%
June 30, 2016	\$ 413,379	\$ 413,379	\$ -	\$ 3,439,720	12.02%
June 30, 2015	\$ 385,605	\$ 385,605	\$ -	\$ 3,236,867	11.91%

Note: This schedule is provided prospectively beginning with the fiscal year ended June 30, 2015. Information presented for the fiscal years ending June 30, 2020 and prior were completed by combining ISD No. 706 Virginia Schools and ISD No. 2154 Eveleth-Gilbert Schools because ISD No. 2909 had not yet been formed.

Note: For purposes of this schedule, covered payroll is defined as "pensionable wages".

See notes to required supplementary information.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year ended June 30, 2022**

NOTE 1 - POSTEMPLOYMENT BENEFIT PLAN ACTUARIAL ASSUMPTIONS AND METHODS

June 30, 2022 Measurement Date

This is the District's first valuation as a combined District and under GASB Statement No 75. Information was not presented for the fiscal years ending June 30, 2021 and prior because ISD No. 2909 had not yet been formed and combining information from the most recent actuarial reports from ISD No. 706 and ISD No. 2154 was considered unsuitable comparative information as the calculations were not up to date with GASB Statement No. 75 standards.

NOTE 2 - TEACHERS RETIREMENT ASSOCIATION RETIREMENT FUND CHANGES IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS

June 30, 2021 Measurement Date Changes

Change in Actuarial Assumption:

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

June 30, 2020 Measurement Date Changes

Changes in actuarial assumptions and methods since the 2018 valuation:

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

June 30, 2019 Measurement Date Changes

Change in Actuarial Assumptions:

- None.

June 30, 2018 Measurement Date Changes

Changes in Actuarial Assumptions:

- The COLA was reduced from 2.0 percent each January 1 to 1.0 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1 percent each year until reaching the ultimate rate of 1.5 percent in January 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 credit service are exempt.
- The COLA trigger provision, which would have increased COLA to 2.5% if the funded ratio was at least 90 percent 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 ae 62 with 30 years of service are exempt.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2022**

NOTE 2 - TEACHERS RETIREMENT ASSOCIATION RETIREMENT FUND CHANGES IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS (CONTINUED)

- Augmentation of deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0 percent to 3.0 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5 percent to 7.5 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

June 30, 2017 Measurement Date Changes

Changes in Actuarial Assumptions:

- The cost of living adjustment (COLA) was assumed to increase from 2.0 percent annually to 2.5 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5 percent, but remain at 2.0 percent for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4 percent to 0.0 percent, the vested inactive load increased from 4.0 percent to 7.0 percent and the non-vested inactive load increased from 4.0 percent to 9.0 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for ten years followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

June 30, 2016 Measurement Date Changes

Changes in Actuarial Assumptions:

- The discount rate used to measure the total pension liability was 4.66 percent. This is a decrease from the discount rate at the prior measurement date of 8.00 percent.

June 30, 2015 Measurement Date Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- The Duluth Teachers Retirement Fund Association was merged into TRA on June 30, 2015.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2022**

**NOTE 3 - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION RETIREMENT FUND
CHANGES IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS**

June 30, 2021 Measurement Date 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.

June 30, 2020 Measurement Date Changes:

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- 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 percent 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 percent Joint & Survivor option changed from 35 percent to 45 percent. The assumed number of married female new retirees electing the 100 percent Joint & Survivor option changed from 15 percent to 30 percent. 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 percent for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2022**

**NOTE 3 - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION RETIREMENT FUND
CHANGES IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS
(CONTINUED)**

June 30, 2019 Measurement Date 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.

June 30, 2018 Measurement Date 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 4.0 percent to 3.0 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.
- Post-retirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90 percent funding ratio to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 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.

June 30, 2017 Measurement Date Changes

Changes in Actuarial Assumptions:

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

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2022**

**NOTE 3 - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION RETIREMENT FUND
CHANGES IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS
(CONTINUED)**

Changes in Plan Provisions:

- The State's special funding contribution increased from \$6 million to \$16 million.

June 30, 2016 Measurement Date Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years.
- The assumed investment return changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

June 30, 2015 Measurement Date Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 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 increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6 million, which meets the special funding situation definition, is due September 2015.

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted for particular purposes.

Food Service Special Revenue Fund – This fund is used to record financial activities of the District's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities.

Community Service Special Revenue Fund – This fund is used to record all financial activities of the community service programs. The community service programs include activities relating to community service, community education, early childhood family education, school readiness, and adult basic education.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022**

(with partial comparative information as of June 30, 2021)

	Food Service Special Revenue Fund	Community Service Special Revenue Fund	Total Nonmajor Governmental Funds	
			2022	2021
ASSETS				
Cash and investments	\$ 650,786	\$ 154,223	\$ 805,009	\$ 408,366
Due from State of Minnesota	-	57,295	57,295	42,604
Due from federal government through State of Minnesota	15,902	-	15,902	167,074
Inventory	<u>38,446</u>	<u>-</u>	<u>38,446</u>	<u>37,092</u>
TOTAL ASSETS	<u>\$ 705,134</u>	<u>\$ 211,518</u>	<u>\$ 916,652</u>	<u>\$ 655,136</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Salaries payable	\$ -	\$ 5,400	\$ 5,400	\$ 3,922
Accounts payable	145,976	631	146,607	10,627
Unearned revenue	<u>-</u>	<u>19,374</u>	<u>19,374</u>	<u>-</u>
TOTAL LIABILITIES	<u>145,976</u>	<u>25,405</u>	<u>171,381</u>	<u>14,549</u>
 FUND BALANCES				
Nonspendable	38,446	-	38,446	37,092
Restricted for:				
Food service	520,712	-	520,712	344,819
Community education	-	145,897	145,897	171,144
Early childhood family education	-	40,107	40,107	85,445
Community services	<u>-</u>	<u>109</u>	<u>109</u>	<u>2,087</u>
TOTAL FUND BALANCES	<u>559,158</u>	<u>186,113</u>	<u>745,271</u>	<u>640,587</u>
 TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 705,134</u>	<u>\$ 211,518</u>	<u>\$ 916,652</u>	<u>\$ 655,136</u>

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Year Ended June 30, 2022

(with partial comparative information for year ended June 30, 2021)

	Food Service Special Revenue Fund	Community Service Special Revenue Fund	Total Nonmajor Governmental Funds	
			2022	2021
REVENUES				
Local property tax levies	\$ -	\$ 224,104	\$ 224,104	\$ 229,499
Other local and county revenues	682	38,479	39,161	46,566
Revenue from state sources	10,990	313,545	324,535	358,261
Revenue from federal sources	1,512,561	-	1,512,561	816,272
Sales and other conversion of assets	173,166	-	173,166	108,591
TOTAL REVENUES	1,697,399	576,128	2,273,527	1,559,189
EXPENDITURES				
Community education and services	-	834,234	834,234	760,280
Pupil support services	1,520,152	-	1,520,152	874,541
TOTAL EXPENDITURES	1,520,152	834,234	2,354,386	1,634,821
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	177,247	(258,106)	(80,859)	(75,632)
OTHER FINANCING SOURCES				
Transfers in	-	185,543	185,543	115,000
NET CHANGE IN FUND BALANCES	177,247	(72,563)	104,684	39,368
FUND BALANCES, JULY 1	381,911	258,676	640,587	601,219
FUND BALANCES, JUNE 30	\$ 559,158	\$ 186,113	\$ 745,271	\$ 640,587

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**GENERAL FUND
COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and investments	\$ 7,108,706	\$ 8,522,127
Current property taxes receivable	1,081,042	898,266
Delinquent property taxes receivable	43,554	82,450
Accounts receivable	7,716	5,630
Due from other Minnesota school districts	508,072	564,194
Due from State of Minnesota	2,402,988	3,327,597
Due from federal government through State of Minnesota	2,524,054	1,623,386
Due from federal government	45,456	19,162
Due from other governmental units	1,745,864	1,238,330
Inventory	20,466	20,801
TOTAL ASSETS	<u>\$ 15,487,918</u>	<u>\$ 16,301,943</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Salaries payable	\$ 2,442,658	\$ 2,274,614
Accounts payable	624,650	373,098
Due to other Minnesota school districts	388,492	477,930
Due to other governmental units	-	265
Payroll deductions and employer contributions	290,336	247,234
Unearned revenue	239,087	144,021
TOTAL LIABILITIES	<u>3,985,223</u>	<u>3,517,162</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - delinquent taxes	43,554	82,450
Property taxes levied for subsequent years	1,621,456	1,163,709
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,665,010</u>	<u>1,246,159</u>
 FUND BALANCES		
Nonspendable	20,466	20,801
Restricted for:		
Staff development	257,300	266,712
Student activities	86,201	97,075
Taconite building maintenance	751,636	697,577
Medical assistance	-	101,344
Operating capital	523,583	531,064
Basic skills extended time	121,756	121,756
Long-term facilities maintenance	2,537,811	1,709,804
Committed for:		
Laurentian Elementary construction	-	3,000,000
Rock Ridge High School construction	2,500,000	2,500,000
Unassigned	3,038,932	2,492,489
TOTAL FUND BALANCES	<u>9,837,685</u>	<u>11,538,622</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 15,487,918</u>	<u>\$ 16,301,943</u>

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**GENERAL FUND - STUDENT ACTIVITY ACCOUNTS
SCHEDULE OF REVENUES AND EXPENDITURES
As of and for the Year Ended June 30, 2022**

	Balance 7/1/2021	Revenues	Transfers In	Expenditures	Transfers Out	Balance 6/30/2022
Virginia School						
Class of 2022	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ 26
Class of 2023	-	-	252	-	74	178
Close Up	172	-	-	-	-	172
Clubs United (Green Team)	472	265	-	335	-	402
Construction Club	2,028	1,650	-	401	-	3,277
Fiddle Club	51	505	-	40	-	516
Interest Holding Account	-	3	-	-	-	3
Leo's Club	7,880	5,619	-	6,958	-	6,541
Math Counts	129	-	-	-	-	129
National Honor Society	1,984	660	-	424	-	2,220
Prom Committee	-	7,384	74	7,206	252	-
Robotics	2,019	951	-	2,902	-	68
Rohian	11,127	6,449	-	6,612	-	10,964
Science Bowl	82	-	-	-	-	82
Student Council	2,546	2,740	-	3,519	-	1,767
WEB	(10)	2,360	-	2,292	-	58
Virginia Engineer Club	4,704	-	-	844	-	3,860
Total Virginia School	33,210	28,586	326	31,533	326	30,263
Nelle Shean Elementary						
Fundraising	122	64	-	-	-	186
Student Council	783	-	-	212	-	571
6th Grade	2,142	2,107	-	1,315	-	2,934
5th Grade	22,606	-	-	390	-	22,216
Total Nelle Shean Elementary	25,653	2,171	-	1,917	-	25,907
Eveleth/Gilbert Junior High						
Student Council	1,199	-	-	100	-	1,099
Yearbook	1,874	-	-	-	-	1,874
Interest Holding Account	8	8	-	-	-	16
Total Eveleth/Gilbert Junior High	3,081	8	-	100	-	2,989
Eveleth/Gilbert Senior High						
Carbide/Yearbook	6,537	1,506	-	3,062	1,000	3,981
Close Up	656	-	-	-	-	656
Jr. Class/Prom	386	2,675	-	1,781	-	1,280
Miscellaneous	364	30	-	-	-	394
Minnesota Honor Society	4,165	4,921	-	6,598	-	2,488
POMS	1,094	-	-	215	-	879
Senior Class	1,578	1,679	1,000	1,783	-	2,474
Student Council	738	4,238	-	3,408	-	1,568
Total Eveleth/Gilbert Senior High	15,518	15,049	1,000	16,847	1,000	13,720
Franklin Elementary						
Student Account	1,988	1,565	-	2,861	-	692
Patrol Account	203	500	-	370	-	333
Kindergarten Field Trip	4,303	-	-	484	-	3,819
1st Grade Field Trip	2,099	195	-	480	-	1,814
2nd Grade Field Trip	1,882	-	-	-	-	1,882
3rd Grade Field Trip	1,571	500	-	1,122	-	949
4th Grade Field Trip	4,298	570	-	1,035	-	3,833
Total Franklin Elementary	16,344	3,330	-	6,352	-	13,322
TOTAL DISTRICT	\$ 93,806	\$ 49,144	\$ 1,326	\$ 56,749	\$ 1,326	\$ 86,201

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**FOOD SERVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2022
(with comparative actual amounts for year ended June 30, 2021)**

	<u>2022</u>			<u>2021</u>	
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget -</u>	<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>	
REVENUES					
Other local and county revenues	\$ 1,020	\$ 1,020	\$ 682	\$ (338)	\$ -
Revenue from state sources	74,480	74,480	10,990	(63,490)	14,677
Revenue from federal sources	650,360	650,360	1,512,561	862,201	794,672
Sales and other conversion of assets	557,100	557,100	173,166	(383,934)	108,591
TOTAL REVENUES	1,282,960	1,282,960	1,697,399	414,439	917,940
EXPENDITURES					
Pupil support services	1,282,960	1,282,960	1,520,152	(237,192)	874,541
NET CHANGE IN FUND BALANCE	-	-	177,247	177,247	43,399
FUND BALANCE, JULY 1	381,911	381,911	381,911	-	338,512
FUND BALANCE, JUNE 30	\$ 381,911	\$ 381,911	\$ 559,158	\$ 177,247	\$ 381,911

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**COMMUNITY SERVICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2022
(with comparative actual amounts for year ended June 30, 2021)**

	2022			2021	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget -	
	Original	Final		Positive (Negative)	Actual Amounts
REVENUES					
Local property tax levies	\$ 234,302	\$ 234,302	\$ 224,104	\$ (10,198)	\$ 229,499
Other local and county revenues	93,500	93,500	38,479	(55,021)	46,566
Revenue from state sources	329,044	329,044	313,545	(15,499)	343,584
Revenue from federal sources	-	-	-	-	21,600
TOTAL REVENUES	656,846	656,846	576,128	(80,718)	641,249
EXPENDITURES					
Community education and services	960,474	960,474	834,234	126,240	760,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(303,628)	(303,628)	(258,106)	45,522	(119,031)
OTHER FINANCING SOURCES					
Transfers in	240,000	240,000	185,543	(54,457)	115,000
NET CHANGE IN FUND BALANCE	(63,628)	(63,628)	(72,563)	(8,935)	(4,031)
FUND BALANCE, JULY 1	258,676	258,676	258,676	-	262,707
FUND BALANCE, JUNE 30	\$ 195,048	\$ 195,048	\$ 186,113	\$ (8,935)	\$ 258,676

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2022
(with comparative actual amounts for year ended June 30, 2021)**

	<u>2022</u>			<u>2021</u>	
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget -</u>	
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>	<u>Actual Amounts</u>
REVENUES					
Local property tax levies	\$ 6,759,908	\$ 6,759,908	\$ 6,899,137	\$ 139,229	\$ 6,662,557
Other local and county revenues	180,095	180,095	1,133	(178,962)	-
Revenue from state sources	<u>5,985,859</u>	<u>5,985,859</u>	<u>5,685,873</u>	<u>(299,986)</u>	<u>5,737,205</u>
TOTAL REVENUES	12,925,862	12,925,862	12,586,143	(339,719)	12,399,762
EXPENDITURES					
Fiscal and other fixed cost programs	<u>12,369,620</u>	<u>12,369,620</u>	<u>12,212,422</u>	<u>157,198</u>	<u>12,361,857</u>
NET CHANGE IN FUND BALANCE	556,242	556,242	373,721	(182,521)	37,905
FUND BALANCE, JULY 1	<u>265,857</u>	<u>265,857</u>	<u>265,857</u>	<u>-</u>	<u>227,952</u>
FUND BALANCE, JUNE 30	<u>\$ 822,099</u>	<u>\$ 822,099</u>	<u>\$ 639,578</u>	<u>\$ (182,521)</u>	<u>\$ 265,857</u>

Fiscal Compliance Report - 6/30/2022

District: ROCK RIDGE (2909-1) Back Print

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	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$38,326,025	<u>\$38,326,025</u>	\$0	Total Revenue	\$75,997	<u>\$75,997</u>	\$0
Total Expenditures	\$36,841,419	<u>\$36,841,420</u>	(\$1)	Total Expenditures	\$72,130,985	<u>\$72,130,985</u>	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$20,466	<u>\$20,466</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$86,201	<u>\$86,201</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.02 Scholarships	\$0	<u>\$0</u>	\$0	4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0
4.03 Staff Development	\$257,300	<u>\$257,299</u>	\$1	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$47,753,257	<u>\$47,753,257</u>	\$0
4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0	07 DEBT SERVICE			
4.17 Taconite Building Maint	\$751,636	<u>\$751,636</u>	\$0	Total Revenue	\$11,779,059	<u>\$11,779,059</u>	\$0
4.24 Operating Capital	\$523,583	<u>\$523,582</u>	\$1	Total Expenditures	\$11,433,000	<u>\$11,433,000</u>	\$0
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.28 Learning & Development	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	\$0
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	4.51 QZAB Payments	\$0	<u>\$0</u>	\$0
4.38 Gifted & Talented	\$0	<u>\$0</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$493,953	<u>\$493,953</u>	\$0
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.49 Safe School Crime - Crime Levy	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0	08 TRUST			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.59 Basic Skills Extended Time	\$121,756	<u>\$121,756</u>	\$0	<i>Restricted / Reserved:</i>			
4.67 LTFM	\$2,537,811	<u>\$2,537,811</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
4.72 Medical Assistance	\$0	<u>\$0</u>	\$0	4.02 Scholarships	\$0	<u>\$0</u>	\$0
4.73 PPP Loan	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.74 EIDL Loan	\$0	<u>\$0</u>	\$0	18 CUSTODIAL			
<i>Restricted:</i>				Total Revenue	\$4,406	<u>\$4,406</u>	\$0
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0	Total Expenditures	\$14,000	<u>\$14,000</u>	\$0
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserved:</i>			
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
<i>Committed:</i>				4.02 Scholarships	\$190,007	<u>\$190,007</u>	\$0
4.18 Committed for Separation	\$0	<u>\$0</u>	\$0	4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0
4.61 Committed Fund Balance	\$2,500,000	<u>\$2,500,000</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
<i>Assigned:</i>				20 INTERNAL SERVICE			
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				Total Expenditures	\$0	<u>\$0</u>	\$0
4.22 Unassigned Fund Balance	\$3,038,932	<u>\$3,038,932</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
02 FOOD SERVICES				25 OPEB REVOCABLE TRUST			
Total Revenue	\$1,697,399	<u>\$1,697,398</u>	\$1	Total Revenue	\$0	<u>\$0</u>	\$0
Total Expenditures	\$1,520,152	<u>\$1,520,152</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.60 Non Spendable Fund Balance	\$38,446	<u>\$38,445</u>	\$1	45 OPEB IRREVOCABLE TRUST			
<i>Restricted / Reserved:</i>				Total Revenue	\$175,631	<u>\$175,631</u>	\$0
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Expenditures	\$399,409	<u>\$399,409</u>	\$0
4.74 EIDL Loan	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$12,844,841	<u>\$12,844,841</u>	\$0
<i>Restricted:</i>				<i>(Net Assets)</i>			
4.64 Restricted Fund Balance	\$520,712	<u>\$520,712</u>	\$0				
<i>Unassigned:</i>							
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0				

04 COMMUNITY SERVICE

Total Revenue	\$576,128	<u>\$576,128</u>	<u>\$0</u>
Total Expenditures	\$834,234	<u>\$834,234</u>	<u>\$0</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>
4.31 Community Education	\$145,897	<u>\$145,897</u>	<u>\$0</u>
4.32 E.C.F.E	\$40,107	<u>\$40,107</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>
4.44 School Readiness	\$0	<u>\$0</u>	<u>\$0</u>
4.47 Adult Basic Education	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>
4.73 PPP Loan	\$0	<u>\$0</u>	<u>\$0</u>
4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.64 Restricted Fund Balance	\$109	<u>\$109</u>	<u>\$0</u>
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

47 OPEB DEBT SERVICE

Total Revenue	\$807,084	<u>\$807,084</u>	<u>\$0</u>
Total Expenditures	\$779,422	<u>\$779,422</u>	<u>\$0</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$145,625	<u>\$145,625</u>	<u>\$0</u>
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed through State of Minnesota:			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 251,774
National School Lunch Program	10.555		1,220,345
Summer Food Service Program	10.559		<u>36,911</u>
Total Child Nutrition Cluster			<u>1,509,030</u>
Child and Adult Care Food Program	10.558		<u>3,531</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>1,512,561</u>
U.S. DEPARTMENT OF INTERIOR			
Passed through Minnesota Chippewa Tribe:			
Indian Education Assistance to Schools	15.130		<u>4,916</u>
U.S. DEPARTMENT OF TREASURY			
Passed through State of Minnesota:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		<u>162,893</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through Northland Learning Center, Independent School District No. 6076, Minnesota:			
Special Education Cluster			
Special Education Grants to States	84.027		283,716
Special Education Preschool Grants	84.173		<u>2,556</u>
Total Special Education Cluster			<u>286,272</u>
Passed through State of Minnesota:			
COVID-19 - Education Stabilization Fund Section 1 - Elementary and Secondary School Education			
	84.425C		34,751
Elementary and Secondary School Emergency Relief Fund	84.425D		1,989,964
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		923,780
COVID-19 - Education Stabilization Fund Neither Section 1 nor Section 2 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth			
	84.425W		<u>5,000</u>
Total AL# 84.425			<u>2,953,495</u>
Title I Grants to Local Educational Agencies	84.010		620,558
Career and Technical Education - Basic Grants to States	84.048	\$ 29,396	154,683
Student Support and Academic Enrichment Program	84.424		45,236
Improving Teacher Quality State Grants	84.367		70,917
Direct Award:			
Indian Education Grants to Local Educational Agencies	84.060		<u>45,456</u>
TOTAL U.S. DEPARTMENT OF EDUCATION		<u>29,396</u>	<u>4,176,617</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 29,396</u>	<u>\$ 5,856,987</u>

The accompanying notes are an integral part of this schedule.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2022**

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Independent School District No. 2909, Rock Ridge Schools, Minnesota, under programs of the federal government for the year ended June 30, 2022. The information in this schedule 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 Independent School District No. 2909, Rock Ridge Schools, Minnesota, it is not intended to and does not present the financial position or changes in net position of Independent School District No. 2909, Rock Ridge Schools, Minnesota. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. 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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Independent School District No. 2909, Rock Ridge Schools, Minnesota, has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - COMMODITY DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received. At June 30, 2022, the District had food commodities totaling \$17,726 in inventory.

NOTE D - SUBRECIPIENTS

Of the federal expenditures presented in this schedule, Independent School District No. 2909, Rock Ridge Schools, Minnesota, provided federal awards to a subrecipient as follows:

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Amount Passed Through to Subrecipients</u>
Career and Technical Education – Basic Grants to States	84.048	\$ 29,396

NOTE E - PASS-THROUGH GRANT NUMBERS

Pass-through grant numbers were not assigned by the pass-through agencies.



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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**

To the School Board
Independent School District No. 2909,
Rock Ridge Schools, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2909, Rock Ridge Schools, Minnesota as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Independent School District No. 2909, Rock Ridge Schools, Minnesota's basic financial statements and have issued our report thereon dated December 28, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of Independent School District No. 2909, Rock Ridge Schools, Minnesota's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance

As part of obtaining reasonable assurance about whether Independent School District No. 2909, Rock Ridge Schools, Minnesota'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*.

Minnesota Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 2909, Rock Ridge Schools, Minnesota failed to comply with the provisions of the contracting-bid laws, 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*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Manual for Activity Fund Accounting

The provisions of the *Manual for Activity Fund Accounting (MAFA)*, issued by the Minnesota Department of Education. Minn. Stat. §123B.49, subd. 4(c) requires an annual audit of extracurricular activities. In connection with our audit, nothing came to our attention that caused us to believe the Independent School District No. 2909, Rock Ridge Schools, Minnesota failed to comply with the provisions of the *MAFA*. 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.

Other Matters

We noted certain matters that we reported to management of the Independent School District No. 2909, Rock Ridge Schools, Minnesota, in a separate letter dated December 28, 2022, included under this cover.

Independent School District No. 2909, Rock Ridge Schools, Minnesota's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Independent School District No. 2909, Rock Ridge Schools, Minnesota's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Independent School District No. 2909, Rock Ridge Schools, Minnesota'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.

Walker, Giroux & Helne, LLC

Virginia, Minnesota
December 28, 2022



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

To the School Board
Independent School District No. 2909, Rock Ridge Schools, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Independent School District No. 2909, Rock Ridge Schools, Minnesota's 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 Independent School District No. 2909, Rock Ridge Schools, Minnesota's major federal programs for the year ended June 30, 2022. Independent School District No. 2909, Rock Ridge Schools, Minnesota'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, Independent School District No. 2909, Rock Ridge Schools, Minnesota complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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 Independent School District No. 2909, Rock Ridge Schools, Minnesota 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 Independent School

District No. 2909, Rock Ridge Schools, Minnesota's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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 Independent School District No. 2909, Rock Ridge Schools, Minnesota'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.

Walker, Miray & Helne, LLC

Virginia, Minnesota
December 28, 2022

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2022

Prior Audit Financial Statement Findings

FINDING 2021-001. SEGREGATION OF DUTIES

Summary of Condition

Due to the limited number of personnel within the District's business office, the segregation of accounting functions necessary to ensure adequate internal accounting control is not possible.

Summary of Corrective Action Previously Reported

The administration is monitoring transactions and the structure of duties of office personnel to help ensure as much segregation of duties as possible within the District's staffing limitations and funding constraints.

Current Status

Resolved. Since combining business offices of ISD No. 2154 and ISD No. 706 to form ISD No. 2909 Rock Ridge Schools, the District was able to restructure their internal controls among office staff to appropriately segregate duties.

FINDING 2021-002. LACK OF CONTROL OVER FINANCIAL REPORTING PROCESS

Summary of Condition

Management requested that the auditor prepare a draft of the District's financial statements, including related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management did not possess the technical expertise to comply with governmental accounting reporting standards.

Summary of Corrective Action Previously Reported

Management determined that the cost and training involved to review or prepare the District's financial statements exceeded the benefit that would result.

Current Status

Ongoing.

MINNESOTA LEGAL COMPLIANCE

FINDING 2021-003. COLLATERAL REQUIREMENTS

Summary of Condition

At June 30, 2021, \$110,621 of the District's deposits held certificates of deposits were not FDIC insured or collateralized.

Summary of Corrective Action Previously Reported

The District will monitor their bank balances and will obtain the proper amount of collateral from all of their financial institutions.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
Year Ended June 30, 2022**

Current Status

Resolved. It appears the District monitored their bank balances and was adequately insured and collateralized at June 30, 2022.

Prior Audit Federal Award Findings and Questioned Costs

FINDINGS 2021-004. SEGREGATION OF DUTIES

DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster AL# 10.555 and 10.559 – Grant Period – Year ended June 30, 2021
– Passed through State of Minnesota

DEPARTMENT OF TREASURY

COVID-19 – Corona Relief Funds AL# 21.019 – Grant Period – Year ended June 30, 2021
– Passed through State of Minnesota

DEPARTMENT OF EDUCATION

COVID-19 – Elementary and Secondary School Education Relief Fund (ESSER) – 90%
Formula Allocation AL# 84.425 – Grant Period – Year ended June 30, 2021 – Passed
through State of Minnesota

Summary of Condition

Due to the limited number of personnel within the District's business office, the segregation of accounting functions necessary to ensure adequate internal accounting control is not possible.

Summary of Corrective Action Previously Reported

The administration is monitoring transactions and the structure of duties of office personnel to help ensure as much segregation of duties as possible within the District's staffing limitations and funding constraints.

Current Status

Resolved. Since combining business offices of ISD No. 2154 and ISD No. 706 to form ISD No. 2909 Rock Ridge Schools, the District was able to restructure their internal controls among office staff to appropriately segregate duties.

**INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022**

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

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

Type of auditor's report issued on compliance for major federal programs: unmodified

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

Identification of major programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027 and 84.173	Special Education Cluster (IDEA)
84.425	COVID-19 – Elementary and Secondary School Education Relief Fund (ESSER)

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

Auditee qualified as low-risk auditee? yes X no

INDEPENDENT SCHOOL DISTRICT NO. 2909
ROCK RIDGE SCHOOLS, MINNESOTA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended June 30, 2022

Section II - Financial Statement Findings

2022-001. LACK OF CONTROL OVER FINANCIAL REPORTING PROCESS

Condition and Criteria

As part of the audit, management requested that the auditor prepare a draft of the District's financial statements, including the related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management does not possess the technical expertise to comply with governmental accounting reporting standards.

Effect

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

Cause

This occurred because of staffing limitations caused by fiscal constraints.

Recommendations

In order to provide controls over the financial statement preparation services at an appropriate level, we suggest management establish effective review policies and procedures.

Views of Responsible Officials and Planned Corrective Action

Management agrees with the audit finding. Management has determined that the cost and training involved to review or prepare the Organization's financial statements exceeds the benefit that would result.

ROCK RIDGE PUBLIC SCHOOLS

• 1405 Progress Parkway, Virginia, Minnesota 55792 • (218) 749-5437 • Fax (218)741-8522•

**REPRESENTATION OF INDEPENDENT SCHOOL DISTRICT NO. 2909,
ROCK RIDGE SCHOOLS, MINNESOTA**

**CORRECTIVE ACTION PLAN
Year Ended June 30, 2022**

Finding Number: 2022-001

Finding Title: LACK OF CONTROL OVER FINANCIAL REPORTING PROCESS

Name of Contact Person Responsible for Corrective Action

Spencer Aune, Business Manager

Corrective Action Planned

Management has determined that the cost and training involved to review or prepare the District's financial statements exceeds the benefit that would result.

Anticipated Completion Date

Ongoing.

Spencer Aune, Business Manager





CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

P.O. Box 960 • 225 1st Street North, Suite 2400, Virginia, Minnesota 55792
218-749-4880 • FAX 218-749-8528

MANAGEMENT LETTER

To the School Board
Independent School District No. 2909,
Rock Ridge Schools, Minnesota

In planning and performing our audit of the financial statements of Independent School District No. 2909, Rock Ridge Schools, Minnesota as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing 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.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. A separate report dated December 28, 2022, included under this cover, contains our communication of significant deficiencies or material weaknesses in the District's internal control. This letter does not affect our report dated December 28, 2022, on the financial statements of Independent School District No. 2909, Rock Ridge Schools, Minnesota.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with District personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

1. There are outstanding checks dated over a year old on the bank reconciliation. We suggest the District annually review these checks to determine whether they should be reissued or turned over to the state as unclaimed property.
2. There was an increase in donations made to the District. We suggest the District develop controls and procedures to track donations.

This communication is intended solely for the information and use of the School Board, management, the State of Minnesota, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Walker, Miray & Helne, LLC

Virginia, Minnesota
December 28, 2022

Definitions from the Minnesota Department of Education (MDE):

Educational equity: The condition of justice, fairness, and inclusion in our systems of education so that all students have access to the opportunities to learn and develop to their fullest potentials. The pursuit of educational equity recognizes the historical conditions and barriers that have prevented opportunity and success in learning for students based on their races, incomes, and other social conditions. Eliminating those structural and institutional barriers to educational opportunities requires systemic change that allows for distribution of resources, information, and other support depending on the student's situation to ensure an equitable outcome. Equity is different from equality. Equity is a principle that is based upon justice and fairness, while equality demands everyone be treated at the same level.

Resource equity: Is the allocation and use of resources (people, time, and money) to create student experiences that enable all children to reach empowering and rigorous learning outcomes—no matter their race or income. When we say “equitable,” we do not mean that all students reach the same mediocre level of learning. Instead, we must provide students the kind of experiences they will need to meet rigorous academic expectations and succeed in the fast-changing information- and technology-based world of the future. This means spending more on students who face greater learning challenges AND organizing all our resources in ways that accelerate learning.

Educational equity: The condition of justice, fairness, and inclusion in our systems of education so that all students have access to the opportunities to learn and develop to their fullest potentials. The pursuit of educational equity recognizes the historical conditions and barriers that have prevented opportunity and success in learning for students based on their races, incomes, and other social conditions. Eliminating those structural and institutional barriers to educational opportunities requires systemic change that allows for distribution of resources, information, and other support depending on the student's situation to ensure an equitable outcome. Equity is different from equality. Equity is a principle that is based upon justice and fairness, while equality demands everyone be treated at the same level.

Equitable Access: When low-income students, students of color or American Indian students are educated by effective, experienced and in-field teachers at rates that are at least equal to the rates at which other students are educated by effective, experienced and in-field teachers. Equitable access requires all students have just, fair, and inclusive access to the educators who would best meet their needs.

Equitable Access Gap: The difference between the rate at which low-income students, students of color or American Indian students are educated by effective, experienced and in-field teachers and the rate at which other students are educated by effective, experienced, and in-field teachers. Ineffective teacher: a teacher who is not meeting professional teaching standards as defined in local teacher development and evaluation (TDE) systems.

Inexperienced Teacher: A licensed teacher who has been employed for three years or less.

Low-income Student: A student who qualifies for free or reduced-price lunch.

Student of Color or American Indian student: A student who belongs to a racial/ethnic group—excluding white—as defined under the federal Elementary and Secondary Education Act, as most recently authorized. Student of color refers to Asian, Black, Hispanic, Native Hawaiian/Pacific Islander, or two or more races. American Indians are the indigenous peoples of this continent and citizens of sovereign nations, an important difference from other people of color in the United States. They may have characteristics of persons of color or of ethnic or racial peoples, but American Indians' primary characteristic is political.

We will have equal opportunities for students.

Philosophy:

Rock Ridge is committed to having students thrive and grow as unique individuals.
 Rock Ridge acknowledges, accepts, and embraces that our students and staff live in a community of adults and students.
 Rock Ridge is committed to creating a community that embraces a diversity of thought and action

Resources:

- Student diversity group
- Relationship building
- MSHSL: Together We Make a Difference
- Dr. Martin Luther King Day and Inclusivity Week (Jan. 16-20)
- Restorative circles, justice, practices
- Restorative justice and discipline
- Staff restorative conversations
- Mental health consultation
- Equity literacy
- Anonymous Reporting
- Anti-racism policies
- Positive Community Norms
- [Link inserted here in blue color](#)

• [Link inserted here in blue color](#)

• [Link inserted here in blue color](#)

EXPLORING	EMERGING	SUSTAINING	EXTENDING
<ul style="list-style-type: none"> • Some students will have equal access and opportunities to all academic classes, including after school activities • Some students will thrive and grow as unique individuals • Some students and staff acknowledge, accept, and embrace that we live in a community of adults and students • Some students and staff create a community that embraces a diversity of thought and action 	<ul style="list-style-type: none"> • Most students will have equal access and opportunities to all academic classes, including after school activities • Most students will thrive and grow as unique individuals • Most students and staff acknowledge, accept, and embrace that we live in a community of adults and students • Most students and staff create a community that embraces a diversity of thought and action 	<ul style="list-style-type: none"> • All students will have equal access and opportunities to all academic classes, including after school activities • All students will thrive and grow as unique individuals. • All students and Staff acknowledges, accepts, and embraces that we live in a community of learners • All students and staff create a community that embraces a diversity of thought and action 	<ul style="list-style-type: none"> • Student access and opportunities to all academic classes, including after school activities, exceeds all expectations • Students thriving and growing as unique individuals exceeds all expectations • Students and staff acknowledging, accepting, and embracing that we live in a community of learners exceeds all expectations • Students and staff create a community that embraces diversity of thought and action which exceeds all expectations

Lagging indicators

Leading Indicator

11/28/2022

Our Students and Staff will have and demonstrate the skills to be respectful of individuals from other cultures and backgrounds

Philosophy:

- Rock Ridge acknowledges and appreciates we live in an increasingly diverse community.
- Rock Ridge believes we are stronger together.
- Rock Ridge believes we should appreciate and celebrate our differences and similarities.

Resources:

- Student diversity group
- Relationship building
- MSHSL: Together We Make a Difference
- Dr. Martin Luther King Day and Inclusivity Week (Jan. 16-20)
- Restorative circles, justice, practices
- Restorative justice and discipline
- Staff restorative conversations
- Mental health consultation
- Equity literacy
- Anonymous Reporting
- Anti-racism policies
- Positive Community Norms
- [Link inserted here in blue color](#)

• [Link inserted here in blue color](#)

• [Link inserted here in blue color](#)

EXPLORING	EMERGING	SUSTAINING	EXTENDING
<ul style="list-style-type: none"> • Some students and Staff appreciate and celebrate our differences and similarities • Some students and staff will be culturally competent and appreciate we live in an increasingly diverse community • Some students and staff will believe and act that we are stronger together 	<ul style="list-style-type: none"> • Most students and Staff appreciate and celebrate our differences and similarities • Most students and staff will be culturally competent and appreciate we live in an increasingly diverse community • Most students and staff will believe and act that we are stronger together 	<ul style="list-style-type: none"> • All Students and Staff appreciate and celebrate our differences and similarities • All our students and staff will be culturally competent and appreciate we live in an increasingly diverse community • All our students and staff will believe and act that we are stronger together 	<ul style="list-style-type: none"> • Students and Staff appreciating and celebrating our differences and similarities will exceed expectations • Our students and staff who are culturally competent and appreciate that we live in an increasingly diverse community will exceed expectations • Our students and staff who believe and act that we are stronger together will exceed expectations

Lagging indicators

Leading Indicators



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: December 14, 2020

Revised: _____

203.2 ORDER OF THE REGULAR SCHOOL BOARD MEETING

I. PURPOSE

The purpose of this policy is to ensure consistency in the order of business at regular school board meetings.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school board to consider matters that come before it in a consistent and orderly manner.

III. ORDER

A. The school board shall conduct an orderly school board meeting. The school board will, at all regular school board meetings, follow an agenda order similar to:

1. Call to order.
2. Approval of agenda.
3. Recognition of visitors and visitor input ~~on agenda items only~~.
4. Approval of prior meeting minutes.
5. Consent agenda.
6. Presentation of additional bills for payment.
7. Reports.
8. Superintendent's announcements.
9. Administrative Items.
10. Other old or unfinished business.
11. New business.

12. Adjournment.

- B. Items in this order may be considered as part of a consent agenda.
- C. The school board may depart from the order of business with the consent of the majority of members present.

Legal References: Minn. Stat. § 123B.09, Subd. 7 (School Board Powers)

Cross References: Policy 203 (Operation of the School Board – Governing Rules)
Policy 203.5 (School Board Meeting Agenda)
Policy 203.6 (Consent Agendas)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: December 14, 2020

Revised: June 28, 2021

Revised: _____

206 PUBLIC PARTICIPATION IN SCHOOL BOARD MEETINGS/COMPLAINTS ABOUT PERSONS AT SCHOOL BOARD MEETINGS AND DATA PRIVACY CONSIDERATIONS

I. PURPOSE

- A. The school board recognizes the value of participation by the public in deliberations and decisions on school district matters. At the same time, the school board recognizes the importance of conducting orderly and efficient proceedings, with opportunity for expression of all participants' respective views.
- B. The purpose of this policy is to provide procedures to assure open and orderly public discussion as well as to protect the due process and privacy rights of individuals under the law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school board is to encourage discussion by persons of subjects related to the management of the school district at school board meetings. The school board may adopt reasonable time, place, and manner restrictions on public expression in order to facilitate free discussion by all interested parties.
- B. The school board shall, as a matter of policy, protect the legal rights to privacy and due process of employees and students.

III. DEFINITIONS

- A. "Personnel data" means government data on individuals maintained because the individual is or was an employee or applicant for employment. For purposes of this policy, "employee" includes a volunteer or an independent contractor.

- B. Personnel data on current and former employees that is "public" includes:

Name; employee identification number, which must not be the employee's social security number; actual gross salary; salary range; terms and conditions of employment relationship; contract fees; actual gross pension; the value and nature of employer paid fringe benefits; the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary; bargaining unit; job title; job description; education and training background; previous work

experience; date of first and last employment; the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action; the final disposition of any disciplinary action as defined in Minn. Stat. § 13.43, Subd. 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 public body; the complete terms of any agreement settling any dispute arising out of the employment relationship, including a buyout agreement as defined in Minn. Stat. § 123B.143, Subd. 2, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money; work location; work telephone number; badge number; work-related continuing education; honors and awards received; and payroll time sheets or other comparable data that are only used 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.

- C. Personnel data on current and former applicants for employment that is "public" includes:

Veteran status; relevant test scores; rank on eligible list; job history; education and training; and work availability. Names of applicants shall be private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the appointing authority to be finalists for a position in public employment. For purposes of this subdivision, "finalist" means an individual who is selected to be interviewed by the appointing authority prior to selection.

- D. "Educational data" means data maintained by the school district which relates to a student.
- E. "Student" means an individual currently or formerly enrolled or registered in the school district, or applicants for enrollment, or individuals who receive shared time services.
- F. Data about applicants for appointments to a public body, including a school board, collected by the school district as a result of the applicant's application for appointment to the public body are private data on individuals, except that the following are public: name; city of residence, except where the appointment has a residency requirement that requires the entire address to be public; education and training; employment history; volunteer work; awards and honors; prior government service; any data required to be provided or that is voluntarily provided in an application to a multimember agency pursuant to Minn. Stat. § 15.0597; and veteran status. Once an individual has been appointed to a public body, the following additional items of data are public: residential address; either a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee; the first and last dates of service on the public body; the existence and status of any complaints or charges against an appointee; and,

upon completion of an investigation of a complaint or charge against an appointee, the final investigative report unless access to the data would jeopardize an active investigation. 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.

IV. RIGHTS TO PRIVACY

- A. School district employees have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
 - 1. right to a private hearing for teachers, pursuant to Minn. Stat. § 122A.40, Subd. 14 (Teachers Discharge Hearing);
 - 2. right to privacy of personnel data as provided by Minn. Stat. § 13.43 (Personnel Data);
 - 3. right to consideration by the school board of certain data treated as not public as provided in Minn. Stat. § 13D.05 (Not Public Data);
 - 4. right to a private hearing for licensed or nonlicensed head varsity coaches to discuss reasons for nonrenewal of a coaching contract pursuant to Minn. Stat. § 122A.33, Subd. 3.

- B. School district students have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
 - 1. right to a private hearing, Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing);
 - 2. right to privacy of educational data, Minn. Stat. § 13.32 (Educational Data); 20 U.S.C. § 1232g (FERPA);
 - 3. right to privacy of complaints as provided by child abuse reporting and discrimination laws, Minn. Stat. [Ch. 260E](#) (Reporting of Maltreatment of Minors) and Minn. Stat. Ch. 363A (Minnesota Human Rights Act).

V. THE PUBLIC'S OPPORTUNITY TO BE HEARD

The school board will strive to give all persons an opportunity to be heard and to have complaints considered and evaluated, within the limits of the law and this policy and subject to reasonable time, place, and manner restrictions. Among the rights available to the public is the right to access public data as provided by Minn. Stat. § 13.43, Subd. 2 (Public Data).

VI. PROCEDURES

A. Agenda Items

1. Persons who wish to have a subject discussed at a public school board meeting are encouraged to notify the superintendent's office in advance of the school board meeting. The person should provide his or her name, address, the name of group represented (if any), and the subject to be covered or the issue to be addressed.
2. Persons who wish to address the school board on a particular subject should identify the subject and identify agenda item(s) to which their comments pertain.
3. The school board chair will recognize one speaker at a time and will rule out of order other speakers who are not recognized. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
4. The school board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the school board. If a group or organization wishes to address the school board on a topic, the school board reserves the right to require designation of one or more representatives or spokespersons to speak on behalf of the group or organization. The school board will allow a maximum of three (3) minutes speaking time for an individual or spokesperson for a group or organization during Visitor Input.
5. Matters proposed for placement on the agenda which may involve data privacy concerns, which may involve preliminary allegations, or which may be potentially libelous or slanderous in nature shall not be considered in public, but shall be processed as determined by the school board in accordance with governing law.
6. The school board chair shall promptly rule out of order any discussion by any person, including school board members, that would violate the provisions of state or federal law, this policy or the statutory rights of privacy of an individual.
7. Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board and potentially removed from the meeting.

8. Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary in order to provide an orderly, efficient, and fair opportunity for those present to be heard.

B. Complaints

1. Routine complaints about a teacher or other employee should first be directed to that teacher or employee or to the employee's immediate supervisor.
2. If the complaint is against an employee relating to child abuse, discrimination, racial, religious, or sexual harassment, or other activities involving an intimidating atmosphere, the complaint should be directed to the employee's supervisor or other official as designated in the school district policy governing that kind of complaint. In the absence of a designated person, the matter should be referred to the superintendent.
3. Unresolved complaints from Paragraph 1. of this section or problems concerning the school district should be directed to the superintendent's office.
4. Complaints which are unresolved at the superintendent's level may be brought before the school board by notifying the school board in writing.

C. Visitor Input

The school board shall normally provide a specified period of time when persons may address the school board on any topic, subject to the limitations of this policy. If a person wishes to address ~~a non-agenda item~~ the school board, a request must be submitted to the district office or school board chair ~~or superintendent~~ in a timely manner and on an official form created by the district. The school board reserves the right to allocate a specific period of time for this purpose and limit time for speakers accordingly. The school board will allow a maximum of three (3) minutes speaking time for an individual or spokesperson for a group or organization during Visitor Input.

All those wishing to address the school board shall notify the district office or school board chair at least three hours prior to the start of the school board meeting. The school board chair may make exceptions and is authorized to use his/her discretion if a request is submitted less than three hours prior to the start of the school board meeting.

The school board may decide to hold certain types of public meetings where the public will not be invited to address the school board. Possible examples are work sessions and board retreats. The public will still be entitled to notice of these

meetings and will be allowed to attend these meetings, but the public will not be allotted time during the meeting to address the board.

A maximum of ten (10) individuals will be allowed to speak at any regular meeting.

D. No Board Action at Same Meeting

Except as determined by the school board to be necessary or in an emergency, the school board will not take action at the same meeting on an item raised for the first time by the public.

VII. PENALTIES FOR VIOLATION OF DATA PRIVACY

- A. The school district is liable for damages, costs and attorneys' fees, and, in the event of a willful violation, punitive damages for violation of state data privacy laws. (Minn. Stat. § 13.08, Subd. 1)
- B. A person who willfully violates data privacy or whose conduct constitutes the knowing unauthorized acquisition of not public data is guilty of a misdemeanor. (Minn. Stat. § 13.09)
- C. In the case of an employee, willful violation of the Minnesota data practices law, Chapter 13, and any rules adopted thereunder, including any action subject to a criminal penalty, constitutes just cause for suspension without pay or dismissal. (Minn. Stat. § 13.09)

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.43 (Personnel Data)
Minn. Stat. § 13.601, Subd. 3 (Applicants for Appointment)
Minn. Stat. § 13D.05 (~~Open Meeting Law~~) (Meetings Having Data Classified as Public)
Minn. Stat. § 121A.47, Subd. 5 (~~Student Dismissal Hearing~~) (Exclusion and Expulsion Procedures; Closed or Open Meeting)
Minn. Stat. § 122A.33, Subd. 3 (~~Coaches; Opportunity to Respond~~) (License and Degree Exemption for Head Coach; Notice of Nonrenewal; Opportunity to Respond)
Minn. Stat. § 122A.40, Subd. 14 (~~Teacher Discharge Hearing~~) (Employment; Contracts; Termination; Hearing Procedures)
Minn. Stat. § 122A.44 (Contracting with Teachers; Substitute Teachers)
Minn. Stat. § 123B.02, Subd. 14 (General Powers of Independent School Districts; Employees; Contracts for Services)
Minn. Stat. § 123B.143, Subd. 2 (Superintendents; Disclose Past Buyouts or Contract is Void)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. ~~§ 626.556~~ Ch. 260E (Reporting of Maltreatment of Minors)

20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
Minn. Op. Atty. Gen. 852 (July 14, 2006)

Cross References: Policy 205 (Open Meetings and Closed Meetings)
Policy 207 (Public Hearings)
Policy 406 (Public and Private Personnel Data)
Policy 515 (Protection and Privacy of Pupil Records)
MSBA ~~Service Manual, Chapter 13~~, School Law Bulletin “C” (Minnesota’s
Open Meeting Law)
MSBA ~~Service Manual, Chapter 13~~, School Law Bulletin “I” (School
Records – Privacy – Access to Data)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: July 27, 2020

Revised: January 10, 2022

Revised: _____

515 PROTECTION AND PRIVACY OF PUPIL RECORDS

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 [U.S.C. § United States Code section](#) 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 [C.F.R. Code of Federal Regulations](#) part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13, and Minnesota Rules parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

“Dates of attendance,” as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, satellite, videoconference, satellite, Internet, or other electronic and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student’s attendance at a school or schools in the school district.

D. Directory Information

“Directory information” means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes, but is not limited to the student’s name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status (i.e., full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student’s parent(s). Directory information does not include:

1. a student’s social security number;
2. a student’s identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier 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 (PIN), password, or other factor known or possessed only by the authorized user;
3. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student’s identity, such as a PIN, password, or other factor known or possessed only by the student;
4. personally identifiable data which references religion, race, color, social position, or nationality; or
5. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student’s parent or guardian.

E. Education Records

1. What constitutes “education records.” Education records means those records that are: (1) directly related to a student; and (2) maintained by the school district or by a party acting for the school district.
2. What does not constitute education record. The term “education records” does not include:
 - a. Records of instructional personnel that are:
 - (1) kept in the sole possession of the maker of the record; and
 - (2) used only as a personal memory aid;
 - (3) not accessible or revealed to any other individual except a temporary substitute teacher; and
 - (4) destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
 - (1) maintained separately from education records;
 - (2) maintained solely for law enforcement purposes; and
 - (3) disclosed only to law enforcement officials of the same jurisdiction.
 - c. Records relating to an individual, including a student, who is employed by the school district which:
 - (1) are made and maintained in the normal course of business;
 - (2) relate exclusively to the individual in that individual’s capacity as an employee; and
 - (3) are not available for use for any other purpose.

However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.
 - d. Records relating to an eligible student, or a student attending an institution of post-secondary education, that are:

- (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
 - (2) made, maintained, or used only in connection with the provision of treatment to the student; and
 - (3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
- e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.
 - f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes section 13.05 or a court order.

FG. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

GH. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

HI. Legitimate Educational Interest

“Legitimate educational interest” includes interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person’s need to know in order to:

1. Perform an administrative task required in the school or employee’s contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student’s education;
3. Perform a service or benefit for the student or the student’s family such as health care, counseling, student job placement, or student financial aid; or
4. Perform a task directly related to responding to a request for data.

IJ. Parent

“Parent” means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

JK. Personally Identifiable

“Personally identifiable” means that the data or information includes, but is not limited to: (a) a student’s name; (b) the name of the student’s parent or other family member; (c) the address of the student or student’s family; (d) a personal identifier such as the student’s social security number or student number or biometric record; (e) other direct identifiers, such as the student’s date of birth, place of birth, and mother’s maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

KL. Record

“Record” means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

LM. Responsible Authority

“Responsible authority” means *[designate title and actual name of individual]*.

MN. Student

“Student” includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

NO. School Official

“School official” includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

OP. Summary Data

“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

PQ. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 ~~C.F.R.~~ [Code of Federal Regulations section 99.31\(a\)](#).

C. Students with a Disability

The school district shall follow 34 ~~C.F.R.~~ §§ Code of Federal Regulations sections 300.610-300.617 with regard to the privacy, notice, access, record keeping and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;
 - c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and
 - e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
4. A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic consent.

5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
 - a. in plain language;
 - b. dated;
 - c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
 - d. specific as to the nature of the information the subject is authorizing to be disclosed;
 - e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
 - f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
 - g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes chapter 256B or Minnesota Care under Minnesota Statutes chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;
 - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made.
3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 [U.S.C. § United States Code section](#) 7917, and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes section 260B.171, unless the data are required to be destroyed under Minnesota Statutes section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;
4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:

- a. determine eligibility for the aid;
- b. determine the amount of the aid;
- c. determine conditions for the aid; or
- d. enforce the terms and conditions of the aid.

“Financial aid” for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual’s attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system’s ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student’s full name, home address, telephone number, and date of birth; a student’s school schedule, attendance record, and photographs, if any; and parents’ names, home addresses, and telephone numbers.
7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable

information from education records only to meet the purpose or purposes of the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, “organizations,” includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;

8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 [U.S.C. § United States Code section](#) 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 U.S.C. § 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;
12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as “directory information” pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;

18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
 - a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;
 - b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the

principal determines that these individual need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes section 260B.171, subdivision 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements; or
22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 [U.S.C. § United States Code section 5304](#)), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. Classification

Directory information is public except as provided herein.

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an “education record,” the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual’s attendance as a student (e.g., a student’s activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein. Prior to such disclosure the school district shall:

1. Annually give public notice by any means that are reasonably likely to inform the parents and eligible students of:
 - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent’s or eligible student’s right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and
 - c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.
2. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent’s or eligible student’s prior written consent, except as provided in Section VI. of this policy.

3. A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or
 - b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
4. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and
5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
 - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
 - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
 - e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes sections 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes Chapter 260E, written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minnesota Statutes Chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes Chapter 260E, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes section 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A “pending civil legal action” for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student's parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes section 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

A. The school district will 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 recruiting officers 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 unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.

B. Data released to military recruiting officers under this provision:

1. 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
2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces; and
3. copying fees shall not be imposed.

C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the responsible authority, building principal, in writing by October 1st each year. The written request must include the following information:

1. Name of student and parent, as appropriate;
 2. Home address;
 3. Student's grade level;
 4. School presently attended by student;
 5. Parent's legal relationship to student, if applicable;
 6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents

of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Redisclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
 - a. The disclosures meet the requirements of Section VI. of this policy; and
 - b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.
2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 [U.S.C. § United States Code section](#) 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 [C.F.R. § Code of Federal Regulations section](#) 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in [§ section](#) 99.31(a)(3), or a third party outside of the school district improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access

to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record with the education records of the student, that indicates:
 - a. the parties who have requested or received personally identifiable information from the education records of the student;
 - b. the legitimate interests these parties had in requesting or obtaining the information; and
 - c. the names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.

2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
 - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
 - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 ~~C.F.R.~~ [§ Code of Federal Regulations section](#) 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.

3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an

ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18. U.S.C. § United States Code section 2332b(g)(5)(B) or an act of domestic or international terrorism.

4. The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.
5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
 - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall 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.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has

been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;
 - c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine based record-keeping systems, including but not limited to computers and microfilm systems; and
 - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and

- b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statute chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means the superintendent of schools.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue S.W., Washington, D.C. 20202-8520.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. 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 or other rights and the procedure for requesting amendment of records;
3. 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 disclosure without consent;
4. 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 FERPA and the rules promulgated thereunder;

5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school 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 or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the superintendent's office.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.393 (Attorneys)
Minn. Stat. Ch. 14 (Administrative Procedures Act)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)

Minn. Stat. Ch. 256L (MinnesotaCare)
 Minn. Stat. § 260B.171, subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
 Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 Minn. Stat. § 363A.42 (Public Records; Accessibility)
[Minn. Stat. § 626.557 \(Reporting of Maltreatment of Vulnerable Adults\)](#)
 Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
 10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
 18 U.S.C. § 2331 (Definitions)
 18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
 20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
 20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
 20 U.S.C. § 7908 (Armed Forces Recruiting Information)
 20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
 25 U.S.C. § 5304 (Definitions – Tribal Organization)
 26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
 42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
 42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
 34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
 34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
 42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273, 309 (2002)
[Dept. of Admin. Advisory Op. No. 21-008 \(December 8, 2021\)](#)

Cross References: Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
 Policy 417 (Chemical Use and Abuse)
 Policy 506 (Student Discipline)
 Policy 519 (Interviews of Students by Outside Agencies)
 Policy 520 (Student Surveys)
 Policy 711 (Video Recording on School Buses)
 Policy 722 (Public Data Requests)
 Policy 906 (Community Notification of Predatory Offenders)
 MSBA School Law Bulletin “I” (School Records – Privacy – Access to Data)



Rock Ridge Public
Schools
1405 Progress

Adopted: July 27, 2020

Revised: December 14, 2020

Revised: January 10, 2022

Revised: _____

534 SCHOOL MEALS POLICY

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 school meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

- A. Students have use of a meal account. If the account reaches a negative balance, the student will continue to receive a meal and the account will continue to be charged the cost of the meal.
- B. If the school district receives school lunch aid under Minnesota Statute section 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.
- C. A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.
- 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. The school district may provide an alternate meal that meets federal and state requirements to a student who does not have sufficient funds in the student's account or cannot pay cash for a meal. The school district will accommodate special dietary needs with respect to alternate meals.~~
- ~~E~~. When a student has a negative account balance, the student will not be allowed to charge a snack item.

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



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. Language arts and basic communication skills including reading and writing, literature, and fine arts;
2. Mathematics and science;
3. Social studies, including history, geography, economics, government, and citizenship that includes civics (see II.I.);
4. Health and physical education;

[Note: Health curriculum may include child sexual abuse prevention in consultation with other federal, state, or local agencies and community-based organizations to identify research-based tools, curricula, and programs.]

5. The arts;
6. Career and technical education; and
7. World languages.

[Note: World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates or Minnesota World Language High Achievement Certificates consistent with Minnesota Statutes section 120B.022, subdivision 1.]

- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and all courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. Elementary and middle schools shall offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.
- D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.

III. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, 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 and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

IV. CPR AND AED INSTRUCTION

- ~~G.~~ The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum ~~for all students in that grade beginning in the 2014-2015 school year and later.~~
- ~~1A.~~ In the school district's discretion, training and instruction may result in CPR certification.

- 2B. CPR and AED instruction must include CPR and AED training that have been developed:
 - a1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - b2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. “Psychomotor skills” means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- 3C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- 4D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

V. COLLEGE AND CAREER PLANNING

- HA. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students’ plans must:
 - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as team work, collaboration, creativity, communication, critical thinking, and good work habits;
 - 2. emphasize academic rigor and high expectations and inform the student and the student’s parent or guardian, if the student is a minor, of the student’s achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
 - 3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;

4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
5. help students access education and career options;
6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.

B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.

C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college-ready.

D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.

- E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
- F. Students who do not meet or exceed the 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 the compulsory attendance law. A student’s plan under this provision shall continue while a student is enrolled.

VI. CIVICS TEST

- 1A. A student enrolled in a public school must correctly answer at least 30 of 50 civics test questions. A school or district may record on a student’s transcript that the student answered at least 30 of 50 civics test questions correctly.
- 1B. “Civics test questions” means 50 of the 100 questions that, as of January 1, 2015, United States Citizenship and Immigration Services officers use to select the questions they pose to applicants for naturalization so the applicants can demonstrate their knowledge and understanding of the fundamentals of United States history and government, as required by federal law. The Learning Law and Democracy Foundation, in consultation with Minnesota civics teachers, must select by July 1 each year 50 of the 100 questions under this paragraph to serve as the state’s civics test questions for the proximate school year and immediately transmit the 50 selected civics test questions to MDE and to the Legislative Coordinating Commission, which must post the 50 questions it receives on the Minnesota’s Legacy website by August 1 of that year.
- 2C. ~~A school or district~~ The school district may exempt a student with disabilities from this requirement if the student’s IEP team determines the requirement is inappropriate and establishes an alternative requirement.
- 3D. ~~A school or district~~ The school district may administer the civics test questions in a language other than English to students who qualify for English learner services.
- 4E. ~~A school or district~~ The school district may administer civics test questions as part of the social studies curriculum.

5F. A The school district must not prevent a student from graduating or deny a student a high school diploma for failing to correctly answer at least 30 of 50 civics test questions.

6G. The school district cannot charge a fee related to this requirement.

[Note: This requirement is effective for students enrolling in grade 9 in the 2017-2018 school year and later.]

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.125 (Planning for Students’ Successful Transition to Postsecondary Education and Employment; ~~Involuntary Career Tracking Prohibited Personal Learning Plans~~)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Cross References: Policy 603 (Curriculum Development)
Policy 605 (Alternative Programs)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: July 27, 2020

Revised: _____

722 PUBLIC DATA AND DATA SUBJECT REQUESTS

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, ~~Minn. Stat. Ch.~~ Minnesota Statutes chapter 13 (MGDPA), and ~~Minn.~~ Minnesota Rules parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Confidential Data on Individuals

Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

B. Data on Individuals

All government data in which any individual is or can be identified as the subject of that data, unless the appearance of the name or other identifying data can be clearly demonstrated to be only incidental to the data and the data are not accessed by the name or other identifying data of any individual.

C. Data Practices Compliance Officer

The data practices compliance official is the designated employee of the school district to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems. The responsible authority may be the data practices compliance official.

D. Government Data

All data collected, created, received, maintained or disseminated by any government entity regardless of its physical form, storage media or conditions of use.

E. Individual

“Individual” means a natural person. In the case of a minor or an incapacitated person as defined in Minnesota Statutes section 524.5-102, subdivision 6, "individual" includes a parent or guardian or an individual acting as a parent or guardian in the absence of a parent or guardian, except that the responsible authority shall withhold data from parents or guardians, or individuals acting as parents or guardians in the absence of parents or guardians, upon request by the minor if the responsible authority determines that withholding the data would be in the best interest of the minor.

~~A. Government Data~~

~~“Government data” means all recorded information that the school district has, including paper, email, flash drives, CDs, DVDs, photographs, etc.~~

BF. Inspection

“Inspection” means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public’s own computer equipment.

~~C. Public Data~~

~~“Public data” means all government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.~~

~~D. Responsible Authority~~

~~“Responsible authority” means the individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.~~

~~E. Summary Data~~

~~“Summary data” means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable.~~

G. Not Public Data

Any government data classified by statute, federal law, or temporary classification as confidential, private, nonpublic, or protected nonpublic.

H. Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data: (a) not accessible to the public; and (b) accessible to the subject, if any, of the data.

I. Private Data on Individuals

Data made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of those data.

J. Protected Nonpublic Data

Data not on individuals made by statute or federal law applicable to the data (a) not public and (b) not accessible to the subject of the data.

K. Public Data

All government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

L. Public Data Not on Individuals

Data accessible to the public pursuant to Minnesota Statutes section 13.03.

M. Public Data on Individuals

Data accessible to the public in accordance with the provisions of section 13.03.

N. Responsible Authority

The individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

O. Summary Data

Statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable. Unless classified pursuant to Minnesota Statutes section 13.06, another statute, or federal law, summary data is public.

IV. REQUESTS FOR PUBLIC DATA

- A. All requests for public data must be made in writing directed to the responsible authority.
1. A request for public data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact the requestor (such as phone number, address, or email address).
 2. ~~A requestor is not required to explain the reason for the data request. Unless specifically authorized by statute, the school district may not require persons to identify themselves, state a reason for, or justify a request to gain access to public government data. A person may be asked to provide certain identifying or clarifying information for the sole purpose of facilitating access to the data.~~
 3. The identity of the requestor is public, if provided, but cannot be required by the government entity.
 4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

- B. The responsible authority will respond to a data request at reasonable times and places as follows:
1. The responsible authority will notify the requestor in writing as follows:
 - a. The requested data does not exist; or
 - b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or
 - (1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.
 - (2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.
 - c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.
 2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.
 3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.
 4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.

5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

- A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.
 1. A request for the preparation of summary data must include the following information:
 - a. Date the request is made;
 - b. A clear description of the data requested;
 - c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - d. Method to contact requestor (phone number, address, or email address).
- B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:
 1. The estimated costs of preparing the summary data, if any; and
 2. The summary data requested; or
 3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or
 4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.
- C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. DATA BY AN INDIVIDUAL DATA SUBJECT

- A. Collection and storage of all data on individuals and the use and dissemination of private and confidential data on individuals shall be limited to that necessary

for the administration and management of programs specifically authorized by the legislature or local governing body or mandated by the federal government.

- B. Private or confidential data on an individual shall not be collected, stored, used, or disseminated by the school district for any purposes other than those stated to the individual at the time of collection in accordance with Minnesota Statutes section 13.04, except as provided in Minnesota Statutes section 13.05, subdivision 4.
- C. Upon request to the responsible authority or designee, an individual shall be informed whether the individual is the subject of stored data on individuals, and whether it is classified as public, private or confidential. Upon further request, an individual who is the subject of stored private or public data on individuals shall be shown the data without any charge and, if desired, shall be informed of the content and meaning of that data.
- D. After an individual has been shown the private data and informed of its meaning, the data need not be disclosed to that individual for six months thereafter unless a dispute or action pursuant to this section is pending or additional data on the individual has been collected or created.
- E. The responsible authority or designee shall provide copies of the private or public data upon request by the individual subject of the data. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.
- F. The responsible authority or designee shall comply immediately, if possible, with any request made pursuant to this subdivision, or within ten days of the date of the request, excluding Saturdays, Sundays and legal holidays, if immediate compliance is not possible.
- G. An individual subject of the data may contest the accuracy or completeness of public or private data. To exercise this right, an individual shall notify in writing the responsible authority describing the nature of the disagreement. The responsible authority shall within 30 days either: (1) correct the data found to be inaccurate or incomplete and attempt to notify past recipients of inaccurate or incomplete data, including recipients named by the individual; or (2) notify the individual that the authority believes the data to be correct. Data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.
- H. The determination of the responsible authority may be appealed pursuant to the provisions of the Administrative Procedure Act relating to contested cases. Upon receipt of an appeal by an individual, the commissioner shall, before issuing the order and notice of a contested case hearing required by Minnesota

Statutes chapter 14, try to resolve the dispute through education, conference, conciliation, or persuasion. If the parties consent, the commissioner may refer the matter to mediation. Following these efforts, the commissioner shall dismiss the appeal or issue the order and notice of hearing.

I. Data on individuals that have been successfully challenged by an individual must be completed, corrected, or destroyed by a government entity without regard to the requirements of Minnesota Statutes section 138.17.

J. After completing, correcting, or destroying successfully challenged data, the school district may retain a copy of the commissioner of administration's order issued under Minnesota Statutes chapter 14 or, if no order were issued, a summary of the dispute between the parties that does not contain any particulars of the successfully challenged data.

VII. REQUESTS FOR DATA BY AN INDIVIDUAL SUBJECT OF THE DATA

A. All requests for individual subject data must be made in writing directed to the responsible authority.

B. A request for individual subject data must include the following information:

1. Statement that one is making a request as a data subject for data about the individual or about a student for whom the individual is the parent or guardian;

2. Date the request is made;

3. A clear description of the data requested;

4. Proof that the individual is the data subject or the data subject's parent or guardian;

5. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

6. Method to contact the requestor (such as phone number, address, or email address).

C. The identity of the requestor of private data is private.

D. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

E. Policy 515 (Protection and Privacy of Pupil Records) addresses requests of students or their parents for educational records and data.

VIII. COSTS

A. Public Data

1. The school district will charge for copies provided as follows:
 - a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a one-sided copy or 50 cents for a two-sided copy.
 - b. More than 100 pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.
 - (1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).
 - (2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.
2. All charges must be paid for in cash in advance of receiving the copies.

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.
2. The school district may assess costs associated with the preparation of summary data as follows:
 - a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;
 - b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

C. Data Belonging to an Individual Subject

1. The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies.

The responsible authority shall not charge the data subject any fee in those instances where the data subject only desires to view private data.

The responsible authority or designee may require the requesting person to pay the actual costs of making and certifying the copies. Based on the factors set forth in Minnesota Rule 1205.0300, subpart 4, the school district determines that a reasonable fee would be the charges set forth in section VIII.A of this policy that apply to requests for data by the public.

2. The school district may not charge a fee to search for or to retrieve educational records of a child with a disability by the child's parent or guardian or by the child upon the child reaching the age of majority.

IX: ANNUAL REVIEW AND POSTING

- A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies no later than August 1 of each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.

- B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the school district that is easily accessible to the public or by posting them on the school district's website.

Data Practices Contacts

Responsible Authority:
Superintendent Noel Schmidt
1405 Progress Parkway
Virginia, MN 55792
218-742-3901
noel.schmidt@rrps.org

Data Practices Compliance Official:

Superintendent Noel Schmidt

[1405 Progress Parkway](#)

[Virginia, MN 55792](#)

218-742-3901

noel.schmidt@rrps.org

Data Practices Designee(s):

Building Principals

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

[Minn. Stat. § 13.01 \(Government Data\)](#)

[Minn. Stat. § 13.02 \(Definitions\)](#)

[Minn. Stat. 13.025 \(Government Entity Obligation\)](#)

[Minn. Stat. § 13.03 \(Access to Government Data\)](#)

[Minn. Stat. § 13.04 \(Rights of Subjects to Data\)](#)

[Minn. Stat. § 13.05 \(Duties of Responsible Authority\)](#)

[Minn. Stat. § 13.32 \(Educational Data\)](#)

[Minn. Rules Part 1205.0300 \(Access to Public Data\)](#)

[Minn. Rules Part 1205.0400 \(Access to Private Data\)](#)

Cross References: Policy 406 (Public and Private Personnel Data)

Policy 515 (Protection and Privacy of Pupil Records)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

101 LEGAL STATUS OF THE SCHOOL DISTRICT

I. PURPOSE

A primary principle of this nation is that the public welfare demands an educated and informed citizenry. The power to provide for public education is a state function vested in the state legislature and delegated to local school districts. The purpose of this policy is to clarify the legal status of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district is a public corporation subject to the control of the legislature, limited only by constitutional restrictions. The school district has been created for educational purposes.
- B. The legislature has authority to prescribe the school district's powers and privileges, its boundaries and territorial jurisdictions.
- C. The school district has only the powers conferred on it by the legislature; however, the school board's authority to govern, manage, and control the school district, to carry out its duties and responsibilities, and to conduct the business of the school district includes implied powers in addition to any specific powers granted by the legislature.

III. RELATIONSHIP TO OTHER ENTITIES

- A. The school district is a separate legal entity.
- B. The school district is coordinate with and not subordinate to the county(ies) in which it is situated.
- C. The school district is not subservient to municipalities within its territory.

IV. POWERS AND AUTHORITY OF THE SCHOOL DISTRICT

A. Funds

- 1. The school district, through its school board, has authority to raise funds for the operation and maintenance of its schools and authority to manage and expend such funds, subject to applicable law.

2. The school district has wide discretion over the expenditure of funds under its control for public purposes, subject to the limitations provided by law.
3. School district officials occupy a fiduciary position in the management and expenditure of funds entrusted to them.

B. Raising Funds

1. The school district shall, within the limitations specified by law, provide by levy of tax necessary funds for the conduct of schools, payment of indebtedness, and all proper expenses.
2. The school district may issue bonds in accordance with the provisions of ~~Minn. Stat. Ch. 475~~ [Minnesota Statutes chapter 475](#), or other applicable law.
3. The school district has authority to accept gifts and donations for school purposes, subject to applicable law.

C. Property

1. The school district may acquire property for school purposes. It may sell, exchange, or otherwise dispose of property which is no longer needed for school purposes, subject to applicable law.
2. The school district shall manage its property in a manner consistent with the educational functions of the district.
3. The school district may permit the use of its facilities for community purposes which are not inconsistent with, nor disruptive of, its educational mission.
4. School district officials hold school property as trustees for the use and benefit of students, taxpayers, and the community.

D. Contracts

1. The school district is empowered to enter into contracts in the manner provided by law.
2. The school district has authority to enter into installment purchases and leases with an option to purchase, pursuant to ~~Minn. Stat. §~~ [Minnesota Statutes section 465.71](#) or other applicable law.
3. The school district has authority to make contracts with other governmental agencies and units for the purchase, lease or other acquisition of equipment, supplies, materials, or other property, including real property.

4. The school district has authority to enter into employment contracts. As a public employer, the school district, through its designated representatives, shall meet and negotiate with public employees in an appropriate bargaining unit and enter into written collective bargaining agreements with such employees, subject to applicable law.

E. Textbooks, Educational Materials, and Studies

1. The school district, through its school board and administrators, has the authority to determine what textbooks, educational materials, and studies should be pursued.
2. The school district shall establish and apply the school curriculum.

F. Actions and Suits

The school district has authority to sue and to be sued.

Legal References: Minn. Const. art. 13, § 1
Minn. Stat. Ch. 123B (School District, Powers and Duties)
Minn. Stat. Ch. 179A (Public Employment Labor Relations)
Minn. Stat. § 465.035 (**Public Corporation**, Conveyance or Lease of Land)
Minn. Stat. §§ 465.71; 471.345; 471.6161; 471.6175; 471.64 (Rights, Powers, Duties; ~~of Political Subdivisions~~ **Municipalities**)
Minnesota Association of Public Schools v. Hanson, 287 Minn. 415, 178 N.W.2d 846 (1970)
Independent School District No. 581 v. Mattheis, 275 Minn. 383, 147 N.W.2d 374 (1966)
Village of Blaine v. Independent School District No. 12, 272 Minn. 343, 138 N.W.2d 32 (1965)
Huffman v. School Board, 230 Minn. 289, 41 N.W.2d 455 (1950)
State v. Lakeside Land Co., 71 Minn. 283, 73 N.W.970 (1898)

Cross References: Policy 201 (Legal Status of School Board)
Policy 603 (Curriculum Development)
Policy 604 (Instructional Curriculum)
Policy 606 (Textbooks and Instructional Materials)
Policy 704 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)
Policy 705 (Investments)
Policy 706 (Acceptance of Gifts)
Policy 801 (Equal Access to School Facilities)
~~MSBA Service Manual, Chapter 3, Employee Negotiations~~
~~MSBA Service Manual, Chapter 13, School Law Bulletin "F" (Contract and Bidding Procedures)~~



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

103 COMPLAINTS – STUDENTS, EMPLOYEES, PARENTS, OTHER PERSONS

I. PURPOSE

The school district takes seriously all concerns or complaints by students, employees, parents or other persons. If a specific complaint procedure is provided within any other policy of the school district, the specific procedure shall be followed in reference to such a complaint. If a specific complaint procedure is not provided, the purpose of this policy is to provide a procedure that may be used.

II. GENERAL STATEMENT OF POLICY

- A. Students, parents, employees or other persons, may report concerns or complaints to the school district. While written reports are encouraged, a complaint may be made orally. Any employee receiving a complaint shall advise the principal or immediate supervisor of the receipt of the complaint. The supervisor shall make an initial determination as to the seriousness of the complaint and whether the matter should be referred to the superintendent. A person may file a complaint at any level of the school district; i.e., principal, superintendent or school board. However, persons are encouraged to file a complaint at the building level when appropriate.
- B. Depending upon the nature and seriousness of the complaint, the supervisor or other administrator receiving the complaint shall determine the nature and scope of the investigation or follow-up procedures. If the complaint involves serious allegations, the matter shall promptly be referred to the superintendent, who shall determine whether an internal or external investigation should be conducted. In either case, the superintendent shall determine the nature and scope of the investigation and designate the person responsible for ~~the~~ investigation or follow-up relating to the complaint. The designated investigator shall ascertain details concerning the complaint and respond promptly to the appropriate administrator concerning the status or outcome of the matter.
- C. The appropriate administrator shall respond in writing to the complaining party concerning the outcome of the investigation or followup, including any appropriate action or corrective measure that was taken. The superintendent shall be copied on the correspondence and consulted in advance of the written response when appropriate. The response to the complaining party shall be consistent with the rights of others pursuant to the applicable provisions of [Minn. Stat. Ch. Minnesota Statutes chapter 13](#) (Minnesota Government Data Practices Act) or other law.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Cross References: Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)
Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Policy 413 (Harassment and Violence)
Policy 514 (Bullying Prohibition)
MSBA ~~Service Manual, Chapter 13~~, School Law Bulletin “I” (School Records – Privacy – Access to Data)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

203.5 SCHOOL BOARD MEETING AGENDA

I. PURPOSE

The purpose of this policy is to provide procedures for the preparation of the school board meeting agenda to ensure that the school board can accomplish its business as efficiently and expeditiously as possible.

II. GENERAL STATEMENT OF POLICY

The policy of the school board is that school board meetings shall be conducted in a manner to allow the school board to accomplish its business while allowing reasoned debate and discussion of each matter to be acted upon.

III. PROCEDURES

- A. While all school board members may provide input, it shall be the responsibility of the school board chair and superintendent to develop, prepare, and arrange the order of items for the tentative school board meeting agenda for each school board meeting.
- B. Persons wishing to place an item on the agenda must make a request to the school board chair or superintendent in a timely manner. The person making the request is encouraged to state the person's name, address, purpose of the item, action desired, and pertinent background information. The chair and superintendent shall determine whether to place the matter on the tentative agenda.
- C. The tentative agenda and supporting documents shall be sent to the school board members three (3) days prior to the scheduled school board meeting.
- D. Items may only be added to the agenda by a motion adopted at the meeting. If an added item is acted upon, the minutes of the school board meeting shall include a description of the matter.
- E. At least one copy of any printed materials, including electronic communications, relating to the agenda items of the meeting prepared or distributed by or at the direction of the school board or its employees and: (i) distributed at the meeting to all members of the governing body; (ii) distributed before the meeting to all members; or (iii) available in the meeting room to all members shall be available in the meeting room for inspection by the public while the school board considers

their subject matter. This does not apply to materials classified by law as other than public or to materials relating to the agenda items of a closed meeting.

Legal References: Minn. Stat. § 13D.01, Subd. 6 (Open Meeting Law)
Minn. Stat. § 123B.09, Subd. 7 (~~School Board Powers~~ Boards of Independent School Districts)
Dept. of Admin. Advisory Op. No. 10-013 (April 29, 2010)
Dept. of Admin. Advisory Op. No. 08-015 (July 9, 2008)
Dept. of Admin. Advisory Op. No. 13-015 (December 23, 2013)

Cross References: Policy 203 (Operation of the School Board – Governing Rules)
Policy 203.2 (Order of the Regular School Board Meeting)
Policy 203.6 (Consent Agendas)
Policy 204 (School Board Meeting Minutes)
Policy 207 (Public Hearings)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

207 PUBLIC HEARINGS

I. PURPOSE

The school board recognizes the importance of obtaining public input on matters properly before the school board during a public hearing. The purpose of this policy is to establish procedures to efficiently receive public input.

II. GENERAL STATEMENT OF POLICY

~~In order for~~ For the school board to efficiently receive public input on matters properly before the school board, the school board establishes the procedures set forth in this policy are established ~~by the school board~~.

III. PROCEDURES

A. Public Hearings

Public hearings are required by law ~~to be held~~ concerning certain issues, including but not limited to, school closings (~~Minn. Stat. §~~ Minnesota Statutes section 123B.51), education district establishment (~~Minn. Stat. §~~ Minnesota Statutes section 123A.15), and agreements for secondary education (~~Minn. Stat. §~~ Minnesota Statutes section 123A.30). Additionally, other public hearings may be held by the school board on school district matters at the school board's discretion ~~of the school board~~.

B. Notice of Public Hearings

Public notice of a public hearing required by law shall be given as provided by the enabling legislation. Public notice of other hearings shall be given in the manner required for a regular meeting if held in conjunction with a regular meeting, in the manner required for a special meeting if held in conjunction with a special meeting, or as otherwise determined by the school board.

C. Public Participation

The school board retains the right to require that those in attendance at a public hearing indicate their desire to address the school board and complete and file with the clerk of the school board an appropriate request card prior to ~~the~~ commencement of the hearing if the school board utilizes this procedure. In that case, any request

to address the school board after the commencement of the hearing will be granted only at the school board's discretion ~~of the school board~~.

1. Format of Request: If required by the school board, a written request of an individual or a group to address the school board shall contain the name and address of the person or group seeking to address the school board. It shall also contain the name of the group represented, if any, and a brief statement of the subject to be covered or the issue to be addressed.
2. Time Limitation: The school board retains the discretion to limit the time for each presentation as needs dictate.
3. Groups: The school board retains the discretion to require that any group of persons who desire to address the school board designate one representative or spokesperson. ~~In the event that~~ If the school board requires the designation of a representative or spokesperson, no other person in the group will be recognized to address the school board, except as the school board otherwise determines ~~ed by the school board~~.
4. Privilege to Speak: A school board member should direct ~~any~~ remarks or questions through the chair. Only those speakers recognized by the chair will be allowed to speak. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
5. Personal Attacks: Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
6. Limitations on Participation: Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary ~~in order~~ to provide an orderly, efficient, and fair opportunity ~~for those present~~ to be heard.

Legal References: Minn. Stat. § 123A.15 (Establishing Education Districts Establishment)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123B.51 (School Closings)

Cross References: Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

301 SCHOOL DISTRICT ADMINISTRATION

I. PURPOSE

The purpose of this policy is to clarify the role of the school district administration and its relationship with the school board.

II. GENERAL STATEMENT OF POLICY

- A. Effective administration and sound management practices are essential to realizing educational excellence. It is the responsibility of the school district administration to develop a school environment that recognizes the dignity of each student and employee, and the right of each student to access educational programs and services equitably.
- B. The school board expects all activities related to ~~the school district~~ the school district operations ~~of the school district~~ to be administered in a well-planned manner, conducted in an orderly fashion, and to be consistent with the policies of the school board.
- C. The school board shall seek specific recommendations, background information and professional advice from the school district administration, and will hold the administration accountable for sound management of the schools.
- D. Although the school board holds the superintendent ultimately responsible for administration of the school district and annual evaluation of each principal, the school board also recognizes the direct responsibility of principals for educational results and effective administration, supervisory, and instructional leadership at the school building level.
- E. The school board and school administration shall work together to share information and decisions that best serve the needs of school district students within financial and facility constraints that may exist.

Legal References: Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)

Cross References: ~~MSBA Service Manual, Chapter 3, Superintendent of Schools~~ None



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

302 SUPERINTENDENT

I. PURPOSE

The purpose of this policy is to recognize the importance of the role of the superintendent and the overall responsibility of that position within the school district.

II. GENERAL STATEMENT OF POLICY

The school board shall employ a superintendent who shall serve as an ex officio, nonvoting member of the school board and as chief executive officer of the school system.

III. GENERAL RESPONSIBILITIES

- A. The superintendent is responsible for the management of the schools, the administration of all school district policies, and is directly accountable to the school board.
- B. The superintendent shall annually evaluate each principal assigned responsibility for supervising a school building in the district.
- C. The superintendent may delegate responsibilities to other school district personnel, but shall continue to be accountable for actions taken under such delegation.
- D. Where responsibilities are not specifically prescribed, nor school board policy applicable, the superintendent shall use personal and professional judgment, subject to review by the school board.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: Policy 202 (School Board Officers)
Policy 208 (Development, Adoption, and Implementation of Policies)
Policy 214 (Out-of-State Travel by School Board Members)
Policy 301 (School District Administration)
Policy 303 (Superintendent Selection)
Policy 304 (Superintendent Contract, Duties, and Evaluation)
Policy 305 (Policy Implementation)
Policy 306 (Administrator Code of Ethics)
Policy 412 (Expense Reimbursement)

Policy 510 (School Activities)
Policy 511 (Student Fundraising)
Policy 513 (Student Promotion, Retention, and Program Design)
Policy 602 (Organization of School Calendar and School Day)
Policy 605 (Alternative Programs)
Policy 701 (Establishment and Adoption of School District Budget)
Policy 704 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)
Policy 802 (Disposition of Obsolete Equipment and Material)
Policy 903 (Visitors to School District Buildings and Sites)
Policy 905 (Advertising)
Policy 906 (Community Notification of Predatory Offenders)
Policy 907 (Rewards)
~~MSBA Service Manual, Chapter 3, Superintendent of Schools~~



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

303 SUPERINTENDENT SELECTION

I. PURPOSE

The purpose of this policy is to convey to the school community that the authority to select and employ a superintendent is vested in the school board.

II. GENERAL STATEMENT OF POLICY

The school board shall employ a superintendent to serve as the chief executive officer of the school district and to conduct the daily operations of the school district.

III. QUALIFICATIONS

- A. The school board shall consider applicants who meet or exceed the licensing standards set by the Minnesota Board of School Administrators and qualifications established in the job description for the superintendent position. State and federal equal employment and nondiscrimination requirements shall be observed throughout the recruitment and selection process.
- B. The school board will consider professional preparation, experience, skill, and demonstrated competence of qualified applicants in making a final decision.

IV. SELECTION

- A. A process for recruitment, screening, and interviewing of candidates shall be developed by the school board.
- B. The school board may contract for assistance in the search for a superintendent.
- C. The school board shall provide the contract for the superintendent and specifically identify all conditions of employment mutually agreed upon with the superintendent. In so doing, the school board shall observe all requirements of state and federal law and school board policy.

Legal References: Minn. Stat. § 123B.143 (Superintendent)
Minn. Rules, Chapter 3512

Cross References: ~~MSBA Service Manual, Chapter 3, Superintendent~~ None



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

304 SUPERINTENDENT CONTRACT, DUTIES, AND EVALUATION

I. PURPOSE

The purpose of this policy is to provide for the use of an employment contract with the superintendent, a position description and the use of an approved instrument to evaluate performance.

II. GENERAL STATEMENT OF POLICY

- A. The superintendent's contract shall be used to formalize the employment relationship and to specifically identify and clarify all conditions of employment with the superintendent.
- B. The specific duties for which the superintendent is accountable shall be set forth in a position description for the superintendent and shall be measured by a performance appraisal instrument approved by the school board in consultation with the superintendent. The school board shall use this instrument to periodically evaluate the performance of the superintendent.
- C. The school board may use the model contract approved by the boards of the Minnesota School Boards Association and the Minnesota Association of School Administrators as a model instrument.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: ~~MSBA Service Manual, Chapter 3, Superintendent of Schools (See Model Contract, Sample Performance Appraisals, and Model Job Description)~~
None



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: July 27, 2020

Revised: _____

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 or expression, 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 Dr. Noel Schmidt, 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: Policy 402 (Disability Nondiscrimination)
Policy 405 (Veteran's Preference)
Policy 413 (Harassment and Violence)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: July 27, 2020

Revised: _____

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. Noel Schmidt, Superintendent, ~~411-5th Ave—S~~ 1405 Progress Parkway, Virginia, MN 55792, (218) 742-3901, noel.schmidt@rrps.org. 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, ~~§—504~~)
42 U.S.C., ~~Ch. 126~~ § 1211201 (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 35~~

34 C.F.R. Part 104 (Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Financial Assistance)

Cross References: Policy 413 (Harassment and Violence)
Policy 521 (Student Disability Nondiscrimination)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: September 28, 2020

Revised: _____

403 DISCIPLINE, SUSPENSION, AND DISMISSAL OF SCHOOL DISTRICT EMPLOYEES

I. PURPOSE

The purpose of this policy is to achieve ~~the~~ effective operation of the school district's programs through the cooperation of all employees under a system of policies and rules applied fairly and uniformly.

II. GENERAL STATEMENT OF POLICY

The disciplinary process described herein is designed to utilize progressive steps, where appropriate, to produce positive corrective action. While the school district intends that in most cases progressive discipline will be administered, the specific form of discipline chosen in a particular case and/or the decision to impose discipline in a manner otherwise, is solely within the discretion of the school district.

III. DISCIPLINE

A. Violation of School Laws and Rules

The form of discipline imposed for violations of school laws and rules may vary from an oral reprimand to termination of employment or discharge depending upon factors such as the nature of the violation, whether the violation was intentional, knowing and/or willful and whether the employee has been the subject of prior disciplinary action of the same or a different nature. School laws and rules to which this provision applies include:

1. policies of the school district;
2. directives and/or job requirements imposed by administration and/or the employee's supervisor; and
3. federal, state, and local laws, rules and regulations, including, but not limited to, the rules and regulations adopted by federal and state agencies.

B. Substandard Performance

An employee's substandard performance may result in the imposition of discipline ranging from an oral reprimand to termination of employment or discharge. In most

instances, discipline imposed for the reason of substandard performance will follow a progressive format and will be accompanied by guidance, help and encouragement to improve from the employee's supervisor and reasonable time for correction of the employee's deficiency.

C. Misconduct

Misconduct of an employee will result in the imposition of discipline consistent with the seriousness of the misconduct. Conduct which falls into this category includes, but is not limited to:

1. unprofessional conduct;
2. failure to observe rules, regulations, policies and standards of the school district and/or directives and orders of supervisors and any other act of an insubordinate nature;
3. continuing neglect of duties in spite of oral warnings, written warnings and/or other forms of discipline;
4. personal and/or immoral misconduct;
5. use of illegal drugs, alcohol or any other chemical substance on the job or any use off the job which impacts on the employee's performance;
6. deliberate and serious violation of the rights and freedoms of other employees, students, parents or other persons in the school community;
7. activities of a criminal nature relating to the fitness or effectiveness of the employee to perform the duties of the position;
8. failure to follow the canons of professional and personal ethics;
9. falsification of credentials and experience;
10. unauthorized destruction of school district property;
11. other good and sufficient grounds relating to any other act constituting inappropriate conduct;
12. neglect of duty;
13. violation of the rights of others as provided by federal and state laws related to human rights.

IV. FORMS OF DISCIPLINE

- A. The forms of discipline that may be imposed by the school district include, but are not limited to:
 - 1. oral warning;
 - 2. written warning or reprimand;
 - 3. probation;
 - 4. disciplinary suspension, demotion or leave of absence with pay;
 - 5. disciplinary suspension, demotion or leave of absence without pay; and
 - 6. dismissal/termination or discharge from employment.
- B. Other forms of discipline, including any combination of the forms described in Paragraph A., above, may be imposed if, in the judgment of the administration, another form of discipline will better accomplish the school district's objective of stopping or correcting the offending conduct and improving the employee's performance.

V. PROCEDURES FOR ADMINISTERING POLICY

- A. In an instance where any form of discipline is imposed, the employee's supervisor will:
 - 1. Advise the employee of any inadequacy, deficiency or conduct which is the cause of the discipline, either orally or in writing. If given orally, the supervisor will document the fact that an oral warning was given to the employee specifying the date, time and nature of the oral warning.
 - 2. Provide directives to the employee to correct the conduct or performance.
 - 3. Forward copies of all writings to the administrator in charge of personnel for filing in the employee's personnel file.
 - 4. Allow a reasonable period of time, when appropriate, for the employee to correct or remediate the performance or conduct.
 - 5. Specify the expected level of performance or modification of conduct to be required from the employee.
- B. The school district retains the right to immediately discipline, terminate or discharge an employee as appropriate, subject to relevant governing law and collective bargaining agreements **where when** applicable.

Legal References: Minn. Stat. § 122A.40 (~~Teachers~~— Employment; Contracts; Termination)
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class)
Minn. Stat. § 122A.44 (Contracting with Teachers; Substitute Teachers)
Minn. Stat. § 122A.58 (Coaches; Termination of Duties)
Minn. Stat. § 123B.02, Subd. 14 (~~Employees; Contracts for Services~~
General Powers of Independent School Districts)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 197.46 *et seq.* (Veterans Preference Act)

Cross References: ~~MSBA Service Manual, Chapter 3, Employees~~ None



Rock Ridge Public Schools

411 5th Avenue South

Adopted: September 28, 2020

408 SUBPOENA OF A SCHOOL DISTRICT EMPLOYEE

I. PURPOSE

The purpose of this policy is to protect the privacy rights of school district employees and students under both state and federal law when requested to testify or provide educational records for a judicial or administrative proceeding.

II. GENERAL STATEMENT OF POLICY

This policy is to provide guidance and direction for school district employees who may be subpoenaed to testify and/or provide educational records for a judicial or administrative proceeding.

III. DATA CLASSIFICATION

A. Educational Data

1. State Law

The Minnesota Government Data Practices Act (MGDPA), [Minn. Stat. Ch. Minnesota Statutes chapter 13](#), classifies all educational data, except for directory information as designated by the school district, as private data on individuals. The state statute provides that **private data on individuals may not be released, except pursuant to a valid court order or informed consent by the subject of the data or a parent if the subject of the data is a minor.**

2. Federal Law

The Family Educational Rights and Privacy Act (FERPA), 20 [U.S.C. § United States Code section 1232g](#), provides that educational data may not be released, except pursuant to informed consent by the individual subject of the data or any lawfully issued subpoena. Regulations promulgated under the federal law require that the school district must first make a reasonable effort to notify the parent of the student, or the student if the student is 18 years of age or older, of the subpoena in advance of releasing the information pursuant to the subpoena.

B. Personnel Data

The MGDPA, ~~Minn. Stat. Ch. 13~~, also classifies all personnel data, except for certain data specifically classified as public, as private data on individuals. The state statute provides that **private data on individuals may not be released, except pursuant to a valid court order or informed consent by the subject of the data.**

IV. APPLICATION AND PROCEDURES

- A. Any employee who receives a subpoena for any purpose related to employment is to inform the building administrator or designated supervisor when the employee receives the subpoena. The building administrator or designated supervisor shall immediately inform the superintendent that the employee has received a subpoena.
- B. No employee may release educational data, personnel data, or any other data of any kind without consultation in advance with the school district official who is designated as the authority responsible for the collection, use and dissemination of data.
- C. Payment for attendance at judicial or administrative proceedings and the retention of witness and mileage fees is to be determined in accordance with the applicable school board policies and collective bargaining agreements.
- D. The administration shall not release any information except in strict compliance with state and federal law and this policy. Recognizing that an unauthorized release may expose the school district or its employees to civil or criminal penalties or loss of employment, the administration shall confer with school district legal counsel prior to release of such data.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Rules 1205.0100, Subp. 5 (~~Minnesota Rules Regarding Data Practices How These Rules Apply~~)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)

Cross References: Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee, or Student)
Policy 515 (Protection and Privacy of Pupil Records)
MSBA ~~Service Manual, Chapter 13~~, School Law Bulletin “I” (School Records – Privacy – Access to Data)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: July 27, 2020

Reviewed: January 10, 2022

Revised: _____

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 on school premises, on school district property, at school functions or activities, or on school transportation. 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.
- B. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.
- C. Apparent permission or consent by a student being bullied does not lessen or negate the prohibitions contained in this policy.

- D. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.
- E. False accusations or reports of bullying against another student are prohibited.
- F. 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 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.

- G. 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 as defined in this policy.

- 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. “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.
- F. “Prohibited conduct” means bullying or cyberbullying as defined in this policy or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about bullying.
- G. “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.
- H. “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 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 ~~Minn. Stat.~~ [§ 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 Policy 515) in the student handbook.

VIII. NOTICE

- A. 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 or a summary thereof must be conspicuously posted in the administrative offices of the school district and the office of each school.
- C. This policy must be given to each school employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- D. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student discipline policy (See 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. The school district shall provide an electronic copy of its most recently amended policy to the 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 ~~Minn. Stat. §~~ [Minnesota Statutes section](#) 121A.031 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 ~~of Public School~~)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.03 (~~Sexual, Religious and Racial Harassment and Violence Model Policy~~)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
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: Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
Policy 413 (Harassment and Violence)
Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
Policy 423 (Employee-Student Relationships)
Policy 501 (School Weapons Policy)
Policy 506 (Student Discipline)
Policy 507 (Corporal Punishment)
Policy 515 (Protection and Privacy of Pupil Records)
Policy 521 (Student Disability Nondiscrimination)
Policy 522 (~~Student Sex Nondiscrimination~~ Title IX Sex Nondiscrimination Policy)
Policy 524 (Internet Acceptable Use and Safety Policy)
Policy 525 (Violence Prevention)
Policy 526 (Hazing Prohibition)
Policy 529 (Staff Notification of Violent Behavior by Students)
Policy 709 (Student Transportation Safety Policy)
Policy 711 (Video Recording on School Buses)
Policy 712 (Video Surveillance Other Than on Buses)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: November 9, 2020

Revised: _____

516 STUDENT MEDICATION

I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering all medications to students at school.

II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require medication to be administered during the school day. The school district's licensed school nurse (LSN), registered nurse (RN), licensed practical nurse (LPN) or other non-licensed district employee as delegated by either the district's LSN or RN will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

III. REQUIREMENTS

- A. The administration of medications at school requires (1) written or oral authorization of the student's parent/legal guardian. If the parent's / legal guardian's authorization is oral then the oral authorization must be reduced to writing within two school days. Prescribed medication shall be administered to and taken by only the person for whom the prescription has been written, and (2) the written order of a physician/licensed health care prescriber. The physician/licensed prescriber medication order must be received in writing within two school days provided that the school district may rely on parent written request until prescribing health care provider's medication orders are received.
- B. A "General Medication Administration 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 [Minn. Stat. § Minnesota Statutes section 152.22](#), [Subd. subdivision 6](#).
- C. All medication must come to school in the original container and must be consistent with the instructions on the label and prescription medication must be 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 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.
- E. The school nurse may request to receive further information about the medication, if needed, prior to administration of the substance.
- F. 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, epi-pens used for treatment of anaphylaxis, over the counter (OTC) medications for grades 7-12 only, and other 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).

G. Self-Carrying and Self-Administration of Prescription Medication:

The district "Medication Authorization to Self-Administer" form must be completed and renewed annually by the parent/legal guardian and physician/licensed health care prescriber. Completion of this form will allow a student to responsibly carry medications for self-administration (see Minnesota Statutes Chapters 121A.22, 121A.2205, 121A.221 and 121A.222, and Wheeler, 2004). This authorization is renewed each school year.

Emergency Prescription medications such as asthma medications administered with an inhaler, epinephrine auto-injectors as prescribed for severe allergy treatment and other prescription medications 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) require both (1) prescribing health care provider and (2) guardian written consent to self-carry medication.

H. Self-Carrying and Self-Administration of Non-Prescription Medication:

(No request for self-carrying or self-administration will be honored if dosage exceeds the recommendations on the manufacturer's label.)

According to MS Chapter 121A.222, a secondary student (grade 7-12) may possess and use non-prescription pain relief in a manner consistent with the labeling if the district has parental or legal guardian authorization. However, this law 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.

The district “Authorization to Self-Administer” form must be completed and renewed annually by both the parent/legal guardian and physician / licensed prescriber.

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.

I. Self-Carry Self-administration Student Safety:

a. The LSN/RN, in consultation with the parent/legal guardian and physician/licensed health care prescriber, needs to evaluate the student’s health status and abilities for safe self-administration of prescription and non-prescription medications, observe the student’s self-administration at school, and communicate with the parent/legal guardian about any medication administration difficulties or successes.

b. In the case of a disagreement regarding a student’s self-carrying and self-administration of medication, a meeting should be held among all those involved to sort out differences of opinion and develop a plan, keeping as a priority the student’s educational goals and health safety.

J. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.

K. The school nurse, or other designated person, shall be responsible for documentation of medication administered.

L. Procedures for administration of drugs and medicine at school and school activities shall be developed in consultation with a licensed school nurse, RN, or a public or private health organization or other appropriate party (if appropriately contracted by the school district under ~~Minn. Stat. §~~ [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. Medical Treatments and health functions fall under the same guidelines as the medication policy including but not limited to catheterization, tracheostomy suctioning, gastrostomy feedings, and diabetic cares.

M. Special health treatments and health functions such as catheterization, tracheostomy suctioning, and gastrostomy feedings require (1) parent/Guardian written consent (2) physician/licensed prescribers orders.

- N. 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.
- O. At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent/guardian is responsible to inform the school health services of their student's medical needs. If emergency medication is needed, it will be provided by the parent/guardian and an individual written health plan will be developed and implemented, 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 access to epinephrine auto-injectors, as provided by the parent/guardian, in close proximity to the student 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.
- P. A student may possess cough drops/lozenges 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.
- Q. "Parent" for students 18 years old or older is the student.
- R. The District and District staff may not purchase or have a supply of any OTC medications to administer to students.
- S. Parents/guardians are responsible for provision of individual student medication.

Legal References: Minn. Stat. § 13.32 ([Student Health 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.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.223 (Possession and Use of Sunscreen)
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (~~Medical Cannabis~~; Definitions)
Minn. Stat. § 152.23 (~~Medical Cannabis~~; Limitations)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education ~~Improvement~~ Act of 2004)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)

Cross References: Policy 418 (Drug-Free Workplace/Drug-Free School)



Rock Ridge Public Schools

1405 Progress Parkway

Adopted: July 27, 2020

Revised: _____

520 STUDENT SURVEYS

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 [U.S.C. § 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 ~~Minn. Stat. Ch.~~ Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act), 20 ~~U.S.C. §~~ United States Code section 1232g (Family Educational Rights and Privacy Act) and 34 ~~C.F.R.~~ 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 [U.S.C. § 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, ~~122 S.Ct. 2268, 153 L.Ed. 2d 309~~ (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: Policy 515 (Protection and Privacy of Pupil Records)
Policy 521 (Student Disability Nondiscrimination)
Policy 522 (~~Student Title IX~~ Sex Nondiscrimination, Grievance Procedure and Process)

ROCK RIDGE DEEP WINTER GREENHOUSE

Project Proposal

Iron Range Partnership for Sustainability

(218) 969-6872

charc@entrepreneurfund.org

keith.peterson@essentiahealth.org



May 2022

EXECUTIVE SUMMARY

Project Proposal:

Establish a Deep Winter Greenhouse through a partnership with Rock Ridge Public School District 2909 on the new high school campus.

Ownership:

Initial planning and fundraising provided by the Iron Range Partnership for Sustainability and long-term management conducted by ISD 2909.

About by the Iron Range Partnership for Sustainability (IRPS):

IRPS is a 501 (c)(3) non-profit corporation located in northeast Minnesota's Iron Range. IRPS is dedicated to maintaining and improving the economic, environmental and social characteristics of our area so that our residents can continue to lead healthy, productive and enjoyable lives.

PROJECT DESCRIPTION

A Deep Winter Greenhouse (DWG) is a greenhouse designed to limit the amount of fossil fuel it takes to grow crops during cold winters. DWGs are passive-solar greenhouses that rely on energy from the sun to heat the building instead of more traditional heating sources.

- Extensive research and planning documents on Deep Winter Greenhouses have been conducted by University of MN – Extension Services including design, construction, economics, marketing, budgets, production and educational videos, etc. <https://extension.umn.edu/growing-systems/deep-winter-greenhouses>
- Opportunity to create a replicable DWG model region wide. Bois Forte and Ely Schools are interested in similar projects



Vision:

A deep winter greenhouse will provide year-round access to agricultural education and fresh nutritious food that supports the “academies model” of experiential, engaging, project-based learning. Hundreds of students each year will get their hands in the dirt to learn how to grow their own food with some students inspired to enter agricultural occupations.

Mission:

To teach kids about local food access year-round we envision deep winter greenhouse (DWG) operated by Rock Ridge agricultural students that supports the academies model of experiential, engaging, project-based learning.

- Opportunity to create collaboration between the school district, Iron Range Partnership for Sustainability, local businesses, students, faculty, and the community.

GOALS**Short-Term Goals** (less than one year):

- Establish a partnership with Rock Ridge School.
 - To date we have met with Dr. Noel Schmidt, Lisa Perkovich, Angie Williams and Todd Griepentrog, Willie Spelts, Todd Larson (Cunningham) and Todd Halunen (Kimley-Horn).
 - It has been determined that a site is available on the Rock Ridgel Campus to build a deep winter greenhouse.
 - Deep Winter Greenhouse Size: 24 feet x 24 feet
 - Cost to build including site prep, materials, labor is estimated at \$50,000 to \$70,000
 - Funding to build the project will be raised by IRPS
 - Ongoing maintenance and utility costs will be the responsibility of ISD 2909
 - Estimated annual operating cost is \$1000
 - Estimated time to complete fundraising is 1 to 3 years

Long-Term Goals (one year or more):

- Partner with curriculum coordinator and agricultural instructor to take over management and operation of the deep winter greenhouse.

Memorandum of Understanding

Between

Iron Range Partnership for Sustainability (IRPS), a 501(c) (3) non-profit corporation located in northeast Minnesota's Iron Range.

and

Rock Ridge Independent School District 2909 (Rock Ridge Public School)

This Memorandum of Understanding (MOU) sets forth the terms and understanding between the Iron Range Partnership for Sustainability and the Rock Ridge Independent School District 2909 to build a Deep Winter Greenhouse on the Rock Ridge High School Campus.

Background

A Deep Winter Greenhouse (DWG) is a greenhouse designed to limit the amount of fossil fuel it takes to grow crops during cold winters. DWGs are passive-solar greenhouses that rely on energy from the sun to heat the building instead of more traditional heating sources. This makes building a greenhouse on the Rock Ridge School Campus a viable option as the yearly operating cost is significantly decreased compared to a traditional greenhouse.

A deep winter greenhouse will provide year-round access to agricultural education and fresh nutritious food that supports the "academies model" of experiential, engaging, project-based learning. Hundreds of students each year will get their hands in the dirt to learn how to grow their own food with some students inspired to enter agricultural occupations.

Purpose

This MOU sets expectations and obligations for both Rock Ridge Public School and IRPS concerning the Deep Winter Greenhouse.

Land and Construction

Rock Ridge Public School will commit to facets of Deep Winter Greenhouse Construction including but are not limited to:

1. Reserving the parcel of land for the Deep Winter Greenhouse designated on the attached map until construction of the Deep Winter Greenhouse or December 31st 2026.
2. Site preparation and excavation as outlined in the attached Deep Winter Greenhouse construction plans v2.2 from the U of MN.
3. Purchase materials to complete foundation work and construct a Deep Winter Greenhouse on the Rock Ridge ISD 2909 campus
4. Provide infrastructure including water, electricity, and sewer to the Deep Winter Greenhouse
5. Purchase lighting, soil, and containers to make the Deep Winter Greenhouse operational

6. Be responsible for ongoing costs related to continued operation of the Deep Winter Greenhouse to include but not be limited to: seeds, soils, growing containers, lighting, electricity, water and ongoing maintenance.
7. Use the Deep Winter Greenhouse for its intended purpose of hands-on education for Rock Ridge Public School students.
8. If updates to the Deep Winter Greenhouse plans are available prior to the start of construction, improvements in design will be considered for incorporation into the deep winter greenhouse build.

Timelines

Construction to complete the project will take no more than two years. Construction on the deep winter greenhouse will begin with the earlier of:

1. Within one calendar year of sufficient funds (currently estimated at \$50,000 to \$70,000) raised to complete the project.
or
2. By December 31st, 2026.

Fundraising and Use of funds

Rock Ridge Public School and IRPS define “sufficient funds” as \$50,000 to \$70,000, [or the current construction cost at the time the building project begins.](#) [Blue words are added.]

Rock Ridge Public School may receive funding via grants paid directly to Rock Ridge Public School. If this MOU is terminated or insufficient funds are raised to cover the full costs of construction, Rock Ridge Public School may use funds received by Rock Ridge Public School for other purposes within parameters of the grant. Rock Ridge Public School may also delay any activity on this project until sufficient funding has been raised.

IRPS will attempt to raise funds via grants and private donations to fund the cost of Initial planning and construction of the deep winter greenhouse. IRPS will engage in a fundraising effort to raise sufficient funds (currently estimated at \$50,000 to \$70,000) to build a 24 x 24-foot-deep winter greenhouse (according to the specifications and plans Deep Winter Greenhouse v2.2 put out by the University of MN May 18, 2017).

If after a good faith effort and by December 31st 2025, IRPS is unable to raise sufficient funds, IRPS is in no way liable or responsible to raise funds to complete a Deep Winter Greenhouse on the Rock Ridge Public School ISD 2909 campus, and Rock Ridge Public School is not obligated to begin construction.

Extending the time frame of this agreement to continue work to raise adequate funds is an option if both parties agree in writing. If such agreement is reached, IRPS and Rock Ridge Public School will attempt to raise further funds if the cost to construct and equip the deep winter greenhouse. IRPS is not liable in any way if sufficient funds are not able to be raised, and Rock Ridge Public School may decline to construct and equip the deep winter greenhouse if insufficient funding is donated.

Funds raised by IRPS will be kept in escrow by IRPS and will be transferred to Rock Ridge Public School if sufficient funds for the Deep Winter Greenhouse is achieved and Rock Ridge Public School has substantially complied with their obligations under this MOU. Transfer of funds by IRPS to Rock Ridge Public School will happen as follows:

- 1/3 upon a signing of contract for the construction of the DWG between Rock Ridge Independent School District 2909 and an appropriate contractor.
- 1/3 upon the completion of DWG's foundation.
- 1/3 upon the substantial completion of construction of the DWG.

If this MOU is terminated or insufficient funds are raised to cover the full costs of construction IRPS will return the funds kept in escrow by IRPS to their respective donors.

All funds supplied to Rock Ridge Public School by IRPS which are designated for this project, shall be used by Rock Ridge to complete all facets of construction of the deep winter greenhouse.

Long-term Considerations

If construction of the deep winter greenhouse is successfully completed, IRPS has no further obligations, fiscal or otherwise. IRPS similarly shall have no ownership interests in either the deep winter greenhouse and/or the property on which it will be located.

Long-term management of the deep winter greenhouse will be the responsibility of Rock Ridge Public School ISD 2909. Yearly costs to operate and maintain the deep winter greenhouse after completion of the construction of the greenhouse will be the responsibility of Rock Ridge Public School ISD 2909, and Rock Ridge shall have sole discretion to determine appropriate funding levels and/or monetary appropriations to make to the deep winter greenhouse.

Reporting

During the existence of this MOU IRPS will submit in writing a quarterly fundraising report to Rock Ridge Independent School District 2909. During the exitance of this MOU Rock Ridge Independent School District 2909 will submit in writing a quarterly fundraising and construction report to IRPS.

Duration

This MOU is at-will and may be modified by mutual consent of authorized officials from IRPS or Rock Ridge Independent School District 2909. This MOU shall become effective upon signature by the authorized officials from IRPS and Rock Ridge Public School and will remain in effect until modified, in writing, by mutual consent the parties, or terminated, in writing, by either party. In the absence of mutual agreement by the authorized officials from IRPS and Rock Ridge Independent School District 2909 or the termination of this MOU, this MOU shall terminate on upon substantial completion of construction of the Deep Winter Greenhouse.

Contact Information

Partner name: Iron Range Partnership for Sustainability

Partner representative: Keith Peterson

Position: Board Chair

Address: P.O. Box 1165, Virginia, MN 55792

Telephone: 218-410-6343

Fax: N/A

E-mail: keith.peterson@essentiahealth.org

Partner name: Rock Ridge Independent School District 2909

Partner representative:

Position:

Address:

Telephone:

Fax:

E-mail:

Signature: _____ Date: _____

Keith H. Peterson, Iron Range Partnership for Sustainability, Board Chair

Signature: _____ Date: _____

Partner name, Rock Ridge Independent School District 2909, **position**



| 1405 PROGRESS PARKWAY, VIRGINIA, MN 55792 | 218.742.3900 | FAX: 218.744.4381 | WWW.RRPS.ORG |

January 9, 2023

Senator Farnsworth and Representative Lislegard,

The Rock Ridge School Board asks you to carry/introduce our supplemental school construction funding bill. As you know, we have had extraordinary construction price increases due to the impact of the covid inflationary price spirals. We ask you to carry/introduce our supplemental school construction bill so we may complete the Rock Ridge projects the way the voters expected when they voted to approve the construction bond levy in 2019. Please understand that, after the public approval, we have added no (zero) scope or additions to the Rock Ridge construction projects.

We appreciate any consideration you can give in our request to give our current and future students the school facilities they need and deserve to compete and thrive in the Minnesota economy as we guide them to be hard-working, adaptive, critical thinking, and entrepreneurial citizens, who make great community residents.

Section 1. **SUPPLEMENTAL SCHOOL CONSTRUCTION FACILITY AID.**

Subdivision 1.

Department of Education.

The sum indicated in this section is appropriated from the general fund to the Department of Education for the fiscal year designated.

Subd. 2.

Supplemental aid for school facility construction.

(a) Aid must be used to pay for the increased costs of the construction of new school facilities due to the inflationary effects on construction and material costs and supply chain disruptions during the COVID-19 pandemic:

\$ 12,850,000 2023

(b) Aid must be used for the following school districts that passed referendums between April 1, 2019, and December 1, 2020:

- (1) \$4,400,000 is for Independent School District No. 696, Ely;
- (2) \$6,800,000 is for Independent School District No. 2909, Rock-Ridge; and
- (3) \$1,650,000 is for Independent School District No. 238, Mabel-Canton.
- (c) One hundred percent of aid must be paid in the current fiscal year.
- (d) This is a onetime appropriation.

EFFECTIVE DATE.

This section is effective the day following final enactment.



January 3, 2023

To:
Rock Ridge School Board

Fr:
Willie Spelts

Re: Elevated Bleacher purchase for Varsity Baseball Field

Dear Rock Ridge School Board,

I have been working directly with the Rock Ridge Baseball Community, which includes head coach Jamie Lindseth and booster club members. As you know, we received naming rights money for the JV baseball field, now known as City Auto Glass Field. This agreement came about directly from Coach Lindseth via him working with City Auto Glass. During the discussions, the money obtained from the naming rights was to be used for the purchase of elevated bleachers at the Varsity Baseball Field. City Auto Glass representative, Red Lowen, was fully on board with helping Jamie and the baseball program achieve these elevated bleachers.

I am requesting permission to purchase these elevated bleachers per the attached quote.

Please consider and advise if these can be ordered and purchased.

Respectfully,

Willie Spelts



SAAFE, LLC

Home of "Stadium Steve"

Mailing Address: P.O. Box 230
Excelsior, MN 55331

Office Address: 684 Excelsior Blvd. Suite 220
Excelsior, MN 55331

Office: 612-808-9869
Cell: 612-250-9606
stadiumsteve@gmail.com

December 20, 2022

To: Rock Ridge Public School
Booster Club
1405 Progress Pkwy
Eveleth, MN 55734

Attn: Willie Spelts
Email: willie.spelts@rrps.org

Reference: Rock Ridge HS Baseball

Description and Price

10 Row x 27' elevated angle frame bleacher with a ramp and two stairs
8" Rise per row / 24" Tread depth
17" High seat
Chain link fence guardrail
Painted risers

Total Materials Delivered & Installed: \$53,531.00

Exclusions: Ground restoration, building permit, P&P Bonds

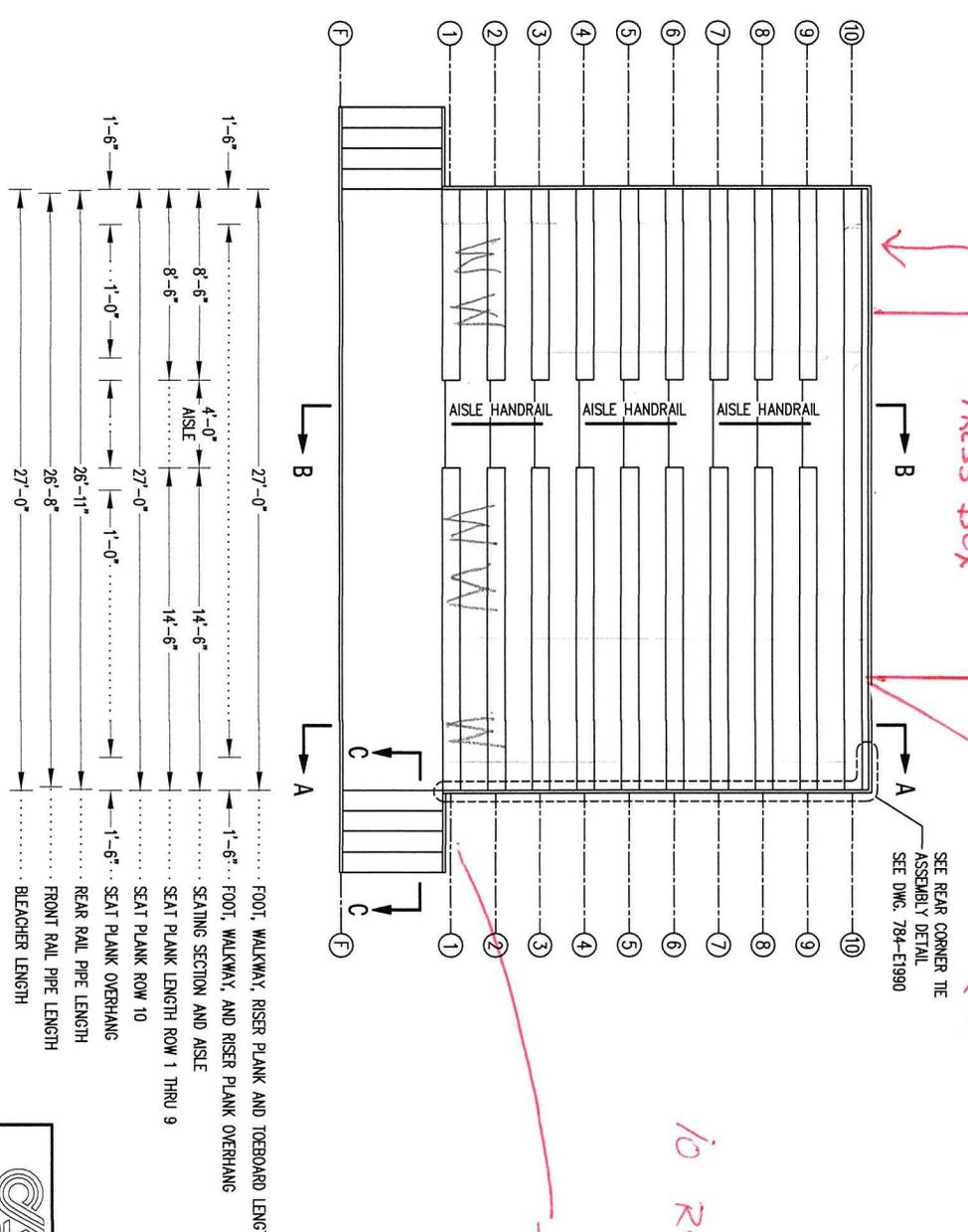
Approved By: _____ Date: _____

Pricing valid for 15 days

Payment Terms: Net 15

Delivery: Scheduled

By: Tim Tobin



PRESS BOX

CONVERT GONED RAIL TO PRESS BOX
(NO GONED RAIL AT BOX)
BOTH SIDES

10 ROW X 27' BLEACHER

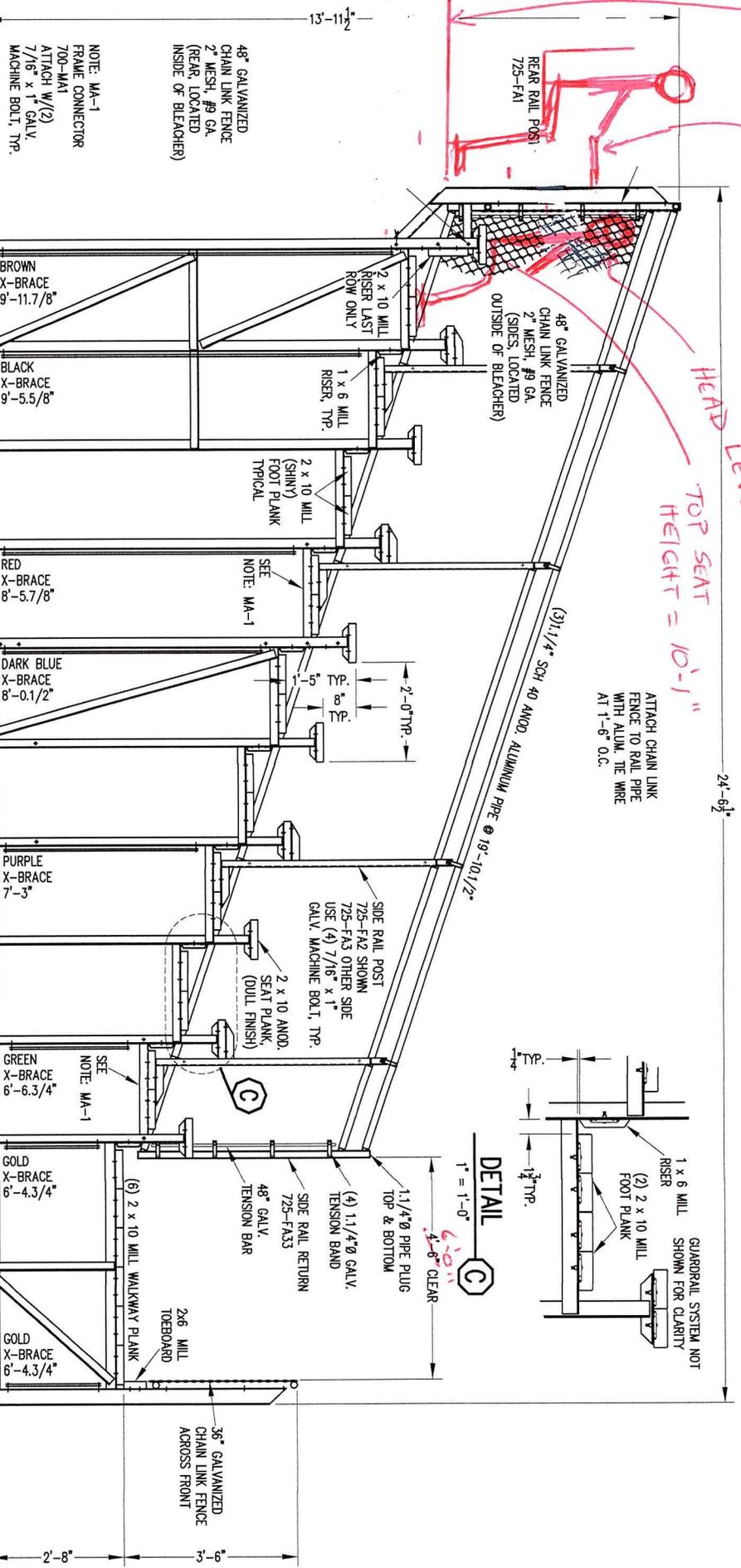
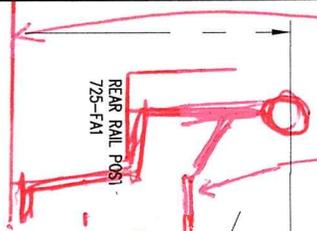
+ RAMP

SEATING PLAN
3/16" = 1'-0"
144 NET SEATS @ 18" PER SEAT

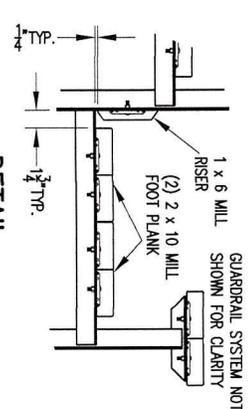
		REVISIONS	
		BY	DATE
SCALE	3/16" = 1'-0"		
DATE	11/2/11		
DRN	SK	CHKD	
AP'D			
TITLE	DLWE 10-27 SEATING PLAN		
NO.	784-E2211		

P.O. BOX 118
 BENEVA, ALABAMA 36340
 334-884-7256

FOOT
LEVER PRESS
BOTTOM
OF
WINDOWS
12'-6"
HEAD LEVER
TOP SEAT
HEIGHT = 10'-1"
6' + PERSON ± 13'-0"



ATTACH CHAIN LINK FENCE TO RAIL PIPE WITH ALUM. TIE WIRE AT 1'-6" O.C.



DETAIL C
1" = 1'-0"

SECTION AA
1/2" = 1'-0"

Outdoor Aluminum
P.O. BOX 118
GENEVA, ALABAMA 35340
334-684-2285

SCALE	1/2" = 1'-0"	REVISIONS	BY	DATE
DATE	11/2/11			
DRN	OK			
APP'D	OK			
TITLE	DWG. 10 ROW SECTION			
NO.	784-E2221			

± 25'-0"
WILL FIT BROWN BOX ? BACKSTOP



Debbie Wiirre <debbie.wiirre@rrps.org>

Fwd: Aluma 8218T

1 message

Mike Hoag <mike.hoag@rrps.org>

Wed, Jan 4, 2023 at 8:48 AM

To: Debbie Wiirre <debbie.wiirre@rrps.org>

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

From: **Julie Rowell** <Julie@widdestrailer-sales.com>

Date: Wed, Jan 4, 2023 at 8:45 AM

Subject: Aluma 8218T

To: <mike.hoag@rrps.org>

- 2-3500# Rubber torsion axles - Easy lube hubs
- Electric brakes, breakaway kit
- ST205/75R14 LRC radial tires (1760# cap/tire)
- Aluminum wheels, 5-4.5 BHP
- Control valve to adjust rate of descent
- Bed locks for travel and for locking bed in up position
- Removable aluminum teardrop fenders
- Extruded aluminum floor
- Front retaining rail
- A-Framed aluminum tongue, 44.5" long with 2-5/16" coupler
- 8) stake pockets (4 per side);
- 4) Recessed tie rings, SS 5000#
- Padded tongue jack, 2500# capacity
- LED Lighting package, safety chains
- Overall width = 101.5"
- Overall length = 270" / 292" / 317"
- Tilt = 11° / 8.5° / 7.5°

7000 GVW

5500 Payload

Trailer Price \$10,495.00

Let me know if there is anything else you might need. Please feel free to call or email me.

Thank you,

Julie Rowell
Sales/Service

P:218-879-4679

F:218-879-1946

Julie@widde Trailersales.com

www.widde Trailersales.com



RAMS ANNUAL NOTICE OF DUES RENEWAL – January 3, 2023

To our Public Sector and Corporate Members:

First off, thanks to all of you for the support you have provided to RAMS over the past year and for many of you over the past decades. Without community, schools and businesses supporting this organization, we could not be successful in our efforts to make the Range a vibrant and wonderful place to live and work. As you should know by now Ida Rukavina has left RAMS to work at the IRRR which should do nothing but enhance our strong working relationship with the Agency. Congrats to Ida.

I have been asked to serve in an interim capacity while the board of directors begins the search for a capable replacement. I was pleased that they asked me to step in and I will do all that I can to keep RAMS moving forward during my tenure. (Steve Giorgi here, remember me?)

Please consider renewing your membership with RAMS and encouraging your township/city neighbors who have not yet joined RAMS to make this the year they get on board. Dues have not changed, and an invoice will be forthcoming via email to your organization. Please remit payment to RAMS by January 31. Below are a few highlights from last year and we hope to improve on our success at the legislature this session with a \$17.6 Billion dollar surplus and a legislature that should be able to pass bills without delay.

During the last year, we have worked on legislative priorities at the capital, submitted testimony on the federal land withdrawal and PolyMet permits, and called on the legislature for a special session to finish the bonding and tax bills. In addition, we held important community meetings on Emergency Management services, the Housing situation in northern Minnesota and numerous meetings on broadband expansion across the region. During this past year, we also added a quarterly township meeting, allowing for supervisors or clerks to come together to discuss issues they are facing, such as broadband deployment.

We were successful in leading significant legislation that passed in the last session that now allows for a special low density broadband grant program that will award grants of up to 75% and up to \$10 million to specifically expand broadband in our more rural areas. One of our current RAMS legislative priorities is to make this a permanent program. We also welcomed new members to our organization this past year and I want to thank each of them for joining this organization and making our voice even stronger. The new members are: Town of Pike, Town of Cotton, City of Orr, City of Cohasset, and Lavell Township. We also welcomed new corporate members: Koochiching County, MN North College, and Essentia Health.

Once again, I thank you on behalf of the RAMS Board of Directors for your past support and hope you will continue your membership with us in 2023. 84 years of speaking on behalf of our region as “ONE RANGE – ONE VOICE”.

Sincerely


Steve Giorgi

Interim Executive Director

sgiorgi@ramsmn.org

218.780.8877

“One Range...One Voice”

Range Association of Municipalities and Schools

5525 Emerald Avenue
Mt. Iron, MN 55768

Invoice

Invoice #: 2023 058
Invoice Date: 1/3/2023
Due Date: 1/31/2023
Project:
P.O. Number:

Bill To:

ISD 2090 Rock Ridge
411 5th Avenue South
Virginia MN 55792

Date	Description	Amount
1/3/2023	Membership Dues 2023 Sales tax	1,750.00 0.00

Thank you for your continued support of RAMS!

Total	\$1,750.00
Payments/Credits	\$0.00
Balance Due	\$1,750.00

Phone #
218 748 7651