



Board of Education Big Lake School District #727 Regular Meeting

Mission Statement

Our mission is to challenge, educate, & inspire all students
to reach their highest level of achievement in
academics, athletics, & the arts.

Thursday, November 16, 2023
6:30 PM
Middle School Student Center
601 Minnesota Ave
Big Lake, MN 55309

I. Call to Order	
Chair, Tonya Reasoner	
II. Roll Call	
Chair, Tonya Reasoner	
III. Approve Agenda	
Chair, Tonya Reasoner	
IV. Pledge of Allegiance	
Chair, Tonya Reasoner	
V. Open Forum	3
Chair, Tonya Reasoner	
VI. Consent Agenda	
Chair, Tonya Reasoner	
A. Previous Minutes	4
Minutes from the October 26, 2023 Regular Board Meeting and the November 9, 2023 Work Session	
B. Claims and Accounts	8
Claims and Accounts for the month of November	
C. Credit Card Report	16
D. Personnel	23
E. Final Reading and Approval of Policies	24
515 Protection and Privacy of Pupil Records; 515A Form Public Notice; 524 Internet Acceptable Use and Safety Policy; 604 Instructional Curriculum; 616 School District System Accountability	
F. Approval of One Read Policies	70
522 Title IX Sex Nondiscrimination, 534 School Meals, 620 Credit for Learning, 722 Public Data Requests, 725 Transportation for Day Treatment	
G. Extended Field Trip Requests	99
Boys Basketball, Wrestling, Girls Basketball, Gymnastics, Robotics	
VII. Donations	105
Chair, Tonya Reasoner	
VIII. 2022-2023 Audit Presentation	106
Director of Business Services, Angie Manuel and Caroline Stutsman, BerganKDV	
IX. Financial Report	266
Director of Business Services, Angie Manuel	
October report will be presented.	
X. Communications Update	283
Director of Community Education & Communication Services, Stephanie Hillman	
XI. World's Best Workforce	289
Assistant Superintendent of Teaching and Learning, Minda Anderson	
XII. First Reading of Policies	319
Superintendent, Tim Truebenbach	

506 Student Discipline, 709 Student Transportation Safety Policy, 806 Crisis Management, 807 Health and Safety

XIII. Approve Date for 2024 Organizational Meeting

Superintendent, Tim Truebenbach

XIV. Set Joint Powers Meeting Date

Superintendent, Tim Truebenbach

Thursday, January 18, 2024 6:00 PM Big Lake City Council Chambers 160 Lake Street N, Big Lake MN

XV. School Board Committee/Representative Updates

A. Finance Committee

Treasurer, Amber Sixberry

B. Policy Committee

Chair, Tonya Reasoner

C. Buildings and Grounds Committee

Board Member, Lenette Brown

D. School Board Representatives

XVI. Superintendent Report

Superintendent, Tim Truebenbach

A. Cabinet Department Update

XVII. Adjournment

Chair, Tonya Reasoner

Strategic Plan Focus Areas

Student Support

Staff Support

Family & Community Engagement



OPEN FORUM

An open forum is scheduled during the beginning of each regular School Board meeting to allow district residents the opportunity to address the Board.

If you would like to address the Board, please fill out a slip with your name and address, and provide to the Chair prior to the meeting start time.

The guidelines for open forum are as follows:

3

1. Speakers must state their name
2. Each speaker will be provided three minutes
3. No action can be taken unless the matter addressed is formally on the agenda
4. Speaker will not make negative comments regarding any employee of the District
5. The Board Chair can end the Open Forum at any time
6. Please note that data privacy laws do not allow for any matters concerning individual employees or students to be discussed

INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA
SHERBURNE COUNTY

Minutes of the Regular Meeting
October 26, 2023
6:30 PM

I. CALL TO ORDER

The regular meeting of the Board of Education of Independent School District No. 727, Big Lake Schools, was called to order on October 26, 2023 at 6:30 PM in the Middle School Student Center by Chair Reasoner.

II. ROLL CALL

The following Board members were present: Mr. Tony Scales, Ms. Amber Sixberry, Ms. Tonya Reasoner, Ms. Lenette Brown, Ms. Ashley Schabilion, and Student Representative Grace John. Absent: Mr. Derek Nelson.

III. APPROVE AGENDA

A motion was made by Reasoner seconded by Schabilion to approve the agenda after moving agenda item X. BOND PROJECT UPDATES before V. OPEN FORUM.

The motion carried 5-0.

IV. PLEDGE OF ALLEGIANCE

Chair Reasoner and the Board led the Pledge of Allegiance.

V. BOND PROJECT UPDATES

Director of Buildings and Grounds, TJ Zerwas, and Wold Architects, presented three options for solving traffic issues on 205th Ave.

VI. OPEN FORUM

Casey Mork, Kacey Sorokin, Lisa Oden, John Kallemeyn, and Nicole Call spoke.

VII. CONSENT AGENDA

A motion was made by Brown seconded by Sixberry to approve the following:

- A. PREVIOUS MINUTES from the September 28, 2023 regular meeting and the October 4, 2023 work session
- B. CLAIMS AND ACCOUNTS for the month of October in the amount of \$1,863,015.18 checks 104174-104359
- C. CREDIT CARD REPORT
- D. PERSONNEL:

October 2023 Personnel				
Employee (Last, First Name)	Position	Building	Effective Date	Action Type
Webb, Rahmyra	School Monitor	Independence	10/18/2023	New Hire
Martin, Lance	Building Substitute	Liberty	10/24/2023	New Hire

E. FINAL READING AND APPROVAL OF POLICIES:

516.5 Overdose Medication

The motion carried 5-0.

VIII. DONATIONS

A motion was made by Reasoner seconded by Scales to approve the following donations:

Donor	Item	Designated Purpose (if any)
Big Lake Spud Run	\$1,000.00	High School
Geoff Randall Memorial Scholarships	\$6,000.00	Two \$3,000.00 senior scholarships
Big Lake Spud Fest	\$1,000.00	STEM class activities
RiverWood Bank	\$1,000.00	Middle School programs
Big Lake Spud Run	\$2,000.00	\$1,000.00 Trap Team; \$1,000.00 Robotics
Catherine Norman	Gourds valued at approximately \$600.00	Kindergarten and Early Childhood classes
Caribou Coffee	Coffee	Teachers during workshop week at Independence
Minnco Credit Union	School Supplies	For students in need at Independence
Ember Coffee	Beverages	Back to school week for teachers and staff
Big Lake Hornets Booster	\$599.00	Wrestling Mat Sterilizer
Big Lake BSBC—Mac’s Minis	\$50.00	Girls Soccer
Big Lake Gymnastics	\$550.00	Gym decals
Big Lake Swim and Dive Booster Club	\$1,754.00	Swim headsets

The motion carried 5-0.

IX. MSHSL GRANT APPLICATION APPROVAL

A motion was made by Reasoner seconded by Schabilion to approve the grant as presented.

The motion carried 5-0.

X. FINANCIAL REPORT

Treasurer, Amber Sixberry, presented the financial report for September. A motion was made by Scales seconded by Brown to approve the financial report as presented.

The motion carried 5-0.

XI. ANNUAL COMMUNITY EDUCATION UPDATE

Director of Community Education and Communication Services, Stephanie Hillman, presented the annual update.

XII. SECOND READING OF POLICIES

515 Protection and Privacy of Pupil Records; 515A Form Public Notice; 524 Internet Acceptable Use and Safety Policy; 604 Instructional Curriculum; 616 School District System Accountability

XIII. SCHOOL BOARD COMMITTEE/REPRESENTATIVE UPDATES

- a. Finance—none
- b. Policy—none
- c. Buildings and Grounds—already reviewed
- d. School Board Representatives—Schabilion talked about Family Fun Fest, Sixberry gave a Wright Tech update

XIV. STUDENT REPRESENTATIVE REPORT

School Board Student Representative, Grace John, gave her monthly report to the board.

XV. SUPERINTENDENT REPORT

Superintendent Truebenbach, gave his monthly update to the board. Policy Committee meeting scheduled for November 8, 2023 at 5:30 PM.

- a. Cabinet Department Update—Assistant Superintendent of Teaching and Learning, Minda Anderson, gave an update on Teaching and Learning.

XVI. ADJOURNMENT

A motion was made by Sixberry seconded by Scales to adjourn the meeting. The meeting was adjourned at 8:25 PM.

The motion carried 5-0.

Clerk, Tony Scales
Approved November 16, 2023

INDEPENDENT SCHOOL DISTRICT 727
BIG LAKE, MINNESOTA
SHERBURNE COUNTY

Minutes of the Work Session
November 9, 2023
6:30 PM

I. CALL TO ORDER

The Work Session of the Board of Education of Independent School District No. 727, Big Lake Schools was called to order on November 9, 2023 at 6:31 PM, in the Middle School Student Center, by Chair Reasoner.

II. ROLL CALL

The following Board members were present: Mr. Tony Scales, Ms. Amber Sixberry, Ms. Tonya Reasoner, Ms. Ashley Schabilion, and Mr. Derek Nelson. Absent: Ms. Lenette Brown.

III. DISTRICT FACILITIES AND FINANCIAL NEEDS DISCUSSION

Superintendent Truebenbach and Director of Business Services, Angie Manuel reviewed future financial needs of the district. Discussed the public survey questions. Buildings and Grounds Director, TJ Zerwas, reviewed another Liberty parking lot concept.

IV. ADJOURNMENT

A motion was made by Nelson seconded by Schabilion to adjourn the meeting. The meeting was adjourned at 7:59 PM.

The motion carried 5-0.

Clerk, Tony Scales
Approved November 16, 2023

Big Lake Public Schools, ISD #727 Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 11/13/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104360	CH	1	13591	BREAKOUT EDU	11/03/2023	\$99.00	155788	E 01 100 203 312 000 406	Breakout EDU Digital Subscription. (user n	
Check Total:							\$99.00				
001	104361	CH	1	03184	CENTERPOINT ENERGY	11/03/2023	\$324.65	155791	E 01 201 810 000 000 330	MS SCHOOL FIRM GAS SEPTEMBER 20	
001	104361	CH	1	03184	CENTERPOINT ENERGY	11/03/2023	\$548.04	155791	E 01 201 810 000 000 330	MS SCHOOL INT GAS SEPTEMBER 2023	
001	104361	CH	1	03184	CENTERPOINT ENERGY	11/03/2023	\$106.00	155791	E 01 100 810 000 000 330	INDY INT GAS SEPTEMBER 2023	
001	104361	CH	1	03184	CENTERPOINT ENERGY	11/03/2023	\$344.10	155791	E 01 300 810 000 000 330	HS FIRM GAS SEPTEMBER 2023	
001	104361	CH	1	03184	CENTERPOINT ENERGY	11/03/2023	\$1,255.97	155791	E 01 300 810 000 000 330	HS SCHOOL INT GAS SEPTEMBER 2023	
001	104361	CH	1	03184	CENTERPOINT ENERGY	11/03/2023	\$19.00	155791	E 01 100 810 000 000 330	INDY FIRM #2 GAS SEPTEMBER 2023	
001	104361	CH	1	03184	CENTERPOINT ENERGY	11/03/2023	\$363.77	155791	E 01 100 810 000 000 330	INDY FFIRM #1 GAS SEPTEMBER 2023	
Check Total:							\$2,961.53				
001	104362	CH	1	12810	DELTAMATH SOLUTIONS INC	11/03/2023	\$570.00	155783	E 01 300 256 000 000 406	DeltaMath Plus SY 23-24	
Check Total:							\$570.00				
001	104363	CH	1	12491	ELECTRICAL PRODUCTION SERICES	11/03/2023	\$3,412.50	155792	E 05 005 630 000 795 555	Cat 6 Cable Drops (15 - LES)	
Check Total:							\$3,412.50				
001	104364	CH	1	10700	HOLT TOUR AND CHARTER INC	11/03/2023	\$786.00	155793	E 11 300 296 118 733 360	DELUXE COACH BUS 09/15/2023 ⁸	
001	104364	CH	1	10700	HOLT TOUR AND CHARTER INC	11/03/2023	\$1,889.00	155793	E 11 300 294 118 733 360	DELUXE COACH BUS 09/15/2023	
Check Total:							\$2,675.00				
001	104365	CH	1	02161	LAKESHORE LEARNING MATERIALS	11/03/2023	\$0.00	155781	E 04 500 570 000 321 401	Please apply Free Freight and 5% discount	
001	104365	CH	1	02161	LAKESHORE LEARNING MATERIALS	11/03/2023	\$499.00	155781	E 04 500 570 000 321 401	Space-Saver Color-Changing Light Table It	
001	104365	CH	1	02161	LAKESHORE LEARNING MATERIALS	11/03/2023	\$79.98	155781	E 04 500 570 000 321 401	Toddler-Safe Washable Sensory Spirals It	
001	104365	CH	1	02161	LAKESHORE LEARNING MATERIALS	11/03/2023	\$29.99	155781	E 04 500 570 000 321 401	Mix & Match Sensory Spheres Item # DS2	
001	104365	CH	1	02161	LAKESHORE LEARNING MATERIALS	11/03/2023	\$32.99	155781	E 04 500 570 000 321 401	Design & Build Water Blocks Item # EE29C	
001	104365	CH	1	02161	LAKESHORE LEARNING MATERIALS	11/03/2023	\$49.99	155781	E 04 500 570 000 321 401	Snap-Dinos Item # PP924	
001	104365	CH	1	02161	LAKESHORE LEARNING MATERIALS	11/03/2023	(\$34.60)	155781	E 04 500 570 000 321 401	Discount	
Check Total:							\$657.35				
001	104366	CH	1	13758	MOSTSWIMTECH, INC.	11/03/2023	\$204.00	155784	E 11 300 296 126 000 401	MYSWIM EARS SPRITE	
001	104366	CH	1	13758	MOSTSWIMTECH, INC.	11/03/2023	\$1,754.00	155784	E 11 300 295 126 000 401	MYSWIM EARS SPRITE	
Check Total:							\$1,958.00				
001	104367	CH	1	13690	PROTRAININGS LLC	11/03/2023	\$480.00	155785	E 01 300 240 000 000 430	WNL Practi-Trainer Essentials Basic AED	
Check Total:							\$480.00				
001	104368	CH	1	08275	REGION 5AA	11/03/2023	\$1,540.00	155794	E 11 300 292 153 000 305	MSHSL 5AA QUARTER FINAL VOLLEYB/	
Check Total:							\$1,540.00				
001	104370	CH	1	01188	SCHOLASTIC INC	11/03/2023	\$59.60	155789	E 01 100 218 000 388 430	NTS864363. The Season of Styx Malone (t	
001	104370	CH	1	01188	SCHOLASTIC INC	11/03/2023	\$52.40	155789	E 01 100 218 000 388 430	NTS828440 Hello Universe (paperback)	

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 11/13/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104370	CH	1	01188	SCHOLASTIC INC	11/03/2023	\$67.40	155789	E 01 100 218 000 388 430	NTS585007. Flora & Ulysses (paperback)	
001	104370	CH	1	01188	SCHOLASTIC INC	11/03/2023	\$59.60	155789	E 01 100 218 000 388 430	NTS832539 Stella Diaz Has Something to	
001	104370	CH	1	01188	SCHOLASTIC INC	11/03/2023	\$59.90	155789	E 01 100 218 000 388 430	NTS595625 You Don't Know Everything, J	
001	104370	CH	1	01188	SCHOLASTIC INC	11/03/2023	\$26.90	155789	E 01 100 218 000 388 430	shipping	
Check Total:							\$325.80				
001	104371	CH	1	09941	STERLING TROPHY	11/03/2023	\$50.00	155782	E 11 300 295 118 000 401	Acrylic Flame Award Varsity	
001	104371	CH	1	09941	STERLING TROPHY	11/03/2023	\$40.00	155782	E 11 300 295 118 000 401	Acrylic Flame Award JV	
001	104371	CH	1	09941	STERLING TROPHY	11/03/2023	\$60.00	155782	E 11 300 295 118 000 401	Full color sublimated Varsity Award Plaque	
001	104371	CH	1	09941	STERLING TROPHY	11/03/2023	\$60.00	155782	E 11 300 295 118 000 401	Full color sublimated JV Award Plaque	
Check Total:							\$210.00				
001	104372	CH	1	08684	D SCOTT ERICKSON, ATTY	11/03/2023	\$212.41	155974	B 12 215 079	Payroll Deductions	
Check Total:							\$212.41				
001	104373	CH	1	13507	FIDELITY SECURITY L.IFE INSURANCE	11/03/2023	\$486.34	155998	B 01 215 054	NOVEMBER 2023 VISION	
001	104373	CH	1	13507	FIDELITY SECURITY L.IFE INSURANCE	11/03/2023	\$11.78	155998	B 04 215 054	NOVEMBER 2023 VISION	
001	104373	CH	1	13507	FIDELITY SECURITY L.IFE INSURANCE	11/03/2023	\$0.12	155998	B 05 215 054	NOVEMBER 2023 VISION	
001	104373	CH	1	13507	FIDELITY SECURITY L.IFE INSURANCE	11/03/2023	\$12.22	155998	B 11 215 054	NOVEMBER 2023 VISION	
001	104373	CH	1	13507	FIDELITY SECURITY L.IFE INSURANCE	11/03/2023	\$280.88	155998	B 12 215 054	NOVEMBER 2023 VISION	
Check Total:							\$791.34				
001	104374	CH	1	10132	MESSERLI & KRAMER P.A.	11/03/2023	\$53.61	155983	B 01 215 079	Payroll Deductions-Garnishment	
Check Total:							\$53.61				
001	104375	CH	1	04234	MN CHILD SUPPORT PYMT CENTER	11/03/2023	\$281.00	155984	B 01 215 081	Child Support	
Check Total:							\$281.00				
001	104376	CH	1	04223	NCPERS GROUP LIFE INS	11/03/2023	\$133.34	155987	B 01 215 033	NCPR Life	
Check Total:							\$133.34				
001	104377	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	11/03/2023	\$1,036.46	155989	B 01 215 040	U Due Nc	
001	104377	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	11/03/2023	\$171.46	155989	B 04 215 040	U Dues Nc	
001	104377	CH	1	01973	SCHOOL SERVICE EMP LOCAL 284	11/03/2023	\$2,344.95	155989	B 12 215 040	U Due Nc	
Check Total:							\$3,552.87				
001	104378	CH	1	04472	SHERBURNE AREA UNITED WAY	11/03/2023	\$44.00	155993	B 01 215 045	United Way	
001	104378	CH	1	04472	SHERBURNE AREA UNITED WAY	11/03/2023	\$14.00	155993	B 12 215 045	United Way	
Check Total:							\$58.00				
Bank 001 Total:							\$19,971.75				
Report Total:							\$19,971.75				

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 11/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104379	CH	1	12995	AFFINITECH	11/17/2023	\$16,295.74	156024	E 06 100 870 000 000 520	Bond Project 22D100.02E-PROJECT #PJ6	
Check Total:							\$16,295.74				
001	104380	CH	1	03804	ALL STAR TROPHY	11/17/2023	\$122.00	156043	E 11 300 294 113 000 401	HS FOOTBALL PLAQUES	
Check Total:							\$122.00				
001	104381	CH	1	05813	APPLE	11/17/2023	\$707.00	156041	E 05 300 630 000 795 556	Mac mini M2/Magic Mouse/Magic Keyboard	
001	104381	CH	1	05813	APPLE	11/17/2023	\$707.00	156041	E 05 201 630 000 795 556	Mac mini M2/Magic Mouse/Magic Keyboard	
001	104381	CH	1	05813	APPLE	11/17/2023	\$707.00	156041	E 05 100 630 000 795 556	Mac mini M2/Magic Mouse/Magic Keyboard	
Check Total:							\$2,121.00				
001	104382	CH	1	09213	AQUA ENGINEERING, INC.	11/17/2023	\$786.48	156032	E 01 005 810 000 000 350	B&G SUPPLIES	
001	104382	CH	1	09213	AQUA ENGINEERING, INC.	11/17/2023	\$1,321.88	156033	E 01 005 810 000 000 350	B&G SUPPLIES	
Check Total:							\$2,108.36				
001	104383	CH	1	13241	BENEFIT RESOURCE LLC	11/17/2023	\$323.00	156025	E 01 005 105 000 000 305	COBRA OCTOBER	
Check Total:							\$323.00				
001	104384	CH	1	13779	BENWAY, CLAIRE	11/17/2023	\$1,288.00	156084	E 04 500 505 000 321 305	STRATEGIC PLANNING SESSIONS/GROU	
Check Total:							\$1,288.00				
001	104385	CH	1	10414	BIG BEAR APPAREL	11/17/2023	\$56.00	156026	E 04 500 560 122 321 436	GYMNASTICS APPAREL	
Check Total:							\$56.00				
001	104386	CH	1	10336	BOULDER POINTE EQUESTRIAN AND E	11/17/2023	\$142.00	156030	E 04 500 585 000 332 305	CE; HORSE CAMPS	
Check Total:							\$142.00				
001	104387	CH	1	05307	BRAUN INTERTEC CORP.	11/17/2023	\$6,700.00	156034	E 06 110 870 000 000 305	BOND PROJECT ID #22G110.01E	
Check Total:							\$6,700.00				
001	104388	CH	1	04293	BRYAN ROCK PRODUCTS INC	11/17/2023	\$2,157.71	156045	E 01 005 810 000 000 401	B&G SUPPLIES	
Check Total:							\$2,157.71				
001	104389	CH	1	13730	CEDAR LEAF CONSULTING, LLC	11/17/2023	\$400.00	156027	E 01 005 010 000 000 305	Jamf Consulting Services (10/31/23 2 hours)	
Check Total:							\$400.00				
001	104390	CH	1	01033	CENTRAL MCGOWAN INC	11/17/2023	\$496.47	156035	E 01 300 361 000 830 433	Cust# 05630 HS SHOP SUPPLIES	
Check Total:							\$496.47				
001	104391	CH	1	12302	CREATE AND CONNECT STUDIO	11/17/2023	\$128.00	156028	E 04 500 585 000 362 305	KIDS YOGA K-2 LIBETY OCTOBER 2-23	
Check Total:							\$128.00				
001	104392	CH	1	13443	CUBING ENRICHMENT OPPORTUNITIE	11/17/2023	\$175.00	156029	E 04 500 585 000 332 305	RUBIK'S CUBE INSTRUCTION	
Check Total:							\$175.00				
001	104393	CH	1	10215	CULINEX	11/17/2023	\$4,071.04	156036	E 02 100 770 000 701 401	CABINET 2"	
Check Total:							\$4,071.04				

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 7/1/2023 - 11/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$53.40	156037	E 01 300 212 000 000 430	03041-1000 COVER ONLY - COER FOR 6
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$59.40	156037	E 01 300 212 000 000 430	03041-1010 PLASTIC 10 WELL PAINT TR/
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$14.08	156037	E 01 300 212 000 000 430	00306-8008 PRANG WATERCOLOR REFI
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$7.04	156037	E 01 300 212 000 000 430	00306-4508 PRANG WATERCOLOR REFI
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$21.12	156037	E 01 300 212 000 000 430	00306-3008 PRANG WATERCOLOR REFI
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$21.12	156037	E 01 300 212 000 000 430	00306-7008 PRANG WATERCOLOR REFI
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$14.08	156037	E 01 300 212 000 000 430	00306-2008 PRANG WATERCOLOR REFI
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$205.94	156037	E 01 300 212 000 000 430	10209-1034 BLICK SULPHITE DRAWING
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$171.60	156037	E 01 300 212 000 000 430	00717-7062 LIQUITEX BASICS - PHTHALI
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$257.40	156037	E 01 300 212 000 000 430	00717-2252 LIQUITEX BASICS - IVORY B
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$99.24	156037	E 01 300 212 000 000 430	10173-1006 CANSON XL WATERCOLOR I
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$0.00	156037	E 01 300 212 000 000 430	FREE SHIPPING ON ORDER OF \$59 OR
001	104394	CH	1	01026	DICK BLICK	11/17/2023	\$187.20	156044	E 01 201 212 000 000 430	Blick Essentials Gloss Glaze Pack #4 set o
Check Total:								\$1,111.62		
001	104395	CH	1	04944	DOMINO'S PIZZA	11/17/2023	\$920.32	156031	E 11 300 298 000 000 490	HS CONCESSIONS
Check Total:								\$920.32		
001	104396	CH	1	10639	EZ FLEX LLC	11/17/2023	\$1,995.00	156038	E 11 300 293 115 000 530	Sterilaser Mat Disinfecter Deluxe (with batt
001	104396	CH	1	10639	EZ FLEX LLC	11/17/2023	\$125.00	156038	E 11 300 293 115 000 530	shipping
Check Total:								\$2,120.00		
001	104397	CH	1	13667	Gellerman Construction Inc.	11/17/2023	\$3,806.00	156046	E 11 300 293 111 000 305	Dug Out Aprons concrete work (see propos
Check Total:								\$3,806.00		
001	104398	CH	1	06230	GOPHER STATE ONE-CALL	11/17/2023	\$18.90	156039	E 01 005 810 000 000 350	TICKETS RECEIVED
Check Total:								\$18.90		
001	104399	CH	1	13043	GOPHERMODS, LLC	11/17/2023	\$1,336.00	156042	E 01 005 630 630 000 315	TECH REPAIRS
Check Total:								\$1,336.00		
001	104400	CH	1	13543	GREFSHELM, ELIABETH	11/17/2023	\$300.00	156040	E 01 300 259 000 000 430	ACCOMPANIED REHEARSAL & FALL COI
001	104400	CH	1	13543	GREFSHELM, ELIABETH	11/17/2023	(\$300.00)	156040	E 01 300 259 000 000 430	ACCOMPANIED REHEARSAL & FALL COI
001	104400	CH	1	13543	GREFSHELM, ELIABETH	11/17/2023	\$300.00	156040	E 01 300 259 000 000 305	code correction
Check Total:								\$300.00		
001	104401	CH	1	12222	HALLBERG ENGINEERING	11/17/2023	\$13,805.00	156051	E 15 100 867 000 363 305	INDY FIRE ALARM REPLACEMENT LTFM
Check Total:								\$13,805.00		
001	104402	CH	1	13246	HERITAGE EMBROIDERY & DESIGN	11/17/2023	\$88.00	156047	E 11 300 294 113 000 401	Cleat Cleaner - ACC-White
001	104402	CH	1	13246	HERITAGE EMBROIDERY & DESIGN	11/17/2023	\$25.00	156047	E 11 300 294 113 000 401	Freight
Check Total:								\$113.00		

Big Lake Public Schools, ISD #727

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Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104403	CH	1 04623	KIEFER AQUATICS	11/17/2023	\$299.25	156048	E 04 500 560 126 321 401	Jr. Jog Swim Belts - SWA010
001	104403	CH	1 04623	KIEFER AQUATICS	11/17/2023	\$20.00	156048	E 04 500 560 126 321 401	Shipping and Handling
Check Total:						\$319.25			
001	104404	CH	1 13565	KUE CONTRACTORS INC	11/17/2023	\$60,045.70	156049	E 06 300 870 000 000 520	BOND 22A HS RENOVATIONS 22E300.01
Check Total:						\$60,045.70			
001	104405	CH	1 13130	LMNO DESIGN CO LLC	11/17/2023	\$1,416.00	156058	E 01 300 790 000 699 303	PCN MEDIA CONSULTATN OCTOBER 20:
001	104405	CH	1 13130	LMNO DESIGN CO LLC	11/17/2023	\$246.51	156059	E 01 300 790 000 699 303	MILEAGE & MEAL REIMBURSEMENT
Check Total:						\$1,662.51			
001	104406	CH	1 08353	M & M EXPRESS SALES & SERVICE	11/17/2023	\$239.99	156050	E 01 005 810 000 000 401	SHREDDER/VACCUM
Check Total:						\$239.99			
001	104407	CH	1 04483	MCEA EXECUTIVE OFFICE	11/17/2023	\$1,796.00	156060	E 04 500 505 000 321 366	2023 MCEA FALL CONFERENCE 10/25-10
001	104407	CH	1 04483	MCEA EXECUTIVE OFFICE	11/17/2023	\$299.00	156060	E 04 500 505 000 321 366	2023 MCEA FALL CONFERENCE 10/25-10
Check Total:						\$2,095.00			
001	104408	CH	1 05341	MEDCO	11/17/2023	\$49.07	156053	E 11 300 292 000 000 401	PO 32240 HS ATHLETICS MEDICAL SUPP
001	104408	CH	1 05341	MEDCO	11/17/2023	\$20.02	156056	E 11 300 292 000 000 401	PO 32240 ATHLETICS MEDICAL SUPPLIE
Check Total:						\$69.09			
001	104409	CH	1 13672	MILIUS, MARGARET M	11/17/2023	\$240.00	156062	E 04 500 565 090 321 305	FALL TRAY CLASS OCTOBER 2023
Check Total:						\$240.00			
001	104410	CH	1 13716	MINNESOTA IMPRINTS	11/17/2023	\$208.00	156054	E 11 300 292 000 000 401	ATHLETICS EMBROIDERY
Check Total:						\$208.00			
001	104411	CH	1 10454	MN USAG	11/17/2023	\$630.00	156055	E 04 500 560 122 321 369	XCEL STATE MEET MARCH 03/15-03/17 L
Check Total:						\$630.00			
001	104412	CH	1 13528	MOBILE RADIO ENGINEERING INC.	11/17/2023	\$1,099.53	156052	E 01 005 810 359 000 465	KENWOOD 1300 MOBILE RADIOS
001	104412	CH	1 13528	MOBILE RADIO ENGINEERING INC.	11/17/2023	\$4,000.32	156052	E 01 005 790 342 000 465	KENWOOD 1300 MOBILE RADIOS
001	104412	CH	1 13528	MOBILE RADIO ENGINEERING INC.	11/17/2023	\$0.00	156052	E 01 005 810 359 000 465	UHF LOW PROFILE ANTENNA
001	104412	CH	1 13528	MOBILE RADIO ENGINEERING INC.	11/17/2023	\$592.50	156052	E 01 005 810 359 000 465	MOBILE RADIO EARPIECES
001	104412	CH	1 13528	MOBILE RADIO ENGINEERING INC.	11/17/2023	\$300.00	156052	E 01 005 810 359 000 465	PROGRAMMING OF RADIOS
Check Total:						\$5,992.35			
001	104413	CH	1 13016	NORTHLAND REFRIGERATION INCORP	11/17/2023	\$5,769.00	156057	E 01 110 810 000 000 350	LIBERTY B&G REPAIRS
Check Total:						\$5,769.00			
001	104414	CH	1 03152	PALO ENTERPRISES	11/17/2023	\$250.00	156063	E 01 300 260 000 000 430	CHEMISTRY HELPER
001	104414	CH	1 03152	PALO ENTERPRISES	11/17/2023	\$7.00	156063	E 01 300 260 000 000 430	SHIPPING
Check Total:						\$257.00			

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001	104415	CH	1 08981	SHRED RIGHT	11/17/2023	\$89.99	156064	E 01 005 810 000 000 333	SHREDDING 11/02/2023
						Check Total:	\$89.99		
001	104416	CH	1 05232	SUNDE LAND SURVEYING, LLC	11/17/2023	\$12,408.29	156065	E 06 110 870 000 000 305	BOND PROJECT ID #22G110.02E
						Check Total:	\$12,408.29		
001	104417	CH	1 05314	TECH CHECK	11/17/2023	\$1,781.64	156067	E 02 005 770 000 701 555	Lenovo ThinkPad X1 - Emily Ly - Food Sen
001	104417	CH	1 05314	TECH CHECK	11/17/2023	\$277.50	156068	E 01 005 630 000 000 555	Fortinet 10GB Fiber Optic transceiver modt
						Check Total:	\$2,059.14		
001	104418	CH	1 12068	THE WATSON COMPANY, INC.	11/17/2023	\$311.83	156080	E 11 300 298 000 000 490	HS CONCESSIONS
						Check Total:	\$311.83		
001	104419	CH	1 13212	THREE SONS HARDWARE LLC	11/17/2023	\$124.44	156069	E 01 005 810 000 000 401	B&G & HS SHOP SUPPLIES
001	104419	CH	1 13212	THREE SONS HARDWARE LLC	11/17/2023	\$188.68	156069	E 01 300 361 000 830 433	B&G & HS SHOP SUPPLIES
						Check Total:	\$313.12		
001	104420	CH	1 12762	T-MOBILE	11/17/2023	\$140.00	156066	E 01 005 630 000 000 320	HOT SPOTS 09/21-10/20
						Check Total:	\$140.00		
001	104421	CH	1 7780	TOBII DYNAVOX LLC	11/17/2023	\$199.00	156070	E 12 110 412 000 740 433	Boardmaker 7 Pro - Kristine Lindgren (Speer
						Check Total:	\$199.00		
001	104422	CH	1 12219	TWIN CITIES FLAG SOURCE, INC.	11/17/2023	\$220.00	156071	E 01 005 810 000 000 305	30X60 USA FLAG REPAIR
						Check Total:	\$220.00		
001	104423	CH	1 12709	UNITED BUS SALES	11/17/2023	\$206.85	156072	E 01 005 760 000 723 350	FIRST AID KIT POLY W/LOGO
						Check Total:	\$206.85		
001	104424	CH	1 01229	UNIVERSITY OF MINNESOTA	11/17/2023	\$3,335.00	156079	E 01 300 211 211 000 394	FALL 2023 C1S BILLING
						Check Total:	\$3,335.00		
001	104425	CH	1 10553	VEX ROBOTICS, INC.	11/17/2023	\$11.49	156073	E 01 201 255 000 000 430	200 mm Travel Wheel 92 pack)
001	104425	CH	1 10553	VEX ROBOTICS, INC.	11/17/2023	\$249.98	156073	E 01 201 255 000 000 430	V5 Controller
001	104425	CH	1 10553	VEX ROBOTICS, INC.	11/17/2023	\$25.84	156073	E 01 201 255 000 000 430	Shipping
						Check Total:	\$287.31		
001	104426	CH	1 05640	VIKING SEWER & DRAIN CLEANING	11/17/2023	\$263.50	156074	E 01 100 810 000 000 305	INDY B&G REPAIRS
001	104426	CH	1 05640	VIKING SEWER & DRAIN CLEANING	11/17/2023	\$245.00	156075	E 01 300 810 000 000 305	HS B&G REPAIRS
						Check Total:	\$508.50		
001	104427	CH	1 06532	VISION STAFFING	11/17/2023	\$473.04	156076	E 01 005 810 356 000 305	GROUNDS WEEK OF 11/05/2023
001	104427	CH	1 06532	VISION STAFFING	11/17/2023	\$1,084.75	156077	E 01 005 810 356 000 305	GROUNDS WEEK OF 10/29/2023
001	104427	CH	1 06532	VISION STAFFING	11/17/2023	\$1,247.22	156078	E 01 005 810 356 000 305	GROUNDS WEEK OF 10/22/2023
						Check Total:	\$2,805.01		

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Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description	
001	104428	CH	1	10633	WOLD ARCHITECTS, INC	11/17/2023	\$17,106.58	156081	E 06 100 870 000 000 305	INDY ES RENOVATION BOND #22D100.0	
001	104428	CH	1	10633	WOLD ARCHITECTS, INC	11/17/2023	\$23,637.12	156082	E 06 110 870 000 000 305	BOND PROJECT ID #22G110.01B LIBERT	
001	104428	CH	1	10633	WOLD ARCHITECTS, INC	11/17/2023	\$2,790.51	156083	E 06 300 870 000 000 305	BOND ID #22E300.01B HS RENOVATION	
Check Total:							\$43,534.21				
001	104429	CH	1	01240	WRIGHT TECHNICAL CENTER	11/17/2023	\$17,410.96	156085	E 01 998 211 000 303 390	WRIGHT ACADEMY HIGH SCHOOL OCTC	
Check Total:							\$17,410.96				
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$52.86	156088	E 01 005 790 000 320 490	DO	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$56.68	156088	E 01 300 790 000 699 490	HS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$42.96	156088	E 01 201 298 950 000 490	MS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$63.67	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$38.21	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$124.77	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$115.68	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$90.84	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$49.30	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$38.33	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$36.21	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$5.00	156088	E 01 300 331 000 830 433	HS FACS	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$98.93	156088	E 01 300 331 000 830 433	DO	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	(\$52.86)	156088	E 01 005 790 000 320 490	DO	
001	104430	CH	1	06130	CARD SERVICES	11/17/2023	\$52.86	156088	E 01 005 790 000 320 490	DO	
Check Total:							\$813.44				
001	104431	CH	1	01475	CONNEXUS ENERGY	11/17/2023	\$99.14	156090	E 01 005 810 860 000 331	SOFTBALL CONCESSIONS ELECTRICAL	
001	104431	CH	1	01475	CONNEXUS ENERGY	11/17/2023	\$6,142.91	156090	E 01 100 810 000 000 331	INDEPENDENCE ELECTRICAL 09/12-10/	
001	104431	CH	1	01475	CONNEXUS ENERGY	11/17/2023	\$7,373.82	156090	E 01 110 810 000 000 331	LIBERTY ELECTRICAL 09/12-10/11/ 2023	
001	104431	CH	1	01475	CONNEXUS ENERGY	11/17/2023	\$51.81	156090	E 01 110 810 000 000 331	BASEBALL FIELD LIGHTS ELECTRICAL C	
001	104431	CH	1	01475	CONNEXUS ENERGY	11/17/2023	\$1,172.27	156090	E 01 005 810 860 000 331	SOFTBALL FIELD LIGHTS ELECTRICAL C	
Check Total:							\$14,839.95				
001	104432	CH	1	13282	DIRECT COMMUNICATION SOLUTIONS	11/17/2023	\$1,650.00	156092	E 01 005 760 000 720 405	BUSHWERE NOVEMBER 2023	
Check Total:							\$1,650.00				
001	104433	CH	1	08465	INNOVATIVE OFFICE SOLUTIONS	11/17/2023	\$17,177.25	156091	E 06 005 870 000 000 530	22H005.01F -CMERDC Contract Pricing fo	
001	104433	CH	1	08465	INNOVATIVE OFFICE SOLUTIONS	11/17/2023	\$316.92	156091	E 06 005 870 000 000 530	22H005.01F Design Fee	
001	104433	CH	1	08465	INNOVATIVE OFFICE SOLUTIONS	11/17/2023	\$2,132.31	156091	E 06 005 870 000 000 530	22H005.01F install/assembly	
Check Total:							\$19,626.48				

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Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001	104434	CH	1 07890	PMA ASSET MANAGEMENT, LLC	11/17/2023	\$231.71	156089	E 45 005 935 000 000 305	ASSETS OCTOBER 2023

Check Total: \$231.71

Bank 001 Total:

Report Total:

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				Pay/Void							
Bank	Check No	Ty	Grp Code	Vendor	Date	Amount	Voucher #	Account Code	Description		
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	11/06/2023	\$416.00	155795	E 01 005 105 000 000 366	Education Support Staff Recognition		
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	11/06/2023	\$616.00	155865	E 01 005 720 000 000 375	Contract Nursing Services September 2023		
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	11/06/2023	\$79.00	155917	E 01 005 105 000 000 305	Educational Support Professionals		
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	11/06/2023	\$79.00	155917	E 01 005 105 000 000 305	Educational Support Professionals		
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	11/06/2023	\$711.00	155917	E 01 005 105 000 000 305	Educational Support Professionals		
001		CC	1 01034	RESOURCE TRAINING & SOLUTIONS	11/06/2023	\$396.00	155921	E 01 005 105 000 000 366	Leaders in Educational Excellence Worksh		
001		CC	1 01038	CITY OF BIG LAKE	11/06/2023	\$1,144.93	155797	E 01 110 810 000 000 332	Liberty Water/Sewer 09/06/23-10/03/23		
001		CC	1 01038	CITY OF BIG LAKE	11/06/2023	\$33.24	155799	E 01 005 810 000 000 332	Bathrooms Water/Sewer 09/21/2023-10/20		
001		CC	1 01038	CITY OF BIG LAKE	11/06/2023	\$68.70	155800	E 01 005 810 000 000 332	Admissions Water/Sewer 09/06/23-10/03/2		
001		CC	1 01038	CITY OF BIG LAKE	11/06/2023	\$1,098.79	155801	E 01 100 810 000 000 332	Indy Water/Sewer 09/06/23-10/03/23		
001		CC	1 01038	CITY OF BIG LAKE	11/06/2023	\$916.73	155803	E 01 201 810 000 000 332	MS Water/Sewer 09/06/23-10/03/23		
001		CC	1 01038	CITY OF BIG LAKE	11/06/2023	\$1,873.88	155804	E 01 300 810 000 000 332	HS Water/Sewer 09/06/23-10/03/23		
001		CC	1 01048	DEMCO INC	11/06/2023	\$1,006.72	155822	E 01 110 203 909 000 401	PO 32381 Liberty Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$15,254.64	155812	E 05 005 810 000 302 530	PO 32420 Chariot Sweeper W/AGM Batter		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$80.88	155832	E 01 300 810 000 000 350	HS Cleaning Supplies	16	
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$85.88	155852	E 01 005 810 000 000 350	B&G Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$1,816.60	155863	E 01 300 810 000 000 401	PO 32422 HS Cleaning Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$257.24	155875	E 01 300 810 000 000 350	HS B&G Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$720.45	155877	E 05 300 720 813 302 401	PO 32357 250 Ct Pads		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$1,875.67	155878	E 01 110 810 000 000 401	PO 32421 Liberty Cleaning Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$56.20	155881	E 01 201 810 000 000 401	PO 32358 MS Misc Cleaning Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$81.00	155883	E 01 110 810 000 000 401	PO 32421 Liberty Cleaning Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$57.87	155886	E 01 100 810 000 000 401	PO 32423 Indy Cleaning Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$411.75	155887	E 01 100 810 000 000 401	PO 32423 Indy Cleaning Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$5,971.46	155897	E 05 300 720 813 302 401	PO 32357 VENDOR DUAL 1 W/FREE MC		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$1,598.58	155919	E 01 300 810 000 000 401	PO 32355 B&G Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$799.29	155919	E 01 201 810 000 000 401	PO 32355 B&G Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$799.29	155919	E 01 100 810 000 000 401	PO 32355 B&G Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$764.40	155919	E 01 005 810 000 000 401	PO 32355 B&G Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$3,374.40	155919	E 01 005 810 000 000 401	PO 32355 B&G Supplies		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$48.03	155927	E 01 005 810 000 000 401	PO 32357 250 Ct Pads		
001		CC	1 01065	HILLYARD FLOOR CARE	11/06/2023	\$60.52	155944	E 01 300 810 000 000 401	HS B&G Supplies		
001		CC	1 01131	STAR TRIBUNE	11/06/2023	\$62.27	155968	E 01 005 020 000 000 820	Subscription		
001		CC	1 02499	J.W. PEPPER OF MINNEAPOLIS	11/06/2023	\$115.99	155853	E 01 300 259 000 000 430	PO 32342 HS Band & Choir Supplies		
001		CC	1 02499	J.W. PEPPER OF MINNEAPOLIS	11/06/2023	\$209.80	155853	E 01 300 259 000 000 430	PO 32342 HS Band & Choir Supplies		

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Bank	Check No	Ty	Grp Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1 02499	J.W. PEPPER OF MINNEAPOLIS	11/06/2023	\$119.75	155853	E 01 300 259 000 000 430	PO 32342 HS Band & Choir Supplies
001		CC	1 02499	J.W. PEPPER OF MINNEAPOLIS	11/06/2023	\$115.00	155853	E 01 300 259 000 000 430	PO 32342 HS Band & Choir Supplies
001		CC	1 02824	FLINN SCIENTIFIC INC	11/06/2023	\$111.60	155828	E 01 300 260 000 000 430	PO 32120 HS Science Supplies
001		CC	1 02824	FLINN SCIENTIFIC INC	11/06/2023	\$244.85	155934	E 01 300 260 000 000 430	PO 32121 HS Science Supplies
001		CC	1 03102	METRO SALES INC	11/06/2023	\$738.41	155809	E 01 100 050 000 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$318.60	155809	E 01 100 050 000 000 465	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$870.85	155809	E 01 110 050 000 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$318.60	155809	E 01 110 050 000 000 465	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$368.95	155809	E 01 100 203 000 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$0.38	155809	E 04 500 570 000 321 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$129.30	155809	R 01 000 000 000 000 099	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$219.41	155809	E 02 005 770 000 701 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$97.47	155809	E 04 500 505 000 321 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$370.30	155809	E 01 005 110 000 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$0.14	155809	E 11 300 292 000 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$6.93	155809	E 01 005 610 000 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$666.44	155809	E 04 500 580 000 325 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$912.25	155809	E 01 100 203 304 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$489.88	155809	E 04 500 505 000 321 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$489.88	155809	E 04 500 570 000 321 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$489.87	155809	E 04 500 596 000 344 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$1,477.00	155809	E 01 300 211 000 000 350	July-September Billing
001		CC	1 03102	METRO SALES INC	11/06/2023	\$13.68	155809	E 01 300 790 000 699 350	July-September Billing
001		CC	1 03183	KROMER COMPANY	11/06/2023	\$101.63	155910	E 01 005 810 000 000 350	B&G Supplies
001		CC	1 03351	GOPHER SPORT	11/06/2023	\$121.38	155937	E 01 100 203 290 000 401	PO 32371 Indy Deluxe Floor Tape, Black, s
001		CC	1 03388	CONTINENTAL CLAY CO	11/06/2023	\$1,004.24	155936	E 01 300 212 000 000 430	PO 32116 HS Art Supplies
001		CC	1 03455	GRAINGER	11/06/2023	\$101.48	155855	E 02 201 770 000 701 401	PO 32444 MS WHEELS FOR FOOD SER\
001		CC	1 03455	GRAINGER	11/06/2023	\$604.45	155857	E 01 300 810 000 000 401	PO 32442 HS WINDOW CLEANING SUPP
001		CC	1 03455	GRAINGER	11/06/2023	\$180.63	155858	E 01 110 810 000 000 401	PO 32443 Liberty Misc Repair Supplies
001		CC	1 03455	GRAINGER	11/06/2023	\$154.80	155860	E 02 201 770 000 701 401	PO 32444 MS WHEELS FOR FOOD SER\
001		CC	1 04336	MASBO	11/06/2023	\$250.00	155802	E 01 005 020 000 000 366	MASBO 2023 Fall Conference (Tim Truebe
001		CC	1 04336	MASBO	11/06/2023	\$80.00	155903	E 01 005 640 000 316 366	MASBO Fall Conference (Angie Manuel)
001		CC	1 04336	MASBO	11/06/2023	\$130.00	155967	E 01 005 640 000 316 366	2023 Fall Conference (Melanie Brey)
001		CC	1 04428	SOUTH PAW ENTERPRISES	11/06/2023	\$339.72	155911	E 12 100 420 000 372 401	PO 32375 1' to 3' Drop Prefab Joist Installa
001		CC	1 04641	IEA	11/06/2023	\$2,475.50	155849	E 05 005 865 000 352 305	Bond Project ID #22D100.01E \$3,388.00/P

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001		CC	1 04641	IEA	11/06/2023	\$3,388.00	155849	E 06 100 870 000 000 305	Bond Project ID #22D100.01E	\$3,388.00/P	
001		CC	1 04641	IEA	11/06/2023	\$3,017.61	155970	E 05 005 865 000 352 305	BOND 22D100.01E/Compressed Gas Cylir		
001		CC	1 04641	IEA	11/06/2023	\$1,452.00	155970	E 06 100 870 000 000 305	BOND 22D100.01E/Compressed Gas Cylir		
001		CC	1 04762	CHRIS LOMMEL PHOTOGRAPHY	11/06/2023	\$455.00	155929	E 11 300 295 118 000 401	Girls Soccer Banner 2023		
001		CC	1 04874	AMAZON.COM	11/06/2023	\$491.97	155825	E 05 005 630 000 795 555	DO Bond Project		
001		CC	1 04874	AMAZON.COM	11/06/2023	\$1,835.93	155867	E 06 005 870 000 000 530	DO Monitors		
001		CC	1 04874	AMAZON.COM	11/06/2023	\$339.98	155869	E 06 005 870 000 000 530	District Office Monitors		
001		CC	1 04874	AMAZON.COM	11/06/2023	\$16.99	155899	E 01 300 790 000 699 401	Plastic Flyer Covers		
001		CC	1 04874	AMAZON.COM	11/06/2023	\$1.25	155899	E 01 005 110 999 000 401	Plastic Flyer Covers		
001		CC	1 04898	MN DEPT OF LABOR AND INDUSTRY	11/06/2023	\$100.00	155880	E 01 300 810 000 000 305	HS Elevator Annual Operation		
001		CC	1 05011	CRAGUN'S CONFERENCE CENTER	11/06/2023	\$159.99	155830	E 01 300 790 000 699 366	Tim T Conference		
001		CC	1 05011	CRAGUN'S CONFERENCE CENTER	11/06/2023	\$159.99	155834	E 01 300 790 000 699 366	Hotel stay for Conference at Craguns TT		
001		CC	1 05011	CRAGUN'S CONFERENCE CENTER	11/06/2023	\$159.99	155932	E 01 300 790 000 699 366	Sara Room Reservation for 49th Annual Cc		
001		CC	1 05011	CRAGUN'S CONFERENCE CENTER	11/06/2023	\$159.99	155935	E 01 300 790 000 699 366	Tims room reservation for 49th annual Con		
001		CC	1 05264	BSN SPORTS	11/06/2023	\$483.00	155811	E 01 300 211 212 000 401	PO 32300 HS Apparel	18	
001		CC	1 05264	BSN SPORTS	11/06/2023	\$4,419.00	155859	E 11 300 294 112 000 434	PO 32052 Basketball Jerseys & Short		
001		CC	1 05264	BSN SPORTS	11/06/2023	\$415.00	155894	E 11 300 295 118 000 401	PO 32395 Girls Soccer Apparel		
001		CC	1 05264	BSN SPORTS	11/06/2023	\$422.70	155951	E 11 300 296 124 000 401	FY 24 HS Blue/Grey/White-BADEN PERF		
001		CC	1 05264	BSN SPORTS	11/06/2023	\$996.03	155957	E 11 300 294 111 000 401	PO 32220 Baseball supplies		
001		CC	1 05264	BSN SPORTS	11/06/2023	\$3,964.85	155963	E 11 300 295 123 000 401	PO 32221 Cheer Supplies		
001		CC	1 05351	HOME DEPOT	11/06/2023	\$415.13	155835	E 01 005 810 000 000 401	B&G Supplies		
001		CC	1 05351	HOME DEPOT	11/06/2023	\$159.81	155960	E 01 005 810 000 000 401	B&G Supplies		
001		CC	1 06051	FINKEN WATER CENTERS	11/06/2023	\$77.20	155819	E 01 100 810 000 000 401	Solar Salt		
001		CC	1 06051	FINKEN WATER CENTERS	11/06/2023	\$60.70	155819	E 01 110 810 000 000 401	Solar Salt		
001		CC	1 06051	FINKEN WATER CENTERS	11/06/2023	\$44.20	155819	E 01 300 810 000 000 401	Solar Salt		
001		CC	1 06051	FINKEN WATER CENTERS	11/06/2023	\$52.45	155819	E 01 201 810 000 000 401	Solar Salt		
001		CC	1 06051	FINKEN WATER CENTERS	11/06/2023	\$48.95	155895	E 01 005 810 000 000 332	Drinking Water		
001		CC	1 06130	COBORN'S INC.	11/06/2023	\$10.74	155862	E 11 300 298 000 000 490	HS Concessions		
001		CC	1 06130	COBORN'S INC.	11/06/2023	\$10.76	155866	E 11 300 298 000 000 490	HS Concessions		
001		CC	1 06130	COBORN'S INC.	11/06/2023	\$13.99	155872	E 01 300 790 000 699 490	Doughnuts for Coalition meeting		
001		CC	1 06190	MNAFEE	11/06/2023	\$79.00	155836	E 04 500 580 000 325 820	ECFE MNAFEE Membership		
001		CC	1 06190	MNAFEE	11/06/2023	\$60.00	155837	E 04 500 580 000 325 820	ECFE MNAFEE Membership		
001		CC	1 06319	HAMPTON INN	11/06/2023	\$455.22	155891	E 01 005 020 000 000 366	Tim T MASA Conference 10/08-10/10		
001		CC	1 06327	THREE RIVERS PARK DISTRICT	11/06/2023	\$864.00	155838	E 01 110 203 902 000 369	Liberty Field trip 09/12 & 09/28		
001		CC	1 06928	MACGILL & CO.	11/06/2023	\$1,861.28	155966	E 01 005 720 000 000 401	PO 32254 Health Supplies		

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001		CC	1 07785	CARIBOU COFFEE CO	11/06/2023	\$22.37	155908	E 01 300 790 000 699 490	Coffee for leadership meeting
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	11/06/2023	\$6.32	155950	E 04 500 505 000 321 305	CE Long Distance
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	11/06/2023	\$16.28	155952	E 01 110 810 000 000 320	Liberty Long Distance
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	11/06/2023	\$19.50	155955	E 01 100 810 000 000 320	Indy Long Distance
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	11/06/2023	\$12.39	155958	E 01 201 810 000 000 320	MS Long Distance
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	11/06/2023	\$26.89	155959	E 01 300 810 000 000 320	HS Long Distance
001		CC	1 08198	ROCHESTER TELECOM SYSTEMS INC	11/06/2023	\$25.70	155961	E 01 005 810 000 000 320	DO Long Distance
001		CC	1 08347	WALMART	11/06/2023	\$89.32	155831	E 01 110 201 000 000 430	Kindergarten - 5 senses tasting
001		CC	1 08347	WALMART	11/06/2023	\$112.04	155907	E 04 500 580 000 325 430	ECFE Supplies
001		CC	1 08347	WALMART	11/06/2023	\$42.28	155949	E 04 500 596 000 344 430	SR Supplies
001		CC	1 08465	INNOVATIVE OFFICE SOLUTIONS	11/06/2023	\$278.40	155833	E 01 110 212 000 000 430	PO 32401 Liberty Art Supplies
001		CC	1 08894	ALLINA HOSPITALS & CLINICS	11/06/2023	\$3,071.00	155826	E 05 005 865 000 352 401	PO 32348 B&G Supplies
001		CC	1 09044	MENARDS - ELK RIVER	11/06/2023	\$36.30	155848	E 01 005 810 000 000 350	B&g Pea Gravel & Galv Wire
001		CC	1 09044	MENARDS - ELK RIVER	11/06/2023	\$233.96	155931	E 01 005 810 000 000 401	B&G Supplies
001		CC	1 09062	CUSTOMINK, LLC	11/06/2023	\$222.45	155928	E 01 100 298 901 301 401	Student council t-shirts
001		CC	1 09079	ITEEA	11/06/2023	\$300.00	155913	E 01 100 203 312 000 820	School membership 1 yr
001		CC	1 09728	FEDERATED CO-OPS	11/06/2023	\$887.50	155879	E 01 005 810 000 000 440	B&G Fuel
001		CC	1 09757	PROJECT LEAD THE WAY, INC.	11/06/2023	\$1,633.00	155856	E 01 100 203 312 000 401	PO 32407 Indy Launch 4.5 Full Kit - Waves
001		CC	1 09757	PROJECT LEAD THE WAY, INC.	11/06/2023	\$1,660.00	155882	E 01 201 255 148 000 430	PLTW Supplies: JVanderHeyden
001		CC	1 09757	PROJECT LEAD THE WAY, INC.	11/06/2023	\$1,200.00	155912	E 01 201 640 316 316 366	PO 32135 Design & Modeling & Automatio
001		CC	1 10327	NORTHERN AIR CORPORATION	11/06/2023	\$344.00	155814	E 01 300 810 000 000 305	HS B&G Repairs
001		CC	1 10327	NORTHERN AIR CORPORATION	11/06/2023	\$1,196.06	155815	E 01 110 810 000 000 350	Liberty B&G Hot Deck Coil Valve & Actuatc
001		CC	1 10327	NORTHERN AIR CORPORATION	11/06/2023	\$584.00	155818	E 01 110 810 000 000 305	Liberty B&G Repairs
001		CC	1 10327	NORTHERN AIR CORPORATION	11/06/2023	\$8,750.00	155969	E 01 300 810 000 000 350	PO 32075 REPAIR AND REPLACEMENT
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	11/06/2023	\$156.00	155923	E 01 300 810 000 000 305	All schools pest control
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	11/06/2023	\$156.00	155923	E 01 201 810 000 000 305	All schools pest control
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	11/06/2023	\$156.00	155923	E 01 100 810 000 000 305	All schools pest control
001		CC	1 10338	ADAM'S PEST CONTROL, INC.	11/06/2023	\$156.00	155923	E 01 110 810 000 000 305	All schools pest control
001		CC	1 10505	FUN EXPRESS, LLC	11/06/2023	\$351.40	155821	E 01 110 203 909 000 401	PO 32378 Liberty Supplies
001		CC	1 10505	FUN EXPRESS, LLC	11/06/2023	\$99.98	155821	E 01 110 203 909 000 401	PO 32378 Liberty Supplies
001		CC	1 10505	FUN EXPRESS, LLC	11/06/2023	\$171.27	155909	E 04 500 580 000 325 401	PO 32341 CE Party Animal Cone Party Ha
001		CC	1 10512	CASEY'S	11/06/2023	\$116.55	155925	E 01 005 790 000 320 490	American Indian Parent Advisory Meeting 1
001		CC	1 10527	SITEONE LANDSCAPE SUPPLY, LLC	11/06/2023	\$1,691.87	155916	E 01 005 810 000 000 350	B&G Supplies
001		CC	1 10553	VEX ROBOTICS	11/06/2023	\$210.92	155965	E 01 201 255 000 000 430	MS Shop Supplies
001		CC	1 10575	CONSTANT CONTACT	11/06/2023	\$227.00	155930	E 04 500 505 000 321 305	CE Mktg

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001		CC	1 10586	AUSCO DESIGN &MARKETING	11/06/2023	\$748.50	155816	E 04 500 505 000 321 401	PBIS Shirts		
001		CC	1 10619	4IMPRINT	11/06/2023	\$436.47	155843	E 01 300 790 000 699 401	Padfolios for the YLA trip		
001		CC	1 10658	OZONE, LLC	11/06/2023	\$355.25	155926	E 04 500 560 122 321 436	CE Gymnastics Apparel		
001		CC	1 12018	LIGHTSPEED TECHNOLOGIES	11/06/2023	\$192.00	155888	E 01 100 203 000 000 456	PO 32393 Rechargeable Battery Pack (800		
001		CC	1 12027	GODADDY.COM	11/06/2023	\$33.16	155798	E 01 005 630 000 000 405	Community Ed Renewal		
001		CC	1 12031	LANGUAGELINE Solutions	11/06/2023	\$7.90	155893	E 12 300 400 178 000 358	HS Interpreter 10/09/2023		
001		CC	1 12031	LANGUAGELINE Solutions	11/06/2023	\$7.90	155896	E 12 300 400 178 000 358	HS Interpreter 10.09.2023		
001		CC	1 12031	LANGUAGELINE Solutions	11/06/2023	\$7.90	155904	E 12 300 400 178 000 358	Interpreter 10.05.2023		
001		CC	1 12031	LANGUAGELINE Solutions	11/06/2023	\$15.80	155906	E 12 300 400 178 000 358	Interpreter 10.05.2023		
001		CC	1 12052	DOLLAR TREE	11/06/2023	\$15.00	155839	E 01 110 201 000 000 430	Kindergarten - 5 senses tasting		
001		CC	1 12129	SIPTRUNK, INC	11/06/2023	\$72.05	155941	E 01 005 630 000 000 320	Back-up Phones		
001		CC	1 12236	HEALY AWARDS INC	11/06/2023	\$150.00	155854	E 11 300 293 114 000 401	PO 32064 HS Track C-Sign, C-Recordboar		
001		CC	1 12236	HEALY AWARDS INC	11/06/2023	\$150.00	155854	E 11 300 295 114 000 401	PO 32064 HS Track C-Sign, C-Recordboar		
001		CC	1 12236	HEALY AWARDS INC	11/06/2023	\$600.00	155854	E 11 300 293 114 000 401	PO 32064 HS Track C-Sign, C-Recordboar		
001		CC	1 12236	HEALY AWARDS INC	11/06/2023	\$600.00	155854	E 11 300 295 114 000 401	PO 32064 HS Track C-Sign, C-Recordboar		
001		CC	1 12236	HEALY AWARDS INC	11/06/2023	\$137.50	155854	E 11 300 293 114 000 401	PO 32064 HS Track C-Sign, C-Recordboar		
001		CC	1 12236	HEALY AWARDS INC	11/06/2023	\$137.50	155854	E 11 300 295 114 000 401	PO 32064 HS Track C-Sign, C-Recordboar		
001		CC	1 12236	HEALY AWARDS INC	11/06/2023	\$594.17	155861	E 11 300 292 000 000 401	PO 32151 HS 42X48 MINNESOTA STATE		
001		CC	1 12304	SAM'S CLUB	11/06/2023	\$53.94	155870	E 01 300 050 000 000 401	Snack Cart and Office supply purchase		
001		CC	1 12304	SAM'S CLUB	11/06/2023	\$35.94	155870	E 01 300 298 918 000 490	Snack Cart and Office supply purchase		
001		CC	1 12304	SAM'S CLUB	11/06/2023	\$84.50	155942	E 01 300 211 245 000 401	McDonald Hornet Hospitality		
001		CC	1 12304	SAM'S CLUB	11/06/2023	\$83.92	155962	E 11 300 298 000 000 401	HS Concessions		
001		CC	1 12342	ZAZZLE	11/06/2023	\$21.58	155914	E 01 300 790 000 699 401	Business Cards for Binders		
001		CC	1 12342	ZAZZLE	11/06/2023	\$1.59	155914	E 01 005 110 999 000 401	Business Cards for Binders		
001		CC	1 12418	USPS	11/06/2023	\$11.40	155808	E 01 400 203 000 000 329	Postage		
001		CC	1 12418	USPS	11/06/2023	\$28.22	155889	E 01 400 203 000 000 329	USPS Return		
001		CC	1 12418	USPS	11/06/2023	\$5.55	155924	E 01 005 630 000 000 329	Postage		
001		CC	1 12528	RAYMOND GEDDES & COMPANY, INC.	11/06/2023	\$109.05	155920	E 01 100 203 290 000 401	PBIS items		
001		CC	1 12612	RAPTOR TECHNOLOGIES	11/06/2023	\$4,250.00	155817	E 01 005 715 000 342 319	Raptor Link API Suite/Raptor Visitor Manag		
001		CC	1 12687	UPS	11/06/2023	\$8.00	155845	E 11 300 296 121 000 401	Shipping to Houston HS (2 transactions \$1		
001		CC	1 12687	UPS	11/06/2023	\$16.44	155846	E 11 300 296 121 000 401	Shipping to Houston HS (2 transactions \$1		
001		CC	1 12687	UPS	11/06/2023	\$20.22	155901	E 05 110 203 602 302 460	PO 32098 Return		
001		CC	1 12783	EVERYDAY SPEECH LLC	11/06/2023	\$399.99	155943	E 12 300 401 000 372 406	PO 32301 HS EVERYDAY SPEECH PREN		
001		CC	1 12790	N2Y, LLC	11/06/2023	\$174.99	155796	E 12 100 401 000 740 433	PO 32414 Indy SymbolStix Prime License		
001		CC	1 12851	NEW YORK TIMES	11/06/2023	\$20.00	155847	E 01 300 220 000 000 430	Spaulding - English		

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001		CC	1 12897	FASTMODEL HOLDINGS, LLC	11/06/2023	\$179.99	155939	E 11 300 294 112 000 401	HS Basketball Supplies		
001		CC	1 12916	VOYAGER SOPRIS	11/06/2023	\$300.00	155884	E 05 201 256 602 302 406	PO 32353 MS TransMath 3rd Ed Level 1 S		
001		CC	1 13024	MSHSL.ORG	11/06/2023	\$40.10	155905	E 11 300 292 000 000 401	Athletics Rule Books		
001		CC	1 13072	CINTAS CORPORATION NO 2	11/06/2023	\$130.10	155898	E 01 300 810 350 000 305	Uniform Services September 2023 (\$2.60)		
001		CC	1 13072	CINTAS CORPORATION NO 2	11/06/2023	\$130.10	155898	E 01 100 810 350 000 305	Uniform Services September 2023 (\$2.60)		
001		CC	1 13072	CINTAS CORPORATION NO 2	11/06/2023	\$130.08	155898	E 01 201 810 350 000 305	Uniform Services September 2023 (\$2.60)		
001		CC	1 13072	CINTAS CORPORATION NO 2	11/06/2023	\$130.08	155898	E 01 110 810 350 000 305	Uniform Services September 2023 (\$2.60)		
001		CC	1 13072	CINTAS CORPORATION NO 2	11/06/2023	(\$2.60)	155898	E 01 300 810 350 000 305	Uniform Services September 2023 (\$2.60)		
001		CC	1 13185	PATRIOT NEWS MN	11/06/2023	\$212.50	155840	E 01 005 010 000 000 305	Oct 7, Legal (week 1)		
001		CC	1 13185	PATRIOT NEWS MN	11/06/2023	\$103.60	155841	E 01 005 107 000 000 305	2X3 Color; now hirting Sept 30th		
001		CC	1 13212	THREE SONS HARDWARE LLC	11/06/2023	\$53.97	155851	E 04 500 596 000 344 401	SR supplies		
001		CC	1 13260	THE BUFF	11/06/2023	\$232.88	155850	E 04 500 580 341 325 490	EC PAC Fundraiser: "Bags Tournament" -T		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	11/06/2023	\$195.00	155823	E 04 500 505 000 321 335	Rental September 2023 Liberty		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	11/06/2023	\$195.00	155824	E 04 500 505 000 321 335	Rental August 2023 Liberty		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	11/06/2023	\$260.00	155827	E 04 500 505 000 321 335	rental September 2023 Campus 21		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	11/06/2023	\$311.00	155827	E 11 300 292 000 000 335	rental September 2023 Campus		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	11/06/2023	\$195.00	155829	E 04 500 505 000 321 335	Rental July Liberty		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	11/06/2023	\$407.00	155940	E 04 500 505 000 321 335	Portable Rental Liberty August 2023		
001		CC	1 13369	WRUCK SEWER PORTABLE RENTAL, L	11/06/2023	\$410.00	155940	E 11 300 292 000 000 335	Portable Rental Liberty August 2023		
001		CC	1 13470	WRESTLINGMART.COM LLC	11/06/2023	\$230.68	155885	E 11 300 294 115 000 401	PO 32436 Wrestling MatMan 4" tape 1-cas		
001		CC	1 13553	BONFIRE.COM	11/06/2023	\$866.19	155900	E 04 500 580 341 325 401	PAC Apparel		
001		CC	1 13554	ELLISON CENTER	11/06/2023	\$25.00	155813	E 04 500 580 000 325 366	Lunch & Learn Wkshp - Heather Kittridge		
001		CC	1 13554	ELLISON CENTER	11/06/2023	\$25.00	155820	E 04 500 580 000 325 366	Lunch & Learn Wkshp Sarah Fritsch		
001		CC	1 13620	PS I LOVE YOU	11/06/2023	\$625.00	155892	E 04 500 580 000 325 401	ECFE Family Fun Fest		
001		CC	1 13627	SPEECH TREE CO	11/06/2023	\$313.55	155964	E 12 110 401 000 740 433	Speech tools		
001		CC	1 13657	WALMART.COM	11/06/2023	\$37.59	155806	E 01 100 203 000 000 401	door magnets		
001		CC	1 13739	O'DAY MANAGMENT INC	11/06/2023	\$9,800.00	155918	E 15 005 867 000 349 520	PO 32382 REPLACEMENT OF UNDERGF		
001		CC	1 13759	BECK'S ELK RIVER	11/06/2023	\$120.00	155805	E 04 500 596 000 344 430	SR Pumpkins		
001		CC	1 13760	PARALLELS	11/06/2023	\$129.99	155807	E 01 005 630 000 000 405	Parallels Desktop		
001		CC	1 13760	PARALLELS	11/06/2023	\$9.59	155807	E 01 005 110 999 000 401	Parallels Desktop		
001		CC	1 13761	FLOCABULARY	11/06/2023	\$138.00	155810	E 12 300 408 000 740 433	Flocabulary Lite Access Annual Plan Gorec		
001		CC	1 13762	TROBECS BUS SERVICE	11/06/2023	\$302.99	155842	E 11 300 296 112 733 360	Basketball Busing		
001		CC	1 13763	CHINA GARDEN	11/06/2023	\$14.77	155844	E 01 005 020 000 000 366	MSBA Training (Tim T)		
001		CC	1 13765	MEAD PRODUCTS LLC	11/06/2023	\$423.99	155876	E 01 201 620 000 000 401	PO 31838 GBC Standard laminating roll fil		
001		CC	1 13766	DULUTH ENTERTAINMENT	11/06/2023	\$10.00	155890	E 01 005 020 000 000 366	Tim To Parking		

Big Lake Public Schools, ISD #727

Payment Reg by Check-No Voids

Payment Date Range: 11/01/2023 - 11/30/2023

Bank	Check No	Ty	Grp	Code	Vendor	Pay/Void Date	Amount	Voucher #	Account Code	Description
001		CC	1	13767	VITTA PIZZA	11/06/2023	\$16.06	155902	E 01 005 110 999 000 401	TT conference meal
001		CC	1	13769	ZORBAZ ON GULL LAKE	11/06/2023	\$162.49	155915	E 01 300 790 000 699 366	PCN Conference
001		CC	1	13770	VITAMINK12	11/06/2023	\$150.00	155922	E 01 005 105 000 000 366	ESST Workgroup Registration
001		CC	1	13771	49TH ANNUAL	11/06/2023	\$200.00	155933	E 01 300 790 000 699 366	Tims Registration for 49th annual conferen
001		CC	1	13771	49TH ANNUAL	11/06/2023	\$200.00	155948	E 01 300 790 000 699 366	Sara Registration for 49th Annual Conferer
001		CC	1	13775	MNSTA	11/06/2023	\$230.00	155864	E 01 005 640 000 316 366	MN Science Teacher's Association Confere
001		CC	1	13775	MNSTA	11/06/2023	\$25.00	155868	E 01 005 640 000 316 820	MN Science Teacher's Association Membe
001		CC	1	13775	MNSTA	11/06/2023	\$25.00	155873	E 01 005 640 000 316 820	MN Teacher's Association Membership (Ab
001		CC	1	13775	MNSTA	11/06/2023	\$230.00	155874	E 01 005 640 000 316 366	MN Science Teacher's Association Confere
001		CC	1	13776	LEAGUE SPOT	11/06/2023	\$50.00	155938	E 04 500 585 000 332 820	CE Enrichment -League
001		CC	1	13776	LEAGUE SPOT	11/06/2023	\$50.00	155945	E 04 500 585 000 332 820	CE Enrichment -League
001		CC	1	13776	LEAGUE SPOT	11/06/2023	\$50.00	155946	E 04 500 585 000 332 820	CE Enrichment -League
001		CC	1	13776	LEAGUE SPOT	11/06/2023	\$50.00	155947	E 04 500 585 000 332 820	CE Enrichment -League
001		CC	1	13776	LEAGUE SPOT	11/06/2023	\$250.00	155953	E 04 500 585 000 332 820	CE Enrichment -League
001		CC	1	13776	LEAGUE SPOT	11/06/2023	\$50.00	155954	E 04 500 585 000 332 820	CE Enrichment -League 22
001		CC	1	13776	LEAGUE SPOT	11/06/2023	\$100.00	155956	E 04 500 585 000 332 820	CE Enrichment -League
001		CC	1	7811	FEDEX FREIGHT INC	11/06/2023	\$212.01	155871	E 01 005 630 000 000 455	Shipping for 3D Printers for HS Collaborati

Check Total: \$136,294.15

Bank 001 Total:

Report Total:

November 2023 Personnel				
Employee (Last, First Name)	Position	Building	Effective Date	Action Type
Holl, Annka	Kids Club Group Leader	Community Ed	10/20/2023	Resignation
Thiele, Paula	Paraeducator	Independence	12/31/2023	Retirement
Maag, Sedona	Kids Club Aide	Community Ed	11/15/2023	Resignation
Toppe, Gwen	Teacher	Liberty	11/20/2023	Retirement
Webb, Rahmyra	School Monitor	Independence	11/07/2023	Resignation
Irrthum, Heather	School Monitor	Independence	11/08/2023	New Hire
Schutta, Angela	Social Worker	Middle School/High School	11/09/2023	Resignation
Chant, Kevin	Head Coach Girls Basketball	High School	11/13/2023	New Hire
Schlueter, Katherine	Assistant Coach Girls Basketball	High School	11/13/2023	New Hire
Coulson, Mitch	Assistant Coach Girls Basketball	High School	11/13/2023	New Hire
Zehowski, Emily	Building Attendant	Community Ed	11/14/2023	Resignation
Schramel, Kara	Long-Term Substitute Social Worker	Middle School/High School	11/14/2023	Transfer



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 United States Code section 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 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, videoconference, satellite, Internet, or other electronic information 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

- 1) “Directory information”, under federal law, 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, 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:

- a. a student's social security number;
 - b. 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;
 - c. 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;
 - d. personally identifiable data which references religion, race, color, social position, or nationality; or
 - e. 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.
- 2) Under Minnesota law, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

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 records. 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;
 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.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities

I. Legitimate Educational Interest

"Legitimate educational interest" includes an 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.

J. 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

K. 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 indirect 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

L. 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

M. Responsible Authority

“Responsible authority” means Superintendent Tim Truebenbach.

N. 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.

O. 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.

P. 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.

Q. 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 to 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 Code of Federal Regulations section 99.31(a).

C. Students with a Disability

The school district shall follow 34 Code of Federal Regulations sections 300.610-300.617 with regard to the privacy, notice, access, recordkeeping, 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 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 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 a 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 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, 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 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. Educational Data

- 1) Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. United States Code, title 20, section 1232g, and Code of Federal Regulations, title 34, section 99.37, which were in effect on January 3, 2012
- 2) The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under this section.
- 3) When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

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.

- 1) When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.

- 2) The school district shall give annual 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.
- 3) 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.
- 4) 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.
- 5) 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;
- 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 addresses (which shall be the electronic mail addresses provided by the school, 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, the Building Principal, in writing by October 1 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, home 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. Redisdisclosure

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. Redisdisclosure 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 United States Code section 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisdisclosure 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 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. 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 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 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 Statutes 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 Superintendent Tim Truebenbach.
- 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. § 13.32, Subd. 5 (Directory Information)
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: MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 520 (Student Surveys)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 722 (Public Data Requests)
MSBA/MASA Model Policy 906 (Community Notification of Predatory Offenders)
MSBA School Law Bulletin “T” (School Records – Privacy – Access to Data)



PUBLIC NOTICE

Independent School District No. 727 gives notice to parents of students currently in attendance in the District, and eligible students currently in attendance in the District, of their rights regarding pupil records.

A. Parents and eligible students are hereby informed that they have the following rights:

1. That a parent or eligible student has a right to inspect and review the student's education records within 45 days after the day the request for access is received by the school district. A parent or eligible student should submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect. The parent or eligible student will be notified of the time and place where the records may be inspected;
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 rights. A parent or eligible student may ask the school district to amend a record that they believe is inaccurate or misleading. The request shall be in writing, identify the item the parent or eligible student believes to be inaccurate, misleading, or in violation of the privacy rights of the student, shall state the reason for this belief, and shall specify the correction the parent or eligible student wishes the school district to make. The request shall be signed by the parent or eligible student. If the school district decides not to amend the record as requested by the parent or eligible student, the school district will notify the parent or eligible student of the decision and advise him or her of the right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing;
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 disclosures without consent;
4. That the school district may disclose education records to other school officials within the school district if the school district has determined they have legitimate educational interests. For purposes of such disclosure, a "school official" is a person employed by the school district as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or other employee; a person serving on the school board; a person or company with whom the school district has consulted to perform a specific task (such as an attorney, auditor, medical consultant, therapist, public information officer, or data practices compliance official); or a parent or student serving on an official committee, such as a disciplinary or grievance committee; or any individual assisting a school official in the performance of his or her tasks. A school official has a "legitimate educational interest" if the individual needs to review an education record in order to fulfill his or her professional responsibility and includes, but is not limited to, an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, and student health and welfare and the ability to respond to a request for educational data;
5. That the school district forwards education records on request to a school or post-secondary educational institution in which a student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment, including information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, suspension and expulsion information pursuant to 20 U.S.C. § 7917, part of the federal Every Student Succeeds Act and data regarding a student's history of violent behavior, and any disposition order which adjudicates the student as delinquent for committing an illegal act on school district property and certain other illegal acts;
6. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of 20

U.S.C. § 1232g and the rules promulgated thereunder. The name and address of the office that administers the Family Education Rights and Privacy Act is:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202-8520

7. That the parent or eligible student has a right to obtain a copy of the school district's policy regarding the protection and privacy of pupil records; and
 8. That copies of the school district's policy regarding the protection and privacy of school records are located at 701 Minnesota Ave, Big Lake MN 55309.
- B. Independent School District No. 727 has adopted a school board policy in order to comply with state and federal laws regarding education records. The policy does the following:
1. It classifies records as public, private, or confidential.
 2. It establishes procedures and regulations to permit parents or students to inspect and review a student's education records. These procedures include the method of determining fees for copies, a listing of the locations of these education records, and the identity of the individuals in charge of the records.
 3. It establishes procedures and regulations to allow parents or students to request the amendment of a student's education records to ensure that the records are not inaccurate, misleading, or otherwise in violation of the student's privacy rights.
 4. It establishes procedures and regulations for access to and disclosure of education records.
 5. It establishes procedures and regulations for safeguarding the privacy of education records and for obtaining prior written consent of the parent or student when required prior to disclosure.
- C. Copies of the school board policy and accompanying procedures and regulations are available to parents and students upon written request to the Superintendent.
- D. Pursuant to applicable law, Independent School District No. 727 gives notice to parents of students currently in attendance in the school district, and eligible students currently in attendance in the school district, of their rights regarding "directory information."

"Directory information" includes the following information relating to a student: the student's name; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status; participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; the most recent educational agency or institution attended by the student. "Directory information" also includes the name, address, and telephone number of the student's parent(s). "Directory information" does not include a student's social security number or a student's identification number (ID) if the ID may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number, password, or other factor known or possessed only by the authorized user. It also does not include identifying information on a student's religion, race, color, social position, or nationality.

1. **THE INFORMATION LISTED ABOVE SHALL BE PUBLIC INFORMATION WHICH THE SCHOOL DISTRICT MAY DISCLOSE FROM THE EDUCATION RECORDS OF A STUDENT OR INFORMATION REGARDING A PARENT.**

2. **SHOULD THE PARENT OF A STUDENT OR THE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT EXCEPT TO SCHOOL OFFICIALS AS PROVIDED UNDER FEDERAL LAW.**

3. **IN ORDER TO MAKE ANY OR ALL OF THE DIRECTORY INFORMATION LISTED ABOVE "PRIVATE" (I.E., SUBJECT TO CONSENT PRIOR TO DISCLOSURE), THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE BUILDING PRINCIPAL WITHIN THIRTY (30) DAYS AFTER THE DATE OF THE LAST PUBLICATION OF THIS NOTICE. THIS WRITTEN REQUEST MUST INCLUDE THE FOLLOWING INFORMATION:**
 - a. **NAME OF STUDENT AND PARENT, AS APPROPRIATE;**
 - b. **HOME ADDRESS;**
 - c. **SCHOOL PRESENTLY ATTENDED BY STUDENT;**
 - d. **PARENT'S LEGAL RELATIONSHIP TO STUDENT, IF APPLICABLE;**
 - e. **SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH IS NOT TO BE MADE PUBLIC WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT.**

E. Pursuant to applicable law, Independent School District No. 727 hereby gives notice to parents of students and eligible students in grades 11 and 12 of their rights regarding release of information to military recruiting officers and post-secondary educational institutions. The school district must release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiters only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request. Data released to military recruiting officers under this provision may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military and cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.

SHOULD THE PARENT OF A STUDENT OR THE ELIGIBLE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS WITHOUT PRIOR CONSENT.

IN ORDER TO REFUSE THE RELEASE OF THIS INFORMATION WITHOUT PRIOR CONSENT, THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE RESPONSIBLE AUTHORITY, *BUILDING PRINCIPAL*, BY *OCTOBER 1* EACH YEAR. THIS 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 WITHOUT PRIOR CONSENT;**
- (7) **SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH ARE NOT TO BE RELEASED TO THE PUBLIC, INCLUDING**

MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS.

Notice: Refusal to release the above information to military recruiting officers and post-secondary educational institutions alone does not affect the school district's release of directory information to the public, including military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in the Directory Information section of this notice also must be followed. If you do not want your child's or eligible student's directory information released to military recruiting officers or post-secondary educational institutions, you also must notify the school district that you do not want this directory information released to any member of the public, including military recruiting officers and post-secondary educational institutions.

INDEPENDENT SCHOOL DISTRICT NO. 727
Big Lake, MINNESOTA

Dated: _____

Chair



INTERNET ACCEPTABLE USE AND SAFETY POLICY

I. PURPOSE

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

II. GENERAL STATEMENT OF POLICY

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

III. LIMITED EDUCATIONAL PURPOSE

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

IV. USE OF SYSTEM IS A PRIVILEGE

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment; or civil or criminal liability under other applicable laws.

V. UNACCEPTABLE USES

A. While not an exhaustive list, the following uses of the school district system and Internet resources are considered unacceptable:

- 1) Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:
 - a. Pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;

- b. Obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
 - c. Materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
 - d. Information or materials that could cause damage or danger of disruption to the educational process;
 - e. Materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
- 2) Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
 - 3) Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.
 - 4) Users will not use the school district system to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
 - 5) Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.
 - 6) Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message.
 - a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
 - b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
 - i. such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
 - ii. such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as “Facebook,” “Twitter,” “Instagram,” “Snapchat,” “TikTok,” “Reddit,” and similar websites or application.
 - 7) Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person’s account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
 - 8) Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person’s property without the person’s prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.
 - 9) Users will not use the school district system for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
 - 10) Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district’s Bullying Prohibition Policy. This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. The school district has a special interest in regulating off-campus speech that materially disrupts classwork or involves substantial disorder or invasion of the rights of others. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations may include, but are not limited to, serious or severe bullying or harassment targeting particular individuals, threats aimed at teachers or other students, failure to follow rules concerning lessons, the writing of papers, the use of computers, or participation in other online school activities, and breaches of school security devices. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.
- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee’s immediate supervisor and/or the building

administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

VI. FILTER

- A. With respect to any of its computers with Internet access, the school district will monitor the online activities of both minors and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:
 - 1) Obscene;
 - 2) Child pornography; or
 - 3) Harmful to minors;
- B. The term “harmful to minors” means any picture, image, graphic image file, or other visual depiction that:
 - 1) Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
 - 2) Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
 - 3) Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
- D. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.
- E. The district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyber bullying awareness and response.
- F. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy

VII. CONSISTENCY WITH OTHER SCHOOL POLICIES

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

VIII. LIMITED EXPECTATION OF PRIVACY

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted if school authorities have any reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents may have the right at any time to investigate or review the contents of their child’s files and e-mail files in accordance with the school district’s Protection and

Privacy of Pupil Records Policy. Parents have the right to request the termination of their child's individual account at any time.

- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure, or discovery under Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act).
- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

IX. INTERNET USE AGREEMENT

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents, and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user and the parent or guardian. The Internet Use Agreement form for employees must be signed by the employee.

X. LIMITATION ON SCHOOL DISTRICT LIABILITY

Use of district technologies is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on school district diskettes, tapes, hard drives, or servers, or for delays or changes in or interruptions of service or missed deliveries or non-deliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

XI. USER NOTIFICATION

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:
 - 1) Notification that Internet use is subject to compliance with school district policies.
 - 2) Disclaimers limiting the school district's liability relative to:
 - a. Information stored on school district diskettes, hard drives, or servers.
 - b. Information retrieved through school district computers, networks, or online resources.
 - c. Personal property used to access school district computers, networks, or online resources.
 - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
 - 3) A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
 - 4) Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any

- financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.
- 5) Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Public and Private Personnel Data Policy, and Protection and Privacy of Pupil Records Policy.
 - 6) Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
 - 7) Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE

- A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.
- B. Parents will be notified that their students will be using school district resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:
 - 1) A copy of the user notification form provided to the student user.
 - 2) A description of parent/guardian responsibilities.
 - 3) A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
 - 4) A statement that the Technology Use Agreement must be signed by the user, the parent or guardian, and the supervising teacher prior to use by the student.
 - 5) A statement that the school district's acceptable use policy is available for parental review.

XIII. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS

- A. "Technology provider" means a person who:
 - 1) contracts with the school district, as part of a one-to-one program or otherwise, to provide a school-issued device for student use; and
 - 2) creates, receives, or maintains educational data pursuant or incidental to a contract with the school district.
- B. "Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.
- C. Within 30 days of the start of each school year, the school district must give parents and students direct and timely notice, by United States mail, e-mail, or other direct form of communication, of any curriculum, testing, or assessment technology provider contract affecting a student's educational data. The notice must:
 - 1) identify each curriculum, testing, or assessment technology provider with access to educational data;
 - 2) identify the educational data affected by the curriculum, testing, or assessment technology provider contract; and
 - 3) include information about the contract inspection and provide contact information for a school department to which a parent or student may direct questions or concerns regarding any program or activity that allows a curriculum, testing, or assessment technology provider to access a student's

educational data.

- D. The school district must provide parents and students an opportunity to inspect a complete copy of any contract with a technology provider.
- E. A contract between a technology provider and the school district must include requirements to ensure appropriate security safeguards for educational data. The contract must require that:
 - 1) the technology provider's employees or contractors have access to educational data only if authorized; and
 - 2) the technology provider's employees or contractors may be authorized to access educational data only if access is necessary to fulfill the official duties of the employee or contractor.
- F. All educational data created, received, maintained, or disseminated by a technology provider pursuant or incidental to a contract with a public educational agency or institution are not the technology provider's property.

XIV. SCHOOL-ISSUED DEVICES

- A. "School-issued device" means hardware or software that the school district, acting independently or with a technology provider, provides to an individual student for that student's dedicated personal use. A school-issued device includes a device issued through a one-to-one program.
- B. Except as provided in paragraph C, the school district or a technology provider must not electronically access or monitor:
 - 1) any location-tracking feature of a school-issued device;
 - 2) any audio or visual receiving, transmitting, or recording feature of a school-issued device; or
 - 3) student interactions with a school-issued device, including but not limited to keystrokes and web-browsing activity.
- C. The school district or a technology provider may only engage in activities prohibited by paragraph B if:
 - 1) the activity is limited to a noncommercial educational purpose for instruction, technical support, or exam-proctoring by school district employees, student teachers, staff contracted by the school district, a vendor, or the Minnesota Department of Education, and notice is provided in advance;
 - 2) the activity is permitted under a judicial warrant;
 - 3) the school district is notified or becomes aware that the device is missing or stolen;
 - 4) the activity is necessary to respond to an imminent threat to life or safety and the access is limited to that purpose;
 - 5) the activity is necessary to comply with federal or state law, including but not limited to Minnesota Statutes section 121A.031; or
 - 6) the activity is necessary to participate in federal or state funding programs, including but not limited to the E-Rate program.
- D. If the school district or a technology provider interacts with a school-issued device as provided in paragraph C, clause 4, it must, within 72 hours of the access, notify the student to whom the school-issued device was issued or that student's parent and provide a written description of the interaction, including which features of the device were accessed and a description of the threat. This notice is not required at any time when the notice itself would pose an imminent threat to life or safety, but must instead be given within 72 hours after that imminent threat has ceased.

XV. CELL PHONE USE

- A. Students are prohibited from using cell phones and other electronic communication devices during the instructional day, unless specified in the Student Handbook. Students also are prohibited from using a cell phone or other electronic communication device to engage in conduct prohibited by school district policies including, but not limited to, cheating, bullying, harassment, and malicious and sadistic conduct.
- B. If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a cell phone or other electronic communication device, the school district may request to search the device. The search of the device will be reasonably related in scope to the circumstances justifying the search.
- C. Students who use an electronic communication device during the school day and/or in violation of school district policies may be subject to disciplinary action pursuant to the school district's discipline policy. In addition, a student's cell phone or electronic communication device may be confiscated by the school district and, if applicable, provided to law enforcement. Cell phones or other electronic communication devices that are confiscated and retained by the school district will be returned in accordance with school building procedures.

XVI. MULTI-FACTOR AUTHENTICATION FOR STAFF

- A. Multi-Factor Authentication (MFA) is a process that requires that the person attempting to access a computer resource provide a one-time code, or positive approval of the login using an out-of-band verification device such as a cellular telephone, mobile telephone application, or physical token. MFA is used by Big Lake School District as a supplement to strong passwords to authenticate users and authorize their access to resources such as Email, Storage Servers, and the campus Virtual Private Network (VPN) connection. MFA protects against unauthorized access to Big Lake School District accounts and is necessary for appropriate information security measures.
- B. It is the responsibility of the Big Lake School District account holder to make appropriate provisions to receive MFA confirmation codes via SMS text message, installation of required software, or using methods deemed appropriate by the Technology Department to ensure verification. If provisions are not made to comply with the Big Lake School District Technology Acceptable Use- Staff policy, the user will not be able to access protected resources until these provisions are made

XVII. LIMIT ON SCREEN TIME FOR CHILDREN IN PRESCHOOL AND KINDERGARTEN

A child in a publicly funded preschool or kindergarten program may not use an individual-use screen, such as a tablet, smartphone, or other digital media, without engagement from a teacher or other students. This section does not apply to a child for whom the school has an individualized family service plan, an individualized education program, or a 504 plan in effect.

XVIII. IMPLEMENTATION; POLICY REVIEW

- A. The school district administration may develop appropriate user notification forms, guidelines, and procedures.
- B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.

- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff, and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. § 13.32 (Educational Data)
 15 U.S.C. § 6501 *et seq.* (Children’s Online Privacy Protection Act)
 17 U.S.C. § 101 *et seq.* (Copyrights)
 20 U.S.C. § 6751 *et seq.* (Enhancing Education through Technology Act of 2001)
 47 U.S.C. § 254 (Children’s Internet Protection Act of 2000 (CIPA))
 47 C.F.R. § 54.520 (FCC rules implementing CIPA)
 Minn. Stat. § 121A.0695 (School Board Policy; Prohibiting Intimidation and Bullying)
 Minn. Stat. § 125B.15 (Internet Access for Students)
 Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
United States v. Amer. Library Assoc., 539 U.S. 194, 123 S.Ct. 2297, 56 L.Ed.2d 221 (2003)
Sagehorn v. Indep. Sch. Dist. No. 728, 122 F.Supp.2d 842 (D. Minn. 2015)
R.S. v. Minnewaska Area Sch. Dist. No. 2149, No. 12-588, 2012 WL 3870868 (D. Minn. 2012)
Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011), *aff’d* on other grounds 816 N.W.2d 509 (Minn. 2012)
S.J.W. v. Lee’s Summit R-7 Sch. Dist., 696 F.3d 771 (8th Cir. 2012)
Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist., 853 F.Supp.2d 888 (W.D. Mo. 2012)
M.T. v. Cent. York Sch. Dist., 937 A.2d 538 (Pa. Commw. Ct. 2007)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
 MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
 MSBA/MASA Model Policy 506 (Student Discipline)
 MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
 MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
 MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
 MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
 MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Grievance Procedures and Process)
 MSBA/MASA Model Policy 603 (Curriculum Development)
 MSBA/MASA Model Policy 604 (Instructional Curriculum)
 MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)
 MSBA/MASA Model Policy 806 (Crisis Management Policy)
 MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)



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) 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 include civics;
 - 4) health and physical education;
 - 5) The arts;
 - 6) Career and technical education; and
 - 7) World languages.
- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. Public elementary and middle schools must 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 arts areas: media arts, dance, music, theater, and visual arts.
- D. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.
- E. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- F. 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.
- G. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- H. The school district may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 - 1. language arts;
 - 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 - 3. science, including earth and space science, life science, and the physical sciences, including chemistry or physics;
 - 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 - 5. physical education;
 - 6. health, for which locally developed academic standards apply; and
 - 7. the arts.
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IV. 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.

V. CPR AND AED INSTRUCTION

- The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum
- A. In the school district's discretion, training and instruction may result in CPR certification.
 - B. CPR and AED instruction must include CPR and AED training that have been developed:
 - 1) by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - 2) 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.
 - C. 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.

- D. 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.

VI. COLLEGE AND CAREER PLANNING

- A. 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 teamwork, 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.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.10 (Curriculum)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction))

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)

SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

I. PURPOSE

The purpose of this policy is to outline strategies used to promote higher academic achievement for all students and ensures broad-based community participation in decisions regarding implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

- A. “Credit” means a student’s successful completion of an academic year of study or a student’s mastery of the applicable subject matter, as determined by the school district.
- B. “World’s best workforce” means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals

- 1) The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district’s Advisory Committee.
- 2) The District Advisory Committee outlined in Policy 603 (Curriculum Development) is established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
- 3) The school district-wide improvement goals should address recommendations identified through the District Advisory Committee process. The school district’s goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, an evaluation of student progress committee, or through some other locally determined process.

B. System for Reviewing All Instruction and Curriculum.

Incorporated in the process will be analysis of the school district’s progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices,

student outcomes, principal evaluations under Minnesota Statutes section 123B.147, and teacher evaluations under Minnesota Statutes section 122A.40 or 122A.41.

The superintendent shall direct the assistant superintendent of teaching and learning to lead an annual program review for all grade levels and courses. Teachers shall be provided a process and the procedures, as well as any required training, to complete the review process prior to, during, and after the school year, as many curricular reviews to align with newly established Minnesota Academic Standards require additional time.

The district will follow the prescribed timeline for curriculum development and implementation outlined by the Minnesota Department of Education.

The timelines and procedures for district curricular development, implementation, and review will be posted on the district website and shared annually at district curriculum advisory committee and School Board meetings.

C. Implementation of Graduation Requirements

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

D. Comprehensive Continuous Improvement of Student Achievement

- 1) By May of each year, the District Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process
- 2) The District Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in

- a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards
 - b. Reviewing annual instruction and curriculum improvement goals for recommendation to the school board;
 - c. Reviewing recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and
 - d. Advising the school board about development of the annual budget
- 3) The District Advisory Committee shall meet the following criteria:
- a. The District Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards
 - b. The District Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation
 - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan
 - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board
- 4) Translation services should be provided to the extent appropriate and practicable
- 5) The District Advisory Committee shall meet the following timeline each year:
- September: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board
 - Oct-Dec: Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area
 - April-May: Review evaluation results and prepare recommendations
 - May: Present recommendations to the school board for its input and approval.
- E. Evaluation of Student Progress Committee
- A committee of professional staff shall develop a plan for assessment of student progress, the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.
- F. Reporting
- 1) Consistent with Minnesota Statutes section 120B.36, subdivision 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to

the world's best workforce. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner

- 2) The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.
- 3) The school district must annually report the district's class size ratios by each grade to the commissioner of education in the form and manner specified by the commissioner.
- 4) The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)
Minn. Stat. § 120B.36 (School Accountability)
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act))

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)

MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)



TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS

I. GENERAL STATEMENT OF POLICY

- A. The school district does not discriminate on the basis of sex in its education programs or activities, and it is required by Title IX of the Education Amendments Act of 1972, and its implementing regulations, not to discriminate in such a manner. The requirement not to discriminate in its education program or activity extends to admission and employment. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. The school district prohibits sexual harassment that occurs within its education programs and activities. When the school district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, it shall promptly respond in a manner that is not deliberately indifferent.
- C. This policy applies to sexual harassment that occurs within the school district's education programs and activities and that is committed by a school district employee, student, or other members of the school community. This policy does not apply to sexual harassment that occurs off school grounds, in a private setting, and outside the scope of the school district's education programs and activities. This policy does not apply to sexual harassment that occurs outside the geographic boundaries of the United States, even if the sexual harassment occurs in the school district's education programs or activities.
- D. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district's Title IX Coordinator is:

Sue Schmidt, Human Resources Manager, 763-262-5194, 701 Minnesota Ave, Big Lake MN 55309, s.schmidt@biglakeschools.org

Questions relating solely to Title IX and its regulations may be referred to the Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

- E. The effective date of this policy is August 14, 2020 and applies to alleged violations of this policy occurring on or after August 14, 2020.

II. DEFINITIONS

- A. "Actual knowledge" means notice of sexual harassment or allegations of sexual harassment to the school district's Title IX Coordinator or to any employee of the school district. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the school district with actual knowledge is the respondent.
- B. "Complainant" means a person who is alleged to be the victim of conduct that could constitute sexual harassment under Title IX. A Title IX Coordinator who signs a formal complaint is not a complainant unless the Title IX Coordinator is alleged to be the victim of the conduct described in the formal complaint.
- C. "Day" or "days" means, unless expressly stated otherwise, business days (i.e. day(s) that the school district office is open for normal operating hours, Monday - Friday, excluding State-recognized holidays).

- D. “Deliberately indifferent” means clearly unreasonable in light of the known circumstances. The school district is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances.
- E. “Education program or activity” means locations, events, or circumstances for which the school district exercises substantial control over both the respondent and the context in which the sexual harassment occurs and includes school district education programs or activities that occur on or off of school district property.
- F. “Formal complaint” means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the school district investigate the allegation of sexual harassment.
1. A formal complaint filed by a complainant must be a physical document or an electronic submission. The formal complaint must contain the complainant’s physical or digital signature, or otherwise indicate that the complainant is the person filing the formal complaint, and must be submitted to the Title IX Coordinator in person, by mail, or by email.
 2. A formal complaint shall state that, at the time of filing the formal complaint, the complainant was participating in, or attempting to participate in, an education program or activity of the school district with which the formal complaint is filed.
- G. “Informal resolution” means options for resolving a formal complaint that do not involve a full investigation and adjudication. Informal resolution may encompass a broad range of conflict resolution strategies, including mediation or restorative justice.
- H. “Relevant questions” and “relevant evidence” are questions, documents, statements, or information that are related to the allegations raised in a formal complaint. Relevant evidence includes evidence that is both inculpatory and exculpatory. Questions and evidence about the complainant’s sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant’s prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant’s prior sexual behavior with respect to the respondent and are offered to prove consent.
- I. “Remedies” means actions designed to restore or preserve the complainant’s equal access to education after a respondent is found responsible. Remedies may include the same individualized services that constitute supportive measures, but need not be non-punitive or non-disciplinary, nor must they avoid burdening the respondent.
- J. “Respondent” means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment under Title IX.
- K. “Sexual harassment” means any of three types of misconduct on the basis of sex that occurs in a school district education program or activity and is committed against a person in the United States:
1. *Quid pro quo* harassment by a school district employee (conditioning the provision of an aid, benefit, or service of the school district on an individual's participation in unwelcome sexual conduct);
 2. Unwelcome conduct that a reasonable person would find so severe, pervasive, and objectively offensive that it denies a person equal educational access; or
 3. Any instance of sexual assault (as defined in the Clery Act, 20 United States Code section 1092(f)(6)A(v)), dating violence, domestic violence, or stalking (as defined in the Violence Against Women Act, 34 United State Code section 12291).
- L. “Supportive measures” means individualized services provided to the complainant or respondent without fee or charge that are reasonably available, non-punitive, non-disciplinary, not unreasonably burdensome to the other party, and designed to ensure equal educational access, protect safety, and deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments,

modifications of work or class schedules, alternative educational services as defined under Minnesota Statutes section 121A.41, as amended, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas of the school district buildings or property, and other similar measures.

M. “Title IX Personnel” means any person who addresses, works on, or assists with the school district’s response to a report of sexual harassment or formal complaint, and includes persons who facilitate informal resolutions. The following are considered Title IX Personnel:

1. “Title IX Coordinator” means an employee of the school district that coordinates the school district’s efforts to comply with and carry out its responsibilities under Title IX. The Title IX Coordinator is responsible for acting as the primary contact for the parties and ensuring that the parties are provided with all notices, evidence, reports, and written determinations to which they are entitled under this policy and grievance process. The Title IX Coordinator is also responsible for effective implementation of any supportive measures or remedies. The Title IX Coordinator must be free from conflicts of interest and bias when administrating the grievance process.
2. “Investigator” means a person who investigates a formal complaint. The investigator of a formal complaint may not be the same person as the Decision-maker or the Appellate Decision-maker. The Investigator may be a school district employee, school district official, or a third party designated by the school district.
3. “Decision-maker” means a person who makes a determination regarding responsibility after the investigation has concluded. The Decision-maker cannot be the same person as the Title IX Coordinator, the Investigator, or the Appellate Decision-maker.
4. “Appellate Decision-maker” means a person who considers and decides appeals of determinations regarding responsibility and dismissals of formal complaints. The Appellate Decision-maker cannot be the same person as the Title IX Coordinator, Investigator, or Decision-maker. The Appellate Decision-maker may be a school district employee, or a third party designated by the school district.
5. The superintendent of the school district may delegate functions assigned to a specific school district employee under this policy, including but not limited to the functions assigned to the Title IX Coordinator, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes, to any suitably qualified individual and such delegation may be rescinded by the superintendent at any time. The school district may also, in its discretion, appoint suitably qualified persons who are not school district employees to fulfill any function under this policy, including, but not limited to, Investigator, Decision-maker, Appellate Decision-maker, and facilitator of informal resolution processes.

III. BASIC REQUIREMENTS FOR GRIEVANCE PROCESS

A. Equitable Treatment

1. The school district shall treat complainants and respondents equitably. However, equality or parity with respect to supportive measures provided to complainants and respondents is not required.
2. The school district will not impose any disciplinary sanctions or take any other actions against a respondent that do not constitute supportive measures until it has completed this grievance process and the respondent has been found responsible.
3. The school district will provide appropriate remedies to the complainant any time a respondent is found responsible.

B. Objective and Unbiased Evaluation of Complaints

1. Title IX Personnel, including the Title IX Coordinator, Investigator, Decision-maker, and Appellate Decision-maker, shall be free from conflicts of interest or bias for or against complainants or respondents generally or a specific complainant or respondent.

2. Throughout the grievance process, Title IX Personnel will objectively evaluate all relevant evidence, inculpatory and exculpatory, and shall avoid credibility determinations based solely on a person's status as a complainant, respondent, or witness.
- C. Title IX Personnel will presume that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
- D. Confidentiality
The school district will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the Family Educational Rights and Privacy Act (FERPA), 20 United States Code section 1232g, FERPA regulations, 34 code of Federal Regulations part 99, Minnesota law under Minnesota Statutes section 13.32, or as required by law, or to carry out the purposes of 34 Code of Federal Regulations part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder (i.e., the school district's obligation to maintain confidentiality shall not impair or otherwise affect the complainants and respondents receipt of the information to which they are entitled with respect to the investigative record and determination of responsibility).
- E. Right to an Advisor; Right to a Support Person
Complainants and respondents have the right, at their own expense, to be assisted by an advisor of their choice during all stages of any grievance proceeding, including all meetings and investigative interviews. The advisor may be, but is not required to be, an attorney. In general, an advisor is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.
- A complainant or respondent with a disability may be assisted by a support person throughout the grievance process, including all meetings and investigative interviews, if such accommodation is necessary. A support person may be a friend, family member, or any individual who is not otherwise a potential witness. The support person is not permitted to speak for or on behalf of a complainant or respondent, appear in lieu of complainant or respondent, participate as a witness, or participate directly in any other manner during any phase of the grievance process.
- F. Notice
The school district will send written notice of any investigative interviews or meetings to any party whose participation is invited or expected. The written notice will include the date, time, location, participants, and purpose of the meeting or interview, and will be provided to allow sufficient time for the party to prepare to participate.
- G. Consolidation
The school district may, in its discretion, consolidate formal complaints as to allegations of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances.
- H. Evidence
1. During the grievance process, the school district will not require, allow, rely upon, or otherwise use questions or evidence that constitute or seek disclosure of information protected under a legally recognized privilege, unless the person holding such privilege has waived the privilege.
 2. The school district shall not access, consider, disclose, or otherwise use a party's medical, psychological, and similar treatment records unless the school district obtains the party's

voluntary, written consent.

I. Burden of Proof

1. The burden of gathering evidence and the burden of proof shall remain upon the school district and not upon the parties.
2. The grievance process shall use a preponderance of the evidence standard (i.e. whether it is more likely than not that the respondent engaged in sexual harassment) for all formal complaints of sexual harassment, including when school district employees are respondents.

J. Timelines

1. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
2. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within five (5) days of the date the determination of responsibility or dismissal was provided to the parties.
3. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the School District.
4. The school district will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the school district.
5. Although the school district strives to adhere to the timelines described above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.

K. Potential Remedies and Disciplinary Sanctions

1. The following is the range of possible remedies that the school district may provide a complainant and disciplinary sanctions that the school district might impose upon a respondent, following determination of responsibility: counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual or unilateral restrictions on contact between the parties, changes in work locations, leaves of absence, monitoring of certain areas of the school district buildings or property, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.
2. If the Decision-maker determines a student-respondent is responsible for violating this policy, the Decision-maker will recommend appropriate remedies, including disciplinary sanctions/consequences. The Title IX Coordinator will notify the superintendent of the recommended remedies, such that an authorized administrator can consider the recommendation(s) and implement appropriate remedies in compliance with MSBA Model Policy 506 – Student Discipline. The discipline of a student-respondent must comply with the applicable provisions of Minnesota Pupil Fair Dismissal Act, the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.

IV. REPORTING PROHIBITED CONDUCT

- A. Any student who believes they have been the victim of unlawful sex discrimination or sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.

- B. Any employee of the school district who has experienced, has actual knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator without screening or investigating the report or allegations.
- C. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during non-business hours, and may be made in person, by mail, by telephone, or by e-mail using the Title IX Coordinator's contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.
- D. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the School District may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

V. INITIAL RESPONSE AND ASSESSMENT BY THE TITLE IX COORDINATOR

- A. When the Title IX Coordinator receives a report, the Title IX Coordinator shall promptly contact the complainant confidentially to discuss the availability of supportive measures, consider the complainant's wishes with respect to supportive measures, inform the complainant of the availability of supportive measures with or without the filing of a formal complaint, and explain to the complainant the process for filing a formal complaint .
- B. The school district will offer supportive measures to the complainant whether or not the complainant decides to make a formal complaint. The school district must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the school district's ability to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.
- C. If the complainant does not wish to file a formal complaint, the allegations will not be investigated by the school district unless the Title IX Coordinator determines that signing a formal complaint to initiate an investigation over the complainant's wishes is not clearly unreasonable in light of the known circumstances.
- D. Upon receipt of a formal complaint, the school district must provide written notice of the formal complaint to the known parties with sufficient time to prepare a response before any initial interview. This written notice must contain:
 1. The allegations of sexual harassment, including sufficient details known at the time, the identities of the parties involved in the incident (if known), the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;
 2. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at the conclusion of the grievance process;
 3. A statement explaining that the parties may have an advisor of their choice, who may be, but is not required to be, an attorney;
 4. A statement that the parties may inspect and review evidence gathered pursuant to this policy;
 5. A statement informing the parties of any code of conduct provision that prohibits knowingly making false statements or knowingly submitting false information; and
 6. A copy of this policy.

VI. STATUS OF RESPONDENT DURING PENDENCY OF FORMAL COMPLAINT

- A. Emergency Removal of a Student

The school district may remove a student-respondent from an education program or activity of the school district on an emergency basis before a determination regarding responsibility is made if:

1. The school district undertakes an individualized safety and risk analysis;
2. The school district determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal of the student-respondent; and
3. The school district determines the student-respondent poses such a threat, it will so notify the student-respondent and the student-respondent will have an opportunity to challenge the decision immediately following the removal. In determining whether to impose emergency removal measures, the Title IX Coordinator shall consult related school district policies, including MSBA Model Policy 506 – Student Discipline. The school district must take into consideration applicable requirements of the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973, prior to removing a special education student or Section 504 student on an emergency basis.

B. Employee Administrative Leave

The school district may place a non-student employee on administrative leave during the pendency of the grievance process of a formal complaint. Such leave will typically be paid leave unless circumstances justify unpaid leave in compliance with legal requirements. The school district must take into consideration applicable requirements of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act prior to removing an individual with a qualifying disability.

VII. INFORMAL RESOLUTION OF A FORMAL COMPLAINT

- A. At any time prior to reaching a determination of responsibility, informal resolution may be offered and facilitated by the school district at the school district's discretion, but only after a formal complaint has been received by the school district.
- B. The school district may not require as a condition of enrollment or continued enrollment, or of employment or continued employment, or enjoyment of any other right, waiver of the right to a formal investigation and adjudication of formal complaints of sexual harassment.
- C. The informal resolution process may not be used to resolve allegations that a school district employee sexually harassed a student.
- D. The school district will not facilitate an informal resolution process without both parties' agreement, and will obtain their voluntary, written consent. The school district will provide to the parties a written notice disclosing the allegations, the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, the parties' right to withdraw from the informal resolution process, and any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.
- E. At any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint.

VIII. DISMISSAL OF A FORMAL COMPLAINT

- A. Under federal law, the school district must dismiss a Title IX complaint, or a portion thereof, if the conduct alleged in a formal complaint or a portion thereof:
 1. Would not meet the definition of sexual harassment, even if proven;
 2. Did not occur in the school district's education program or activity; or
 3. Did not occur against a person in the United States.
- B. The school district may, in its discretion, dismiss a formal complaint or allegations therein

if:

1. The complainant informs the Title IX Coordinator in writing that the complainant desires to withdraw the formal complaint or allegations therein;
 2. The respondent is no longer enrolled or employed by the school district; or
 3. Specific circumstances prevent the school district from gathering sufficient evidence to reach a determination.
- C. The school district shall provide written notice to both parties of a dismissal. The notice must include the reasons for the dismissal.
- D. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems appropriate.

IX. INVESTIGATION OF A FORMAL COMPLAINT

- A. If a formal complaint is received by the School District, the school district will assign or designate an Investigator to investigate the allegations set forth in the formal complaint.
- B. If during the course of the investigation the school district decides to investigate any allegations about the complainant or respondent that were not included in the written notice of a formal complaint provided to the parties, the school district must provide notice of the additional allegations to the known parties.
- C. When a party's participation is invited or expected in an investigative interview, the Investigator will coordinate with the Title IX Coordinator to provide written notice to the party of the date, time, location, participants, and purposes of the investigative interview with sufficient time for the party to prepare.
- D. During the investigation, the Investigator must provide the parties with an equal opportunity to present witnesses for interviews, including fact witnesses and expert witnesses, and other inculpatory and exculpatory evidence.
- E. Prior to the completion of the investigative report, the Investigator, through the Title IX Coordinator, will provide the parties and their advisors (if any) with an equal opportunity to inspect and review any evidence directly related to the allegations. The evidence shall be provided in electronic format or hard copy and shall include all relevant evidence, evidence upon which the school district does not intend to rely in reaching a determination regarding responsibility, and any inculpatory or exculpatory evidence whether obtained from a party or another source. The parties will have ten (10) days to submit a written response, which the Investigator will consider prior to completion of the investigative report.
- F. The Investigator will prepare a written investigative report that fairly summarizes the relevant evidence. The investigative report may include credibility determinations that are not based on a person's status as a complainant, respondent or witness. The school district will send the parties and their advisors (if any) a copy of the report in electronic format or hard copy, for their review and written response at least ten (10) days prior to a determination of responsibility.

X. DETERMINATION REGARDING RESPONSIBILITY

- A. After the school district has sent the investigative report to both parties and before the school district has reached a determination regarding responsibility, the Decision-maker must afford each party the opportunity to submit written, relevant questions that a party wants asked of any party or witness.
- B. The Decision-maker must provide the relevant questions submitted by the parties to the other parties or witnesses to whom the questions are offered, and then provide each party with the answers, and allow for additional, limited follow-up questions from each party.
- C. The Decision-maker must explain to the party proposing the questions any decision to exclude a question as not relevant.
- D. When the exchange of questions and answers has concluded, the Decision-maker must issue

a written determination regarding responsibility that applies the preponderance of the evidence standard to the facts and circumstances of the formal complaint. The written determination of responsibility must include the following:

1. Identification of the allegations potentially constituting sexual harassment;
 2. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
 3. Findings of fact supporting the determination;
 4. Conclusions regarding the application of the school district's code of conduct to the facts;
 5. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the school district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the recipient's education program or activity will be provided by the school district to the complainant; and
 6. The school district's procedures and permissible bases for the complainant and respondent to appeal and the date by which an appeal must be made.
- E. In determining appropriate disciplinary sanctions, the Decision-maker should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incident occurred.
- F. The written determination of responsibility must be provided to the parties simultaneously.
- G. The Title IX Coordinator is responsible for the effective implementation of any remedies.
- H. The determination regarding responsibility becomes final either on the date that the school district provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

XI. APPEALS

- A. The school district shall offer the parties an opportunity to appeal a determination regarding responsibility or the school district's dismissal of a formal complaint or any allegations therein, on the following bases:
1. A procedural irregularity that affected the outcome of the matter (e.g., a material deviation from established procedures);
 2. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
 3. The Title IX Coordinator, Investigator, or Decision-maker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.
- B. If notice of an appeal is timely received by the school district, the school district will notify the parties in writing of the receipt of the appeal, assign or designate the Appellate Decision-maker, and give the parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome.
- C. After reviewing the parties' written statements, the Appellate Decision-maker must issue a written decision describing the result of the appeal and the rationale for the result.
- D. The written decision describing the result of the appeal must be provided simultaneously to the parties.
- E. The decision of the Appellate Decision-maker is final. No further review beyond the appeal is permitted.

XII. RETALIATION PROHIBITED

- A. Neither the school district nor any other person may intimidate, threaten, coerce, or

discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX, its implementing regulations, or this policy, constitutes retaliation. Retaliation against a person for making a report of sexual harassment, filing a formal complaint, or participating in an investigation, constitutes a violation of this policy that can result in the imposition of disciplinary sanctions/consequences and/or other appropriate remedies.

- B. Any person may submit a report or formal complaint alleging retaliation in the manner described in this policy and it will be addressed in the same manner as other complaints of sexual harassment or sex discrimination.
- C. Charging an individual with violation of school district policies for making a materially false statement in bad faith in the course of a grievance proceeding under this policy shall not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

XIII. TRAINING

- A. The school district shall ensure that Title IX Personnel receive appropriate training. The training shall include instruction on:
 - 1. The Title IX definition of sexual harassment;
 - 2. The scope of the school district's education program or activity;
 - 3. How to conduct an investigation and grievance process, appeals, and informal resolution processes, as applicable;
 - 4. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias;
 - 5. For Decision-makers, training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's prior sexual behavior are not relevant; and
 - 6. For Investigators, training on issues of relevance, including the creation of an investigative report that fairly summarizes relevant evidence.
- B. The training materials will not rely on sex stereotypes and must promote impartial investigations and adjudications of formal complaints.
- C. Materials used to train Title IX Personnel must be posted on the school district's website. If the school district does not have a website, it must make the training materials available for public inspection upon request.

XIV. DISSEMINATION OF POLICY

- A. This policy shall be made available to all students, parents/guardians of students, school district employee, and employee unions.
- B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work e-mail address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.
- C. The school district must provide applicants for admission and employment, students, parents or legal guardians of secondary school students, employees, and all unions holding collective bargaining agreements with the school district, with the following:

1. The name or title, office address, electronic mail address, and telephone number of the Title IX Coordinator;
2. Notice that the school district does not discriminate on the basis of sex in the education program or activity that it operates, and that it is required by Title IX not to discriminate in such a manner;
3. A statement that the requirement not to discriminate in the education program or activity extends to admission and employment, and that inquiries about the application of Title IX may be referred to the Title IX Coordinator, to the Assistant Secretary for Civil Rights of the United States Department of Education, or both; and
4. Notice of the school district's grievance procedures and grievance process contained in this policy, including how to report or file a complaint of sex discrimination, how to report or file a formal complaint of sexual harassment, and how the school district will respond.

XV. RECORDKEEPING

- A. The school district must create, and maintain for a period of seven calendar years, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the school district must document:
 1. The basis for the school district's conclusion that its response to the report or formal complaint was not deliberately indifferent;
 2. The measures the school district has taken that are designed to restore or preserve equal access to the school district's education program or activity; and
 3. If the school district does not provide a complainant with supportive measures, then it must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. Such a record must be maintained for a period of seven years.
 4. The documentation of certain bases or measures does not limit the recipient in the future from providing additional explanations or detailing additional measures taken.
- B. The school district must also maintain for a period of seven calendar years records of:
 1. Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed on the respondent, and any remedies provided to the complainant designed to restore or preserve equal access to the recipient's education program or activity;
 2. Any appeal and the result therefrom;
 3. Any informal resolution and the result therefrom; and
 4. All materials used to train Title IX Personnel.

Legal References: Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
 Minn. Stat. §§ 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)
 Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
 20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments)
 34 C.F.R. Part 106 (Implementing Regulations of Title IX)
 20 U.S.C § 1400, *et seq.* (Individuals with Disabilities Education Act)
 29 U.S.C. § 794 (Section 504 of the Rehabilitation Act)
 42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act)
 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)
 20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and Campus Crime Statistics Act (“Clery Act”))

Cross References: MSBA/MASA Model Policy 102 (Equal Educational Opportunity)
 MSBA/MASA Model Policy 413 (Harassment and Violence)
 MSBA/MASA Model Policy 506 (Student Discipline)

MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status
Nondiscrimination)



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 a la carte items or second meals as well as to maintain the financial integrity of the school nutrition program.

The parent/guardian of each student is responsible for ensuring their student has adequate funds in their school meal account each day.

II. PAYMENT OF MEALS

- A. A school that participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage at or above the federal percentage determined for all meals to be reimbursed at the free rate must participate in the federal Community Eligibility Provision in order to participate in the free school meals program.
- B. If the school district participates in the United States Department of Agriculture National School Lunch program and has an Identified Student Percentage below the federal percentage determined for all meals to be reimbursed at the free rate via the Community Eligibility Provision must participate in the Minnesota Statutory free school meals program. Big Lake currently participates in the Minnesota Statutory free school meals program.
- C. Each school that participates in the free school meals program must:
 - 1) participate in the United States Department of Agriculture School Breakfast Program and the United States Department of Agriculture National School Lunch Program; and
 - 2) provide to all students at no cost up to two federally reimbursable meals per school day, with a maximum of one free breakfast and one free lunch.
- D. Sufficient funds must be deposited before meal service for all a la carte items or second meal purchases. Meal payments can be made as follows:
 - 1) Send cash or check with your child to school
 - 2) Mail or drop off cash or check to your child's school
 - a. Be sure to include your child's name, PIN #, and amount on envelope or check.
 - b. Cash or check payments may take 1-4 days to be credited to meal accounts.
 - 3) Pay by credit card by logging into MySchoolBucks. A link is provided on the District's website under Food and Nutritional Services Department, Payment and Account Information.

A student who does not have sufficient funds will not be allowed to charge a la carte items until additional money is deposited in the student's account resulting in a positive account balance.

- E. For reimbursable meals only, 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.
- F. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the students' accounts. With certain exceptions, funds may not be transferred between sibling

accounts unless written permission is received from the parent or guardian. An email will suffice as written permission. Exceptions are as follows:

- 1) A graduating senior's positive balance will be transferred to a sibling at the end of the school year;
- 2) A sibling's positive balance may be transferred to another sibling's negative balance to avoid collection proceedings;
- 3) A phone call from a parent or guardian requesting transfers between sibling accounts will be allowed. The phone request will be documented in the student's meal account.

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 low or outstanding negative balances as follows:
 - 1) When a student's meal account has reached a balance of positive \$5, an email reminder will be sent to parents reminding them the meal account has reached a low level. The email reminder will be sent once a week.
 - 2) When a student's meal account has reached a balance of negative \$10, an email reminder will be sent to parents or guardians, reminding them the meal account has reached a negative level. Weekly emails will continue as long as the meal account balance remains a negative \$10 or below.
 - 3) When a student's meal account is \$50 in deficit, a letter will be sent to the family. The letter will encourage payment as soon as possible and an Application for Meal Benefits will be attached to the letter.
 - 4) For negative balances that continue to be greater than \$50, letters will be sent monthly. In addition, the negative balance will be considered for referral to a collection agency following the end of the school year.
- 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 reimbursable meal that has been served, announcing or listing students' names publicly, providing alternative meals not specifically related to dietary needs; providing nonreimbursable meals; or affixing stickers, stamps, or pins.

IV. UNPAID MEAL CHARGES

- A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free or reduced-price meals for their children.
- B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.
- C. Negative balances of more than \$50 not paid prior to the end of the school year, will be turned over to the superintendent or superintendent's designee for collection. The school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Other collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.
- D. The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.
- E. The school district will not impose any other restriction prohibited under Minnesota Statutes, section 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

V. COMMUNICATION OF POLICY

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

VI. ANGEL FUND

The Big Lake School District maintains a school meal donation account. Individuals and/or groups are able to donate to the Angel Fund. Funds are used to pay off negative meal account balances for families that accrued the balance before free meals legislation. Funds are also used for families experiencing temporary financial struggles that require purchase of a la carte items and/or second meals and entrees.

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*

CREDIT FOR LEARNING

I. PURPOSE

This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy also recognizes student achievement that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy addresses transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

- A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).
- B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under Minnesota Statutes, section 124D.095, subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.
- C. "Course" means a course or program.
- D. "Eligible institution" means a Minnesota public postsecondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.
- E. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.
- F. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

- A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools
 - 1) The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary

school evidencing the course taken and the grade and credit awarded according to procedure found in the high school registration guide.

- 2) Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least **50% or more of their** credits from the school district or have been enrolled their entire junior and senior year.

B. Transfer of Academic Requirements from Other Schools

- 1) The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded
 - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least **50% or more of their** credits from the school district.
 - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
 - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
- 2) Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
 - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.
 - b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
 - c. In the event the content of a course taken at an non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

- d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
 - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.
- 3) A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POSTSECONDARY ENROLLMENT CREDIT

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation requirements and subject area requirements of the district.
- 1) Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2) Three trimesters or two semester postsecondary credits shall equal at least one full year of high school credit. Fewer postsecondary credits may be prorated.
 - 3) When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 - 4) In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
 - 5) If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
 - 6) When secondary credit is granted for postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.
- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child

care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student’s transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student’s transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. WEIGHTED GRADES

- A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging as follows:
 - 1) A grade awarded in an Advanced Placement course will be multiplied by a factor of 1.085.
 - 2) A grade awarded in an Honors course will be multiplied by a factor of 1.085.
 - 3) A grade awarded in a College In the Schools course will be multiplied by a factor of 1.085.
 - 4) A grade awarded in a course taken through a Postsecondary enrollment options program will be multiplied by a factor of 1.085.
 - 5) A grade awarded in a course in a duel enrollment course will be multiplied by a factor of 1.085.

GPA Calculator				
Grade	Regular	Weighted	Cum GPA	Grad Credit
A	4.00	4.34	*	*
A-	3.67	4.01	*	*
B+	3.34	3.67	*	*
B	3.00	3.34	*	*

B-	2.67	3.01	*	*
C+	2.34	2.67	*	*
C	2.00	2.34	*	*
C-	1.67	2.01	*	*
D+	1.34	1.67	*	*
D	1.00	1.34	*	*
D-	0.67	1.01	*	*
F	0.00	0.00	*	
I	Incomplete Grade			

- B. The school district will update its course registration guide prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade.

IX. PROCESS FOR AWARDING CREDIT

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal or designee will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student’s parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student’s parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal’s decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student’s parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course or advanced academic credit course, the student may appeal the school district’s decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

- Legal References:** Minn. Stat. § 120B.02 (Educational Expectations for Minnesota’s Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)

Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 624 (Online Instruction)

PUBLIC DATA 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, Minnesota Statutes chapter 13 (MGDPA), and 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 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, pursuant to Policy 515 and/or legal council.

F. 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.

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) 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
 - i. 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.

- ii. 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.

A request for the preparation of summary data must include the following information:

- 1) Date the request is made;
 - 2) A clear description of the data requested;
 - 3) Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and
 - 4) 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.
 - i. 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).
 - ii. 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.

Responsible Authority:

Tim Trueebenbach
701 Minnesota Ave, Big Lake MN 55309
763-262-2536 t.trueebenbach@biglakeschools.org

Data Practices Compliance Official:

Tim Trueebenbach
701 Minnesota Ave, Big Lake MN 55309
763-262-2536 t.trueebenbach@biglakeschools.org

Data Practices Designee(s):

Tim Trueebenbach
701 Minnesota Ave, Big Lake MN 55309
763-262-2536 t.trueebenbach@biglakeschools.org

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: MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)



TRANSPORTATION FOR DAY TREATMENT

I. PURPOSE

Consistent with the authority granted by Minnesota law, the purpose of this policy is to impose reasonable restrictions on the transportation of students who are temporarily placed for care and treatment in a day program and who continue to live in the District during the care and treatment. In adopting this policy, the School Board has given consideration to social, political, economic, and educational factors.

II. SCOPE OF POLICY

This policy applies to regular education and special education students who:

- A. are legal residents of Big Lake Schools;
- B. are temporarily placed for care and treatment in a day program by a person or entity other than the District, a Minnesota court, or a Minnesota governmental agency; temporary is defined to be a maximum of 40 in person school days, within a school calendar year, and
- C. continue to live in the District during the care and treatment.

III. DEFINITIONS

For purposes of this policy, students who are placed in any of the following facilities are considered to be placed for “care and treatment”:

(1) Chemical dependency and other substance abuse treatment centers; (2) shelter care facilities; (3) hospitals; (4) day treatment centers; (5) correctional facilities; (6) residential treatment centers; and (7) mental health program facilities. Such facilities must be licensed by the Minnesota Department of Human Services or the Minnesota Department of Corrections.

For purposes of this policy, the phrase “sufficient to meet the needs of the student” means that the facility provides treatment or services that are consistent with the established professional standard of care applicable to the individual needs of the student. In the event a student, parent, or legal guardian contends that a facility is not sufficient to meet the needs of the student, the student, parent, or legal guardian must provide a signed statement from a qualified physician explaining why the facility is not sufficient to meet the needs of the student.

IV. TRANSPORTATION RESTRICTIONS

Big Lake Schools may refuse to provide transportation to or from a care and treatment facility outside the District’s regular operating hours.

Big Lake Schools may refuse to provide transportation to a care and treatment facility if another care and treatment facility is at least ten miles closer to the student’s home and is sufficient to meet the needs of the student. The following exception applies: If the closest care and treatment facility is not covered by the parent’s or legal guardian’s insurer (if any) or does not have any openings, and the student or the student’s parent or legal guardian submits written documentation to the District office showing that

the insurer has formally denied coverage for a requested placement at the closest facility or that the facility has denied a requested placement because it has no openings, the District will provide transportation to the next closest facility that is covered by the student's insurer and has an opening.

Legal References: M.S. § 125A.15
M.S. § 125A.51

Extended Field Trip Request Form

Date of Request 11/15/23

School High School

Class or group Robotics

Destination Duluth

Purpose Regional Competition

Dates of trip Feb. 28 - Mar. 2

Number of Students Attending 24

Teacher(s)/Advisor(s) 2

Chaperones (specify staff or parent)

1. <u>Ben Landerbaugh - staff</u>	6.
2. <u>Assistant Coach - TBD</u>	7.
3.	8.
4.	9.
5.	10.

Mode of Transportation Charter Bus

Accommodations Hotel

Insurance Arrangements N/A

Requesting Teacher/AD Signature [Signature] Date 11/15/23

Approved by Building Principal [Signature] Date 11/15/23

Approved by Superintendent [Signature] Date 11/15/23

Extended Field Trip Request Form

Date of Request 11/15/23

School High School

Class or group Gymnastics

Destination Worthington

Purpose True Team State

Dates of trip Jan. 26-27

Number of Students Attending 20

Teacher(s)/Advisor(s) 4

Chaperones (specify staff or parent)

1. <u>Lanny Goldsmith - staff</u>	6.
2. <u>Abby Schreifels - staff</u>	7.
3. <u>Kris Kitzman - staff</u>	8.
4. <u>Theresa Johnson - staff</u>	9.
5.	10.

Mode of Transportation Charter Bus

Accommodations Hotel

Insurance Arrangements N/A

Requesting Teacher/AD Signature [Signature] Date 11/15/23

Approved by Building Principal [Signature] Date 11/15/23

Approved by Superintendent [Signature] Date 11/15/23

Extended Field Trip Request Form

Date of Request 11/15/23

School High School

Class or group Wrestling

Destination Pequot Lakes

Purpose Tournament

Dates of trip Dec 15-16

Number of Students Attending 30

Teacher(s)/Advisor(s) 4

Chaperones (specify staff or parent)

1. Ryan Pram - staff	6.
2. Matt Nelson - staff	7.
3. AJ Sandford - staff	8.
4. Justin Nelson - staff	9.
5.	10.

Mode of Transportation School Bus

Accommodations Hotel

Insurance Arrangements N/A

Requesting Teacher/AD Signature [Signature] Date 11/15/23

Approved by Building Principal [Signature] Date 11/15/23

Approved by Superintendent [Signature] Date 11/15/23

Extended Field Trip Request Form

Date of Request 11/15/23

School High School

Class or group Girls Basketball

Destination Fergus Falls

Purpose Tournament

Dates of trip Dec. 28-29

Number of Students Attending 25

Teacher(s)/Advisor(s) 3

Chaperones (specify staff or parent)

1. <u>Keum Chan - staff</u>	6.
2. <u>Becky Hanna - staff</u>	7.
3. <u>Mitch Coulson - staff</u>	8.
4.	9.
5.	10.

Mode of Transportation Charter Bus

Accommodations Hotel

Insurance Arrangements N/A

Requesting Teacher/AD Signature [Signature] Date 11/15/23

Approved by Building Principal [Signature] Date 11/15/23

Approved by Superintendent [Signature] Date 11/15/23

Extended Field Trip Request Form

Date of Request 11/15/23

School High School

Class or group Boys Basketball

Destination Perham

Purpose Tournament

Dates of trip Dec. 27-28

Number of Students Attending 25

Teacher(s)/Advisor(s) 5

Chaperones (specify staff or parent)

1. <u>Critchley - staff</u>	6.
2. <u>Johnson - staff</u>	7.
3. <u>Peterson - staff</u>	8.
4. <u>McNallen - staff</u>	9.
5. <u>McConville - staff</u>	10.

Mode of Transportation School Bus

Accommodations Hotel

Insurance Arrangements N/A

Requesting Teacher/AD Signature [Signature] Date 11/15/23

Approved by Building Principal [Signature] Date 11/15/23

Approved by Superintendent [Signature] Date 11/15/23

Extended Field Trip Request Form

Date of Request Nov. 15, 23

School High School

Class or group BWS Basketball

Destination Duluth / Hermantown

Purpose Tournament

Dates of trip Dec. 1-2

Number of Students Attending 40

Teacher(s)/Advisor(s) 5

Chaperones (specify staff or parent)

1. Tom Crichley - staff	6.
2. Sheridan Johnson - staff	7.
3. Tim Peterson - staff	8.
4. Jake McMullan - staff	9.
5. Chuck McCarville - staff	10.

Mode of Transportation School Bus

Accommodations Hotel

Insurance Arrangements N/A

Requesting Teacher/AD Signature [Signature] Date 11/15/23

Approved by Building Principal _____ Date _____

Approved by Superintendent [Signature] Date 11/15/23

The following resolution was moved by _____ and seconded by _____:

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Big Lake Schools, ISD 727, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Jamie Lindbom	\$75.00	ECFE Board Sponsor for Bags Tournament
Rocket Tile	\$200.00	ECFE Board Sponsor for Bags Tournament
El Teca Barbershop	\$100.00	ECFE Board Sponsor for Bags Tournament
Minnco Credit Union	\$100.00	ECFE Board Sponsor for Bags Tournament
Pro Tech Restoration Inc	\$100.00	ECFE Board Sponsor for Bags Tournament
Mike’s Discount Foods	\$500.00	Support student educational needs
Big Lake Spud Fest	\$27,000	Field Trips
Coborn’s	\$1,992.40	\$308 Activities/Athletics; \$421.10 to each school

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted on November 16, 2023.

**Independent School District No. 727
Big Lake, Minnesota**

Communications Letter

June 30, 2023

Independent School District No. 727
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**Report on Matters Identified as a Result of
the Audit of the Basic Financial Statements**

To the School Board and Management
Independent School District No. 727
Big Lake, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 727, Big Lake, Minnesota, as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic 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 over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. The significant deficiency identified is stated within this letter.

The District's written response to the significant deficiency identified in our audit has not been subjected to audit procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated November 7, 2023, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the School Board and management and others within the District and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BergankDV, Ltd.

St. Cloud, Minnesota
November 7, 2023

Independent School District No. 727 Significant Deficiency

Lack of Segregation of Accounting Duties

The District had a lack of segregation of accounting duties in the cash disbursements, receipts, and payroll processes due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements.

Although this meets the definition of a "significant deficiency," it may not be practical to correct since the costs of obtaining desirable segregation of accounting duties may exceed benefits that could be derived.

Cash Disbursement Process

- The Accounts Payable Specialist and/or the District Accountant matches purchase orders to invoices, enters invoices into SMART finance, runs, prints, and mails checks. The Director of Business Services reviews check stubs and invoices if the District Accountant has input invoices in the Accounts Payable Specialist's absence.

Cash Receipt

- The Administrative Assistant at each building can receipt cash, prepare deposit slips, and reconcile the deposit.
- The Community Education Director and Administrative Assistant can collect money, prepare the deposit, and can also perform the reconciliation to the deposit.

Payroll

- The Payroll Specialist reviews and inputs timesheets, calculates payroll, generates payroll, and also has access to change pay rates in the system. The Human Resources Coordinator periodically reviews payroll runs.

Management is aware of this condition and will take certain steps to compensate for the lack of segregation but due to the number of staff needed to properly segregate all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Because of this, management has determined a complete segregation of accounting duties is impractical to correct.

We recommend management, along with the School Board, remain aware of this situation, and continually monitor the accounting system including changes that occur.

Independent School District No. 727 Required Communication

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

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

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

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audit financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

**Independent School District No. 727
Required Communication**

Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Improper revenue recognition specific to property taxes and state aids. Revenue recognition is considered a fraud risk on substantially all engagements as it is generally the largest line item impacting a districts operating results.
- Misappropriation of assets and management override of controls through the journal entry process. This is considered a risk in substantially all engagements.
- If duties cannot be appropriately segregated within the accounting department, there is a risk of recording of capital asset activity correctly.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

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

**Independent School District No. 727
Required Communication**

Qualitative Aspects of Significant Accounting Practices (Continued)

Significant Accounting Estimates

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

Depreciation – The District is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

General Education and Special Education Aid – General Education Aid is an estimate until average daily membership (ADM) values are final. Since this is normally not done until after the reporting deadlines, this Aid is an estimate. Special Education Aid is dependent on the availability of funds and complex formulas that are finalized after reporting deadlines.

Net Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB and Deferred Inflows of Resources Related to OPEB – These balances are based on an actuarial study using the estimates of future obligations of the District for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

Independent School District No. 727 Required Communication

Uncorrected and Corrected Misstatements (Continued)

We identified the following uncorrected misstatement of the basic financial statements. Management has determined its effect is immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole and each opinion unit.

- Understatement of GASB 68 state contribution in the General Fund
- Understatement of state aids in the General Fund

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

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

Representations Requested from Management

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

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Independent School District No. 727
Required Communication

Other Information Included in Annual Reports (Continued)

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

**Independent School District No. 727
Financial Analysis**

The following pages provide graphic representation of select data pertaining to the financial position and operations of the District for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. A subsequent discussion of this information should be useful for planning purposes.

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this letter. The last section of this report, which contains a summary of legislative changes affecting school districts, gives an indication of how complicated the funding system is. The following section provides some state-wide funding and financial trend information.

Average Daily Membership and Pupil Units

The largest single funding source for Minnesota school districts is basic General Education Aid. Each year, the State Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated by using a legislatively determined weighting system applied to ADM. Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

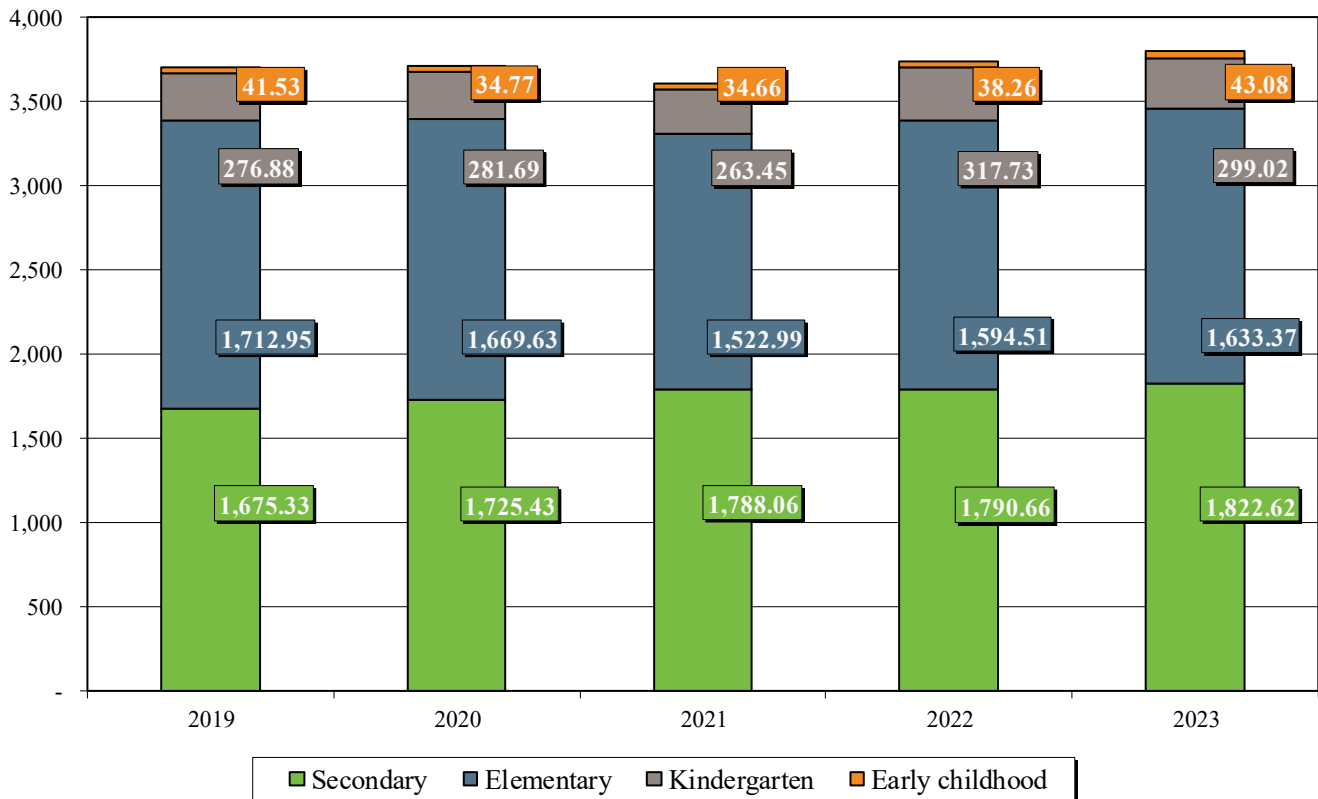
Independent School District No. 727 Financial Analysis

Average Daily Membership and Pupil Units (Continued)

The following table and graph summarizes resident ADM of the District for the past five years ended June 30:

ADM	2019	2020	2021	2022	2023
Early childhood	41.53	34.77	34.66	38.26	43.08
Kindergarten	276.88	281.69	263.45	317.73	299.02
Elementary	1,712.95	1,669.63	1,522.99	1,594.51	1,633.37
Secondary	1,675.33	1,725.43	1,788.06	1,790.66	1,822.62
Total Resident ADM	3,706.69	3,711.52	3,609.16	3,741.16	3,798.09

Students (ADM)



* Estimate

Total resident ADM increased 1.5%, or 56.93 ADM, since 2022 and increased 2.47%, or 91.40 ADM, over the past five years.

Independent School District No. 727 Financial Analysis

Average Daily Membership and Pupil Units (Continued)

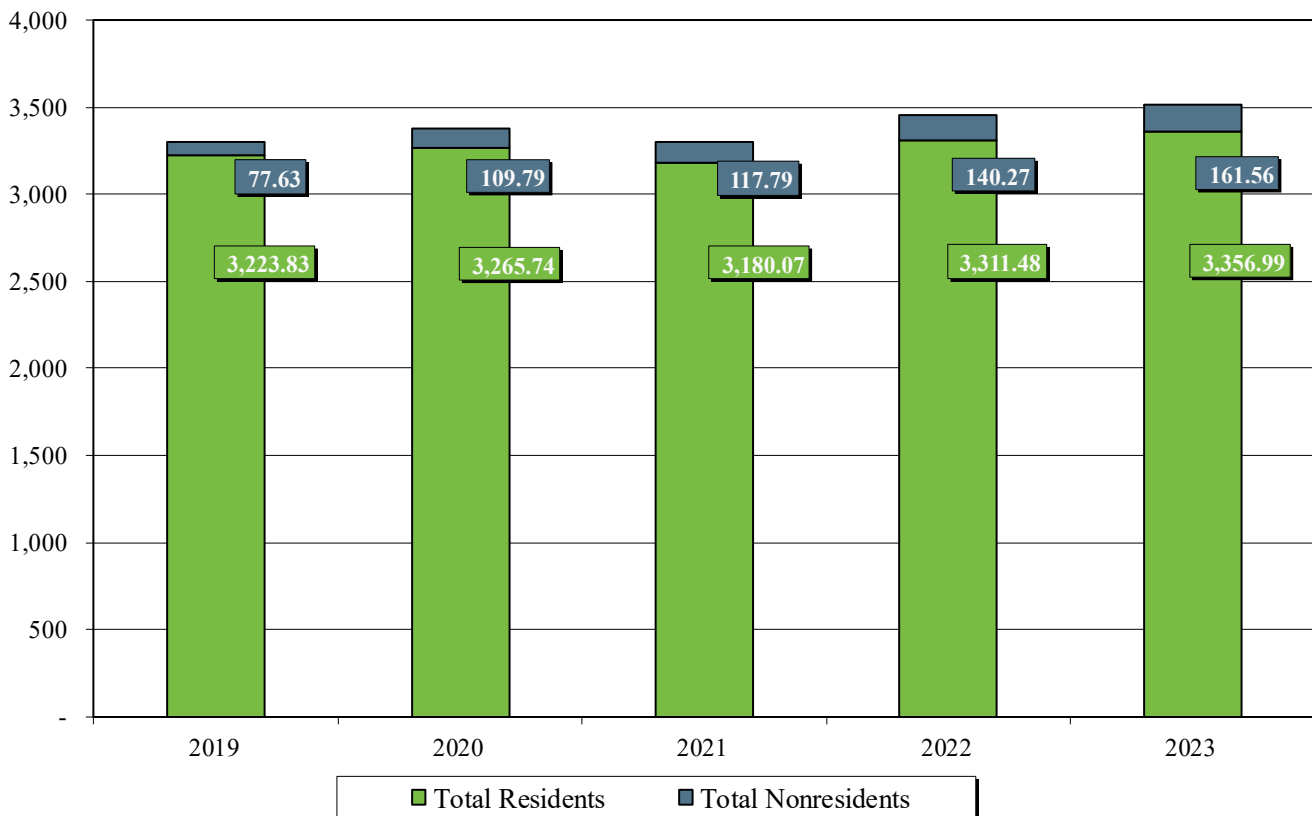
To calculate a majority of the District's education aids, the ADM amounts are converted into pupil units by weighting, based on the student's grade level. These weighting factors are presented in the table below:

Pupil Units Weighting						
	Kindergarten			Elementary	Elementary	
	Pre-Kindergarten	Disabled	Kindergarten	Grades 1-3	Grade 4-6	Secondary
2019-2023	1.000	1.000	1.000	1.000	1.000	1.200

The PUN served table and graph below convert the resident ADM into weighted or adjusted pupil unit data for the past five years taking into consideration the above weighting factors and open enrollment.

PUN	2019	2020	2021	2022	2023
Residents	4,041.77	4,056.60	3,966.75	4,099.29	4,162.59
Resident WADM/PUN loss	(817.94)	(790.86)	(786.68)	(787.81)	(805.60)
Nonresident WADM/PUN gain	77.63	109.79	117.79	140.27	161.56
Total PUN Served	3,301.46	3,375.53	3,297.86	3,451.75	3,518.55

Residents and Nonresidents Served

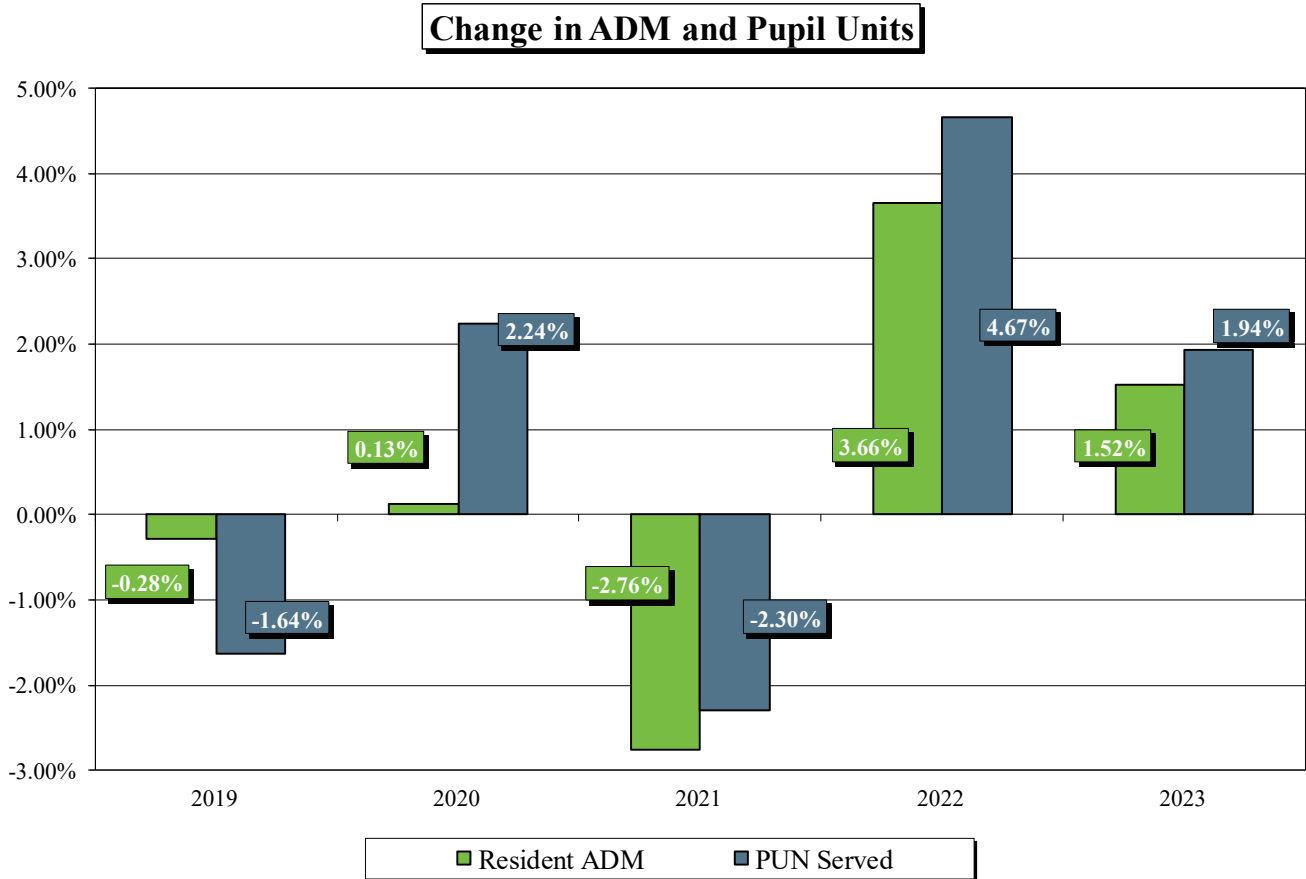


In 2023, the District's PUN increased 1.9% from 2022. The District continues to lose more resident WADM to open enrollment than it is gaining.

**Independent School District No. 727
Financial Analysis**

Average Daily Membership and Pupil Units (Continued)

The following graph illustrates the percentage change from year-to-year in resident ADM and WADM served:



Independent School District No. 727 Financial Analysis

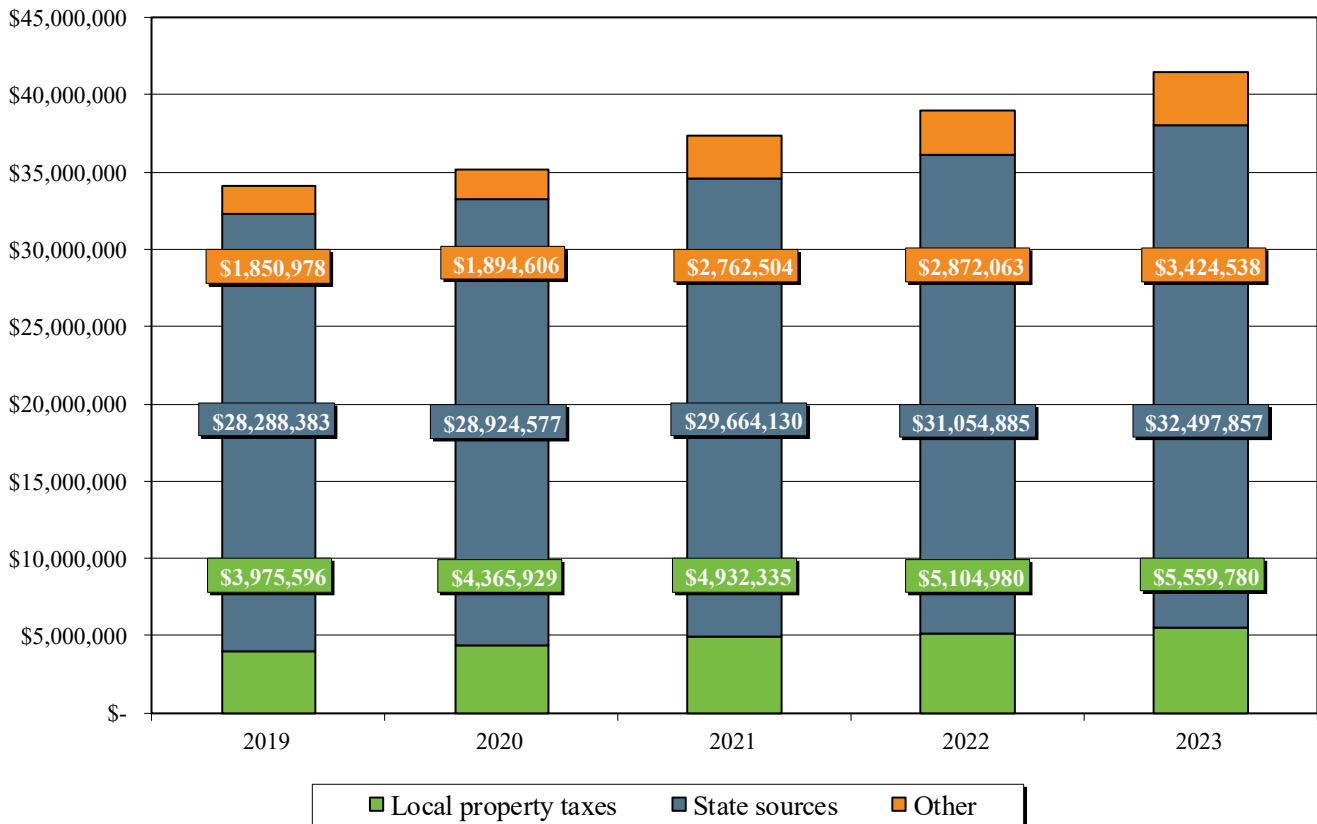
General Fund Sources of Revenue

General Fund sources of revenue are summarized as follows for the last five years:

	2019	2020	2021	2022	2023
Local property taxes	\$ 3,975,596	\$ 4,365,929	\$ 4,932,335	\$ 5,104,980	\$ 5,559,780
State sources	28,288,383	28,924,577	29,664,130	31,054,885	32,497,857
Other	1,850,978	1,894,606	2,762,504	2,872,063	3,424,538
Total	\$ 34,114,957	\$ 35,185,112	\$ 37,358,969	\$ 39,031,928	\$ 41,482,175

Total General Fund revenues increased \$2,450,247 or 6.3%, from 2022. The largest increase was in state sources due to a combination of an increase of 2.0% in the formula allowance, an increase in pupil units and an increase in special education entitlement. Local property taxes increased due to an increase in the levy. Other revenue increased as a result of an increase in interest revenue due to better market conditions and increased medical assistance revenue.

General Fund Sources of Revenue



**Independent School District No. 727
Financial Analysis**

Expenditures Per ADM Served

Expenditures per student (ADM served) are summarized in the following table:

District	2019*	2020*	2021*	2022*	2023**
General Fund	\$ 11,148	\$ 10,824	\$ 11,984	\$ 12,125	\$ 13,089
Food Service	503	452	425	585	631
Community Service	796	654	634	766	949

State-Wide Average	2019*	2020*	2021*	2022*	2023**
General Fund	\$ 13,025	\$ 13,313	\$ 14,167	\$ 15,010	N/A
Food Service	559	554	529	666	N/A
Community Service	638	622	571	646	N/A

* Source: *School District Profiles*, state-wide averages are for all districts regardless of size

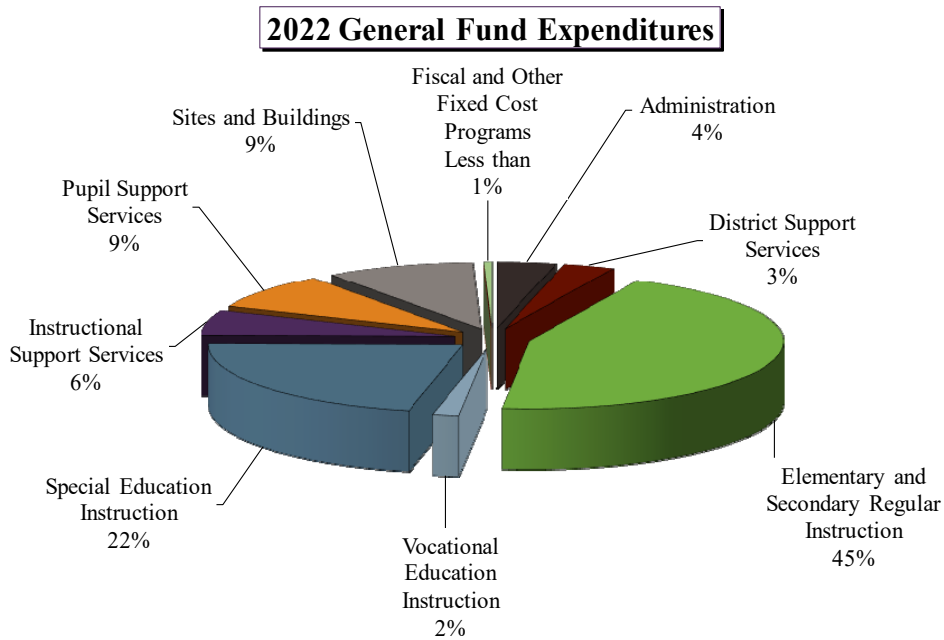
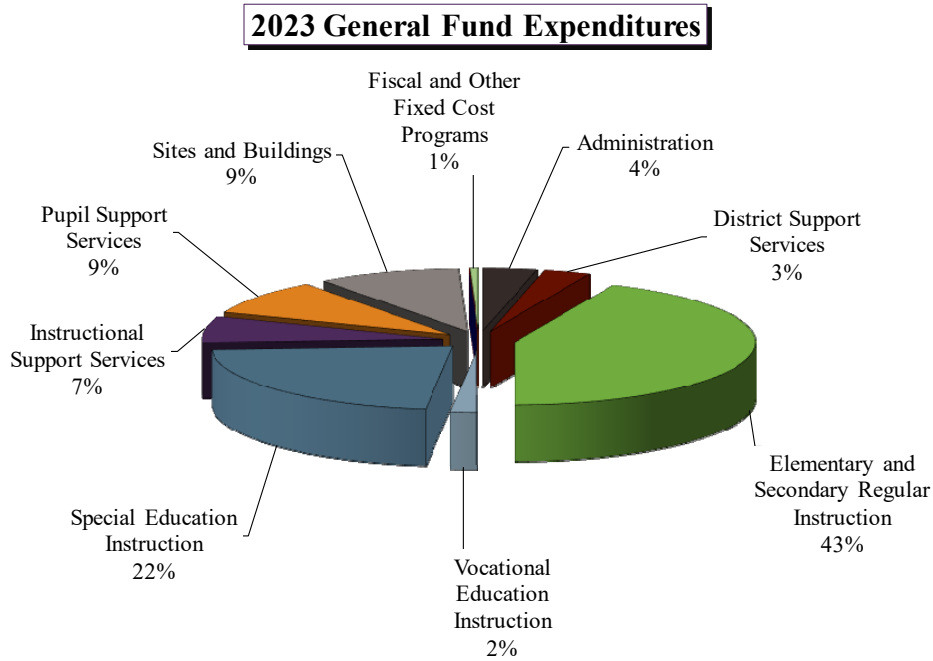
** Estimate

Expenditures per ADM served increased 8.0% in the General Fund from 2022 to 2023. Total General Fund expenditures increased 10.1% from the prior year, while ADM served increased 2.0%. Food service expenditures increased 10.0% from 2022 to 2023, resulting in the increase of 7.9% in expenditures per ADM served as shown above. Community service expenditures increased 26.4% from 2022 to 2023 resulting in an increase of 23.9% in expenditures per ADM served.

Independent School District No. 727 Financial Analysis

General Fund Expenditures

The following graphs depict the percentage of expenditures by function in the General Fund. The allocation of expenditures between 2022 and 2023 has been consistent from one year to the next. Elementary and secondary regular instruction decreased slightly to 43% of General Fund expenditures in 2023, compared to 45% in 2022.



The three instruction categories of regular, vocational, and special education comprised 67% of the total expenditures for 2023 and 69% of the total expenditures for 2022, respectively.

Independent School District No. 727
Financial Analysis

General Fund Budget and Actual

The chart below outlines the District's final budget and actual results for the General Fund. In 2023, the District approved a budget anticipating expenditures would exceed revenues by \$3,047,028. This was modified in June of 2023, increasing revenue by \$1,409,388, increasing expenditures by \$739,562, adding an other financing source of \$105,475, and anticipated a decrease in fund balance of \$2,271,727. In the end, expenditures exceeded revenues and other financing sources by \$791,557.

Total General Fund revenue sources ended the year with a 1.4% positive variance.

Overall, expenditures were 2.1% under budget. Instructional support services expenditures were \$295,664 under budget as a result of less wages than anticipated and budgeting for technology purchases within this program and then allocating the actual expenditure to the appropriate program where the items are used.

	2023			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Local property taxes	\$ 5,488,192	\$ 5,519,036	\$ 5,559,780	\$ 40,744
State sources	31,541,341	32,259,525	32,497,857	238,332
Other	2,486,574	3,146,934	3,424,538	277,604
Total revenues	39,516,107	40,925,495	41,482,175	556,680
Expenditures				
Administration	1,538,743	1,538,928	1,530,452	(8,476)
District support services	1,462,147	1,485,895	1,325,891	(160,004)
Regular instruction	18,105,941	18,263,205	18,347,954	84,749
Vocational education instruction	799,304	796,976	754,382	(42,594)
Special education instruction	9,432,795	9,545,098	9,465,287	(79,811)
Instructional support services	3,068,650	3,121,869	2,826,205	(295,664)
Pupil support services	3,844,531	4,003,470	3,853,710	(149,760)
Sites and buildings	4,099,024	4,308,695	4,061,657	(247,038)
Fiscal and other fixed costs	212,000	238,561	246,496	7,935
Total expenditures	42,563,135	43,302,697	42,412,034	(890,663)
Excess of revenues over (under) expenditures	(3,047,028)	(2,377,202)	(929,859)	1,447,343
Other Financing Sources				
Proceeds from sale of capital assets	-	-	32,827	32,827
Insurance recoveries	-	105,475	105,475	-
Total other financing sources	-	105,475	138,302	32,827
Net change in fund balances	\$ (3,047,028)	\$ (2,271,727)	\$ (791,557)	\$ 1,480,170

Independent School District No. 727
Financial Analysis

General Fund

The following table presents five years of comparative operating results for the District's General Fund:

	2019	2020	2021	2022	2023
Revenues	\$ 34,114,957	\$ 35,185,112	\$ 37,358,969	\$ 39,031,928	\$ 41,482,175
Expenditures	34,054,607	33,722,729	36,102,360	38,516,125	42,412,034
Excess of revenues over (under) expenditures	60,350	1,462,383	1,256,609	515,803	(929,859)
Transfers/other financing Sources	247,007	520	3,965	27,778	138,302
Fund balance, July 1	8,351,828	8,659,185	10,137,738	11,398,312	11,941,893
Change in accounting principle	-	15,650	-	-	-
Fund Balance, June 30	\$ 8,659,185	\$ 10,137,738	\$ 11,398,312	\$ 11,941,893	\$ 11,150,336
Components	2019	2020	2021	2022	2023
Unassigned	\$ 6,748,712	\$ 7,548,558	\$ 7,833,335	\$ 7,883,262	\$ 7,061,769
Assigned for					
Athletics and Activities	104,071	179,525	219,067	246,912	139,118
Activities Bus	-	-	-	-	125,000
Student Activities	118,135	-	-	-	-
Building Level Activities	-	122,937	126,474	143,735	142,910
Q Comp	129,791	138,190	124,927	92,169	48,885
STEM Program	27,500	6,588	3,280	5,116	5,116
Copier replacement	35,000	30,000	65,721	65,721	44,719
Curriculum materials	50,000	79,806	81,888	68,357	75,000
Technology repairs and replacement	-	-	42,467	57,328	49,114
Middle school sound system	-	-	308,786	172,835	287,060
DAPE Equipment	-	-	-	30,000	-
Gymnastics floor replacement	-	28,500	-	-	-
Special education vehicles	-	11,454	22,907	34,361	55,619
Facilities Equipment Replacement	-	-	-	206,399	-
Committed for					
Separation/retirement	596,778	620,191	895,674	937,026	1,141,143
Liberty shelter	6,702	29,120	29,120	29,120	29,120
Restricted for					
Student Activities	-	10,386	16,002	22,993	27,067
Scholarships	-	16,650	15,150	24,750	24,150
Basic skills	112,332	76,094	-	30,157	3,236
Long-term facilities maintenance	44,809	81,783	118,029	133,946	135,484
Capital projects levy	108,221	226,670	369,164	521,817	509,069
Medical Assistance	92,243	230,996	262,782	260,211	329,506
Staff development	98,744	92,814	115,432	125,534	162,615
ALC	7,837	33,648	19,077	30,462	82,017
Operating capital	221,461	455,306	570,269	758,930	577,380
Safe Schools - Crime Levy	-	-	2,165	-	-
Nonspendable for					
Prepaid items	156,849	118,522	156,596	60,752	95,239
Total	\$ 8,659,185	\$ 10,137,738	\$ 11,398,312	\$ 11,941,893	\$ 11,150,336

Independent School District No. 727
Financial Analysis

General Fund (Continued)

Total revenues for the General Fund increased \$2,450,247 from 2022 as previously discussed. Total expenditures increased \$3,895,909 from 2022. The largest variance was in elementary and secondary regular instruction, which increased \$1,115,639 due to additional staff due to increased pupil units as well as curriculum purchases. Special education instruction increased due to hiring additional staff based on needs of students. Instructional support services increased technology purchases which were planned. Pupil support services increased due to a record number of SPED and homeless routes resulted in significantly higher transportation costs.

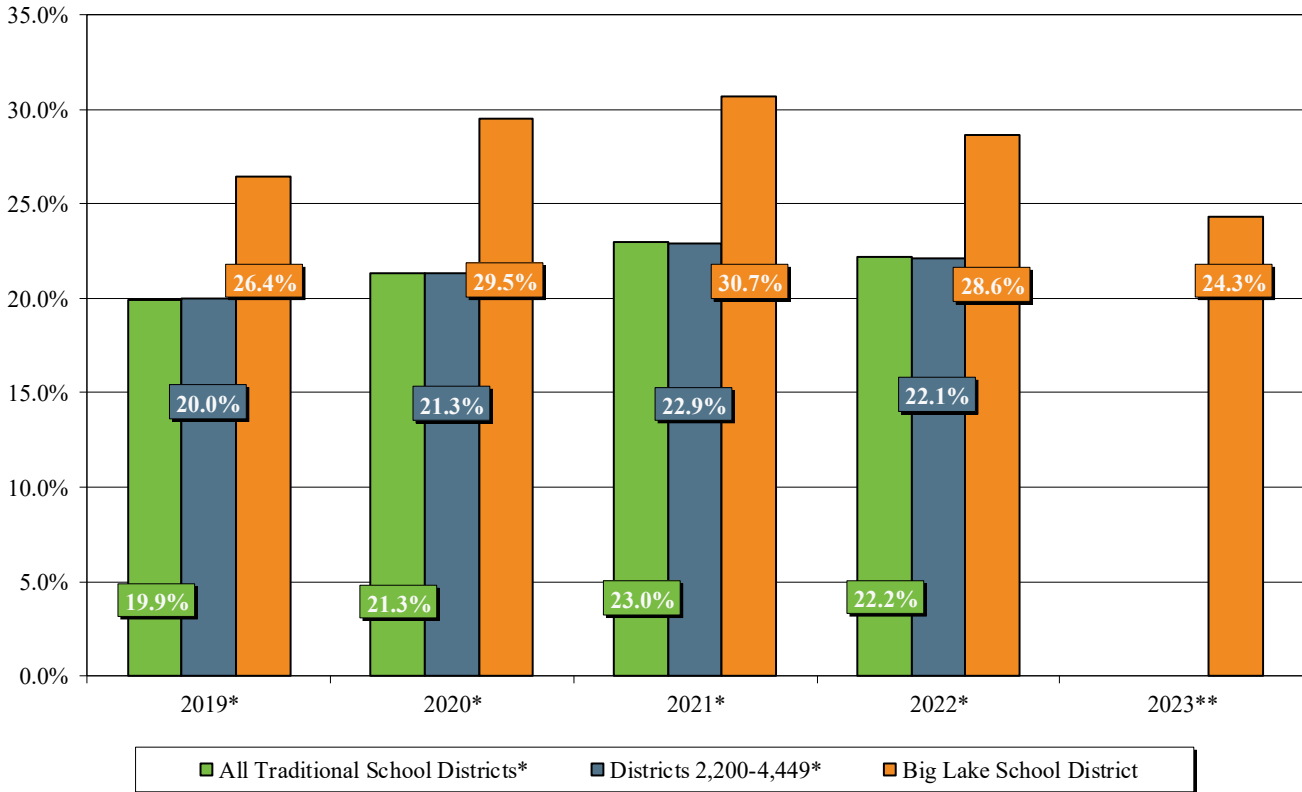
Overall, fund balance increased by \$791,557 from 2022, including a decrease of \$821,493 in the unassigned fund balance.

Independent School District No. 727 Financial Analysis

General Fund Financial Health

One of the most common comparable statistics used to evaluate school district financial health is the operating fund balance as a percentage of operating expenditures.

General Fund Balance Percentage of Expenditures



* Information was obtained from the Minnesota Department of Education (MDE) web site report *Fiscal Year 2019-2022 General Fund Unreserved Balance*. Fiscal year 2023 information is not available.

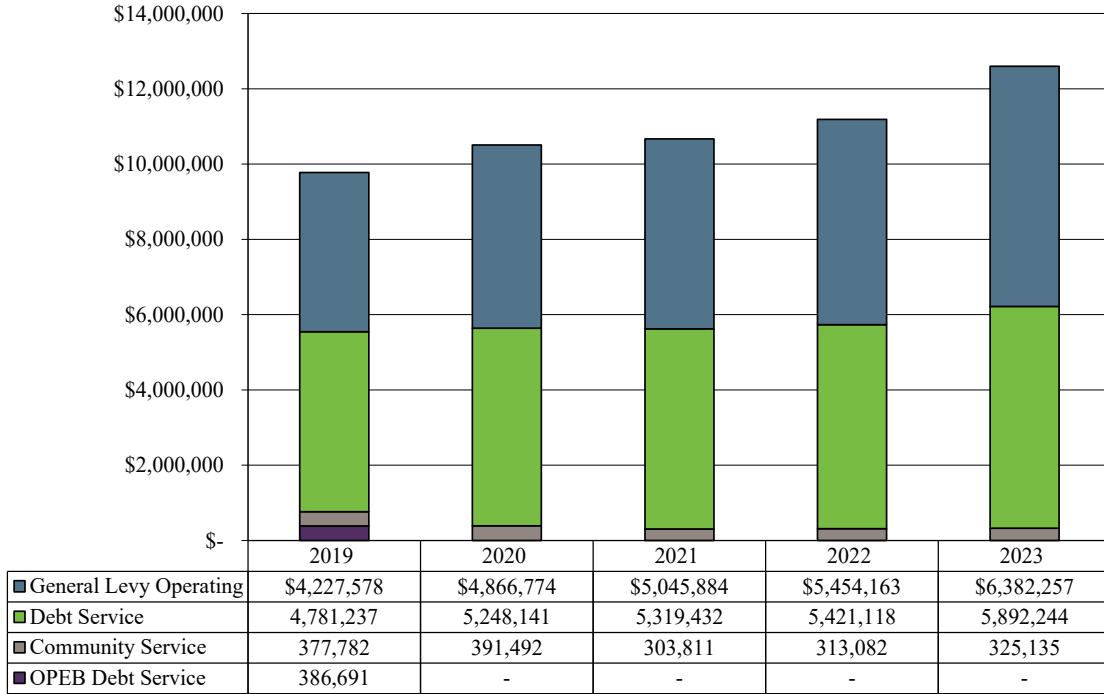
** Obtained from MDE Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Report

The calculations above reflect only the unrestricted fund balance of the General Fund and the corresponding expenditures, which is the same method which the state uses for the statutory operating debt (SOD) calculation. SOD is when a district's unrestricted fund balance ends the year below (2.5%). The District's unrestricted fund balance in comparison to its expenditures for 2019 and beyond exceeded the state-wide average.

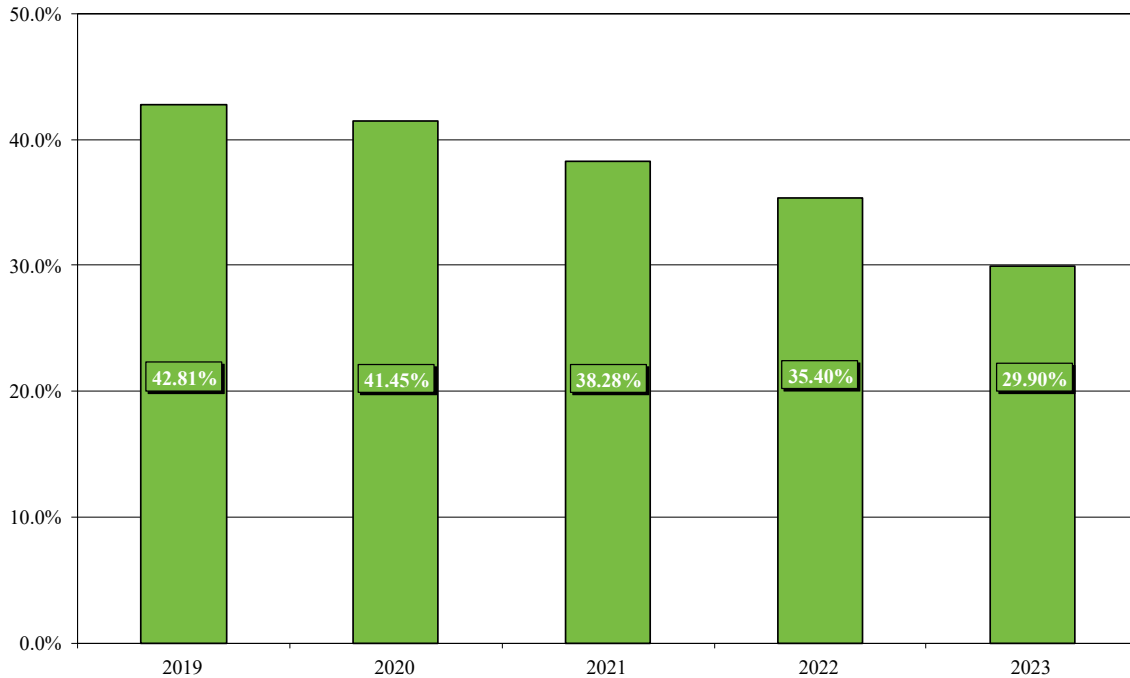
Independent School District No. 727 Financial Analysis

General Fund Operations

Computed Tax Levy



Tax Capacity Rates



Independent School District No. 727
Financial Analysis

Food Service Fund

The following table presents five years of comparative operating results for the District's Food Service Fund:

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 1,559,039	\$ 1,463,232	\$ 1,216,240	\$ 2,363,099	\$ 2,145,035
Expenditures	1,536,519	1,407,244	1,281,051	1,858,999	2,044,434
Excess of revenues over (under) expenditures	22,520	55,988	(64,811)	504,100	100,601
Fund balance, July 1	187,937	210,457	266,445	201,634	705,734
Fund Balance, June 30	\$ 210,457	\$ 266,445	\$ 201,634	\$ 705,734	\$ 806,335

In 2023, the Food Service Fund's revenues exceeded expenditures, resulting in an increase in fund balance of \$100,601. Food service revenues decreased \$218,064 from 2022, while expenditures increased \$185,435. The decrease in revenue was due to all meals being free in 2022 paid by the federal government. In 2023 only free and reduced students were paid by the federal government and the remaining meals were paid by families, which is a lower rate. The increase in expenditures is due to higher meal counts, increased food costs, and a few capital purchases.

Independent School District No. 727
Financial Analysis

Community Service Fund

The following table presents five years of comparative operating results for the District's Community Service Fund:

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 2,374,813	\$ 2,024,723	\$ 2,150,604	\$ 2,709,081	\$ 3,353,129
Expenditures	2,431,749	2,036,977	1,910,575	2,432,352	3,074,681
Excess of revenues over (under) expenditures	(56,936)	(12,254)	240,029	276,729	278,448
Fund balance, July 1	465,037	408,101	395,847	635,876	912,605
Fund Balance, June 30	\$ 408,101	\$ 395,847	\$ 635,876	\$ 912,605	\$ 1,191,053

Components	2019	2020	2021	2022	2023
Restricted/reserved for					
Community Education	\$ 345,321	\$ 359,366	\$ 575,841	\$ 814,484	\$ 1,096,721
ECFE	59,867	52,390	82,302	125,032	127,743
School Readiness	1,489	(23,826)	(29,881)	(31,078)	(33,411)
Fund Purpose	1,424	7,917	7,614	4,167	-
Total	\$ 408,101	\$ 395,847	\$ 635,876	\$ 912,605	\$ 1,191,053

In 2023, revenues exceeded expenditures by \$278,448, resulting in an increase in fund balance. Revenues increased \$644,048 or 23.8%, from the prior year, while expenditures increased \$642,329 or 26.4%. The increase in revenues was due to an increase in Kid's Club participation and expanded youth programming. The increase in expenditures was due an increase in staffing costs as a result of increased participation in Kid's Club and youth programming.

Independent School District No. 727 Legislative Summary

The following is a brief summary of current legislative changes and issues affecting the funding of Minnesota school districts. More detailed and extensive summaries are available from the Minnesota Department of Education (MDE).

American Indian Education Aid

Beginning in 2024, a school district or charter school enrolling at least 20 American Indian students will receive the greater of the sum of \$40,000 plus \$500 per American Indian student over the 20-count threshold or the amount of American Indian Education aid received in 2015.

American Rescue Plan (ARP) Act

The ARP Act was signed into law on March 11, 2021, and focuses on returning to, and maintaining, safe in-person learning for all students.

The ARP includes \$1.3 billion for E-12 education in ESSER funds for Minnesota to help schools returning to, and maintaining, safe in-person learning for all students. Per the federal law, 90% of these funds have been allocated to eligible districts and charter schools. 9.5% of these funds are for flexible use by each state education agency to create a plan to meet the needs of students. Funds are eligible for spending through September 30, 2024.

Area Learning Center (ALC) Transportation Aid

ALC transportation aid reimburses school districts for costs associated with transportation of students to and from an ALC program. Total statewide revenue is capped at \$1,000,000 annually. School districts can apply for this new funding stream for 2024 and beyond.

Basic Alternative Teacher Compensation Aid (Q-Comp)

The total cap for basic alternative teacher compensation aid increased from \$88,118,000 to \$88,461,000 for 2024 and 2025 and \$89,486,000 for 2026 and beyond.

Basic General Education Aid

The formula allowance for 2023 is set at \$6,863 and for 2024, the formula allowance is set at \$7,138, which is a 4% increase over 2023. The formula allowance for 2025 is \$7,281, or a 2% increase from 2024.

Basic Skills Revenue

The allowable uses for basic skills funding for 2024 and beyond have changed. Guidance on specific changes is included in the 2024 UFARS Manual.

Building and Cybersecurity

Local education agencies may apply for grants to improve security and cybersecurity. The grants may be used for security-related facility improvements and cybersecurity insurance premiums. State-wide funding of \$24,332,000 has been appropriated for these grants.

Safe school revenue has also been expanded to include cyber security measures.

Independent School District No. 727 Legislative Summary

Compensatory Education Revenue

The compensatory allowance for 2024 was updated and corresponds to increases in the basic formula allowance. A hold-harmless provision has been added for 2025 so that compensatory revenue for each site is the greater of its calculated revenue for 2025 or the 2024 actual revenue.

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

The CRRSA Act was signed into law on December 27, 2020, and provided an additional \$2.75 billion for the Emergency Assistance for Nonpublic School Fund (EANS Fund) of which \$41,697,717 was awarded to Minnesota. Funds are eligible for spending through September 30, 2023.

Gender-Neutral Single-User Restroom Grants

Local education agencies may apply for grants to remodel, construct, or repurpose space for gender-neutral single-user restrooms. Grants to school districts are capped at \$75,000 per site. State-wide funding of \$1,000,000 has been appropriated for these grants.

Lease Levy Authority

Minnesota Statutes 2023 § 126C.40, subdivision 1 grants authority to intermediate, cooperative units, and joint powers districts to levy for the costs of leasing administrative and classroom space. Levy authority is capped at \$65 per adjusted pupil unit of the member district(s). The proportionate share of deferred maintenance expenditures of district-owned buildings or sites leased to an intermediate, cooperative unit, or joint powers district may also be levied.

Local Optional Revenue

The second-tier equalization threshold for 2024 remains at \$510,000 before increasing to \$587,244 for 2025, \$642,038 for 2026, and \$671,345 for 2027 and later.

Long-term Facilities Maintenance (LTFM) Revenue

Joint powers districts may be included in the LTFM program along with intermediate and secondary cooperative districts.

Additionally, LTFM plans must include provisions for gender-neutral bathrooms, which has been added to the allowable list of LTFM expenses. No new LTFM funding is available for these expenses.

Online Learning Students

The Online Instruction Act repeals and replaces the Online Learning Act. Local education agencies can provide online instruction to enrolled students with a limit of 40 students per course. Entities must apply to MDE to provide online instruction to non-enrolled students.

Operating Referendum

Minnesota Statutes 2023 § 126C.17, subdivision 9 has been added, which allows School Boards to renew an existing operating referendum authority one-time through board resolution using the same per-pupil amounts and length of time. Board approval must happen by June 15 in the fiscal year prior to the last fiscal year generating revenue.

Independent School District No. 727 Legislative Summary

Pension Bill and Pension Adjustment Revenue

TRA required contributions have increased to 7.75% for employees effective for fiscal year 2024. Required employer contributions increase 0.2% in fiscal year 2024 until a required contribution rate of 8.75% is reached.

The pension adjustment rate for districts (besides ISD No. 625, St. Paul) is 1.25% for fiscal years 2024 and 2025 and 2.0% for fiscal year 2026 and 2027. For fiscal year 2028 and later, pension adjustment revenue must not exceed the fiscal year 2027 amount, and the revenue will be prorated, as necessary.

School Breakfast Program

Early childhood special education students are now eligible to participate in the School Breakfast program.

School Library Aid

New program revenue has been added to be used for school district libraries including media specialist salary and benefits, equipment, furniture, supplies, IT infrastructure, and electric and material resources.

For school districts, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$40,000, whichever is greater.

For charter schools, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$20,000, whichever is greater.

Special Education Aids

The Special Education Cross Subsidy Reduction Aid paid to districts increases from 6.43% to 44% beginning in 2024. A further increase to 50% begins in 2027.

An additional \$1,689 per ADM will be provided beginning in 2024 based on students served at special education sites where the federal instruction setting is greater than 3 for special education cooperatives, education districts, and intermediates.

Student Support Personnel Revenue

A new aid has been added to be used to hire new positions for student support services or to increase the full time equivalent of a current position, to maintain a position that would otherwise be eliminated, or to make a temporary position permanent.

"Student Support Services Personnel" means an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota.

Student support services personnel aid is calculated based on the fiscal year per pupil allocation multiplied by the district's total adjusted pupil units, or \$40,000, whichever is greater. The aid cannot exceed expenditures.

Independent School District No. 727
Legislative Summary

Transportation Sparsity Revenue

Under *Minnesota Statutes* § 126C.10, subdivision 18a, qualifying districts with eligible expenses greater than revenue will receive an increase in additional revenue from 18.2% to 35% of calculated unfunded pupil transportation expenses beginning in 2024.

Unemployment Insurance Aid

Effective May 28, 2023, certain non-certified hourly school workers may qualify for "between term" summer unemployment benefits. A new aid has been created to reimburse districts for between term unemployment insurance costs, which are not eligible for levy reimbursement. The total aid available is \$135 million in fiscal year 2024 and is available until fiscal year 2027 or depletion.

Voluntary Prekindergarten (VPK)/School Readiness Plus

VPK seats are included in the calculation of general education revenue. Seats are funded at 0.6 ADM. The number of seats funded are set at 7,160 for 2024, 10,160 for 2025 with a state-wide cap of \$50 million, and 12,360 for 2026 and later.

Independent School District No. 727 Emerging Issues

Executive Summary

The following is an executive summary of financial and business related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Implementation Guide No. 2021-1 – Amending Capitalization Requirements**
GASB has issued Implementation Guide No. 2021-1, amending previously issued guidance regarding capitalization requirements for capital assets that are significant in the aggregate but below the government's capitalization threshold individually.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your District.

Implementation Guide No. 2021-1 – Amending Capitalization Requirements

Implementation Guide No. 2021-1, amended previously issued guidance contained in Implementation Guide No. 2015-1 regarding capitalization requirements for capital assets that are significant in the aggregate.

Original guidance stated that it *may be* appropriate for a government to establish a capitalization policy that would require capitalization for certain types of assets with individual acquisition costs that are less than the threshold for an individual asset.

Amended guidance states that a government *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers and classroom furniture are common examples of asset types that could be significant collectively. The amended guidance clarifies that if 100 computers costing \$1,500 each totaling a \$150,000 aggregate amount is significant, the government *should* capitalize the computers.

Information provided above was obtained from www.gasb.org.

Independent School District No. 727
Emerging Issues

Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting – understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Independent School District No. 727
Emerging Issues

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**Independent School District No. 727
Big Lake, Minnesota**

Basic Financial Statements

June 30, 2023

**Independent School District No. 727
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**Independent School District No. 727
Board of Education and Administration
June 30, 2023**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Tonya Reasoner	Chairperson	December 31, 2026
Amber Sixberry	Treasurer	December 31, 2024
Tony Scales	Clerk	December 31, 2024
Lenette Brown	Director	December 31, 2026
Derek Nelson	Director	December 31, 2024
Ashley Schabilion	Director	December 31, 2026
 <u>Administration</u> 		
Tim Truebenbach	Superintendent	
Angie Manuel	Director of Business Services	
Robert Dockendorf	High School Principal	
Mark Ernst	Middle School Principal	
Caryl Gordy	Liberty Elementary Principal	
Jona Deveal	Independence Elementary Principal	

Independent Auditor's Report

To the School Board
Independent School District No. 727
Big Lake, Minnesota

Report on the Audit of the Financial Statements

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 727, Big Lake, MN, as of and for the year ended June 30, 2023, and the related notes to the basic 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 present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 727, as of June 30, 2023, and the respective changes in financial position, 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*, 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 Independent School District No. 727 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

The management of Independent School District No. 727 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, which raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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 District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also 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 accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BergankDV, Ltd.

St. Cloud, Minnesota
November 7, 2023

Independent School District No. 727 Management's Discussion and Analysis

This section of the District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year (2022-2023) and the prior year (2021-2022) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

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

- Net Position increased from \$3,077,865 to \$10,700,316, an increase of \$7,622,451 due to decrease in deferred inflows of resources related to pensions.
- General Fund revenues were \$41,482,175 as compared to expenditures of \$42,412,034 for expenditures over revenues of \$929,859. After other financing sources of \$138,302, the net change in general fund balances was \$(791,557).
- Total General Fund balance decreased \$791,557. Unassigned General Fund Balance decreased \$821,493, which was a planned spenddown. Restricted and Committed/Assigned Fund balances remained stable by decreasing only \$4,551 due to multi-year planning of capital and technology projects and set aside for severance obligations. Nonspendable Fund balance increased by \$34,487.
- The District decreased its long-term liabilities by \$4,385,445 as a result of payments on its general obligation bonds with no issuance of new debt as well as the payment of severance obligations for retirees.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts: Independent Auditor's Report, required supplementary information which includes the MD&A (this section), the basic financial statements, and supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

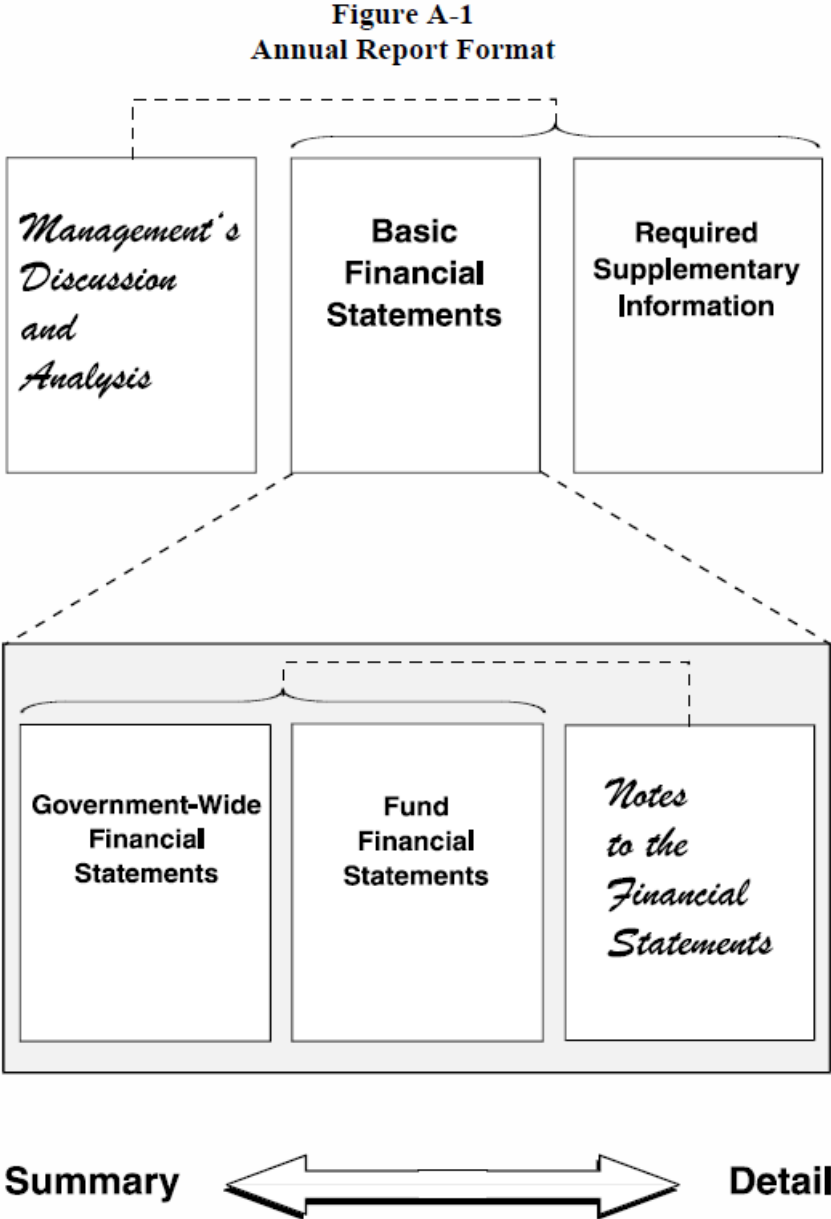
- The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.
- The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.

**Independent School District No. 727
Management's Discussion and Analysis**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



Independent School District No. 727 Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of the MD&A highlights the structure and contents of each of the statements.

Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements				
Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District's government (except fiduciary funds) and the District's Component units	The activities of the district that are not proprietary or fiduciary	Activities the district operates similar to private businesses	Instances in which the district is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> ◆ Statement of net position ◆ Statement of activities 	<ul style="list-style-type: none"> ◆ Balance sheet ◆ Statement of revenues, expenditures, & changes in fund balances 	<ul style="list-style-type: none"> ◆ Statement of net position ◆ Statement of changes in net position ◆ Statement of cash flows 	<ul style="list-style-type: none"> ◆ Statement of fiduciary net position ◆ Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the District's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

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

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

Independent School District No. 727 Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Statements (Continued)

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

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

- **Governmental Activities:** Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds, not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District may establish other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has two types of funds:

- **Governmental Funds:** Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- **Fiduciary Funds:** The District is the trustee, or fiduciary, for assets that belong to others. The District is responsible for ensuring that the assets reported in these funds are used only by those to whom the assets belong. The District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

**Independent School District No. 727
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined Net Position was \$10,700,316 on June 30, 2023, an increase of \$7,622,451. (See Table A-1) This increase is mainly the result of a large decrease in deferred inflows of resources related to pensions. The fluctuations in the deferred outflows and deferred inflows of resources are related to various TRA and PERA state pension differences and changes in assumptions and proportion. The decrease in current and other assets resulted in an increase in capital and noncurrent assets due to the second year of planned construction projects related to the November 2021 bond referendum.

Table A-1

	Governmental Activities		Percentage Change
	2023	2022	
Current and other assets	\$ 53,755,739	\$ 60,111,716	-10.57%
Capital and noncurrent assets	75,189,731	68,108,893	10.40%
Total assets	<u>128,945,470</u>	<u>128,220,609</u>	0.57%
Deferred outflows of resources	<u>9,771,927</u>	<u>9,093,134</u>	7.46%
Current liabilities	13,505,192	11,224,339	20.32%
Long-term liabilities	96,151,577	87,030,032	10.48%
Total liabilities	<u>109,656,769</u>	<u>98,254,371</u>	11.60%
Deferred inflows of resources	<u>18,360,312</u>	<u>35,981,507</u>	-48.97%
Net position			
Invested in capital assets, net of related debt	22,093,474	20,126,657	9.77%
Restricted	5,284,247	4,425,768	19.40%
Unrestricted	<u>(16,677,405)</u>	<u>(21,474,560)</u>	22.34%
Net position	<u>\$ 10,700,316</u>	<u>\$ 3,077,865</u>	<u>-247.65%</u>

Changes in Net Position

The District's total revenues were \$53,640,867 for the year ended June 30, 2023. Property taxes, unrestricted state formula aid, and other revenue accounted for 70% of total revenue for the year (See Figure A-3). The remaining 30% came from other program revenues (charges for services, operating and capital grants, and contributions). Investment earnings increase is a result of holding investments to maturity after the historic interest rate hikes beginning in the summer of 2022. Charges for services increased due to the end of federal subsidy of free meals in 2022-2023 and an increase in community education programming.

**Independent School District No. 727
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

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

	Governmental Activities for the Fiscal Year Ended June 30,		Total Percentage Change
	2023	2022	
Revenues			
Program revenues			
Charges for services	\$ 4,310,079	\$ 2,921,567	47.53%
Operating grants and contributions	10,579,920	10,798,798	-2.03%
Capital grants and contributions	1,173,308	1,119,494	4.81%
General revenues			
Property taxes	11,242,508	10,681,622	5.25%
Unrestricted state aid	25,264,450	24,165,787	4.55%
Investment earnings	998,147	(297,751)	435.23%
Other	72,455	49,124	47.49%
Total revenues	<u>53,640,867</u>	<u>49,438,641</u>	<u>8.50%</u>
Expenses			
Administration	1,310,180	1,381,199	-5.14%
District support services	1,360,257	1,192,795	14.04%
Regular instruction	15,810,226	17,348,374	-8.87%
Vocational education instruction	587,406	594,864	-1.25%
Special education instruction	8,255,936	7,947,625	3.88%
Instructional support services	2,724,042	2,325,981	17.11%
Pupil support services	3,764,806	3,290,563	14.41%
Sites and buildings	5,338,511	4,952,753	7.79%
Fiscal and other fixed cost programs	246,496	193,238	27.56%
Food service	2,153,486	1,980,589	8.73%
Community service	3,081,072	2,327,645	32.37%
Interest and fiscal charges on			
Long-term liabilities	1,385,998	1,376,810	0.67%
Total expenses	<u>46,018,416</u>	<u>44,912,436</u>	<u>2.46%</u>
Increase (decrease) in net position	<u>7,622,451</u>	<u>4,526,205</u>	<u>68.41%</u>
Beginning net position	3,077,865	(1,448,340)	
Ending net position	<u>\$ 10,700,316</u>	<u>\$ 3,077,865</u>	

**Independent School District No. 727
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Figure A-3 Sources of District Revenue for Fiscal 2023

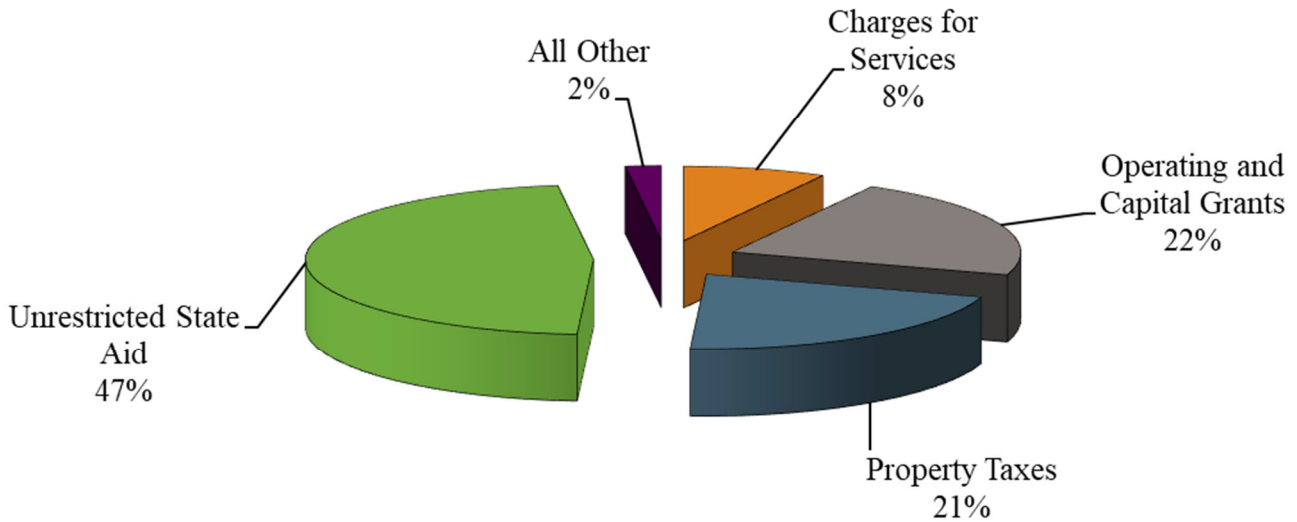
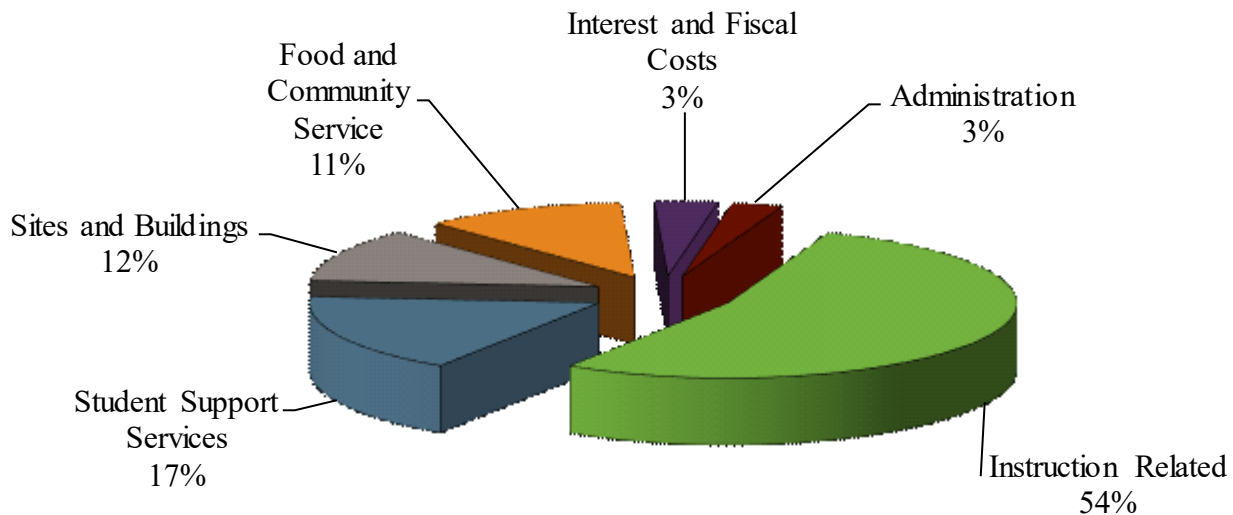


Figure A-4 District Expenses for Fiscal 2023



The total cost of all programs and services was \$46,018,416 for fiscal year 2023. The District's expenses are predominately related to educating and caring for students (71%). (See Figure A-4). Another 3% of expenses are related to interest and fiscal costs for the District's bonds. Another 12% support the facilities maintenance needs of the entire District. Only 3% of costs are for administration. Finally, 11% of total expenses are for food and community service programs.

**Independent School District No. 727
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

The cost of all governmental activities this year was \$46,018,416.

- Some of the cost was paid by the users of the District's programs (\$4,310,079).
- The federal and state governments subsidized certain programs with grants and contributions (\$11,753,228).
- Most of the District's costs (\$36,506,958); however, were paid for by District taxpayers and taxpayers of the State of Minnesota.

Typically, the District does not incorporate funds allocated to direct instruction as part of an analysis of expenditures in all governmental funds. Funding for general operation of the District is controlled by the state and the District does not have latitude to allocate money received from entrepreneurial-type funds like Food Service and Community Education. Therefore, a more accurate analysis would be limited to the allocation of resources received for the general operation of the District and would show that 71% of those resources are spent on instruction and support services associated with education.

**Table A-3
Program Expenses and Net Cost of Services**

	Total Cost of Services		Percent Change	Net Cost of Services		Percent Change
	2023	2022		2023	2022	
Administration	\$ 1,310,180	\$ 1,381,199	-5.14%	\$ 1,310,180	\$ 1,381,199	-5.14%
District support services	1,360,257	1,192,795	14.04%	1,360,257	1,191,285	14.18%
Regular instruction	15,810,226	17,348,374	-8.87%	12,153,381	13,756,053	-11.65%
Vocational education instruction	587,406	594,864	-1.25%	546,888	553,923	-1.27%
Special education instruction	8,255,936	7,947,625	3.88%	3,133,390	3,701,343	-15.34%
Instructional support services	2,724,042	2,325,981	17.11%	2,101,075	1,432,170	46.71%
Pupil support services	3,764,806	3,290,563	14.41%	3,013,265	2,723,856	10.62%
Sites and buildings	5,338,511	4,952,753	7.79%	4,601,042	4,219,274	9.05%
Fiscal and other fixed cost programs	246,496	193,238	27.56%	246,496	193,238	27.56%
Food service	2,153,486	1,980,589	8.73%	29,391	(384,088)	-107.65%
Community service	3,081,072	2,327,645	32.37%	73,746	(72,486)	-201.74%
Interest and fiscal charges on long-term liabilities	1,385,998	1,376,810	0.67%	1,385,998	1,376,810	0.67%
Total	\$46,018,416	\$44,912,436	2.46%	\$29,955,109	\$30,072,577	-0.39%

Independent School District No. 727 Management's Discussion and Analysis

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$33,092,756. Revenues for the District's governmental funds were \$53,405,605 while total expenditures were \$63,184,440, for a decrease of \$9,778,835. After other financing sources of \$138,302 the combined fund balance decreased \$9,640,533. This decrease was the result of construction projects from the November 2021 bond referendum, which financed various deferred capital projects and renovations to educational spaces. In addition, the general fund decreased due to a planned spenddown of fund balance.

GENERAL FUND

The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12 including pupil transportation activities and capital outlay projects.

The majority of General Fund revenue is generated by state general education aid. The basic formula allowance in 2023 was \$6,863 per adjusted marginal cost per pupil unit (AMCPU). Other factors that influence the general education aid formula include operating referendum allowance, age of school buildings, transportation sparsity index, percent of eligible free and reduced students, number of English Learner (EL) students, number of Gifted and Talented students, and number of open enrolled students in and out of the District. Total general education aid was \$ 27,569,030 which represents 66% of total General Fund revenue. The other major General Fund revenue is state special education aid. Total special education aid in 2023 was \$4,313,789, 10% of total General Fund revenue. Other state formulas then determine what portion of the general fund revenue will be provided by property taxes. Property taxes totaled \$5,559,780 13% of total General Fund revenue. In fiscal year 2023, pandemic related federal grants totaled \$ 1,086,767, 3% of total General Fund revenue. After factoring in general education aid, special education aid and property taxes, which are all formula driven, and pandemic related federal grants, only 8% of General Fund revenues are generated by other miscellaneous state aids, aid from the federal government and local revenues such as fees or sales.

GENERAL FUND - ENROLLMENT

Enrollment is a critical factor in determining revenue with most of the General Fund revenue being determined by student counts. The chart on the next page indicates that enrollment decreased 2.75% in 2020-2021 because of the COVID-19 pandemic. With the return to 100% in person learning as well as the addition of K-5 and 6-12 Big Lake Online programming, enrollment increased 4.89% in 2021-2022. Growth continued in 2022-2023 with another 1.93% increase in enrollment.

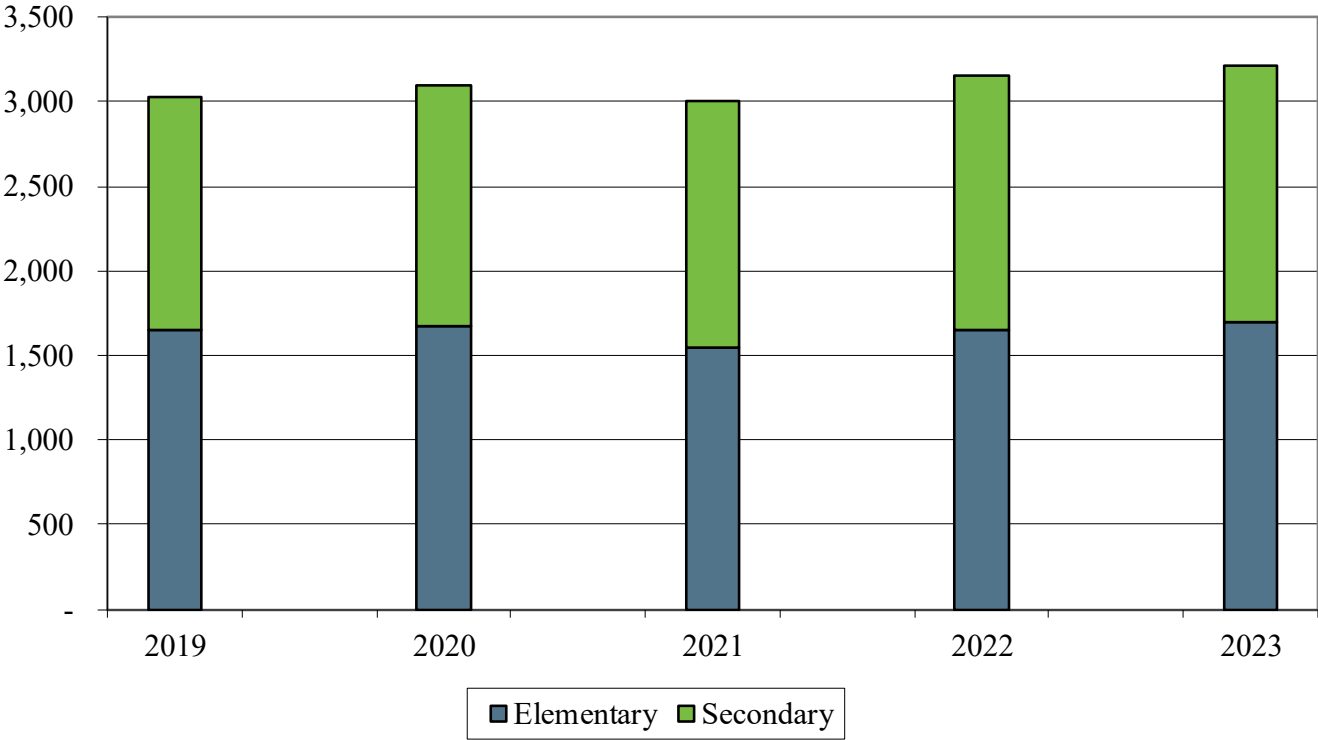
**Independent School District No. 727
Management's Discussion and Analysis**

GENERAL FUND – ENROLLMENT (CONTINUED)

**Table A-4
Five Year Enrollment Trend
Average Daily Membership (ADM)**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Elementary	1,649	1,668	1,545	1,656	1,692
Secondary	<u>1,377</u>	<u>1,423</u>	<u>1,461</u>	<u>1,497</u>	<u>1,522</u>
Total	<u><u>3,026</u></u>	<u><u>3,091</u></u>	<u><u>3,006</u></u>	<u><u>3,153</u></u>	<u><u>3,214</u></u>
		2.15%	-2.75%	4.89%	1.93%

**Big Lake Public Schools
Student Enrollment (in ADM's)**



**Independent School District No. 727
Management's Discussion and Analysis**

GENERAL FUND – REVENUES/EXPENDITURES

The table below presents a summary of General Fund Revenues:

**Table A-5
General Fund Revenues**

Fund	Year Ended		Change	
	June 30,		Increase (Decrease)	Percent
	2023	2022		
Local sources				
Property taxes	\$ 5,559,780	\$ 5,104,980	\$ 454,800	8.91%
Investment earnings	364,051	(43,020)	407,071	-946.24%
Other	1,228,970	1,083,035	145,935	13.47%
State sources	32,497,857	31,054,885	1,442,972	4.65%
Federal sources	1,831,517	1,832,048	(531)	-0.03%
Total	\$ 41,482,175	\$ 39,031,928	\$ 2,450,247	6.28%

Revenues from the General Fund totaled \$41,482,175 an increase of 6.28% from the prior year. The favorable results in investment earnings reflects the rising interest rate environment and holding investments to maturity, resulting in positive market value adjustments. State sources increased due to increases in general education and special education aid. Other revenue increased due to increased billing rates and growth of medical assistance billings.

The following schedule presents a summary of General Fund Expenditures:

**Table A-6
General Fund Expenditures**

	Year Ended		Change	
	June 30,		Increase (Decrease)	Percent
	2023	2022		
Salaries	\$ 24,177,297	\$ 22,553,857	\$ 1,623,440	7.20%
Employee benefits	9,175,955	8,427,698	748,257	8.88%
Purchased services	6,129,715	5,386,940	742,775	13.79%
Supplies and materials	1,973,460	1,480,396	493,064	33.31%
Capital expenditures	885,846	549,828	336,018	61.11%
Debt service	0	57,457	(57,457)	-100.00%
Other expenditures	69,761	59,949	9,812	16.37%
Total	\$ 42,412,034	\$ 38,516,125	\$ 3,895,909	10.12%

Independent School District No. 727 Management's Discussion and Analysis

GENERAL FUND – REVENUES/EXPENDITURES (CONTINUED)

Total General Fund expenditures increased 10.12% from the prior year. Salaries and benefits increased because of contract increases and the addition of staff due to enrollment growth and increase in special education students. The purchased services increase is a result of increased transportation costs due to a record number of special education and homeless transportation routes. The increase in supplies and materials is due to the District purchasing several technology devices for staff and students as well as purchasing a new literacy curriculum. Capital expenditures increased due to the purchase of technology hardware and athletics equipment. A lease paid off in 2021-2022 reflects the debt service decrease.

Total General Fund balance decreased \$ 791,557. Unassigned General Fund Balance decreased by \$821,493. Restricted and Committed/Assigned Fund balances decreased \$4,551. Nonspendable Fund balance increased by \$34,487. The Unassigned Fund Balance, or fund balance available for operations, is 16.7% of total General Fund expenditures.

Fund balance is the single best measure of overall financial health. It is the goal of the Big Lake Board of Education to maintain an unassigned fund balance of 8% of general fund operating expenditures. For the fiscal year ended June 30, 2023, the Big Lake School District is in compliance with that fund balance goal.

GENERAL FUND – BUDGETARY HIGHLIGHTS

Actual revenues were \$556,680 over the final budget, a 1.36% variance. The variance is due to larger than expected special education aid, increased investment earnings, and medical assistance revenue. Actual expenditures were \$890,663 under budget, a 2.0% variance. The expenditure variance is mainly the result of the timing of certain capital expenditures and less than expected salaries and benefits, mainly in extra duty pay and part-time positions. Some part-time and casual positions were not able to be filled due to the tight labor market.

The General Fund budget is adjusted several times throughout the year for changes in enrollment, changes in special education funding assumptions, changes in other state aids, and expenditure changes such as staffing costs, transportation, utilities, and capital expenditures. In fiscal year 2023, revenue was adjusted for increased enrollment, changes in special education funding, changes in grants, increased investment earnings, and insurance recovery revenue. As for expenditures, the budget was changed throughout the year for changes in staffing and benefit assumptions, insurance recovery costs, changes in grants, increase in transportation costs, and timing of capital projects.

DEBT SERVICE FUND

The Debt Service Fund net change in fund balance was \$(121,165). Capitalized interest from prior year bond sales were required to be deposited in the debt service fund for future debt service payments, creating a negative change in 2022-2023.

School districts in Minnesota are only allowed to keep 5% of the following year's bond principal and interest payments due in their ending fund balance. Any excess fund balance is returned to the local taxpayers in a subsequent year property tax levy.

Independent School District No. 727 Management's Discussion and Analysis

CAPITAL PROJECTS FUND

In 2021-2022, after successful passage of the November 2021 bond referendum, the District issued \$30,000,000 in General Obligation Bonds to finance various deferred capital projects and renovations to educational spaces. Projects are expected to be completed over four years and 2022-2023 represented the second year of various capital projects pertaining to the referendum. Projects in 22-23 included HVAC upgrades, various roofing projects, and renovation of media center spaces.

OTHER NON-MAJOR FUNDS

The Food Service Fund balance increased \$100,601 for an ending fund balance of \$806,335. Food service operations returned to normal in 2022-2023 with the Federal government no longer providing free meals due to the pandemic. Meal counts increased in 22-23 due to the District's growth in enrollment and despite free meals no longer being provided. The positive results in 2022-2023, as well as prior years, are being reinvested back into the food program with over \$300,000 in equipment being replaced in 2023-2024.

The Community Service Fund had a successful operational year with significant growth in youth and recreational programs as well as school age care and preschool programs. As a result, the Community Service fund revenues exceeded expenditures by \$278,448. The ending fund balance of \$1,191,053 is being retained to keep program fees low and will also be used to reinvest in community education programming and offset the inadequate funding for school readiness programs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of 2023, the District had invested \$121 million in a broad range of capital assets, including school buildings, athletic facilities and fields, computers, and other technology equipment. (More detailed information about capital assets can be found in Note 3 to the financial statements.) Total depreciation expense for the year was \$2.7 million.

**Table A-7
Capital Assets (Net of Accumulated Depreciation)**

	2023	2022	Percentage Change
Land	\$ 784,389	\$ 784,389	0.00%
Construction on progress	22,094,096	16,761,299	31.82%
Land improvements	5,960,458	6,354,706	-6.20%
Buildings and improvements	43,987,913	41,997,170	4.74%
Equipment	2,362,875	2,211,329	6.85%
Total	\$ 75,189,731	\$ 68,108,893	10.40%

**Independent School District No. 727
Management's Discussion and Analysis**

CAPITAL ASSETS AND DEBT ADMINISTRATION (CONTINUED)

Each year, departments review their machinery and equipment capital inventories. Disposals are then accounted for accordingly as items are sold or deemed obsolete. The overall increase in capital assets is a result of the addition of Construction in Progress Phases I and II of the capital projects funded by the 2022A School Building Bonds from the November 2021 bond referendum.

Construction – Next Five Years

On November 2nd, 2021, the Big Lake School District successfully passed a \$30 million bond referendum to restore and renew school facilities for future generations. Phase I of the referendum projects began in the spring and summer of 2022 and Phase II began in fiscal year 2022-2023. Over the next three years the District will be improving air quality and adding air conditioning at Independence Elementary, updating career and technical education spaces, redesigning, and improving media centers and special education spaces across the district, and redesign of Liberty elementary parking lot. Discussions have also begun regarding a possible bond referendum to build a fieldhouse. If such a referendum is held and successful, the fieldhouse would be constructed in approximately three to five years.

LONG-TERM LIABILITIES

At year-end, the District had \$71,241,612 in total long-term debt, a decrease of 5.8% from last year, as shown in Table A-8. Included in this total, the District has \$256,109 in severance liabilities. More detailed information about long-term liabilities can be found in Note 4 to the financial statements.

**Table A-8
Long-Term Liabilities**

	Total Cost of Services		Percentage Change
	2023	2022	
General obligation bonds	\$ 68,880,000	\$ 72,875,000	-5.48%
Premium	1,868,772	2,250,673	-16.97%
Severance payable	256,109	291,966	-12.28%
Compensated absences payable	236,731	209,418	13.04%
Total	<u>\$ 71,241,612</u>	<u>\$ 75,627,057</u>	-5.80%

General obligation bonds and premium on bonds decreased due to the yearly payments on bonds and amortization of premium with no new debt issued. Severance payable decreased 12.28% due to retirement of qualified employees from a closed retirement plan. Compensated absences increased due to salary increases and various changes in policies allowing more time to be accumulated.

Independent School District No. 727 Management's Discussion and Analysis

FACTORS BEARING ON THE DISTRICT'S FUTURE

The number one factor bearing on the District's future is enrollment. Enrollment determines most state funding, especially general education aid. The District had experienced growth in enrollment in three of the last four years, with the exception being the COVID pandemic year of 2020-2021. After experiencing this growth, the District is encountering an approximately 1% decline in enrollment in the fall of 2023. As a result, the District will be making staffing and other adjustments since the 2023-2024 budget was developed and staffing hired anticipating further growth.

Another significant determining factor in the District's future is the state of the Minnesota economy. School districts received historic increases in funding from the 2023 Legislature; however, historic unfunded mandates were also passed, including between term unemployment eligibility for hourly employees. While the state provided some funding for the between terms unemployment, it is not ongoing, and the District anticipates only about half of the extra unemployment expenses will be funded in 2023-2024. Additional expenses from the passage of the READ Act are still being determined with funding for these expenses unknown at the time of this writing. And finally, the passage of the Earned Safe and Sick Time (ESST) is anticipated to increase costs for the District as employees such as coaches, substitutes, and part-time employees will now be eligible for paid time off.

One last factor bearing on the District's future continues to be the current tight labor market and teacher shortage. Big Lake, like many school districts across the state, had significant difficulty filling open teacher and paraeducator positions. The District must continue to be creative and find ways to fill open teaching and paraeducator positions that remains in compliance with state statutes and within its budget constraints.

The District remains committed to providing academic excellence and educational opportunities for its students within a framework of financial fiduciary responsibility.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Business Services, Independent School District 727, 701 Minnesota Avenue, Big Lake, Minnesota, 55309-9246.

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BASIC FINANCIAL STATEMENTS

Independent School District No. 727
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Cash and investments (including cash equivalents)	\$ 42,299,521
Current property taxes receivable	6,083,691
Delinquent property taxes receivable	104,987
Accounts receivable	294,319
Interest receivable	173,456
Due from Department of Education	2,621,606
Due from Federal Government through Department of Education	583,308
Due from other Minnesota school districts	589,902
Due from other governmental units	814,175
Inventory	38,540
Prepaid items	95,239
Equity interest in joint venture	56,995
Capital assets, not being depreciated	
Land	784,389
Construction in progress	22,094,096
Capital assets, net of accumulated depreciation	
Land improvements	5,960,458
Buildings	43,987,913
Machinery and equipment	2,362,875
Total assets	128,945,470
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	9,516,462
Deferred outflows of resources related to OPEB	255,465
Total deferred outflows of resources	9,771,927
Total assets and deferred outflows of resources	\$ 138,717,397

Independent School District No. 727
Statement of Net Position
June 30, 2023

	Governmental Activities
Liabilities	
Accounts and contracts payable	\$ 3,449,463
Salaries and benefits payable	3,880,709
Interest payable	733,490
Due to other Minnesota school districts	102,384
Due to other governmental units	450,024
Unearned revenue	177,283
Bond principal payable	
Payable within one year	4,695,000
Payable after one year	66,053,772
Compensated absences payable	
Payable after one year	236,731
Severance payable	
Payable within one year	16,839
Payable after one year	239,270
Net other post employment benefits (OPEB) liability	901,873
Net pension liability	28,719,931
Total liabilities	109,656,769
Deferred Inflows of Resources	
Deferred inflows of resources related to pensions	5,009,957
Deferred inflows of resources related to OPEB	747,707
Deferred charge on refunding	178,349
Property taxes levied for subsequent year's expenditures	12,424,299
Total deferred inflows of resources	18,360,312
Net Position	
Net investment in capital assets	22,093,474
Restricted for	
Debt service	781,184
Capital projects	652,609
Other purposes	3,850,454
Unrestricted	(16,677,405)
Total net position	10,700,316
 Total liabilities, deferred inflows of resources, and net position	 \$ 138,717,397

Independent School District No. 727
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
Governmental activities					Governmental Activities
Administration	\$ 1,310,180	\$ -	\$ -	\$ -	\$ (1,310,180)
District support services	1,360,257	-	-	-	(1,360,257)
Elementary and secondary regular instruction	15,810,226	335,938	2,743,385	577,522	(12,153,381)
Vocational education instruction	587,406	-	40,518	-	(546,888)
Special education instruction	8,255,936	565,959	4,556,587	-	(3,133,390)
Instructional support services	2,724,042	5,395	617,572	-	(2,101,075)
Pupil support services	3,764,806	8,872	742,669	-	(3,013,265)
Sites and buildings	5,338,511	125,236	16,447	595,786	(4,601,042)
Fiscal and other fixed cost programs	246,496	-	-	-	(246,496)
Food service	2,153,486	851,209	1,272,886	-	(29,391)
Community education and services	3,081,072	2,417,470	589,856	-	(73,746)
Interest and fiscal charges on long-term debt	1,385,998	-	-	-	(1,385,998)
Total governmental activities	\$ 46,018,416	\$ 4,310,079	\$ 10,579,920	\$ 1,173,308	(29,955,109)
General revenues					
Taxes					
					5,556,390
					313,488
					5,372,630
					25,264,450
					67,693
					998,147
					4,762
					<u>37,577,560</u>
Change in net position					7,622,451
Net position - beginning					<u>3,077,865</u>
Net position - ending					<u>\$ 10,700,316</u>

Independent School District No. 727
Balance Sheet - Governmental Funds
June 30, 2023

	General	Capital Projects	Debt Service	Other Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 14,770,228	\$ 21,434,274	\$ 3,865,140	\$ 2,229,879	\$ 42,299,521
Current property taxes receivable	3,073,138	-	2,854,608	155,945	6,083,691
Delinquent property taxes receivable	48,353	-	53,115	3,519	104,987
Accounts receivable	233,113	-	-	61,206	294,319
Interest receivable	117,393	56,063	-	-	173,456
Due from Department of Education	2,542,171	-	46,517	32,918	2,621,606
Due from Federal Government through Department of Education	519,379	-	-	63,929	583,308
Due from other Minnesota school districts	563,414	-	-	26,488	589,902
Due from other governmental units	189,975	-	587,538	36,662	814,175
Inventory	-	-	-	38,540	38,540
Prepaid items	95,239	-	-	-	95,239
Total assets	\$ 22,152,403	\$ 21,490,337	\$ 7,406,918	\$ 2,649,086	\$ 53,698,744
Liabilities					
Accounts and contracts payable	\$ 367,131	\$ 3,006,864	\$ -	\$ 75,468	\$ 3,449,463
Salaries and benefits payable	3,707,096	-	-	173,613	3,880,709
Due to other Minnesota school districts	97,838	-	-	4,546	102,384
Due to other governmental units	450,024	-	-	-	450,024
Unearned revenue	107,866	-	-	69,417	177,283
Severance payable	16,839	-	-	-	16,839
Total liabilities	4,746,794	3,006,864	-	323,044	8,076,702
Deferred Inflows of Resources					
Unavailable revenue - delinquent property taxes	48,353	-	53,115	3,519	104,987
Property taxes levied for subsequent year's expenditures	6,206,920	-	5,892,244	325,135	12,424,299
Total deferred inflows of resources	6,255,273	-	5,945,359	328,654	12,529,286
Fund Balances					
Nonspendable	95,239	-	-	38,540	133,779
Restricted	1,850,524	18,483,473	1,461,559	1,992,259	23,787,815
Committed	1,170,263	-	-	-	1,170,263
Assigned	972,541	-	-	-	972,541
Unassigned	7,061,769	-	-	(33,411)	7,028,358
Total fund balances	11,150,336	18,483,473	1,461,559	1,997,388	33,092,756
Total liabilities, deferred inflows of resources, and fund balances	\$ 22,152,403	\$ 21,490,337	\$ 7,406,918	\$ 2,649,086	\$ 53,698,744

Independent School District No. 727
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
June 30, 2023

Total fund balances - governmental funds	\$ 33,092,756
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	121,009,036
Less accumulated depreciation	(45,819,305)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
Bond principal payable (net of premiums)	(70,748,772)
Deferred charge on refunding	(178,349)
Compensated absences payable	(236,731)
Severance payable	(239,270)
Net pension liability	(28,719,931)
OPEB obligation	(901,873)
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.	
Deferred outflows of resources related to pensions	9,516,462
Deferred inflows of resources related to pensions	(5,009,957)
Deferred outflows of resources related to OPEB	255,465
Deferred inflows of resources related to OPEB	(747,707)
Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	104,987
Equity interest in underlying capital assets of joint ventures are not reported in the funds because they do not represent current financial assets (liabilities).	
Equity interest in joint venture - Wright Technical Center	56,995
Governmental funds do not report a liability for accrued interest on bonds until due and payable.	<u>(733,490)</u>
Total net position - governmental activities	<u><u>\$ 10,700,316</u></u>

Independent School District No. 727
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2023

	General	Capital Projects	Debt Service	Other Nonmajor Funds	Total Governmental Funds
Revenues					
Local property taxes	\$ 5,559,780	\$ -	\$ 5,378,306	\$ 313,965	\$ 11,252,051
Other local and county revenues	1,552,063	496,703	85,084	2,545,660	4,679,510
Revenue from state sources	32,497,857	-	465,173	402,087	33,365,117
Revenue from federal sources	1,831,517	-	-	1,368,741	3,200,258
Sales and other conversion of assets	40,958	-	-	867,711	908,669
Total revenues	<u>41,482,175</u>	<u>496,703</u>	<u>5,928,563</u>	<u>5,498,164</u>	<u>53,405,605</u>
Expenditures					
Current					
Administration	1,530,452	-	-	-	1,530,452
District support services	1,313,188	-	-	-	1,313,188
Elementary and secondary regular instruction	18,036,334	-	-	-	18,036,334
Vocational education instruction	754,382	-	-	-	754,382
Special education instruction	9,423,433	-	-	-	9,423,433
Instructional support services	2,626,725	-	-	-	2,626,725
Pupil support services	3,853,710	-	-	-	3,853,710
Sites and buildings	3,741,467	791,671	-	-	4,533,138
Fiscal and other fixed cost programs	246,496	-	-	-	246,496
Food service	-	-	-	1,996,010	1,996,010
Community education and services	-	-	-	3,057,046	3,057,046
Capital outlay					
District support services	12,703	-	-	-	12,703
Elementary and secondary regular instruction	311,620	-	-	-	311,620
Special education instruction	41,854	-	-	-	41,854
Instructional support services	199,480	-	-	-	199,480
Sites and buildings	320,190	8,811,892	-	-	9,132,082
Food service	-	-	-	48,424	48,424
Community education and services	-	-	-	17,635	17,635
Debt service					
Principal	-	-	3,995,000	-	3,995,000
Interest and fiscal charges	-	-	2,054,728	-	2,054,728
Total expenditures	<u>42,412,034</u>	<u>9,603,563</u>	<u>6,049,728</u>	<u>5,119,115</u>	<u>63,184,440</u>
Excess of revenues over (under) expenditures	(929,859)	(9,106,860)	(121,165)	379,049	(9,778,835)
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	32,827	-	-	-	32,827
Insurance recovery	105,475	-	-	-	105,475
Total other financing sources (uses)	<u>138,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,302</u>
Net change in fund balances	(791,557)	(9,106,860)	(121,165)	379,049	(9,640,533)
Fund Balances					
Beginning of year	<u>11,941,893</u>	<u>27,590,333</u>	<u>1,582,724</u>	<u>1,618,339</u>	<u>42,733,289</u>
End of year	<u>\$ 11,150,336</u>	<u>\$ 18,483,473</u>	<u>\$ 1,461,559</u>	<u>\$ 1,997,388</u>	<u>\$ 33,092,756</u>

**Independent School District No. 727
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to the
Statement of Activities - Governmental Funds
Year Ended June 30, 2023**

Net change in fund balances - total governmental funds \$ (9,640,533)

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

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlays	9,850,962
Depreciation expense	(2,742,059)
Loss on disposal	(28,065)

Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.

(27,313)

Severance payments are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.

36,023

Governmental funds recognized pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on the full accrual perspective.

Pension expense	5,388,876
-----------------	-----------

Principal payments on long-term debt are recognized as expenditures in the governmental funds but have no effect on net position in the Statement of Activities.

3,995,000

OPEB obligations are recognized when paid in the governmental funds but recognized when incurred in the Statement of Activities.

76,688

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

174,188

Governmental funds report debt issuance premiums and the deferred charge bond refunding at the time of issuance. Premiums, discounts and losses on refundings are reported as an unamortized asset or liability in the government-wide financial statements.

Debt issuance premium and deferred charge refunding	494,542
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Net loss from the equity interest in joint venture does not provide current financial resources and is not reported as revenue in the funds.

53,685

Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

(9,543)

Change in net position - governmental activities

\$ 7,622,451

Independent School District No. 727
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 5,488,192	\$ 5,519,036	\$ 5,559,780	\$ 40,744
Other local and county revenues	874,263	1,217,562	1,552,063	334,501
Revenue from state sources	31,541,341	32,259,525	32,497,857	238,332
Revenue from federal sources	1,548,061	1,857,956	1,831,517	(26,439)
Sales and other conversion of assets	64,250	71,416	40,958	(30,458)
Total revenues	<u>39,516,107</u>	<u>40,925,495</u>	<u>41,482,175</u>	<u>556,680</u>
Expenditures				
Current				
Administration	1,538,743	1,538,928	1,530,452	(8,476)
District support services	1,428,336	1,473,192	1,313,188	(160,004)
Elementary and secondary regular instruction	17,868,133	17,954,129	18,036,334	82,205
Vocational education instruction	797,804	795,476	754,382	(41,094)
Special education instruction	9,432,795	9,493,560	9,423,433	(70,127)
Instructional support services	2,692,385	2,824,812	2,626,725	(198,087)
Pupil support services	3,844,531	4,003,470	3,853,710	(149,760)
Sites and buildings	3,627,281	3,894,200	3,741,467	(152,733)
Fiscal and other fixed cost programs	212,000	238,561	246,496	7,935
Capital outlay				
District support services	33,811	12,703	12,703	-
Elementary and secondary regular instruction	237,808	309,076	311,620	2,544
Vocational education instruction	1,500	1,500	-	(1,500)
Special education instruction	-	51,538	41,854	(9,684)
Instructional support services	376,265	297,057	199,480	(97,577)
Sites and buildings	471,743	414,495	320,190	(94,305)
Total expenditures	<u>42,563,135</u>	<u>43,302,697</u>	<u>42,412,034</u>	<u>(890,663)</u>
Excess of revenues over (under) expenditures	(3,047,028)	(2,377,202)	(929,859)	1,447,343
Other Financing Sources				
Proceeds from sale of capital assets	-	-	32,827	32,827
Insurance recoveries	-	105,475	105,475	-
Total other financing sources	<u>-</u>	<u>105,475</u>	<u>138,302</u>	<u>32,827</u>
Net change in fund balances	<u>\$ (3,047,028)</u>	<u>\$ (2,271,727)</u>	(791,557)	<u>\$ 1,480,170</u>
Fund Balance				
Beginning of year			11,941,893	
End of year			<u>\$ 11,150,336</u>	

Independent School District No. 727
Statement of Fiduciary Net Position
Year Ended June 30, 2023

	Custodial Fund	Other Post Employment Benefits Irrevocable Trust Fund
Assets		
Current		
Deposits	\$ 1,451	\$ 139,000
Investments		
Goldman Sachs Government Money Market	-	2,262
Vanguard Total Stock Market ETF	-	302,664
Vanguard Total Bond Market ETF	-	281,674
US Treasury Note	-	245,390
MN Trust Limited Term Duration	-	490,544
MN Trust Investment Shares Portfolio	-	1,399
Total investments	-	1,323,933
Interest receivable	-	3,176
Total assets	\$ 1,451	\$ 1,466,109
Liabilities		
Accounts payable	\$ 1,451	130,069
Benefits payable	-	55,405
Total liabilities	\$ 1,451	\$ 185,474
Net Position		
Held in trust for OPEB		\$ 1,280,635

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2023

		Other Post Employment Benefits Irrevocable Trust Fund
Additions		
Investment income		\$ 71,410
Total additions		71,410
Deductions		
Benefit payments		181,779
Miscellaneous expense		3,025
Total deductions		184,804
Change in net position		(113,394)
Net Position		
Beginning of year		1,394,029
End of year		\$ 1,280,635

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a six-member board elected by the voters of the District to serve four-year terms.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The financial statements present the District and its component units. The District includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the District are financially accountable and are included within the basic financial statements of the District because of the significance of their operational or financial relationships with the District.

The District is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the District.

As a result of applying the component unit definition criteria above, it has been determined the District has no component units.

The student activity accounts of the District are under the School Board's control and are reported in the General Fund.

B. Basic Financial Statement Information

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District. 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 given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items are not included among program revenues; instead, they are properly reported as general revenues.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statement Information (Continued)

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position is available. Depreciation expense that can be specifically identified by function is included in the direct expenses of that function. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these statements.

Separate fund financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The OPEB Trust Fund and Custodial Fund are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the District, these Funds are not incorporated into the government-wide statements.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner.

1. Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to *Minnesota Statutes* and accounting principles generally accepted in the United States of America. *Minnesota Statutes* include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within 60 days.

2. Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. The exceptions to this general rule are that interest and principal expenditures in the Debt Service Fund, compensated absences and claims and judgments are recognized when payment is due.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement of Focus and Basis of Accounting (Continued)

Description of Funds:

Major Funds:

General Fund – This fund is the basic operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and payment of, G.O. bond principal, interest, and related costs.

Capital Projects Fund – This fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue.

Nonmajor Funds:

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

Community Service Special Revenue Fund – This fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-6 extended day programs, or other similar services.

Fiduciary Funds:

OPEB Irrevocable Trust Fund – This fund is used to account for the financial resources relating to post employment benefits.

Custodial Fund – This fund is used to account for assets held by a governmental unit as an agent for individuals, private organization, other governmental units, and other funds.

D. Deposits and Investments

The District's total deposits and investments are comprised of two major components, each with its own set of legal and contractual provisions as described on the following page.

1. District Funds Other than OPEB Trust Fund

In accordance with applicable *Minnesota Statutes*, the District maintains deposits at depository banks authorized by the School Board.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments (Continued)

1. District Funds Other than OPEB Trust Fund (Continued)

Minnesota Statutes requires all deposits be protected by federal depository insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Cash and investments include nonpooled investment balances related to bond proceeds and balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. State statutes authorize the government and the District to invest in obligations of the U.S. Treasury, corporate bonds, commercial paper, and the State Treasurer's Investment Pool. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

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

The District's cash and cash equivalents are considered to be cash on hand, deposits, and highly liquid debt instruments purchased with original maturities of three months or less from the date of acquisition. Investments are stated at fair value.

Short-term, highly liquid debt instruments (including certificates of deposit, banker's acceptances, and U.S. Treasury and agency obligations) purchased with a remaining maturity of one year or less are reported at amortized cost. Other investments are reported at fair value.

Cash and investments at June 30, 2023, were comprised of deposits and investments as detailed in Note 2. In accordance with GASB Statement No. 79, the various MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from MNTrust. Seven days' notice of redemption is required for withdrawals of investments in the MNTrust Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

2. OPEB Trust Fund

These funds represent investments administered by the District's OPEB Trust Fund investment managers. As of June 30, 2023, they were comprised of investments as detailed in Note 2. The District's investment policy, discussed previously, extends to the OPEB Trust Fund investments.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments (Continued)

2. OPEB Trust Fund (Continued)

Minnesota Statutes authorize the OPEB Trust Fund to invest in obligations of the U.S. Treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, corporate bonds, common stock and foreign stock of the highest quality, mutual funds, repurchase and reverse agreements, commercial paper of the highest quality with a maturity no longer than 270 days and in the State Board of Investments. Investments are stated at fair value.

The OPEB Trust Agreement indicates permitted investments include one or more series of MN Trust shares relating to a separate portfolio of investments, or from multi-class shares of MN Trust within the same portfolio.

E. Property Tax Receivable

Current property taxes receivable are recorded for taxes certified the previous December and collectible in the current calendar year, which have not been received by the District. Delinquent property taxes receivable represents uncollected taxes for the past six years and are deferred and included in the deferred inflows of resources section of the fund financial statements as unavailable revenue because they are not available to finance the operations of the District in the current year.

F. Property Taxes Levied for Subsequent Year's Expenditures

Property taxes levied for subsequent year's expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 2022~~2022~~, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in the fiscal year 2023. The remaining portion of the levy will be recognized when measurable and available.

G. Inventories

Inventories of commodities donated directly by the U.S. Department of Agriculture are recorded at market value. Other inventories are stated at cost as determined on a first-in, first-out (FIFO) basis. Inventories are recorded as expenditures when consumed rather than when purchased.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Property Taxes

The District levies its property tax during the month of December. December 28 is the last day the District can certify a tax levy to the County Auditor. Such taxes become a lien on January 1. The property tax is recorded as revenue when it becomes measurable and available. Sherburne County is the collecting agency for the levy and remits the collections to the District three times a year. The Tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Delinquent collections for November and December are received the following January.

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.

J. Capital Assets

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements.

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such 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 costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets 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 purpose. 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, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The District has two items that qualify for reporting in this category. Deferred outflows of resources related to pensions and deferred outflows of resources related to OPEB are reported in the government-wide Statement of Net Position. Deferred outflows of resources related to pensions is recorded for various estimate differences that will be amortized and recognized over future years. Deferred outflows of resources related to OPEB is recorded for various estimate differences that will be amortized and recognized over future years.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the Statement of Net Position and fund balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets 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 five types of items which qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Deferred inflows of resources related to pensions is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. Deferred inflows of resources related to OPEB is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years.

L. Long-Term Obligations

In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium.

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

M. Compensated Absences

District employees earn vacation days based upon the number of completed years of service. The District compensates employees for unused vacation upon termination of employment.

The District maintains various sick leave plans for its employee groups. All District employees are entitled to sick leave at various rates. Sick leave may be accumulated to a maximum of 125 days for all employee groups. Unused sick leave is a factor in the calculation of an employee's severance pay upon retirement under some collective bargaining agreements. The amount of compensated absences is recorded in the Statement of Net Position.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Severance Benefits

The District maintains various severance plans for its employee groups. Severance benefits consist of lump sum early retirement incentive payments, severance based upon experience and sick leave balances.

O. Post Employment Health Benefits

Under the terms of certain collectively bargained employment contracts, the District is required to pay the hospital/medical insurance premiums and dental insurance premiums for retired employees until they reach specified age requirements such as Medicare eligibility. The amount to be paid is equal to the full monthly premium cost for insurance coverage available under the appropriate current employment contract.

P. Pensions

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

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis, and Minneapolis School District. The 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 (DTRFA) in 2015.

Q. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, the District recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

R. Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage during the year ending June 30, 2023.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Fund Equity

1. Classification

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

- Nonspendable Fund Balances – These are amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact and include inventory and prepaid items.
- Restricted Fund Balances – These are amounts that are restricted to specific purposes either by constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through enabling legislation.
- Committed Fund Balances – These are amounts that can only be used for specific purposes pursuant to constraints imposed by the School Board (highest level of decision making authority) through resolution.
- Assigned Fund Balances – The School Board delegates to the Director of Business Services, after consultation with the Finance Committee, the authority to assign fund balances for specific purposes.
- Unassigned Fund Balance – This fund represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose in the General Fund.

The District's policy is to spend resources from fund balance classifications in the following order (first to last) if resources from more than one fund balance classification could be spent: restricted, committed, assigned, and unassigned.

2. Minimum Fund Balance Policy

The District will strive to maintain a minimum General Fund unassigned fund balance of 9-12% of General Fund operating expenditures. When the District is projected to drop below its minimum fund balance, District administration shall initiate measures to either generate additional revenue or to reduce expenditures through a budget reduction plan, or a combination of both.

T. Net Position

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 on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

V. Budgetary Information

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the Director of Business Services submits to the School Board, a proposed operating budget for the year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The Director of Business Services is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the School Board.
3. Formal budgetary integration is employed as a management control device during the year for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds.
4. Budgets for the General, Special Revenue, Capital Projects, and Debt Service Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Budgets are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year-end.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

1. District Funds Other than OPEB Trust Fund

Custodial Credit Risk – Deposits: For deposits, this is the risk in the event of a bank failure, the District's deposits may not be returned to it. The District has a policy that requires the District's deposits be collateralized by obtaining collateral or bond for all uninsured amounts on deposit and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law.

The District's pooled deposits had a book balance as follows:

Checking	\$ 686,790
Certificates of deposit	<u>4,869,800</u>
Total deposits	<u><u>\$ 5,556,590</u></u>

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

2. Bond Proceeds

The District's nonpooled deposits related to Bonds had a book balance as follows:

Certificates of deposit	<u>\$ 1,855,150</u>
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3. OPEB Trust Fund

As of June 30, 2023, the District's OPEB Trust Fund has the following non pooled deposits:

Certificates of deposit	<u>\$ 139,000</u>
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B. Investments

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper and corporate bonds to be in the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy refers to *Minnesota Statutes* governing investments. Statutes limits investments in the top two ratings issued by nationally recognized statistical rating organizations. The policy also states the District will prequalify the financial institutions, broker/dealers, intermediaries, and advisors with which the District will do business. As of June 30, 2023, the District's investments were rated in the table on following page.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's policy states the District will diversify the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. Diversification strategies shall be determined and revised periodically by the investment officer for all funds as allowed by law.

Interest Rate Risk: This is the risk that the market value of securities will fall due to the changes in market interest rates. The District's policy states interest rate risk will be managed by structuring the investment portfolio, so securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter term securities, money market mutual funds or similar investment pools and limiting the average maturity of the portfolio.

Custodial Credit Risk – Investments: For an investment, this is the risk in the event of the failure of the counterparty; the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy states an annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer. In addition, the School Board shall annually designate one or more official depositories for District funds. The Finance Manager of the District may also exercise the power of the School Board to designate a depository.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

As of June 30, 2023, the District had the following investments:

Investment Type	Fair Value	Investment Maturities		S & P Credit Ratings
		Less Than 1 Year	1 to 3 Years	
Pooled				
MN Trust Term Series	\$ 1,600,000	\$ 1,600,000	\$ -	AAA
Treasury Notes	2,041,090	2,041,090	-	AA+
Negotiable CDs	1,224,471	1,224,471	-	NR
Savings Deposit Account	605,057	605,057	-	NR
MN Trust Limited Term Duration	4,124,651	4,124,651	-	AAA
MN Trust Investment Shares Portfolio	5,674,429	5,674,429	-	AAA
Total pooled investments	<u>15,269,698</u>	<u>15,269,698</u>	<u>-</u>	
Non Pooled				
Bond Proceeds Investments				
Savings Deposit Account	633,345	633,345	-	NR
MN Trust Investment Shares Portfolio	4,145,610	4,145,610	-	AAA
Treasury Notes	14,834,019	11,755,464	3,078,555	AA+
Total 2015A, 2015B and 2017B Bonds	<u>19,612,974</u>	<u>16,534,419</u>	<u>3,078,555</u>	
OPEB Investments				
Goldman Sachs Government Money Market	2,262	2,262	-	NR
Vanguard Total Stock Market ETF	302,664	302,664	-	NR
Vanguard Total Bond Market ETF	281,674	281,674	-	NR
Treasury Notes	245,390	245,390	-	AA+
MN Trust Limited Term Duration	490,544	490,544	-	AAA
MN Trust Investment Shares Portfolio	1,399	1,399	-	AAA
Total OPEB Investments	<u>1,323,933</u>	<u>1,323,933</u>	<u>-</u>	
Total non-pooled investments	<u>20,936,907</u>	<u>17,858,352</u>	<u>3,078,555</u>	
Total investments	<u>\$ 36,206,605</u>	<u>\$ 33,128,050</u>	<u>\$ 3,078,555</u>	

The District has the following recurring fair value measurements as of June 30, 2023:

- \$584,338 of investments are valued using quoted market prices (Level 1 inputs)
- \$18,347,233 of investments are valued using a significant other observable (Level 2 inputs)

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Deposits and Investments

The following is a summary of total deposits and investments:

District Governmental Funds and Private Purpose Trust Fund	
Deposits - pooled (Note 2A)	\$ 5,556,590
Deposits - non pooled (Note 2A)	1,855,150
Deposits - non pooled (Note 2A)	139,000
Petty cash	6,560
Investments - pooled	15,269,698
Investments - non pooled	19,612,974
Investments - non pooled	<u>1,323,933</u>
Total deposits and investments	<u><u>\$ 43,763,905</u></u>
Statement of Net Position	
Cash and investments	\$ 42,299,521
Statement of Fiduciary Net Position	
Custodial Fund	1,451
OPEB Trust Fund	<u>1,462,933</u>
Total	<u><u>\$ 43,763,905</u></u>

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 3 – CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 784,389	\$ -	\$ -	\$ 784,389
Construction in progress	16,761,299	9,466,902	4,134,105	22,094,096
Total capital assets not being depreciated	<u>17,545,688</u>	<u>9,466,902</u>	<u>4,134,105</u>	<u>22,878,485</u>
Capital assets being depreciated				
Land improvements	8,689,903	-	10,421	8,679,482
Buildings	80,668,716	3,963,431	6,688	84,625,459
Machinery and equipment	4,611,470	554,734	340,594	4,825,610
Total capital assets being depreciated	<u>93,970,089</u>	<u>4,518,165</u>	<u>357,703</u>	<u>98,130,551</u>
Less accumulated depreciation for				
Land improvements	2,335,197	393,958	10,131	2,719,024
Buildings	38,671,546	1,969,802	3,802	40,637,546
Machinery and equipment	2,400,141	378,299	315,705	2,462,735
Total accumulated depreciation	<u>43,406,884</u>	<u>2,742,059</u>	<u>329,638</u>	<u>45,819,305</u>
Total capital assets being depreciated, net	<u>50,563,205</u>	<u>1,776,106</u>	<u>28,065</u>	<u>52,311,246</u>
Governmental activities, capital assets, net	<u>\$ 68,108,893</u>	<u>\$ 11,243,008</u>	<u>\$ 4,162,170</u>	<u>\$ 75,189,731</u>

Depreciation expense of for the year ended June 30, 2023, was charged to the following governmental functions:

Administration	\$ 22,565
District support services	2,001
Elementary and secondary regular instruction	1,112,474
Vocational instruction	233
Special education instruction	34,146
Instructional support services	164,710
Pupil support services	12,911
Sites and buildings	1,258,159
Food service	117,167
Community service	17,693
Total depreciation expense	<u>\$ 2,742,059</u>

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 4 – LONG TERM DEBT

A. Components of Long-Term Liabilities

	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities						
G.O. bonds including refunding bonds						
G.O. Facilities Maintenance Bonds, Series 2016A	02/18/16	3.00%-5.00%	\$ 5,120,000	02/01/31	\$ 3,150,000	\$ 355,000
G.O. School Building Bonds, Series 2016B	07/27/16	2.00%-2.75%	4,000,000	02/01/33	4,000,000	-
G.O. School Building Bonds, Series 2017A	02/16/17	2.50%-3.00%	5,080,000	02/01/33	5,080,000	-
G.O. Facilities Maintenance Bonds, Series 2017B	12/28/17	3.00%	3,900,000	02/01/33	3,290,000	165,000
G.O. Tax Abatement and Facilities Maintenance Bonds Series 2019A	02/14/19	3.00%-4.00%	3,750,000	02/01/35	3,360,000	175,000
G.O. Facilities Maintenance Bonds, Series 2020A	02/13/20	2.00%-4.00%	7,350,000	02/01/36	7,350,000	-
G.O. Facilities Maintenance Bonds, Series 2021A	02/18/21	1.00%-2.00%	7,975,000	02/01/39	7,975,000	-
G.O. Facilities Refunding Bonds, Series 2021B	11/10/21	5.00%	8,020,000	02/01/25	5,075,000	3,030,000
G.O. School Building Bonds, Series 2022A	01/27/22	2.00%-4.00%	30,000,000	02/01/42	29,600,000	970,000
Total G.O. bonds					68,880,000	4,695,000
Plus net bond premium					1,868,772	-
Net bonds payable					70,748,772	4,695,000
Severance payable					256,109	16,839
Compensated absences payable					236,731	-
Total all long-term liabilities					<u>\$ 71,241,612</u>	<u>\$ 4,711,839</u>

Long-term bond and loan liabilities listed above were issued to finance acquisition and construction of capital facilities or to refinance (refund) previous bond issues. Other long-term liabilities, such as severance and compensated absences, are typically liquidated through the General Fund.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 4 – LONG TERM DEBT (CONTINUED)

B. Minimum Debt Payments for Bonds and Loans

Minimum annual principal and interest payments required to retire bond liabilities:

Year Ending June 30,	G.O. Bonds		
	Principal	Interest	Total
2024	\$ 4,695,000	\$ 1,760,376	\$ 6,455,376
2025	4,605,000	1,543,924	6,148,924
2026	3,130,000	1,343,775	4,473,775
2027	3,170,000	1,251,325	4,421,325
2028	3,280,000	1,161,101	4,441,101
2029-2033	17,355,000	4,484,424	21,839,424
2034-2038	18,850,000	2,448,400	21,298,400
2039-2042	13,795,000	670,200	14,465,200
Total	<u>\$ 68,880,000</u>	<u>\$ 14,663,525</u>	<u>\$ 83,543,525</u>

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-term liabilities				
G.O. bonds	\$ 72,875,000	\$ -	\$ 3,995,000	\$ 68,880,000
Premium	2,250,673	-	381,901	1,868,772
Severance payable	291,966	25,522	61,379	256,109
Compensated absences payable	209,418	65,366	38,053	236,731
Total long-term liabilities	<u>\$ 75,627,057</u>	<u>\$ 90,888</u>	<u>\$ 4,476,333</u>	<u>\$ 71,241,612</u>

The only changes occurred during the year were normal payments.

NOTE 5 – FUND BALANCES/NET POSITION

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

A. Fund Balances

Fund balances are classified on the following page to reflect the limitations and restrictions of the respective funds.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances (Continued)

	General Fund	Capital Projects Fund	Debt Service Fund	Other Nonmajor Funds	Total
Nonspendable for					
Inventory	\$ -	\$ -	\$ -	\$ 38,540	\$ 38,540
Prepaid items	95,239	-	-	-	95,239
Total nonspendable	<u>95,239</u>	<u>-</u>	<u>-</u>	<u>38,540</u>	<u>133,779</u>
Restricted/reserved for					
Student Activities	27,067	-	-	-	27,067
Scholarships	24,150	-	-	-	24,150
Staff Development	162,615	-	-	-	162,615
Long-Term Facilities Maintenance	135,484	533,759	-	-	669,243
Area Learning Center	82,017	-	-	-	82,017
Operating Capital	577,380	-	-	-	577,380
Basic Skills Programs	3,236	-	-	-	3,236
Capital Projects Levy	509,069	-	-	-	509,069
Medical Assistance	329,506	-	-	-	329,506
Community Education	-	-	-	1,096,721	1,096,721
Early Childhood and Family Education	-	-	-	127,743	127,743
Debt Service	-	-	1,461,559	-	1,461,559
Capital Projects	-	17,949,714	-	-	17,949,714
Food Service	-	-	-	767,795	767,795
Total restricted/reserved	<u>1,850,524</u>	<u>18,483,473</u>	<u>1,461,559</u>	<u>1,992,259</u>	<u>23,787,815</u>
Committed for					
Separation/retirement	1,141,143	-	-	-	1,141,143
Liberty shelter	29,120	-	-	-	29,120
Total committed	<u>1,170,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,170,263</u>
Assigned for					
Q Comp	48,885	-	-	-	48,885
STEM	5,116	-	-	-	5,116
Copier replacement	44,719	-	-	-	44,719
Curriculum materials	75,000	-	-	-	75,000
Special education vehicles	55,619	-	-	-	55,619
Athletics and activities	139,118	-	-	-	139,118
Technology repairs and replacement	49,114	-	-	-	49,114
Middle school sound system	287,060	-	-	-	287,060
Activities Bus	125,000	-	-	-	125,000
Building level activities	142,910	-	-	-	142,910
Total assigned	<u>972,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>972,541</u>
Unassigned for					
General purposes	7,061,769	-	-	-	7,061,769
School Readiness	-	-	-	(33,411)	(33,411)
Total unassigned	<u>7,061,769</u>	<u>-</u>	<u>-</u>	<u>(33,411)</u>	<u>7,028,358</u>
 Total fund balances	 <u>\$ 11,150,336</u>	 <u>\$ 18,483,473</u>	 <u>\$ 1,461,559</u>	 <u>\$ 1,997,388</u>	 <u>\$ 33,092,756</u>

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances (Continued)

Nonspendable for Inventory – This balance represents fund balance that has already been spent as inventory.

Nonspendable for Prepaid Items – This balance represents fund balance that has already been spent as prepaid items.

Restricted/Reserved for Student Activities – This balance represents available resources to be used for the extracurricular activity funds raised by the students.

Restricted/Reserved for Scholarships – This balance represents available resources for the scholarship funds.

Restricted/Reserved for Staff Development – This balance represents unspent staff development revenues set aside from general education revenue that were restricted/reserved for staff development related to Finance Codes 316. Expenditures for staff development must equal at least 2% of the basic general education revenue, unless legal stipulations are met (*Minnesota Statutes* § 122A.61, subd. 1).

Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) – This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* § 123B.595, subd. 12).

Restricted/Reserved for Area Learning Center – This balance represents amounts restricted for students attending area learning centers. Each district that sends students to an area learning center must restrict an amount equal to the sum of 1) at least 90 and no more than 100 percent of the district average General Education Revenue per adjusted pupil unit minus an amount equal to the product of the formula allowance according to *Minnesota Statutes* § 126C.10, subd. 2, times .0466, calculated without basic skills revenue, local optional revenue, and transportation sparsity revenue, times the number of pupil units attending a state-approved area learning center, plus (2) the amount of basic skills revenue generated by pupils attending the area learning center. The amount restricted may only be spent on program costs associated with the area learning center.

Restricted/Reserved for Operating Capital – This balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Restricted/Reserved for Basic Skills Programs – This balance represents resources available for the basic skills uses listed in *Minnesota Statutes* § 126C.15, subd. 1.

Restricted/Reserved for Capital Projects Levy – This balance represents available resources from the capital projects levy to be used for building construction and other projects under *Minnesota Statutes* § 126C.10, subd. 14. All interest income attributable to the capital projects levy must be credited to this account.

Restricted/Reserved for Medical Assistance – This balance represents available resources to be used for medical assistance expenditures (*Minnesota Statutes* § 125A.21, subd. 3).

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances (Continued)

Restricted/Reserved for Community Education – This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood and family education, and extended day programs.

Restricted/Reserved for Early Childhood and Family Education – This balance represents the resources available to provide for services for early childhood and family education programming.

Restricted/Reserved for Debt Service – This balance represents the positive fund balance of the Debt Service Fund.

Restricted/Reserved for Capital Projects – This balance represents available resources in the Capital Projects Fund for projects.

Restricted/Reserved for Food Service – This balance represents the positive fund balance of the Food Service Fund.

Committed for Separation/Retirement Benefits – This balance represents resources segregated from the unassigned fund balance for retirement benefits, including compensated absences, pensions, other post employment benefits (OPEB), and termination benefits (as defined in GASB Statements Nos. 16, 27, 45, 47 and 50 and *Minnesota Statutes* § 123B.79, subd. 7).

Committed for Liberty Shelter – This balance represents the remaining donation proceeds earmarked for a shelter on Liberty Elementary fields.

Assigned for Q Comp – This balance represents resources segregated from unassigned fund balance for unspent Q Comp, or quality compensation, tax levy, and state aids.

Assigned for STEM – This balance represents resources segregated from the unassigned fund balance for the STEM programming at Independence STEM Elementary.

Assigned for Copier Replacement – This balance represents resources segregated from the unassigned fund balance for future replacement of copiers.

Assigned for Curriculum Materials – This balance represents resources segregated from the unassigned fund balance for the curriculum materials.

Assigned for Special Education Vehicles – This balance represents resources segregated from the unassigned fund balance for the replacement of special education vans.

Assigned for Athletics and Activities – This balance represents resources segregated from unassigned fund balance for athletics and activity programming.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 5 – FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Balances (Continued)

Assigned for Technology Repairs and Replacement – This balance represents resources segregated from unassigned fund balance for technology protection repairs and replacement of chromebooks.

Assigned for Middle School Sound System – This balance represents resources segregated from unassigned fund balance for upgrading the middle school sound system in the student center.

Assigned for Activities Bus – This balance represents resources segregated from unassigned fund balance for Activities Bus.

Assigned for Building Level Activities – This balance represents resources segregated from unassigned fund balance for different student activities that have done fundraising or received donations for specific purposes.

Unassigned for School Readiness – This balance represents the resources available to provide for services for school readiness programs (*Minnesota Statutes* § 124D.16).

B. Restricted Net Position

Net position restricted for other purposes is comprised of the total positive restricted fund balances within the General Fund plus the total fund balances in the Community Service and Food Service Funds.

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2023, was \$(3,031,507). The components of pension expense are noted in the following plan summaries. The General Fund typically liquidates the Liability related to the pensions.

Teachers' Retirement Association

A. 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 teachers 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. 727
Notes to Basic Financial Statements**

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers’ Retirement Association (Continued)

B. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by *Minnesota Statute* and vest after three years of service credit. The defined retirement benefits are based on a member’s highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA’s Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

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

With these provisions:

- Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- 3% per year early retirement reduction factor for all years under normal retirement age.
- Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006, and after, a level formula of 1.9% per year for Coordinated members and 2.7% for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under *Minnesota 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. 727
Notes to Basic Financial Statements**

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers’ Retirement Association (Continued)

B. Benefits Provided (Continued)

Tier II Benefits (Continued)

Members first employed after June 30, 1989, receive only the Tier II calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

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

C. Contribution Rate

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

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

**Independent School District No. 727
Notes to Basic Financial Statements**

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers’ Retirement Association (Continued)

C. Contribution Rate (Continued)

Tier II Benefits (Continued)

The following is a reconciliation of employer contributions in TRA’s fiscal year 2022 ACFR “Statement of Changes in Fiduciary Net Position” to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations. Amounts are reported in thousands.

Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	\$ 482,679
Deduct employer contributions not related to future contribution efforts	(2,178)
Deduct TRA's contributions not included in allocation	<u>(572)</u>
Total employer contributions	479,929
Total non-employer contributions	<u>35,590</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Pension Allocations</i>	<u><u>\$ 515,519</u></u>

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

D. Actuarial Assumptions

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

**Independent School District No. 727
Notes to Basic Financial Statements**

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers’ Retirement Association (Continued)

D. Actuarial Assumptions (Continued)

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Valuation date	July 1, 2022
Measurement date	June 30, 2022
Experience study	June 28, 2019 (demographic and economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028.
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028.
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Mortality Assumptions

Pre-retirement	RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
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 table on the following page.

**Independent School District No. 727
Notes to Basic Financial Statements**

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers’ Retirement Association (Continued)

D. Actuarial Assumptions (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Private markets	25.0	5.90
Fixed income	25.0	0.75
 Total	 <u>100.0 %</u>	

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

Changes in actuarial assumptions and methods for the July 1, 2021, valuation:

- None

E. Discount Rate

The discount rate used to measure the total pension liability was 7.0%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2022 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

F. Net Pension Liability

On June 30, 2023, the District reported a liability of \$21,932,463 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.2739% at the end of the measurement period and 0.2568% for the beginning of the year.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers’ Retirement Association (Continued)

F. Net Pension Liability (Continued)

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid and total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of net pension liability	\$ 21,932,463
State's proportionate share of the net pension liability associated with the District	1,626,705

For the year ended June 30, 2023, the District recognized pension expense of \$(3,971,487). Included in this amount, the District recognized \$223,677 as pension expense for the support provided by direct aid.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 304,008	\$ 182,145
Net collective difference between projected and actual earnings on plan investment	1,070,501	-
Changes of assumptions	3,294,111	4,366,838
Changes in proportion	823,243	354,770
Contributions to TRA subsequent to the measurement date	1,566,826	-
Total	\$ 7,058,689	\$ 4,903,753

The \$1,566,826 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers’ Retirement Association (Continued)

F. Net Pension Liability (Continued)

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2024	\$ (3,666,309)
2025	776,909
2026	376,862
2027	2,960,460
2028	140,188
Total	\$ 588,110

G. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.0%) and 1 percent higher (8.0%).

District Proportionate Share of NPL		
1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
\$ 34,575,334	\$ 21,932,463	\$ 11,569,251

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

H. Pension Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in a separately-issued TRA financial report. That can be obtained at www.minnesotatra.org, or 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.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees’ Retirement Association

A. Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plan administered by PERA. PERA’s defined benefit pension plan is established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA’s defined benefit pension plans is a tax qualified plan under Section 401(a) of the Internal Revenue Code.

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.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan Benefits

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 annuity accrual rate for a Coordinated Plan member is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees’ Retirement Association (Continued)

C. Contributions

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

General Employees Plan Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.5% for Coordinated Plan members in fiscal year 2023. The District’s contributions to the General Employees Plan for the year ended June 30, 2023, were \$537,137. The District’s contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Plan Pension Costs

At June 30, 2023, the District reported a liability of \$6,787,468 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 \$198,960.

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0857% at the end of the measurement period and 0.0823% for the beginning of the period.

School's proportionate share of net pension liability	\$ 6,787,468
State of Minnesota's proportionate share of the net pension liability associated with the School	198,960
	198,960
Total	\$ 6,986,428

For the year ended June 30, 2023, the District recognized pension expense of \$939,980 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized an additional \$29,729 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Plan Pension Costs (Continued)

At June 30, 2023, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 56,694	\$ 69,440
Changes in actuarial assumptions	1,477,025	25,706
Net collective difference between projected and actual investments earnings	203,076	-
Changes in proportion	183,841	11,058
District's contributions to PERA subsequent to the measurement date	537,137	-
Total	\$ 2,457,773	\$ 106,204

The \$537,137 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2024	\$ 655,349
2025	690,969
2026	(145,710)
2027	613,824
Total	\$ 1,814,432

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

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

Asset Class	Final Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

F. Actuarial Methods and Assumptions

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

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

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

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

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

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees’ Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

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

General Employees Fund

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the previous valuation.

G. Discount Rate

The discount rate used to measure the total pension liability in 2022 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following table 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 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
District's proportionate share of the PERA net pension liability	\$ 10,721,162	\$ 6,787,468	\$ 3,561,233

I. Pension Plan Fiduciary Net Position

Detailed information about the General Employees Fund’s fiduciary net position is available in a separately-issued PERA financial report that includes the financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The District provides a single-employer defined benefit health care plan to eligible retirees. The plan offers medical coverage. Medical coverage is administered by Blue Cross Blue Shield. It is the District's policy to periodically review its medical coverage, and to obtain requests for proposals in order to provide the most favorable benefits and premiums for District employees and retirees.

B. Benefit Provided

Teachers who apply for early retirement shall remain eligible to receive certain health insurance benefits until the end of the school year in which the teacher becomes Medicare eligible. Full vesting of such amounts occurs upon attaining 56 years of age. The General Fund, Food Service Fund and Community Service Fund typically liquidate the Liability related to OPEB.

C. Members

As of June 30, 2023, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	21
Active employees	<u>407</u>
Total	<u><u>428</u></u>

D. Contributions

Retirees contribute to the health care plan at the same rate as District employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the District, based on the contract terms with Blue Cross Blue Shield. The required contributions are based on projected pay-as-you-go financing requirements. For the year 2023, the District contributed \$0 to the plan.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions

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

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Investment rate of return	5.00%, net of investment expense long-term
Salary increases	Service graded table
Inflation	2.50%
Healthcare cost trend increases	6.50% in 2022 grading to 5.00% over six years and then to 4.00% over the next 48 years.
 Mortality Assumption	 Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2022 through June 30, 2023.

The following changes in actuarial assumptions occurred in 2023:

Changes in Actuarial Assumptions

- The expected long-term investment return was changed from 3.5% to 5.0%.
- The discount rate was changed from 3.7% to 4.2%.

The long-term expected rate of return on OPEB plan investments was determined based on the plan's target investment allocation along with the long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered.

Asset Class	Target	Long-Term Expected Real Rate of Return
Domestic equity	20.00 %	5.00 %
Fixed income	75.00	5.00
Cash	5.00	4.00
Total	100.00 %	5.00 %

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions (Continued)

The details of the investments and the investment policy are described in Note 2. of the District’s financial statements. For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investments expenses, was 5.00%.

F. Discount Rate

The discount rate used to measure the total OPEB liability was 4.2%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

G. Changes in Net Other Post Employment Benefit Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2022	\$ 2,055,761	\$ 1,394,028	\$ 661,733
Changes for the year			
Service cost	172,276	-	172,276
Interest	77,523	-	77,523
Assumption changes	(21,623)	-	(21,623)
Employer contributions	-	86,289	(86,289)
Projected investment income	-	69,701	(69,701)
Differences between expected and actual economic experience	166,640	(1,064)	167,704
Benefit payments	(268,068)	(268,068)	-
Administrative expense	-	(250)	250
Net changes	126,748	(113,392)	240,140
Balances at June 30, 2023	\$ 2,182,509	\$ 1,280,636	\$ 901,873
Plan fiduciary net position as a percentage of the total OPEB liability			58.68%

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

H. Other Post Employment Benefit Liability Sensitivity

The following presents the District's net OPEB liability calculated using the discount rate of 4.2% as well as the liability measured using 1 percent lower and 1 percent higher than the current discount rate.

	1% Decrease in Discount Rate (3.2%)	Current Discount Rate (4.2%)	1% Increase in Discount Rate (5.2%)
Net OPEB Liability	\$ 1,040,179	\$ 901,873	\$ 768,103

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent lower and 1 percent higher than the current healthcare cost trend rates. The decrease in healthcare cost trend rates is over seven years.

	1% decrease (5.25% decreasing to 4.0%)	Current (6.25% decreasing to 5.0%)	1% increase (7.25% decreasing to 6.0%)
Net OPEB Liability	\$ 689,277	\$ 901,873	\$ 1,152,582

I. Other Post Employment Benefit Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post Employment Benefit

For the year ended June 30, 2023, the District recognized OPEB expense of \$9,601. At June 30, 2023, 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
Liability gains/losses	\$ 142,834	\$ 578,502
Assumption changes	62,069	169,205
Investment losses	50,562	-
Total	\$ 255,465	\$ 747,707

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 7 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

I. Other Post Employment Benefit Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post Employment Benefit (Continued)

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

Year Ending June 30,	Total
2024	\$ (170,893)
2025	(155,293)
2026	(73,580)
2027	(116,421)
2028	3,230
Thereafter	20,715
Total	\$ (492,242)

J. Payable from the OPEB Plan

At June 30, 2023, the OPEB plan reported a payable of \$130,069 to the District. The amount is reported as a payable on the OPEB Trust Fund Statement of Fiduciary Net Position.

NOTE 8 – JOINT POWERS AGREEMENT

The District entered into a joint powers agreement in February 1998 between and among eight other area independent school districts and Wright Technical Center No. 996 (WTC), a cooperative center for vocational education, to finance the acquisition and betterment of an addition to the existing WTC facilities.

The addition is being financed through capital lease agreements. Each participating district annually authorizes a leasing levy to cover their allocated portion of the lease payment based on the formula set out in the joint powers agreement. Participating districts will also be apportioned operating costs and continuing capital costs for the addition based on the current cost allocation formula.

Separately issued financial statements can be obtained from Wright Technical Center, 1400 Highway 25 North, Buffalo, Minnesota 55313-1936.

Independent School District No. 727
Notes to Basic Financial Statements

NOTE 9 – COMMITMENTS

<u>Description</u>	<u>Contract Amount</u>	<u>Expended Through June 30, 2023</u>	<u>Remaining Commitment</u>
MS Sound System	\$ 239,646	\$ 229,970	\$ 9,676
HS/Liberty Controls Replacement	1,866,200	1,772,812	93,388
HS Renovation	3,315,481	918,154	2,397,327
HS HVAC Dehumidification	1,549,830	1,150,782	399,048
INDEP HVAC Project	12,382,915	3,606,889	8,776,026
Liberty Media Renovation	165,750	48,509	117,241
MS HVAC Project	823,537	802,378	21,159
Indep Boiler and MS HVAC Project	48,000	41,495	6,505
 Total	 <u>\$ 20,391,359</u>	 <u>\$ 8,570,989</u>	 <u>\$ 11,820,370</u>

REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 727
Schedule of Changes in Net OPEB Liability
and Related Ratios

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Total OPEB Liability				
Service cost	\$ 172,276	\$ 144,902	\$ 168,800	\$ 197,753
Interest	77,523	53,839	77,064	93,513
Changes of assumptions	(21,623)	(122,409)	(87,357)	96,832
Differenced between expected and actual experience	166,640	-	(751,726)	-
Benefit payments	<u>(268,068)</u>	<u>(236,532)</u>	<u>(207,881)</u>	<u>(189,650)</u>
Net change in total OPEB liability	<u>126,748</u>	<u>(160,200)</u>	<u>(801,100)</u>	<u>198,448</u>
Beginning of year	<u>2,055,761</u>	<u>2,215,961</u>	<u>3,017,061</u>	<u>2,818,613</u>
End of year	<u>\$ 2,182,509</u>	<u>\$ 2,055,761</u>	<u>\$ 2,215,961</u>	<u>\$ 3,017,061</u>
Plan Fiduciary Net Pension (FNP)				
Employer contributions	\$ 86,289	\$ 100,938	\$ 82,172	\$ -
Projected investment income	69,701	56,642	49,811	52,109
Differences between expected and actual experience	(1,064)	(145,111)	87,696	11,402
Benefit payments	(268,068)	(236,532)	(207,881)	(189,650)
Administrative expense	<u>(250)</u>	<u>(250)</u>	<u>(250)</u>	<u>(4,033)</u>
Net change in plan fiduciary net position	<u>(113,392)</u>	<u>(224,313)</u>	<u>11,548</u>	<u>(130,172)</u>
Beginning of year	<u>1,394,028</u>	<u>1,618,341</u>	<u>1,606,793</u>	<u>1,736,965</u>
End of year	<u>\$ 1,280,636</u>	<u>\$ 1,394,028</u>	<u>\$ 1,618,341</u>	<u>\$ 1,606,793</u>
Net OPEB liability	<u>\$ 901,873</u>	<u>\$ 661,733</u>	<u>\$ 597,620</u>	<u>\$ 1,410,268</u>
Plan FNP as a percentage of the total OPEB liability	58.68%	67.81%	73.03%	53.26%
Covered-employee payroll	\$ 24,173,514	\$ 21,624,099	\$ 20,994,271	\$ 20,561,896
Net OPEB liability as a percentage of covered-employee payroll	3.73%	3.06%	2.85%	6.86%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
\$ 172,521	\$ 180,473	\$ 192,545
113,540	94,654	93,888
72,013	(93,263)	-
(521,316)	-	-
<u>(177,734)</u>	<u>(209,937)</u>	<u>(285,466)</u>
<u>(340,976)</u>	<u>(28,073)</u>	<u>967</u>
<u>3,159,589</u>	<u>3,187,662</u>	<u>3,186,695</u>
<u>\$ 2,818,613</u>	<u>\$ 3,159,589</u>	<u>\$ 3,187,662</u>
\$ 89,079	\$ 112,897	\$ 152,807
59,286	64,821	43,551
-	(1,668)	36,699
(177,734)	(209,937)	(285,466)
<u>(250)</u>	<u>(250)</u>	<u>(250)</u>
<u>(29,619)</u>	<u>(34,137)</u>	<u>(52,659)</u>
<u>1,766,584</u>	<u>1,800,721</u>	<u>1,853,380</u>
<u>\$ 1,736,965</u>	<u>\$ 1,766,584</u>	<u>\$ 1,800,721</u>
<u>\$ 1,081,648</u>	<u>\$ 1,393,005</u>	<u>\$ 1,386,941</u>
61.62%	55.91%	56.49%
\$ 19,963,006	\$ 19,228,177	\$ 18,668,133
5.42%	7.24%	7.43%

Independent School District No. 727
Schedule of Employer Contributions - OPEB

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Actuarially determined contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the actuarially Determined contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	<u>\$ 24,173,514</u>	<u>\$ 21,624,099</u>	<u>\$ 20,994,271</u>	<u>\$ 20,561,896</u>
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
\$ 89,079	\$ 112,897	\$ 152,807
<u>89,079</u>	<u>112,897</u>	<u>152,807</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 19,963,006</u>	<u>\$ 19,228,177</u>	<u>\$ 18,668,133</u>
0.45%	0.59%	0.82%

Independent School District No. 727
Schedule of Investment Returns

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Annual money-weighted rate of return, net of investment expense	5.00%	3.50%	3.10%	3.00%	3.40%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

June 30, 2018 June 30, 2017

3.50% 4.30%

Independent School District No. 727
Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
Last Ten Years General Employees Retirement Fund

For Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Employee Pension Liability
2014	0.0950%	\$ 4,462,624	\$ -	\$ -	\$ 4,986,276	89.5%	78.75%
2015	0.0919%	4,762,735	-	-	5,459,160	87.2%	78.19%
2016	0.0889%	7,218,239	94,209	7,312,448	5,513,720	130.9%	68.91%
2017	0.0843%	5,381,656	67,686	5,449,342	5,432,067	99.1%	75.90%
2018	0.0843%	4,676,618	153,463	4,830,081	5,667,080	82.5%	79.53%
2019	0.0806%	4,456,193	138,494	4,594,687	5,705,227	78.1%	80.23%
2020	0.0798%	4,784,375	147,603	4,931,978	5,691,653	84.1%	79.06%
2021	0.0823%	3,514,579	107,311	3,621,890	5,923,987	59.3%	87.00%
2022	0.0857%	6,787,468	198,960	6,986,428	6,415,573	105.8%	76.67%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
Last Ten Years TRA Retirement Fund

For Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Employee Pension Liability
2014	0.2996%	\$ 13,805,352	\$ 971,259	\$ 14,776,611	\$ 13,677,649	100.9%	81.50%
2015	0.2673%	16,535,149	2,028,282	18,563,431	13,729,307	120.4%	78.77%
2016	0.2592%	61,825,385	6,205,287	68,030,672	13,481,080	458.6%	44.88%
2017	0.2607%	52,040,449	5,030,565	57,071,014	14,031,107	370.9%	51.57%
2018	0.2577%	16,185,972	1,520,654	17,706,626	14,239,253	113.7%	78.07%
2019	0.2630%	16,763,675	1,483,666	18,247,341	14,931,686	112.3%	78.21%
2020	0.2550%	18,839,742	1,578,998	20,418,740	14,817,563	127.1%	75.48%
2021	0.2568%	11,238,336	947,970	12,186,306	15,369,213	73.1%	86.63%
2022	0.2739%	21,932,463	1,626,705	23,559,168	16,932,842	129.5%	76.17%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Independent School District No. 727
Schedule of District Contributions
General Employees Retirement Fund
Last Ten Years**

For Fiscal Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 361,505	\$ 361,505	\$ -	\$ 4,986,276	7.25%
2015	409,437	409,437	-	5,459,160	7.50%
2016	413,529	413,529	-	5,513,720	7.50%
2017	407,405	407,405	-	5,432,067	7.50%
2018	425,031	425,031	-	5,667,080	7.50%
2019	427,892	427,892	-	5,705,227	7.50%
2020	426,874	426,874	-	5,691,653	7.50%
2021	444,299	444,299	-	5,923,987	7.50%
2022	481,168	481,168	-	6,415,573	7.50%
2023	537,137	537,137	-	7,161,827	7.50%

**Schedule of District Contributions
TRA Retirement Fund
Last Ten Years**

For Fiscal Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 957,435	\$ 957,435	\$ -	\$ 13,677,649	7.00%
2015	1,029,698	1,029,698	-	13,729,307	7.50%
2016	1,011,081	1,011,081	-	13,481,080	7.50%
2017	1,052,333	1,052,333	-	14,031,107	7.50%
2018	1,067,944	1,067,944	-	14,239,253	7.50%
2019	1,151,233	1,151,233	-	14,931,686	7.71%
2020	1,173,551	1,173,551	-	14,817,563	7.92%
2021	1,249,517	1,249,517	-	15,369,213	8.13%
2022	1,412,199	1,412,199	-	16,932,842	8.34%
2023	1,566,826	1,566,826	-	18,325,450	8.55%

Independent School District No. 727
Notes to the Required Supplementary Information

TRA Retirement Fund

2022 Changes

Changes in Actuarial Assumptions

- None

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.5% to 7.0%.

2020 Changes

Changes in Actuarial Assumptions

- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back five years and female rates set back seven 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.

2019 Changes

Changes in Actuarial Assumptions

- None

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 7.50% from 5.12%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to 0.0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Independent School District No. 727
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was increased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back 6 years and female rates set back 5 years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back 3 years and female rates set back 3 years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

Independent School District No. 727
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2015 Changes

Changes of Benefit Terms

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

Changes in Actuarial Assumptions

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

Independent School District No. 727
Notes to the Required Supplementary Information

General Employees Fund

2022 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

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

Independent School District No. 727
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changes prospectively, requiring \$16 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.0%, 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% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

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

Independent School District No. 727
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

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 \$6.0 million, which meets the special funding situation definition, was due September 2015.

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Independent School District No. 727
Notes to the Required Supplementary Information

Post Employment Health Care Plan

2023 Changes

Changes in Actuarial Assumptions:

- The expected long-term investment return was changed from 3.5% to 5.0%.
- The discount rate was changed from 3.7% to 4.2%.

2022 Changes

Changes in Actuarial Assumptions:

- The expected long-term investment return was changed from 3.1% to 3.5%.
- The discount rate was changed from 2.4% to 3.7%.

2021 Changes

Changes in Actuarial Assumptions

- The expected long-term investment return was changed from 3.0% to 3.1%.
- The discount rate was changed from 2.5% to 2.4%.

2020 Changes

Changes in Actuarial Assumptions

- The expected long-term investment return was changed from 3.4% to 3.0%.
- The discount rate was changed from 3.2% to 2.5%.

2019 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The expected long-term investment return was changed from 3.6% to 3.4%.
- The discount rate was changed from 3.5% to 3.2%.

2018 Changes

- For the fiscal year ended June 30, 2018, the expected long-term investment return was changed from 2.35% to 3.60% and the discount rate was changed from 2.90% to 3.50%.

SUPPLEMENTRY INFORMATION

Independent School District No. 727
Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Assets			
Cash and investments (including cash equivalents)	\$ 812,688	\$ 1,417,191	\$ 2,229,879
Current property taxes receivable	-	155,945	155,945
Delinquent property taxes receivable	-	3,519	3,519
Accounts receivable	13,753	47,453	61,206
Due from Department of Education	-	32,918	32,918
Due from Federal Government through Department of Education	32,338	31,591	63,929
Due from other Minnesota school districts	-	26,488	26,488
Due from other governmental units	-	36,662	36,662
Inventory	38,540	-	38,540
Total assets	\$ 897,319	\$ 1,751,767	\$ 2,649,086
Liabilities			
Accounts payable	\$ 52,907	\$ 22,561	\$ 75,468
Salaries and benefits payable	660	172,953	173,613
Due to other Minnesota districts	-	4,546	4,546
Unearned revenue	37,417	32,000	69,417
Total liabilities	90,984	232,060	323,044
Deferred Inflows of Resources			
Unavailable revenue - delinquent property taxes	-	3,519	3,519
Property taxes levied for subsequent year's expenditures	-	325,135	325,135
Total deferred inflows of resources	-	328,654	328,654
Fund Balances			
Nonspendable	38,540	-	38,540
Restricted	767,795	1,224,464	1,992,259
Unassigned	-	(33,411)	(33,411)
Total fund balances	806,335	1,191,053	1,997,388
Total liabilities, deferred inflows of resources, and fund balances	\$ 897,319	\$ 1,751,767	\$ 2,649,086

Independent School District No. 727
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended June 30, 2023

	<u>Special Revenue Funds</u>		Total Nonmajor Funds
	<u>Food Service</u>	<u>Community Service</u>	
Revenues			
Local property taxes	\$ -	\$ 313,965	\$ 313,965
Other local and county revenues	20,940	2,524,720	2,545,660
Revenue from state sources	94,865	307,222	402,087
Revenue from federal sources	1,178,021	190,720	1,368,741
Sales and other conversion of assets	851,209	16,502	867,711
Total revenues	<u>2,145,035</u>	<u>3,353,129</u>	<u>5,498,164</u>
Expenditures			
Current			
Food service	1,996,010	-	1,996,010
Community education and services	-	3,057,046	3,057,046
Capital outlay	48,424	17,635	66,059
Total expenditures	<u>2,044,434</u>	<u>3,074,681</u>	<u>5,119,115</u>
Excess of revenues over expenditures	100,601	278,448	379,049
Fund Balances			
Beginning of year	<u>705,734</u>	<u>912,605</u>	<u>1,618,339</u>
End of year	<u>\$ 806,335</u>	<u>\$ 1,191,053</u>	<u>\$ 1,997,388</u>

Independent School District No. 727
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 5,488,192	\$ 5,519,036	\$ 5,559,780	\$ 40,744
Other local and county revenues	874,263	1,217,562	1,552,063	334,501
Revenue from state sources	31,541,341	32,259,525	32,497,857	238,332
Revenue from federal sources	1,548,061	1,857,956	1,831,517	(26,439)
Sales and other conversion of assets	64,250	71,416	40,958	(30,458)
Total revenues	<u>39,516,107</u>	<u>40,925,495</u>	<u>41,482,175</u>	<u>556,680</u>
Expenditures				
Current				
Administration				
Salaries	1,089,594	1,072,819	1,076,556	3,737
Employee benefits	390,984	381,579	372,837	(8,742)
Purchased services	26,180	53,657	53,989	332
Supplies and materials	4,850	5,250	2,413	(2,837)
Other expenditures	27,135	25,623	24,657	(966)
Total administration	<u>1,538,743</u>	<u>1,538,928</u>	<u>1,530,452</u>	<u>(8,476)</u>
District support services				
Salaries	844,675	887,912	787,854	(100,058)
Employee benefits	310,560	266,028	268,288	2,260
Purchased services	223,031	285,225	263,412	(21,813)
Supplies and materials	11,150	14,107	13,918	(189)
Capital expenditures	33,811	12,703	12,703	-
Other expenditures	38,920	19,920	(20,284)	(40,204)
Total district support services	<u>1,462,147</u>	<u>1,485,895</u>	<u>1,325,891</u>	<u>(160,004)</u>
Elementary and secondary				
Regular instruction				
Salaries	11,890,331	11,816,776	11,969,574	152,798
Employee benefits	4,274,284	4,246,089	4,304,604	58,515
Purchased services	832,828	799,613	819,578	19,965
Supplies and materials	848,260	1,070,080	921,614	(148,466)
Capital expenditures	237,808	309,076	311,620	2,544
Other expenditures	22,430	21,571	20,964	(607)
Total elementary and secondary regular instruction	<u>18,105,941</u>	<u>18,263,205</u>	<u>18,347,954</u>	<u>84,749</u>

Independent School District No. 727
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Expenditures (Continued)				
Current (Continued)				
Vocational education instruction				
Salaries	\$ 389,129	\$ 391,388	\$ 363,649	\$ (27,739)
Employee benefits	187,499	166,653	154,215	(12,438)
Purchased services	185,776	185,776	187,423	1,647
Supplies and materials	35,400	51,659	49,095	(2,564)
Capital expenditures	1,500	1,500	-	(1,500)
Total vocational education instruction	<u>799,304</u>	<u>796,976</u>	<u>754,382</u>	<u>(42,594)</u>
Special education instruction				
Salaries	6,338,847	6,415,871	6,348,451	(67,420)
Employee benefits	2,778,649	2,667,258	2,686,773	19,515
Purchased services	266,959	326,634	326,515	(119)
Supplies and materials	48,340	83,797	61,694	(22,103)
Capital expenditures	-	51,538	41,854	(9,684)
Total special education instruction	<u>9,432,795</u>	<u>9,545,098</u>	<u>9,465,287</u>	<u>(79,811)</u>
Instructional support services				
Salaries	1,550,534	1,597,013	1,456,578	(140,435)
Employee benefits	536,207	586,145	554,161	(31,984)
Purchased services	103,574	119,454	85,434	(34,020)
Supplies and materials	497,249	515,918	526,301	10,383
Capital expenditures	376,265	297,057	199,480	(97,577)
Other expenditures	4,821	6,282	4,251	(2,031)
Total instructional support services	<u>3,068,650</u>	<u>3,121,869</u>	<u>2,826,205</u>	<u>(295,664)</u>
Pupil support services				
Salaries	1,032,011	986,024	900,989	(85,035)
Employee benefits	332,188	299,924	287,917	(12,007)
Purchased services	2,418,667	2,596,677	2,500,616	(96,061)
Supplies and materials	60,745	109,625	154,167	44,542
Other expenditures	920	11,220	10,021	(1,199)
Total pupil support services	<u>3,844,531</u>	<u>4,003,470</u>	<u>3,853,710</u>	<u>(149,760)</u>

Independent School District No. 727
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Expenditures (Continued)				
Current (Continued)				
Sites and buildings				
Salaries	\$ 1,243,386	\$ 1,294,947	\$ 1,273,642	\$ (21,305)
Employee benefits	581,705	545,501	547,161	1,660
Purchased services	1,609,630	1,705,710	1,674,258	(31,452)
Supplies and materials	191,015	346,497	244,256	(102,241)
Capital expenditures	471,743	414,495	320,190	(94,305)
Other expenditures	1,545	1,545	2,150	605
Total sites and buildings	<u>4,099,024</u>	<u>4,308,695</u>	<u>4,061,657</u>	<u>(247,038)</u>
Fiscal and other fixed cost programs				
Purchased services	200,000	226,561	218,496	(8,065)
Other expenditures	12,000	12,000	28,000	16,000
Total fiscal and other fixed Cost programs	<u>212,000</u>	<u>238,561</u>	<u>246,496</u>	<u>7,935</u>
Total expenditures	<u>42,563,135</u>	<u>43,302,697</u>	<u>42,412,034</u>	<u>(890,663)</u>
Excess of revenues over (under) expenditures	(3,047,028)	(2,377,202)	(929,859)	1,447,343
Other Financing Sources				
Proceeds from sale of capital assets	-	-	32,827	32,827
Insurance recovery	-	105,475	105,475	-
Total other financing sources	<u>-</u>	<u>105,475</u>	<u>138,302</u>	<u>32,827</u>
Net change in fund balances	<u>\$ (3,047,028)</u>	<u>\$ (2,271,727)</u>	(791,557)	<u>\$ 1,480,170</u>
Fund Balance				
Beginning of year			<u>11,941,893</u>	
End of year			<u>\$ 11,150,336</u>	

Independent School District No. 727
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Food Service Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Other local and county revenues	\$ 1,831	\$ 53,476	\$ 20,940	\$ (32,536)
Revenue from state sources	120,000	88,665	94,865	6,200
Revenue from federal sources	790,000	1,124,607	1,178,021	53,414
Sales and other conversion of assets	1,042,000	848,102	851,209	3,107
Total revenues	<u>1,953,831</u>	<u>2,114,850</u>	<u>2,145,035</u>	<u>30,185</u>
Expenditures				
Current				
Food service	1,868,831	2,029,610	1,996,010	(33,600)
Capital outlay				
Food service	85,000	194,642	48,424	(146,218)
Total expenditures	<u>1,953,831</u>	<u>2,224,252</u>	<u>2,044,434</u>	<u>(179,818)</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (109,402)</u>	100,601	<u>\$ 210,003</u>
Fund Balance				
Beginning of year			<u>705,734</u>	
End of year			<u>\$ 806,335</u>	

Independent School District No. 727
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - Community Service Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 314,092	\$ 314,092	\$ 313,965	\$ (127)
Other local and county revenues	1,422,874	2,138,539	2,524,720	386,181
Revenue from state sources	305,312	305,312	307,222	1,910
Revenue from federal sources	48,821	208,244	190,720	(17,524)
Sales and other conversion of assets	12,100	16,600	16,502	(98)
Total revenues	<u>2,103,199</u>	<u>2,982,787</u>	<u>3,353,129</u>	<u>370,342</u>
Expenditures				
Current				
Community education and services	2,320,494	3,002,646	3,057,046	54,400
Capital outlay				
Community education and services	<u>24,455</u>	<u>15,154</u>	<u>17,635</u>	<u>2,481</u>
Total expenditures	<u>2,344,949</u>	<u>3,017,800</u>	<u>3,074,681</u>	<u>56,881</u>
Excess of revenues over (under) expenditures	<u>\$ (241,750)</u>	<u>\$ (35,013)</u>	278,448	<u>\$ 313,461</u>
Fund Balance				
Beginning of year			<u>912,605</u>	
End of year			<u>\$ 1,191,053</u>	

Independent School District No. 727
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2023

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	\$ 41,482,175	\$ 41,482,175	\$ -	Total revenue	\$ 496,703	\$ 496,702	\$ 1
Total expenditures	42,412,034	42,412,037	(3)	Total expenditures	9,603,563	9,603,562	1
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	95,239	95,238	1	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
4.01 Student Activities	27,067	27,067	-	4.07 Capital Projects Levy	-	-	-
4.02 Scholarships	24,150	24,150	-	4.09 Alternative Facility Program	-	-	-
4.03 Staff Development	162,615	162,615	-	4.67 LTFM	533,759	533,759	-
4.07 Capital Projects Levy	509,069	509,069	-	<i>Restricted:</i>			
4.08 Cooperative Programs	-	-	-	464 Restricted fund balance	17,949,714	17,949,714	-
4.09 Alternative Facility Program	-	-	-	<i>Unassigned:</i>			
4.13 Building Projects Funded by COP/LP	-	-	-	4.63 Unassigned fund balance	-	-	-
4.14 Operating Debt	-	-	-	07 DEBT SERVICE FUND			
4.16 Levy Reduction	-	-	-	Total revenue	\$ 5,928,563	\$ 5,928,562	\$ 1
4.17 Taconite Building Maintenance	-	-	-	Total expenditures	6,049,728	6,049,725	3
4.24 Operating Capital	577,380	577,380	-	<i>Nonspendable:</i>			
4.26 \$25 Taconite	-	-	-	4.60 Nonspendable fund balance	-	-	-
4.27 Disabled Accessibility	-	-	-	<i>Restricted/reserved:</i>			
4.28 Learning and Development	-	-	-	4.25 Bond refunding	-	-	-
4.34 Area Learning Center	82,017	82,017	-	4.33 Maximum effort loan aid	-	-	-
4.35 Contracted Alternative Programs	-	-	-	4.51 QZAB payments	-	-	-
4.36 State Approved Alternative Program	-	-	-	4.67 LTFM	-	-	-
4.38 Gifted and Talented	-	-	-	<i>Restricted:</i>			
4.40 Teacher Development and Evaluation	-	-	-	464 Restricted fund balance	1,461,559	1,461,561	(2)
4.41 Basic Skills Programs	3,236	3,236	-	<i>Unassigned:</i>			
4.46 First Grade Preparedness	-	-	-	4.63 Unassigned fund balance	-	-	-
4.48 Achievement and Integration	-	-	-	08 TRUST FUND			
4.49 Safe School Crime	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.51 QZAB Payments	-	-	-	Total expenditures	-	-	-
4.52 OPEB Liabilities not Held in Trust	-	-	-	<i>Unassigned:</i>			
4.53 Unfunded Severance and Retirement Levy	-	-	-	4.01 Student Activities	\$ -	\$ -	\$ -
4.59 Basic Skills Extended Time	-	-	-	4.02 Scholarships	-	-	-
4.67 Long-term Facilities Maintenance	135,484	135,484	-	4.22 Net position	-	-	-
4.72 Medical Assistance	329,506	329,506	-	18 CUSTODIAL FUND			
4.75 Title VII - Impact Aid	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.76 Payments in Lieu of Taxes	-	-	-	Total expenditures	-	-	-
<i>Restricted:</i>				<i>Unassigned:</i>			
4.64 Restricted fund balance	-	-	-	4.01 Student Activities	-	-	-
<i>Committed:</i>				4.02 Scholarships	-	-	-
4.18 Committed for separation	1,141,143	1,141,143	-	4.48 Achievement and Integration	-	-	-
4.61 Committed fund balance	29,120	29,120	-	4.64 Restricted	-	-	-
<i>Assigned:</i>				20 INTERNAL SERVICE FUND			
4.62 Assigned fund balance	972,541	972,541	-	Total revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total expenditures	-	-	-
4.22 Unassigned fund balance (net position)	7,061,769	7,061,771	(2)	<i>Unassigned:</i>			
02 FOOD SERVICE FUND				4.22 Net position	-	-	-
Total revenue	\$ 2,145,035	\$ 2,145,036	\$ (1)	25 OPEB REVOCABLE TRUST			
Total expenditures	2,044,434	2,044,432	2	Total revenue	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				Total expenditures	-	-	-
4.62 Nonspendable fund balance	38,540	38,541	(1)	<i>Unassigned:</i>			
<i>Restricted/Reserved:</i>				4.22 Net position	-	-	-
4.52 OPEB liabilities not held in trust	-	-	-	45 OPEB IRREVOCABLE TRUST			
<i>Restricted:</i>				Total revenue	\$ 71,410	\$ 71,412	\$ (2)
4.64 Restricted fund balance	767,795	767,795	-	Total expenditures	184,804	184,804	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
4.63 Unassigned fund balance	-	-	-	4.22 Net position	1,280,635	1,280,636	(1)
04 COMMUNITY SERVICE FUND				47 OPEB DEBT SERVICE			
Total revenue	\$ 3,353,129	\$ 3,353,128	\$ 1	Total revenue	\$ -	\$ -	\$ -
Total expenditures	3,074,681	3,074,679	2	Total expenditures	-	-	-
<i>Capital lease payable</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	-	-	-	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted:</i>			
4.26 \$25 Taconite	-	-	-	4.64 Restricted fund balance	-	-	-
4.31 Community Education	1,096,721	1,096,721	-	<i>Unassigned:</i>			
4.32 ECFE	127,743	127,743	-	4.63 Unassigned fund balance	-	-	-
4.40 Teacher Development and Evaluation	-	-	-				
4.44 School Readiness	(33,411)	(33,411)	-				
4.47 Adult Basic Education	-	-	-				
4.52 OPEB Liabilities not Held in Trust	-	-	-				
<i>Restricted:</i>							
4.64 Restricted fund balance	-	-	-				
<i>Unassigned:</i>							
4.63 Unassigned fund balance	-	-	-				

Independent School District No. 727
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Funding Source	Federal Assistance Listing Number	Pass Through Entity	Grant Name	Expenditures
U.S. Department of Agriculture	10.553	Minnesota Department of Education	School Breakfast	\$ 150,420
U.S. Department of Agriculture	10.555	Minnesota Department of Education	Type A Lunch	736,484
U.S. Department of Agriculture	10.555	Minnesota Department of Education	Commodities (Noncash)	136,797
U.S. Department of Agriculture	10.555C	Minnesota Department of Education	Supply Chain Assistance	87,339
U.S. Department of Agriculture	10.559	Minnesota Department of Education	COVID-19 Summer Food Service	66,981
			Total Child Nutrition Cluster	<u>1,178,021</u>
U.S. Department of Education	84.010	Minnesota Department of Education	Title I, Part A	170,172
U.S. Department of Education	84.424	Minnesota Department of Education	Title IV, Part A - Student Support and Academic Enrichment	17,389
U.S. Department of Education	84.367	Minnesota Department of Education	Title II, Part A - Teacher and Principal Training and Recruiting	50,346
U.S. Department of Education	84.365	Minnesota Department of Education	Title III, Part A - English Language Acquisition, Language Enhancement and Academic Achievement	10,440
U.S. Department of Health and Human Services	93.323	Minnesota Department of Education	MN COVID Testing Program	74,720
U.S. Department of Health and Human Services	93.959	Minnesota Department of Education	PCN Grant	214,166
U.S. Department of Health and Human Services	93.575	Minnesota Department of Education	DHS Childcare	119,355
U.S. Department of Education	84.027	Independent School District No. 882	Special Education	122,799
U.S. Department of Education	84.027X	Independent School District No. 882	ARP Special Education	119,999
			Total Special Education Cluster	<u>242,798</u>
U.S. Department of Treasury	21.027	Minnesota Department of Education	COVID-19 American Rescue Plan Summer Academic Enrichment and Mental Health	31,675
U.S. Department of Treasury	21.027	Minnesota Department of Education	COVID-19 Summer Preschool Program	9,339
U.S. Department of Treasury	21.027	Sherburne County	COVID-19 CMMHC	39,442
U.S. Department of Treasury	21.027	Minnesota Department of Education	COVID-19 Pandemic Enrollment Loss	42,485
			Total American Rescue Plan Cluster	<u>122,941</u>
U.S. Department of Education	84.425W	Minnesota Department of Education	COVID-19 ARP Homeless II	6,453
U.S. Department of Education	84.425U	Minnesota Department of Education	COVID-19 ESSER III Fund	747,962
U.S. Department of Education	84.425U	Minnesota Department of Education	COVID-19 ESSER III Fund - Learning Loss	145,199
U.S. Department of Education	84.425D	Minnesota Department of Education	COVID-19 Expanded Summer Learning - ESSER	48,172
U.S. Department of Education	84.425U	Minnesota Department of Education	COVID-19 Learning Recovery - Lost Instructional Time	52,139
			Total Education Stabilization Fund	<u>999,925</u>
			Total Federal Expenditures	<u>\$ 3,200,273</u>

Independent School District No. 727
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information 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 the District, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 3 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 4 – INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used.

NOTE 5 – INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

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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*

Independent Auditor's Report

To the School Board
Independent School District No. 727
Big Lake, 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. 727, Big Lake, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 7, 2023.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance that we consider to be a significant deficiency in internal control, Audit Finding 2023-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic 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*.

District's Response to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on 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 result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BergankDV, Ltd.

St. Cloud, Minnesota
November 7, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance

Independent Auditor's Report

To the School Board
Independent School District No. 727
Big Lake, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District'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 the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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.

Report on Internal Control over Compliance (Continued)

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



St. Cloud, Minnesota
November 7, 2023

**Independent School District No. 727
Schedule of Findings and Questioned Costs
in Accordance the Uniform Guidance**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor’s report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified	Yes, Audit Finding 2023-001
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies)	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516?	No

Identification of Major Programs

Assistance Listing No:	84.425
Name of Federal Program or Cluster:	Education Stabilization Fund
Assistance Listing No:	10.555/10.553/10.559
Name of Federal Program or Cluster:	Child Nutrition
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low risk auditee?	Yes

**Independent School District No. 727
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS

Audit Finding 2023-001

Criteria:

Internal control that supports the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements requires adequate segregation of accounting duties.

Condition:

During the year ended June 30, 2023, the District had a lack of segregation of accounting duties in the cash disbursements, receipts, and payroll processes due to a limited number of office employees. Although this meets the definition of a "significant deficiency," it may not be practical to correct since the costs of obtaining desirable segregation of accounting duties may exceed benefits that could be derived.

Cash Disbursement Process

- The Accounts Payable Specialist and/or the Accountant matches purchase orders to invoices, enters invoices into SMART, runs, prints, and mails checks. The Director of Business Services reviews check stubs and invoices if the Accountant has input invoices in the Accounts Payable Specialist's absence.

Cash Receipt

- The Administrative Assistant at each building can receipt cash, prepare deposit slips, and reconcile the deposit.
- The Community Education Director and Administrative Assistant can collect money, prepare the deposit, and also can perform the reconciliation to the deposit.

Payroll

- The Payroll Specialist reviews and inputs timesheets, calculates payroll, and generates payroll and also has access to change pay rates in the system. The Human Resources Coordinator periodically reviews payroll runs.

Context:

This finding impacts the internal control for all significant accounting functions.

Effect:

The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

**Independent School District No. 727
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2023-001 (Continued)

Cause:

There are a limited number of office employees.

Recommendation:

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

Responsible Official's Response:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding

There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding

The District has implemented mitigating controls to overcome the lack of segregation of accounting duties. Examples are provided on the following page for specific areas in which the District was cited.

A. Cash Disbursement Process

The Director of Business Services or Accountant reviews invoices with check stubs and purchase orders for unusual transactions or alterations. The Director of Business Services or Accountant also reviews for supervisor approval and proper documentation. The check stubs are initialed by the Director of Business Services or Accountant indicating such review has taken place.

On a monthly basis, detailed budget reports are sent to building and program administrators for review. In addition, the Director of Business Services currently reviews detailed budgeted line items on at least a quarterly basis for significant variances.

B. Cash Receipt Process

The District operates on a decentralized cash receipts process in which each building reconciles and prepares the deposits for the bank. Copies of the deposit slips are forwarded to the District Accountant, who ensures all deposits are properly credited to the District bank account during the bank reconciliation process. The Director of Business Services and building and administrator budget managers monitor receipts and revenue for significant fluctuations or unusual variations.

**Independent School District No. 727
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2023-001 (Continued)

Responsible Official's Response: (Continued)

CORRECTIVE ACTION PLAN (CAP): (CONTINUED)

3. Actions Planned in Response to Finding

C. Payroll Process

The District Accountant posts the payroll to the general ledger and on a quarterly basis, reviews salary and benefit line item budgets with expected results based on the staffing budget. The District Accountant also reconciles all payroll liability accounts on a monthly basis and variations or fluctuations are communicated to the Payroll Specialist or Human Resources Coordinator.

4. Official Responsible for Ensuring CAP

Angie Manuel, Director of Business Services, is the official responsible for ensuring corrective action of the deficiency.

5. Planned Completion Date for CAP

The planned completion date is ongoing.

6. Plan to Monitor Completion of CAP

The School Board will be monitoring the corrective action plan.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no federal award findings or questioned costs.

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

There were no prior year findings or questioned costs.

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Minnesota Legal Compliance**Independent Auditor's Report**

To the School Board
Independent School District No. 727
Big Lake, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 727, Big Lake, Minnesota, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 7, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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



St. Cloud, Minnesota
November 7, 2023



**DO
MORE.**

Independent School District No. 727
Big Lake, Minnesota

Audited Financial Statements

June 30, 2023

Independent Auditor's Reports

- Financial statements present fairly, in all material respects, the financial position and change in financial position of the governmental activities, each major fund and the aggregate remaining funds
- Unmodified opinion – best opinion auditor can issue

Other Communications

- Report in Accordance with *Government Auditing Standards*
 - 1 internal control finding
 - No instances of noncompliance
- Report in accordance with Uniform Guidance
 - Unmodified opinion
 - No internal control findings
- Report on Minnesota Legal Compliance
 - No findings
- Communications Letter –
 - Required communication, Legislative Summary, Emerging Issues and financial analysis.

General Education Aid Formula Allowance

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

Average Daily Membership and Pupil Units – Resident ADM

ADM	2019	2020	2021	2022	2023
Early childhood	41.53	34.77	34.66	38.26	43.08
Kindergarten	276.88	281.69	263.45	317.73	299.02
Elementary	1,712.95	1,669.63	1,522.99	1,594.51	1,633.37
Secondary	1,675.33	1,725.43	1,788.06	1,790.66	1,822.62
Total Resident ADM	3,706.69	3,711.52	3,609.16	3,741.16	3,798.09

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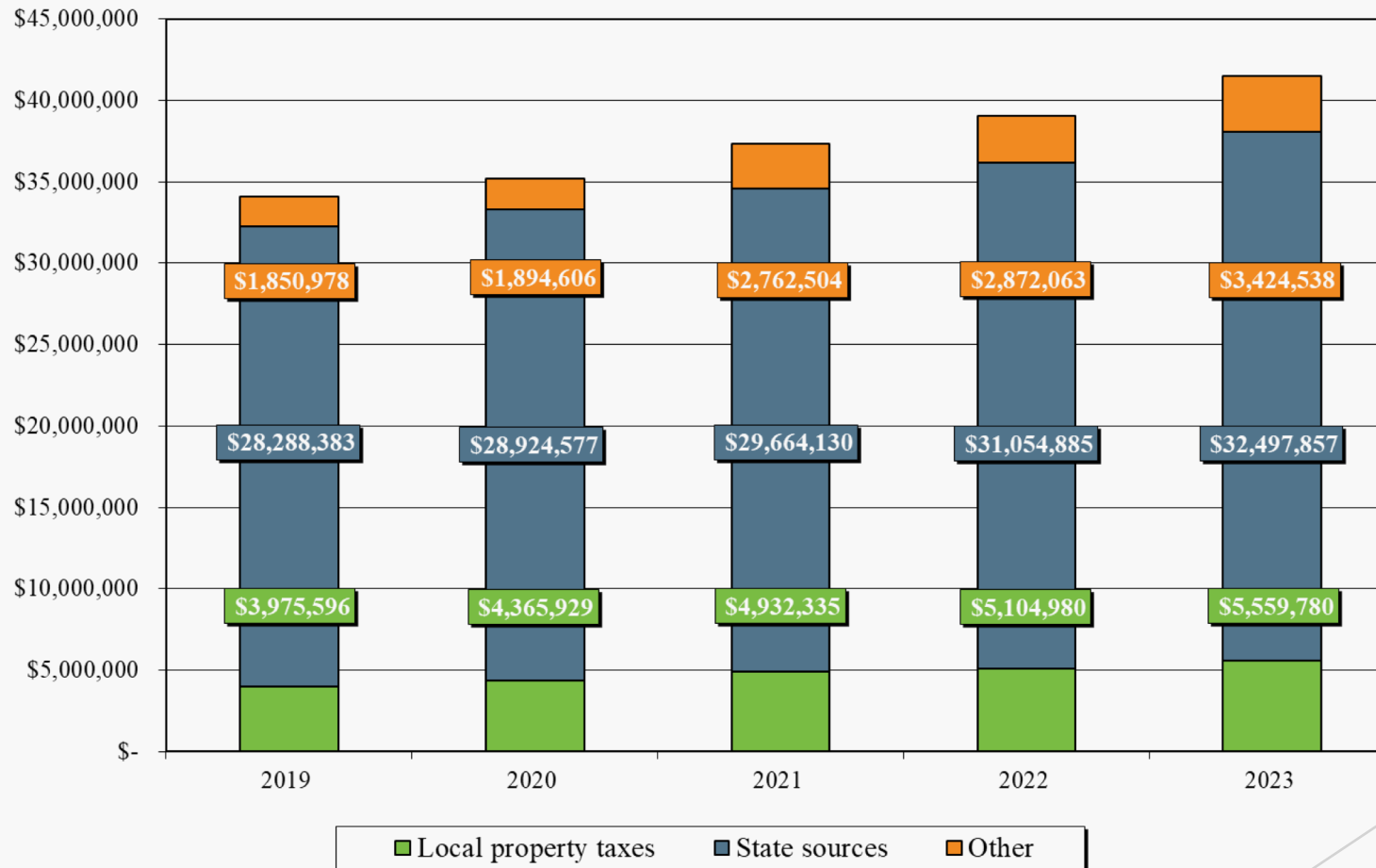
Average Daily Membership

and Pupil Units – Weighting and WADM/PUN Served

Pupil Units Weighting						
	Kindergarten			Elementary	Elementary	Secondary
	Pre-Kindergarten	Disabled	Kindergarten	Grades 1-3	Grade 4-6	
2019-2023	1.000	1.000	1.000	1.000	1.000	1.200
PUN	2019	2020	2021	2022	2023	
Residents	4,041.77	4,056.60	3,966.75	4,099.29	4,162.59	
Resident WADM/PUN loss	(817.94)	(790.86)	(786.68)	(787.81)	(805.60)	
Nonresident WADM/PUN gain	77.63	109.79	117.79	140.27	161.56	
Total PUN Served	3,301.46	3,375.53	3,297.86	3,451.75	3,518.55	

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General Fund Sources of Revenue



General Fund

Expenditures Per ADM Served

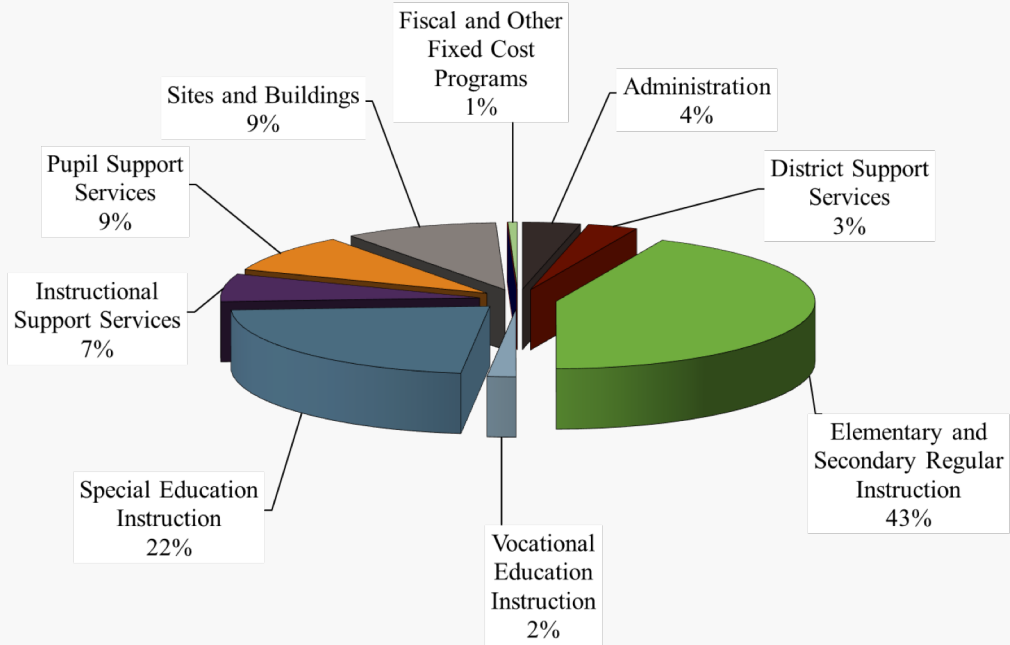
District	2019*	2020*	2021*	2022*	2023**
General Fund	\$ 11,148	\$ 10,824	\$ 11,984	\$ 12,125	\$ 13,089
Food Service	503	452	425	585	631
Community Service	796	654	634	766	949

State-Wide Average	2019*	2020*	2021*	2022*	2023**
General Fund	\$ 13,025	\$ 13,313	\$ 14,167	\$ 15,010	N/A
Food Service	559	554	529	666	N/A
Community Service	638	622	571	646	N/A

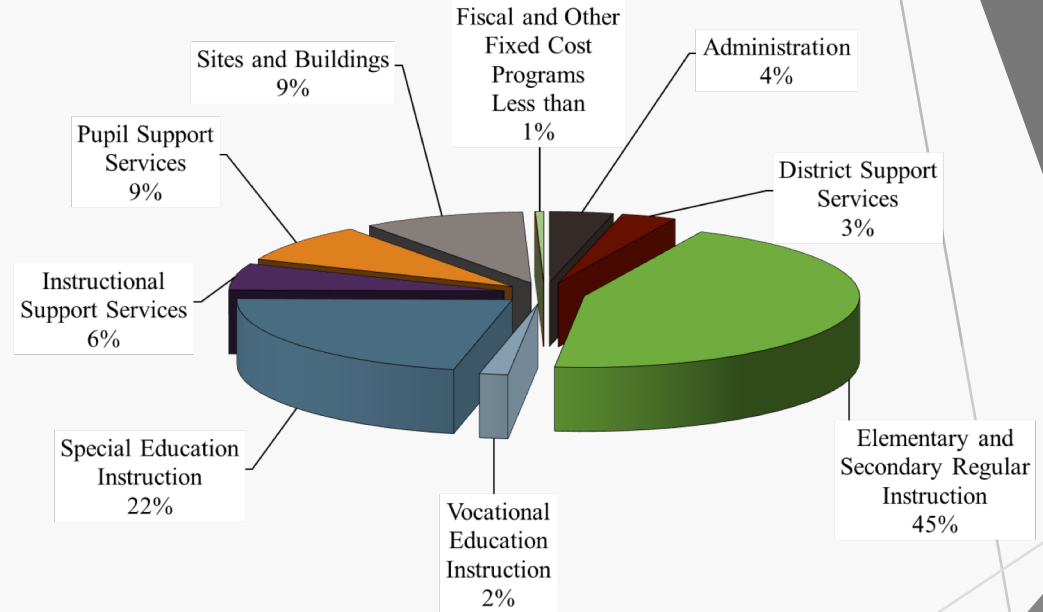
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General Fund Expenditures

2023 General Fund Expenditures



2022 General Fund Expenditures



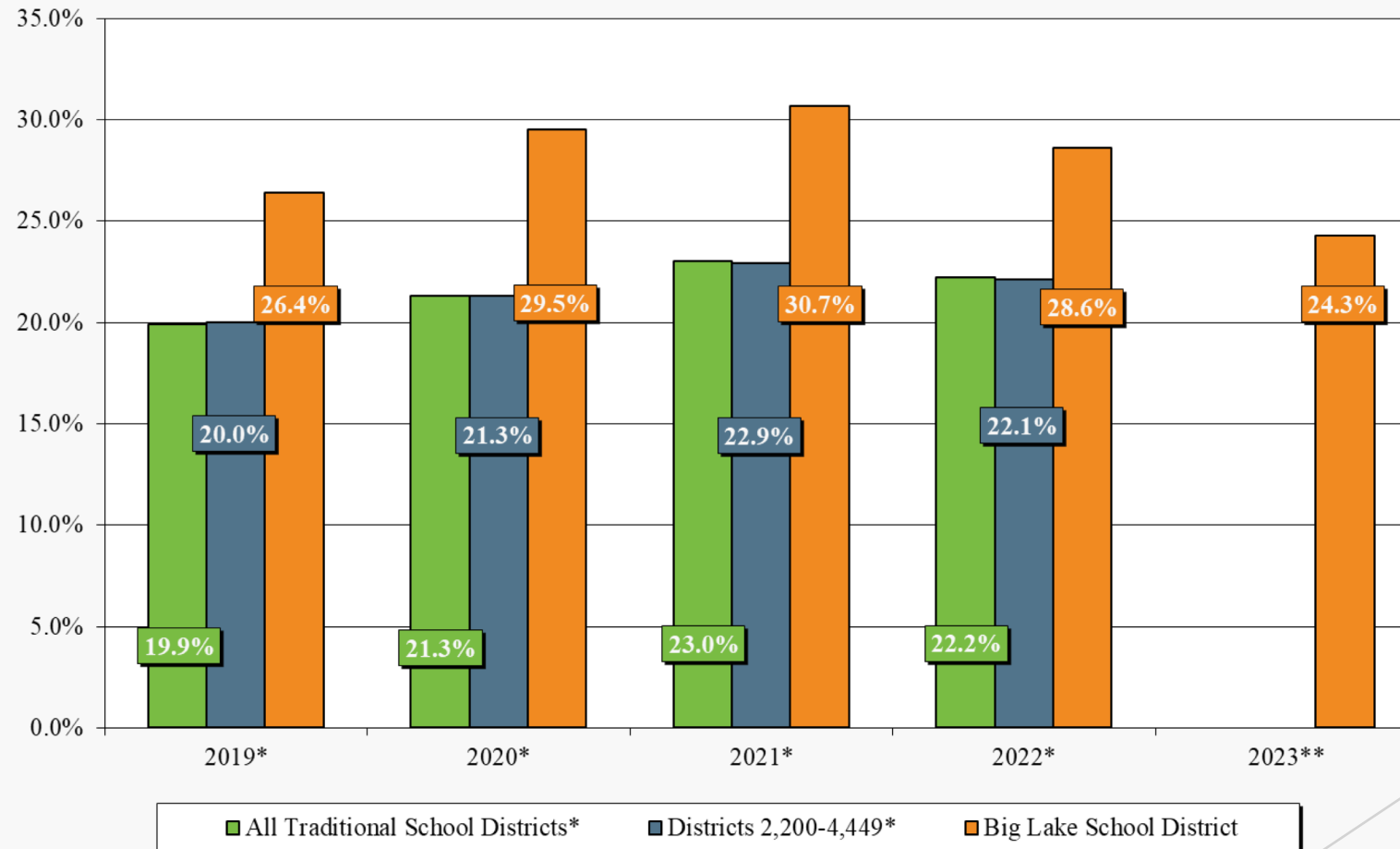
General Fund Budget and Actual

	2023			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Local property taxes	\$ 5,488,192	\$ 5,519,036	\$ 5,559,780	\$ 40,744
State sources	31,541,341	32,259,525	32,497,857	238,332
Other	2,486,574	3,146,934	3,424,538	277,604
Total revenues	<u>39,516,107</u>	<u>40,925,495</u>	<u>41,482,175</u>	<u>556,680</u>
Expenditures				
Administration	1,538,743	1,538,928	1,530,452	(8,476)
District support services	1,462,147	1,485,895	1,325,891	(160,004)
Regular instruction	18,105,941	18,263,205	18,347,954	84,749
Vocational education instruction	799,304	796,976	754,382	(42,594)
Special education instruction	9,432,795	9,545,098	9,465,287	(79,811)
Instructional support services	3,068,650	3,121,869	2,826,205	(295,664)
Pupil support services	3,844,531	4,003,470	3,853,710	(149,760)
Sites and buildings	4,099,024	4,308,695	4,061,657	²⁵⁶ (247,038)
Fiscal and other fixed costs	212,000	238,561	246,496	7,935
Total expenditures	<u>42,563,135</u>	<u>43,302,697</u>	<u>42,412,034</u>	<u>(890,663)</u>
Excess of revenues over (under) expenditures	(3,047,028)	(2,377,202)	(929,859)	1,447,343
Other Financing Sources				
Proceeds from sale of capital assets	-	-	32,827	32,827
Insurance recoveries	-	105,475	105,475	-
Total other financing sources	-	105,475	138,302	32,827
Net change in fund balances	<u>\$ (3,047,028)</u>	<u>\$ (2,271,727)</u>	<u>\$ (791,557)</u>	<u>\$ 1,480,170</u>

General Fund Operating Results

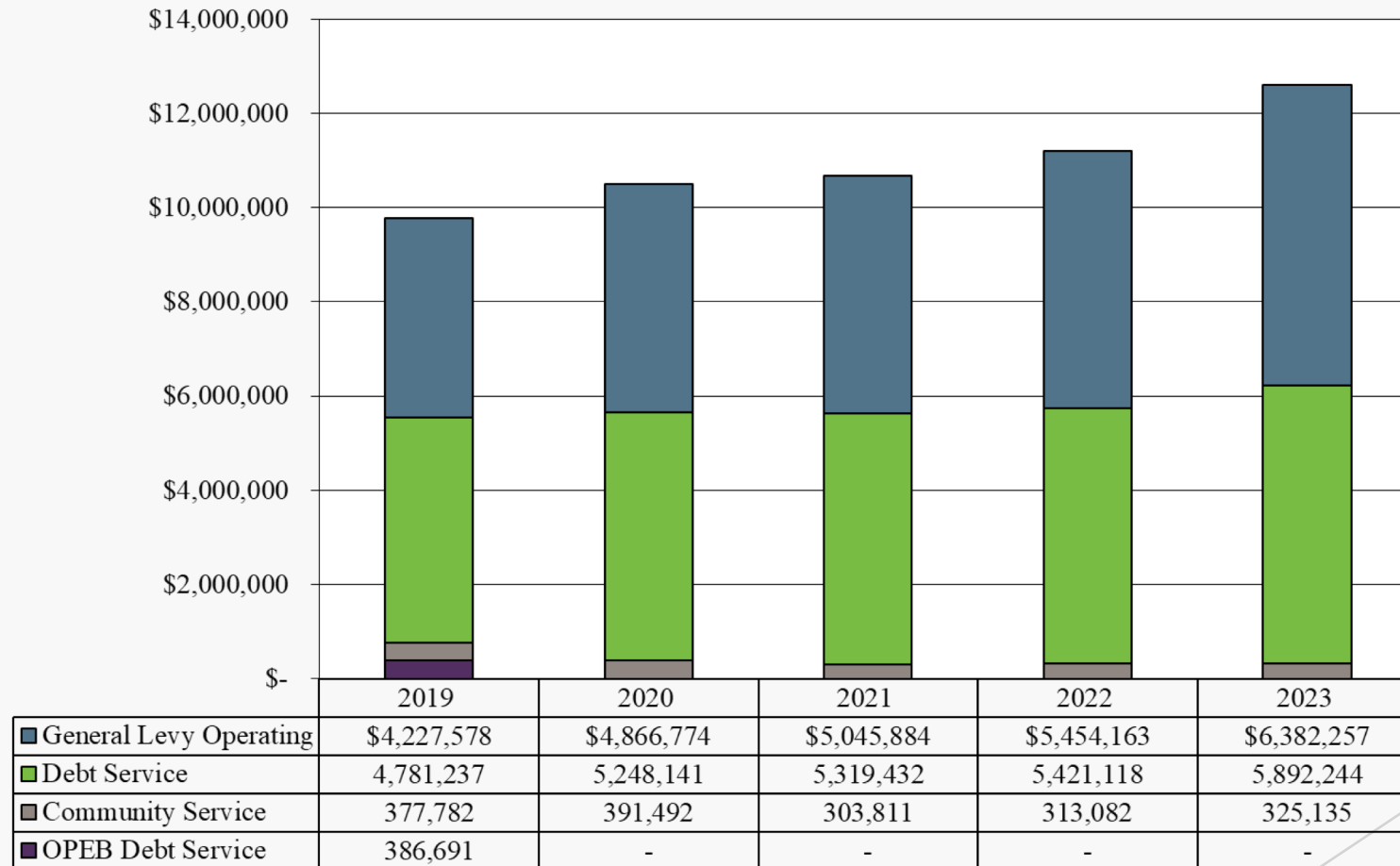
	2019	2020	2021	2022	2023
Revenues	\$ 34,114,957	\$ 35,185,112	\$ 37,358,969	\$ 39,031,928	\$ 41,482,175
Expenditures	34,054,607	33,722,729	36,102,360	38,516,125	42,412,034
Excess of revenues over (under) expenditures	60,350	1,462,383	1,256,609	515,803	(929,859)
Transfers/other financing Sources	247,007	520	3,965	27,778	138,302
Fund balance, July 1	8,351,828	8,659,185	10,137,738	11,398,312	11,941,893
Change in accounting principle	-	15,650	-	-	-
Fund Balance, June 30	\$ 8,659,185	\$ 10,137,738	\$ 11,398,312	\$ 11,941,893	\$ 11,150,336
Components	2019	2020	2021	2022	2023
Unassigned	\$ 6,748,712	\$ 7,548,558	\$ 7,833,335	\$ 7,883,262	\$ 7,061,769
Assigned for					
Athletics and Activities	104,071	179,525	219,067	246,912	139,118
Activities Bus	-	-	-	-	125,000
Student Activities	118,135	-	-	-	-
Building Level Activities	-	122,937	126,474	143,735	142,910
Q Comp	129,791	138,190	124,927	92,169	48,885
STEM Program	27,500	6,588	3,280	5,116	5,116
Copier replacement	35,000	30,000	65,721	65,721	44,719
Curriculum materials	50,000	79,806	81,888	68,357	75,000
Technology repairs and replacement	-	-	42,467	57,328	49,114
Middle school sound system	-	-	308,786	172,835	287,060
DAPE Equipment	-	-	-	30,000	-
Gymnastics floor replacement	-	28,500	-	-	-
Special education vehicles	-	11,454	22,907	34,361	257 55,619
Facilities Equipment Replacement	-	-	-	206,399	-
Committed for					
Separation/retirement	596,778	620,191	895,674	937,026	1,141,143
Liberty shelter	6,702	29,120	29,120	29,120	29,120
Restricted for					
Student Activities	-	10,386	16,002	22,993	27,067
Scholarships	-	16,650	15,150	24,750	24,150
Basic skills	112,332	76,094	-	30,157	3,236
Long-term facilities maintenance	44,809	81,783	118,029	133,946	135,484
Capital projects levy	108,221	226,670	369,164	521,817	509,069
Medical Assistance	92,243	230,996	262,782	260,211	329,506
Staff development	98,744	92,814	115,432	125,534	162,615
ALC	7,837	33,648	19,077	30,462	82,017
Operating capital	221,461	455,306	570,269	758,930	577,380
Safe Schools - Crime Levy	-	-	2,165	-	-
Nonspendable for					
Prepaid items	156,849	118,522	156,596	60,752	95,239
Total	\$ 8,659,185	\$ 10,137,738	\$ 11,398,312	\$ 11,941,893	\$ 11,150,336

General Fund Percentage of Expenditures

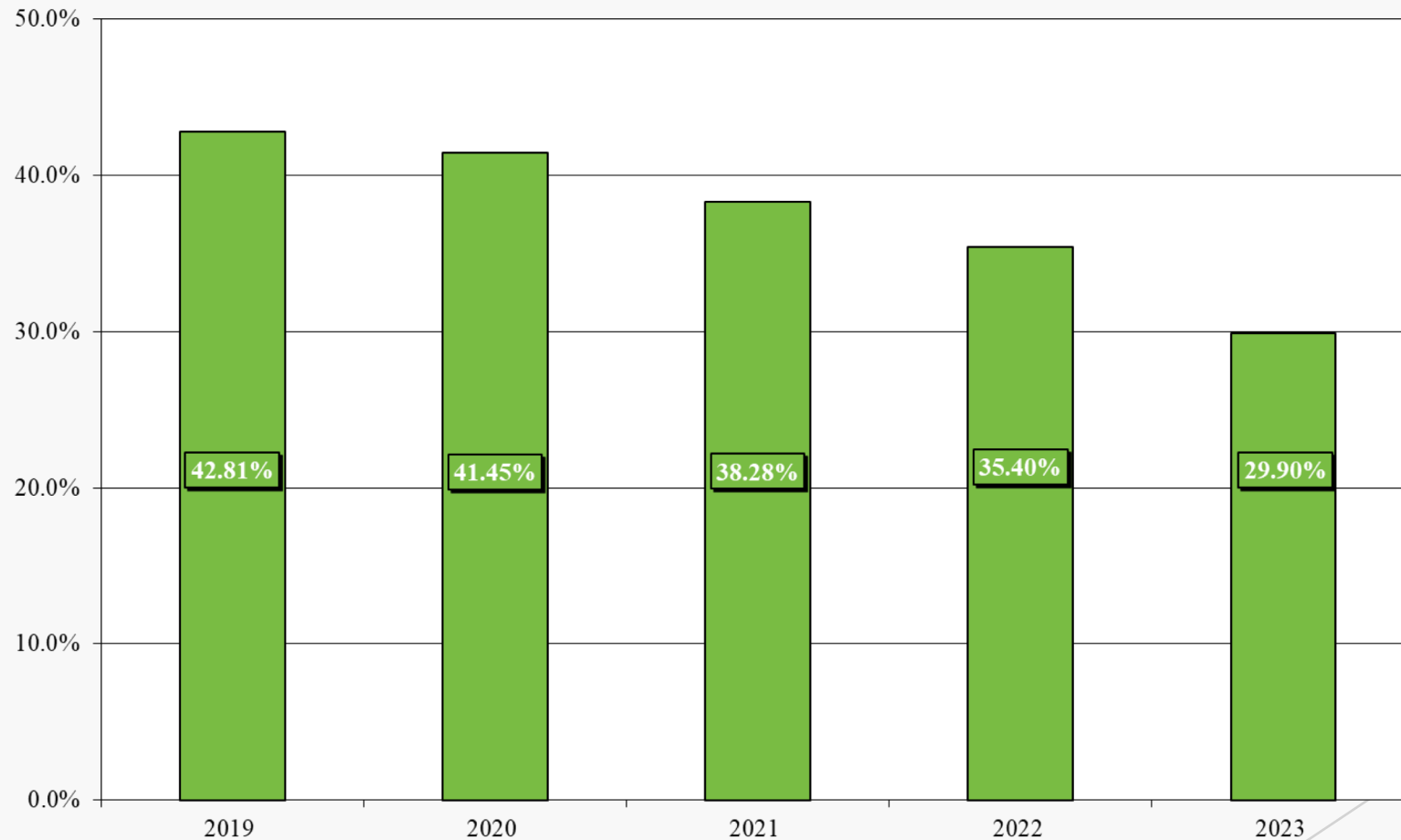


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General Fund Operations – Computed Tax Levy



General Fund Operations – Tax Capacity Rates



Food Service Fund

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 1,559,039	\$ 1,463,232	\$ 1,216,240	\$ 2,363,099	\$ 2,145,035
Expenditures	1,536,519	1,407,244	1,281,051	1,858,999	2,044,434
Excess of revenues over (under) expenditures	22,520	55,988	(64,811)	504,100	100,601
Fund balance, July 1	187,937	210,457	266,445	201,634	705,734
Fund Balance, June 30	\$ 210,457	\$ 266,445	\$ 201,634	\$ 705,734	\$ 806,335

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Community Service Fund

For the Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 2,374,813	\$ 2,024,723	\$ 2,150,604	\$ 2,709,081	\$ 3,353,129
Expenditures	2,431,749	2,036,977	1,910,575	2,432,352	3,074,681
Excess of revenues over (under) expenditures	(56,936)	(12,254)	240,029	276,729	278,448
Fund balance, July 1	465,037	408,101	395,847	635,876	912,605
Fund Balance, June 30	\$ 408,101	\$ 395,847	\$ 635,876	\$ 912,605	\$ 1,191,053

Components	2019	2020	2021	2022	2023
Restricted/reserved for					
Community Education	\$ 345,321	\$ 359,366	\$ 575,841	\$ 814,484	\$ 1,096,721
ECFE	59,867	52,390	82,302	125,032	127,743
School Readiness	1,489	(23,826)	(29,881)	(31,078)	(33,411)
Fund Purpose	1,424	7,917	7,614	4,167	-
Total	\$ 408,101	\$ 395,847	\$ 635,876	\$ 912,605	\$ 1,191,053

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Questions?

Caroline Stutsman

320-650-6228

Caroline.Stutsman@berganKDV.com



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BerganKDV is a leading professional services firm with a contagious culture; where growth is fostered and making a difference means something. Our values drive our decisions, and our passion is empowering people and creating a wow experience for our clients.

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...

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WIRE TRANSFER SUMMARY
Big Lake Public Schools
Independent School District #727
October 31, 2023

DATE	FROM	TO	AMOUNT	PURPOSE
10/2/2023	Old National-Checking	Heartland Pmt System	\$ 887.23	MOSAIC Credit Card Fees
10/2/2023	Benefit Resource BRI	Old National-Checking	\$ 11,589.69	Cobra Payment
10/3/2023	Old National-Checking	Old National-Checking	\$ 12.00	NSF Check
10/3/2023	Old National-Checking	Further	\$ 754.33	Flex Claim Pymts
10/4/2023	Old National-Checking	SSI MN TRANCHE 2 LLC	\$ 7,036.10	Solar Contract
10/4/2023	Old National-Checking	USS MINNESOTA ONE MT	\$ 36,921.62	Solar Contract
10/5/2023	Old National-Checking	Amazon	\$ 139.15	Invoice Payments
10/5/2023	Old National-Checking	Public Surplus	\$ 322.50	Sale of Auction Items
10/5/2023	Old National-Checking	Amazon	\$ 4,725.49	Invoice Payments
10/6/2023	Old National-Checking	State of MN	\$ 1,000.00	MN State retirement Plan
10/6/2023	Old National-Checking	Delta Dental	\$ 28,911.92	Dental Insurance
10/10/2023	Old National-Checking	Neopost	\$ 600.00	DO Postage
10/10/2023	Old National-Checking	Transfirst/TSYS	\$ 722.05	Affinity Credit Card fees
10/10/2023	Old National-Checking	FleetCor	\$ 927.92	Kwik Trip Billing
10/10/2023	Old National-Checking	Bankcard Service	\$ 4,287.67	ELEYO Credit Card Fees
10/10/2023	Old National-Checking	EBC	\$ 76,184.61	403b & 457 contributions
10/11/2023	Old National-Checking	Further	\$ 241.08	Flex Claim Pymts
10/11/2023	Old National-Checking	Amazon	\$ 1,845.64	Invoice Payments
10/11/2023	Old National-Checking	Further	\$ 24,428.90	H.S.A Contributions
10/16/2023	Old National-Checking	Amazon	\$ 2,446.90	Invoice Payments
10/16/2023	Old National-Checking	OTUS	\$ 14,178.00	Invoice Payments
10/17/2023	Old National-Checking	Old National Bank	\$ 62.82	Old National Service Charge
10/17/2023	Old National-Checking	Further	\$ 190.73	H.S.A Contributions
10/17/2023	Old National-Checking	Amazon	\$ 1,190.11	Invoice Payments
10/17/2023	Old National-Checking	Further	\$ 2,121.69	Flex Claim Pymts
10/18/2023	Old National-Checking	Neopost	\$ 600.00	DO Postage
10/18/2023	Old National-Checking	Windstream	\$ 1,462.18	Windstream billing
10/20/2023	Old National-Checking	Vision Transportation	\$ 289,151.80	Transportation billing
10/20/2023	MN Trust-PMA	Old National-Checking	\$ 2,100,000.00	Payroll and Payroll AP
10/23/2023	Old National-Checking	Further	\$ 430.80	Further Fee
10/23/2023	Old National-Checking	Heartland Pmt System	\$ 501.00	MOSAIC- Chargeback dispute
10/23/2023	Old National-Checking	Verizon	\$ 1,400.62	Verizon billing
10/23/2023	Old National-Checking	State of MN	\$ 5,723.37	MN State retirement Plan
10/24/2023	Old National-Checking	Further	\$ 786.69	Flex Claim Pymts
10/24/2023	Old National-Checking	Further	\$ 23,431.69	H.S.A Contributions
10/25/2023	Old National-Checking	Amazon	\$ 5,900.71	Invoice Payments
10/25/2023	Old National-Checking	BLEM	\$ 8,875.64	Teacher Unions Dues
10/25/2023	Old National-Checking	EBC	\$ 76,042.76	403b & 457 contributions
10/26/2023	Old National-Checking	ELEYOmonthlysoft	\$ 1,249.00	ELEYO User Fees
10/26/2023	Old National-Checking	NewYork Life	\$ 10,627.36	Life & LTD Insurance
10/26/2023	MN Trust-PMA	Old National-Checking	\$ 700,000.00	Payroll and Payroll AP
10/27/2023	Old National-Checking	SSI MN TRANCHE 2 LLC	\$ 5,147.28	Solar Contract
10/27/2023	CC Choices ACH	Old National-Checking	\$ 5,687.00	Pathway I
10/27/2023	Old National-Checking	USS MINNESOTA ONE MT	\$ 23,647.01	Solar Contract
10/27/2023	MN Trust-PMA BONDS	Old National-Checking	\$ 24,444.03	Bond Draw 2021A
10/27/2023	Old National-Checking	Compass Group	\$ 231,989.08	Chartwells
10/27/2023	MN Trust-PMA BONDS	Old National-Checking	\$ 1,156,834.16	Bond Draw 2022A
10/31/2023	Old National-Checking	Bremer Bank	\$ 158.10	ACH Charge
10/31/2023	Old National-Checking	Amazon	\$ 544.63	Invoice Payments
10/31/2023	Old National-Checking	Further	\$ 1,149.51	Flex Claim Pymts
10/31/2023	Benefit Resource BRI	Old National-Checking	\$ 11,507.71	Cobra Payment

CASH REPORT FOR SCHOOL BOARD

BIG LAKE PUBLIC SCHOOLS
Independent School District # 727
for month: Oct 2023

101 - CASH ACCOUNTS					
	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	\$ 4,621,581	\$ 5,118,100	\$ (4,693,456)		\$ 5,046,225
Food Service	(\$2,834,357)	20,882	(257,531)		(\$3,071,006)
Community Service	(\$1,078,526)	218,618	(292,846)		(\$1,152,754)
Building Fund	\$13,658	1,156,834	(1,170,492)		\$0
Debt Service	\$549,125	-	-		\$549,125
Project fund- HVAC (Fund 15)	(\$13,658)	24,444	(10,786)		\$0
Custodial Fund (Fund 18)	\$1,169	-	(91)		\$1,078
OPEB Trust Fund	(\$185,969)	-	(237)		(\$186,206)
TOTAL PER BOOKS	1,073,023	6,538,878.00	(\$6,425,439)	\$0	1,186,462
				General Checking Account	\$1,186,462
				TOTAL PER BANK	\$1,186,462

102 - PETTY CASH ACCOUNT					
	Beg Balance	Receipts	Checks	Adjustments	End Balance
General Fund	\$1,499	-	(\$123)	-	\$1,376
				Petty Cash Checking Account	\$1,376
				TOTAL PER BANK	\$1,376

104 - INVESTMENT ACCOUNTS					
	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	(\$2,981,173)	\$ 4,327,532	\$ (5,085,966)		(\$3,739,607)
General Fund - Operating invest. Insurance	\$0	\$ 1,339,602	\$ -		\$1,339,602
General Fd Operating Investments	\$12,547,206	979,782	(1,035,000)		\$12,491,988
Food Service	\$3,510,238	213,373	-		\$3,723,611
Community Service	\$2,530,739	116,210	-		\$2,646,949
Debt Service	\$3,283,200	1,420,601	-		\$4,703,801
Facility Maintenance Invest. 2021A (Fd 07)	\$16,925	-	-		\$16,925
Facility Maintenance Invest. 2021A (Fd 15)	\$475,004	2,193	(24,444)		\$452,753
Facilities Investments 2022A (Fd 06)	\$13,261,149	57,351	(1,156,834)		\$12,161,666
OPEB Trust Fund	\$885,380	3,192	(15)		\$888,557
OPEB Trust Equities	\$567,887	-	(11,800)		\$556,087
TOTAL PER BOOKS	\$34,096,555	\$8,459,836	(\$7,314,059)	\$0	\$35,242,332
				MN Trust	\$7,334,754
				Operating Invest- Insurance proceeds	\$1,339,602
				Operating Investments	\$12,491,988
				Refunding Bond Investments	\$0
				Building Fund Investments	\$12,631,344
				OPEB Trust	\$1,444,644
				TOTAL PER BANK	\$35,242,332

CASH AND INVESTMENT BALANCE SUMMARY BY FUND					
	Beg Balance	Deposits	Withdrawals	Adjustments	End Balance
General Fund	\$ 14,189,113	\$ 11,765,016	\$ (10,814,545)	\$ -	\$ 15,139,584
Food Service	\$675,881	234,255	(257,531)	-	\$652,605
Community Service	\$1,452,213	334,828	(292,846)	-	\$1,494,195
Debt Service	3,849,250	1,420,601	-	-	5,269,851
Project Fund HVAC- Fund 15	\$461,346	\$26,637	(\$35,230)	\$0	\$452,753
Custodial Fund (Fund 18)	\$1,169	-	(91)	-	\$1,078
Bond Account Investments (fund 06)	\$13,274,807	\$1,214,185	(\$2,327,326)	\$0	\$12,161,666
OPEB Trust Fund	\$699,411	3,192	(252)	-	\$702,351
OPEB Trust Equities	\$567,887	-	(11,800)	-	\$556,087
TOTAL PER BOOKS	35,171,077	\$14,998,714	(\$13,739,621)	\$0	36,430,170
				Cash	\$1,186,462
				Petty Cash	\$1,376
				Investments	\$35,242,332
				TOTAL PER BANK	\$36,430,170

COMPLIANCE ISSUES

- | | | |
|----|---|-------------------|
| 1) | Preliminary UFARS data loaded to MDE by September 15th, 2023 | In compliance |
| 2) | Revenue and Expenditure Budget published by earlier of one week after school board accepts final audit or November 30, 2023 | Not in compliance |
| 3) | Final UFARS data to MDE by November 30, 2023 | In compliance |
| 4) | The 2022/2023 audit (electronic copy) received at MDE by December 31st, 2023 | Not in compliance |
| 5) | Board members having received training in financial matters per statute | In compliance |

FISCAL HEALTH - INCOME STATEMENT PARAMETERS

- 1) Revenue/Expenditure Monitor - *Exp/Rev Summary - FD Report*

	REVENUE			EXPENDITURES		
	Budget	Actual \$ YTD	<i>(Calculated)</i> Actual % YTD	Budget	Actual \$ YTD	<i>(Calculated)</i> Actual % YTD
General Fund (01,05,11 &12)	\$ 46,274,691	\$ 7,908,936	17%	\$ 45,686,875	\$ 9,389,278	21% <i>Note 1</i>
Food Service (02)	\$ 2,439,363	\$ 127,528	5%	\$ 2,680,332	\$ 457,202	17%
Community Service (04)	\$ 2,866,263	\$ 930,472	32%	\$ 2,905,975	\$ 891,795	31%
Building Construction (06)	\$ 225,000	\$ 218,177	97%	\$ 9,728,058	\$ 6,090,711	63%
Debt Service (07)	\$ 6,462,877	\$ 246,290	4%	\$ 6,464,376	\$ 883,987	14%
OPEB Irrevocable Trust Fund (45)	\$ 50,000	\$ (9,605)	-19%	\$ 164,419	\$ 794	0%

- 2) ADM Monitor - *Principals' monthly reporting*
 Original

Budgeted Seated ADM	3169
Tuition ADM	76
Budgeted ADM	3245

NOTES

See budget revisions

School Board Financial Report

November 16th, 2023

Presented by Angie Manuel, Director of Business Services

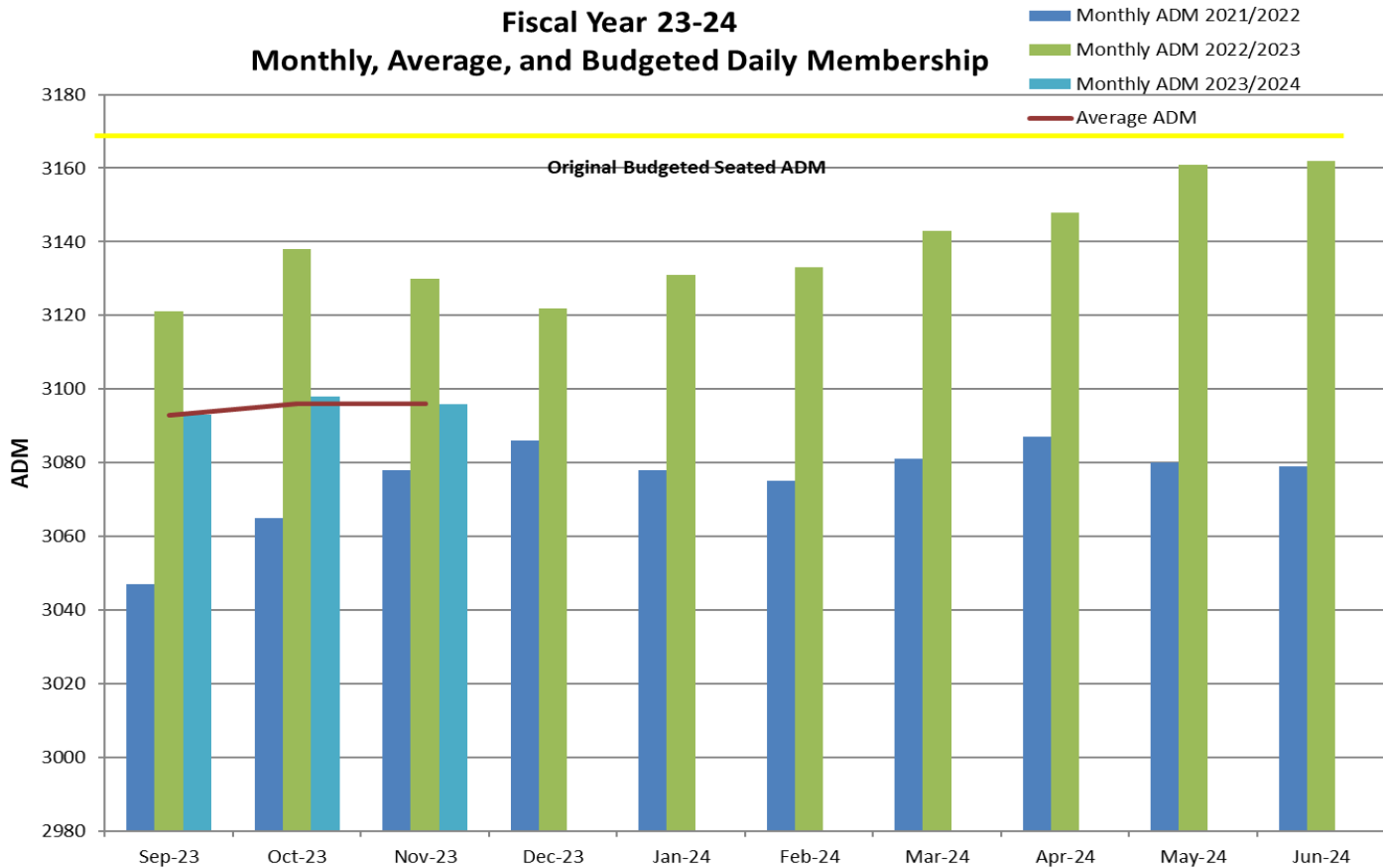
Enrollment Update

- **November 1st Seated ADM: 3,096**
 - ❖ Decrease of 2 ADM's from October
 - ❖ Prior month adjusted by 1 ADM to 3,098 from 3,099

- **Average Seated ADM: 3,095.79**
 - ❖ Budgeted Seated ADM 3,169
 - ❖ Difference of 73.21 ADM
 - ❖ Budget Impact estimated to be about \$510,000

ADM = Average Daily Membership

Fiscal Year 23-24 Monthly, Average, and Budgeted Daily Membership



Budget Revisions

General Fund

- Revenues decreased \$175,000
 - Unemployment Aid Reimbursement
 - Cost estimate decreased

Budget Revisions

General Fund

- Expenditures decreased \$384,254
 - Unemployment cost estimate updated for summer 2023 actual costs
 - MDE survey
 - Report to Legislature

Financial Update

General Fund Budget Update

- Net unemployment cost improvement: \$ 209,254
- Unassigned 22-23 Fund Balance Improvement: \$448,244

Improvements above will help offset general education aid decline due to declining enrollment

Next Steps

- Staffing revision and other budget adjustments, such as general education aid, presented in December
- Finance Committee meeting to discuss 24-25 enrollment projections
- Forecast to be presented in January

ISD #727 2023-2024 Revised Budget

November 2023

	Audited Fund Balance June 30,2023	Revenue Budget 23-24	Expenditure Budget 23-24	Projected Net Change Incr(Decr) in Fund Balance	Transfers	Budgeted Fund Balance June 30,2024
General:						
Restricted -						
Long Term Facilities Maintenance	\$ 135,484	\$ 401,095	\$ 353,751	\$ 47,344	\$ -	\$ 182,828
Operating Capital	\$ 577,380	\$ 782,776	\$ 1,094,785	\$ (312,009)	\$ -	\$ 265,371
Capital Projects Levy	\$ 509,069	\$ 669,369	\$ 646,021	\$ 23,348	\$ -	\$ 532,417
Staff Development	\$ 162,615	\$ 506,695	\$ 502,168	\$ 4,527	\$ -	\$ 167,142
Basic Skills	\$ 3,236	\$ 1,792,691	\$ 1,168,934	\$ 623,757	\$ -	\$ 626,993
Third Party/Medical Assistance	\$ 329,506	\$ 75,000	\$ 108,037	\$ (33,037)	\$ -	\$ 296,469
Area Learning Center (ALC)	\$ 82,017	\$ 362,155	\$ 376,334	\$ (14,179)	\$ -	\$ 67,838
Scholarships	\$ 24,150	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ 24,150
Student Activities	\$ 27,067	\$ 2,300	\$ 8,300	\$ (6,000)	\$ -	\$ 21,067
Committed for Severance	\$ 1,141,143	\$ -	\$ 18,583	\$ (18,583)	\$ -	\$ 1,122,560
Committed for Liberty Shelter	\$ 29,120	\$ -	\$ 29,120	\$ (29,120)	\$ -	\$ -
Assigned for Q Comp	\$ 48,885	\$ 836,537	\$ 805,542	\$ 30,995	\$ -	\$ 79,880
Assigned for Athletics and Activities	\$ 139,118	\$ 1,199,484	\$ 1,218,464	\$ (18,980)	\$ -	\$ 120,138
Assigned for Building Level Activities	\$ 142,910	\$ 42,506	\$ 68,772	\$ (26,266)	\$ -	\$ 116,644
Other Assigned Fund Balances	\$ 641,628	\$ 14,454	\$ 164,466	\$ (150,012)	\$ -	\$ 491,616
Nonspendable for Prepaid Items	\$ 95,239	\$ -	\$ -	\$ -	\$ -	\$ 95,239
Unassigned Fund Balance	\$ 7,061,769	\$ 39,571,629	\$ 39,105,598	\$ 466,031	\$ -	\$ 7,527,800
Subtotal	\$ 11,150,336	\$ 46,274,691	\$ 45,686,875	\$ 587,816	\$ -	\$ 11,738,152
Food Service:						
Restricted						
Restricted	\$ 767,795	\$ 2,439,363	\$ 2,680,332	\$ (240,969)	\$ -	\$ 526,826
Nonspendable for Inventory	\$ 38,540	\$ -	\$ -	\$ -	\$ -	\$ 38,540
Subtotal	\$ 806,335	\$ 2,439,363	\$ 2,680,332	\$ (240,969)	\$ -	\$ 565,366
Community Service:						
Restricted -						
Community Education	\$ 1,096,721	\$ 2,087,138	\$ 2,070,236	\$ 16,902	\$ (9,318)	\$ 1,104,305
ECFE	\$ 127,743	\$ 287,744	\$ 296,337	\$ (8,593)	\$ -	\$ 119,150
School Readiness	\$ (33,411)	\$ 472,231	\$ 510,934	\$ (38,703)	\$ -	\$ (72,114)
Preschool Screening	\$ -	\$ 19,150	\$ 28,468	\$ (9,318)	\$ 9,318	\$ -
Subtotal	\$ 1,191,053	\$ 2,866,263	\$ 2,905,975	\$ (39,712)	\$ -	\$ 1,151,341
Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	\$ 533,759	\$ 25,000	\$ 558,759	\$ (533,759)	\$ -	\$ -
Referendum Projects	\$ 17,949,714	\$ 200,000	\$ 9,169,299	\$ (8,969,299)	\$ -	\$ 8,980,415
	\$ 18,483,473	\$ 225,000	\$ 9,728,058	\$ (9,503,058)	\$ -	\$ 8,980,415
Debt Service - Restricted						
	\$ 1,461,559	\$ 6,462,877	\$ 6,464,376	\$ (1,499)	\$ -	\$ 1,460,060
OPEB Irrevocable Trust Fund						
	\$ 1,280,635	\$ 50,000	\$ 164,419	\$ (114,419)	\$ -	\$ 1,166,216
Total	\$ 34,373,391	\$ 58,318,194	\$ 67,630,035	\$ (9,311,841)	\$ -	\$ 25,061,550

Board Approved Referendum

- ❖ New legislation passed last spring allows for Board approval of expiring operating levy referendums
 - *Current operating levy generates \$2.2 million in revenue*
- ❖ This legislation and timing of Board approval discussed at two previous School Board Work Sessions
- ❖ Consideration of Board approval of renewing the current operating levy referendum will be placed on the December 14th agenda
 - *During this agenda item, time will be allowed for public comment*

School Board Action

Approve financial report and budget revisions

SUMMARY OF YTD 23-24 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

AMOUNT	DATE
--------	------

GENERAL FUND:

REVENUE:

Original Budget	\$46,449,691 *	Jun-23
-Decrease unemployment revenue for revised estimate of costs based upon summer 2023 actual costs	(\$175,000)	

NET CURRENT REVENUE BUDGET

\$46,274,691

GENERAL FUND:

EXPENSE:

Original Budget	\$46,071,129 *	Jun-23
-Decrease unemployment exp for revised estimate based upon summer 2023 actual unemployment costs	(\$384,254)	

AMOUNT	DATE
--------	------

NET CURRENT EXPENSE BUDGET

\$45,686,875

SUMMARY OF YTD 23-24 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

		AMOUNT	DATE
FOOD SERVICE FUND:			
REVENUE:			
Original Budget		\$2,399,363	* Jun-23
\$40,000 reimbursement from Chartwells; equipment rec'd in 23-24		\$40,000	* Sep-23
NET CURRENT REVENUE BUDGET		\$2,439,363	
EXPENSE:			
Original Budget		\$2,528,694	* Jun-23
Increase equipment budget for 22-23 budgeted equipment rec'd in July 2023		\$151,638	* Sep-23
NET CURRENT EXPENSE BUDGET		\$2,680,332	
COMMUNITY SERVICE FUND:			
REVENUE:			
Original Budget		\$2,866,263	* Jun-23
NET CURRENT REVENUE BUDGET		\$2,866,263	
EXPENSE:			
Original Budget		\$2,905,975	* Jun-23
NET CURRENT EXPENSE BUDGET		\$2,905,975	
BUILDING CONSTRUCTION FUND:			
REVENUE:			
Original Budget		\$225,000	* Jun-23
NET CURRENT REVENUE BUDGET		\$225,000	
EXPENSE:			
Original Budget		\$9,728,058	* Jun-23
NET CURRENT EXPENSE BUDGET		\$9,728,058	

SUMMARY OF YTD 23-24 BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

	AMOUNT	DATE
DEBT SERVICE FUND		
REVENUE:		
Original Budget	\$6,462,877	* Jun-23
NET CURRENT REVENUE BUDGET	<u>\$6,462,877</u>	
EXPENSE:		
Original Budget	\$6,464,376	* Jun-23
NET CURRENT EXPENSE BUDGET	<u>\$6,464,376</u>	
	AMOUNT	DATE
OPEB Irrevocable Trust Fund		
REVENUE:		
Original Budget	50,000	* Jun-23
NET CURRENT REVENUE BUDGET	<u>50,000</u>	
EXPENSE:		
Original Budget	\$164,419	* Jun-23
NET CURRENT EXPENSE BUDGET	<u>\$164,419</u>	

ISD #727 2023-2024 Revised Budget

November 2023

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Capital Projects Levy	\$ 509,069	\$ 669,369	\$ 646,021	\$ 23,348	\$ -	\$ 532,417
Staff Development	\$ 162,615	\$ 506,695	\$ 502,168	\$ 4,527	\$ -	\$ 167,142
Basic Skills	\$ 3,236	\$ 1,792,691	\$ 1,168,934	\$ 623,757	\$ -	\$ 626,993
Third Party/Medical Assistance	\$ 329,506	\$ 75,000	\$ 108,037	\$ (33,037)	\$ -	\$ 296,469
Area Learning Center (ALC)	\$ 82,017	\$ 362,155	\$ 376,334	\$ (14,179)	\$ -	\$ 67,838
Scholarships	\$ 24,150	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ 24,150
Student Activities	\$ 27,067	\$ 2,300	\$ 8,300	\$ (6,000)	\$ -	\$ 21,067
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Committed for Liberty Shelter	\$ 29,120	\$ -	\$ 29,120	\$ (29,120)	\$ -	\$ -
Assigned for Q Comp	\$ 48,885	\$ 836,537	\$ 805,542	\$ 30,995	\$ -	\$ 79,880
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Subtotal	\$ 11,150,336	\$ 46,274,691	\$ 45,686,875	\$ 587,816	\$ -	\$ 11,738,152
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Preschool Screening	\$ -	\$ 19,150	\$ 28,468	\$ (9,318)	\$ 9,318	\$ -
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Building Construction Fund						
Restricted -						
Long-Term Facilities Maintenance	\$ 533,759	\$ 25,000	\$ 558,759	\$ (533,759)	\$ -	\$ -
Referendum Projects	\$ 17,949,714	\$ 200,000	\$ 9,169,299	\$ (8,969,299)	\$ -	\$ 8,980,415
	\$ 18,483,473	\$ 225,000	\$ 9,728,058	\$ (9,503,058)	\$ -	\$ 8,980,415
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OPEB Irrevocable Trust Fund	\$ 1,280,635	\$ 50,000	\$ 164,419	\$ (114,419)	\$ -	\$ 1,166,216
Total	\$ 34,373,391	\$ 58,318,194	\$ 67,630,035	\$ (9,311,841)	\$ -	\$ 25,061,550



Communications Plan

2023-2027

Introduction

The Big Lake Schools Communications Department plays an integral role throughout the district every day. Through a variety of integrated communications initiatives—from website and social media tactics to media relations, crisis communications and beyond—the department is a critical link between the district and its stakeholders. Department staff are dedicated to delivering high-quality communications to families, students, staff and community members, all while supporting the district’s mission to challenge, educate, and inspire all students to reach their highest level of achievement in academics, athletics, and the arts.

The main purpose of the Big Lake Schools 2023-2027 Communications Plan is to ensure that the district’s communications initiatives are aligned with and in support of its Strategic Plan. This document provides a high-level overview of that work, outlining communications goals, strategies and tactics to ensure key stakeholders are informed and engaged. This plan is also designed to be flexible, giving communications staff the autonomy to adapt and adjust key work based on metrics gleaned from quantitative and qualitative evaluations.

Questions about this plan may be directed to Director of Community Education & Communication Services Stephanie Hillman at s.hillman@biglakeschools.org.

Communications Department Overview

The Big Lake Schools Communications Department seeks to provide internal and external stakeholders with clear, high-quality communication via print and digital channels. Guided by the district’s mission and Strategic Plan, communications team members are committed to creating and delivering professional content that enhances the experience that every student, family, staff member and resident has with Big Lake Schools. Communications staff achieve this by:

- Defining appropriate and necessary communications systems and processes,
- Leveraging various channels to ensure stakeholders are well informed, and
- Communicating authentically and often to build trust.

District Communications Stakeholders

Big Lake Schools focuses its communications efforts on several key stakeholder groups, including:

- Current Big Lake families (parents/caregivers and students)
- Prospective Big Lake families

- District residents
- District staff members
- Members of the Big Lake School Board
- Community partners (local businesses, organizations, and more)
- Realtors

Partnerships with School Leaders

Big Lake Schools’ communications team partners with leaders at each school every day. These relationships are crucial to the department’s work in supporting students, families and staff throughout the year. Maintaining strong relationships across all district schools and departments also helps communications staff produce higher quality content, ensure consistency in communications, and foster better experiences for stakeholders.

Strategic Plan Alignment and Support

The Big Lake Schools 2023-2027 Communications Plan has been thoughtfully designed to ensure its alignment with and support for the district’s [Strategic Plan](#). Communications team members view their work in terms of strategies and tactics (outlined in the following two sections), and also consider which objectives from the Strategic Plan are supported by those tactics.

Communications is an integral function that impacts every aspect of district operations and, when used effectively, can help achieve the goals outlined in the Strategic Plan. This work matters to Big Lake Schools, its internal and external stakeholders, and its success in achieving its mission for all students.

Communications Strategies

The Big Lake Schools communications team takes a strategy-focused approach to its work. This work falls into four different integrated communications strategies:

1. Engaging Print and Digital Communications
2. District and School Websites
3. Storytelling and Media Relations
4. Cohesive Districtwide Branding and Messaging ([Big Lake Schools Branding Guide](#))

This approach helps district communications staff view their work through a strategic lens. Communications initiatives not encompassed by these strategies are evaluated for their alignment with and support for the district’s mission and Strategic Plan, as well as for their importance to the school/district community.

Communications Tactics

Select examples of communications tactics prioritized by Big Lake Schools, their connections to the four strategies outlined in the previous section, and how they support the district’s Strategic Plan include:

Strategy 1: Engaging Print and Digital Communications

Communications Tactics	Target Stakeholder Group(s)	Strategic Plan Objective(s) it Supports
Bright Spots videos	District staff	6.1, 8.1
Building-specific newsletters	Enrolled families	8.2
District newsletters	Enrolled families	8.2
Social media posts	Families, staff and community members	4.1, 4.4, 7.1, 8.1
Community mailers/newsletters	Enrolled families and district residents	8.2, 9.1, 9.2

Strategy 2: District and School Websites

Communications Tactics	Target Stakeholder Group(s)	Strategic Plan Objective(s) it Supports
Convert all sites to the Finals site platform (2023-2024 school year initiative)	Enrolled families, prospective families, staff and community members	8.1, 9.1
Create an online Resource Hub	Enrolled families, prospective families, staff and community members	7.1, 8.1, 8.2
Create, post and share written and multimedia content	Enrolled families, prospective families, staff and community members	7.1, 8.1, 8.2, 9.1, 9.2

Strategy 3: Storytelling and Media Relations

Communications Tactics	Target Stakeholder Group(s)	Strategic Plan Objective(s) it Supports
Draft press releases for local media	Enrolled families, prospective families, community members	8.1, 8.2, 9.1, 9.2
Create a system for stakeholders to submit story ideas and content	Enrolled families, staff and community members	7.1, 7.2, 8.1, 9.1, 9.2
Create student, staff and alumni spotlights	Enrolled families, prospective families, staff and community members	7.1, 8.1, 8.2, 9.1, 9.2

Strategy 4: Cohesive Districtwide Messaging and Branding

Communications Tactics	Target Stakeholder Group(s)	Strategic Plan Objective(s) it Supports
Build a brand asset library	District staff	7.1, 8.1, 8.2, 9.1
Create and update school informational flyers, district brochures and other collateral	Prospective families, community members	7.1, 8.1, 8.2, 9.1
Provide strategic and tactical support at key events	Enrolled families, prospective families, staff and community members	4.1, 4.4, 7.1, 8.1, 8.2, 9.1, 9.2

Evaluating the Effectiveness of Communications Tactics

Big Lake Schools’ communications team prioritizes data-driven decision making when evaluating the effectiveness of its communications tactics. By looking at metrics available within each channel—from social media and web analytics to newsletter open rates and more—the team leverages data to make adjustments to its plan when needed. Communications staff also considers qualitative feedback to ensure messages and tactics resonate with various stakeholder groups.

Communications Channels

The Big Lake Schools communications team utilizes several channels to communicate with key internal and external stakeholders year-round. The [Stay Connected with Big Lake Schools](#) Google Doc provides an overview of these channels, lists examples of the type of content shared via each channel, and notes how stakeholders can access this information.

World's Best Workforce Goals

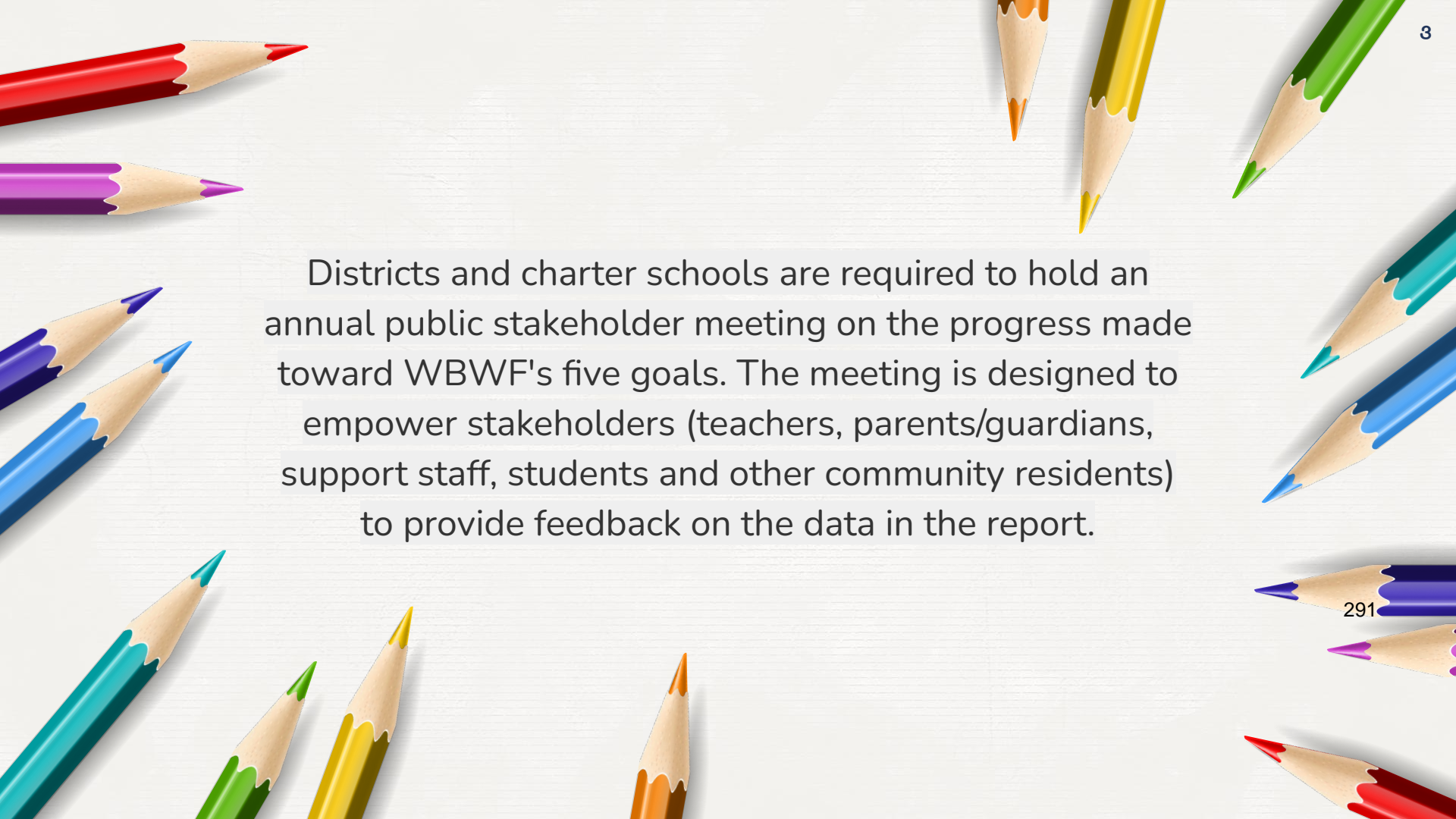
[Minnesota Statutes, section 120B.11](#)



The World's Best Workforce was developed in 2013 ([Minnesota Statutes, section 120B.11](#)) to ensure that school districts in Minnesota enhance student achievement through teaching and learning supports. School boards that govern districts are required to develop comprehensive, long-term strategic plans that address the following five WBWF goals:

- All children are ready for school.
- All third-graders can read at grade level.
- All racial and economic achievement gaps between students are closed.
- All students are ready for career and college.
- All students graduate from high school.



A decorative background featuring several sharpened pencils in various colors (red, purple, blue, teal, green, yellow, orange) scattered around the central text. The pencils are arranged in a circular pattern, pointing towards the center. The background is a light, textured white.

Districts and charter schools are required to hold an annual public stakeholder meeting on the progress made toward WBWF's five goals. The meeting is designed to empower stakeholders (teachers, parents/guardians, support staff, students and other community residents) to provide feedback on the data in the report.

All children are ready for school (2022-2023 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- **Goal:** The percentage of four year olds (K-eligible Fall 2023) enrolled for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the literacy domain as measured by Teaching Strategies GOLD will reach 75% by Spring of 2023.
- **Results:** The percentage of four year olds (K-eligible Fall 2023) enrolled for over 20 weeks, who earned an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the literacy domain as measured by Teaching Strategies GOLD was 100% in the Spring of 2023. - **Goal achieved**



All children are ready for school (2022-2023 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- **Goal:** The percentage of children age 4 years olds (K-eligible Fall 2023) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the social emotional domain as measured by Teaching Strategies GOLD will reach 75% proficient by Spring of 2023.
- **Results:** The percentage of children age 4 years olds (K-eligible Fall 2023) who have attended Little Learners preschool for over 20 weeks, who earned an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the social emotional domain as measured by Teaching Strategies GOLD was 90.76% proficient in the Spring of 2023. - **Goal achieved**



All children are ready for school (2023-2024 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- ✘ **Goal:** The percentage of four year olds (K-eligible Fall 2024) enrolled for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the literacy domain as measured by Teaching Strategies GOLD will reach 75% by Spring of 2024.



All children are ready for school (2023-2024 Goal)

To ensure all children residing in our district are ready for kindergarten, Big Lake Little Learners Preschool Program objectives will include:

- ✘ **Goal:** The percentage of children age 4 years olds (K-eligible Fall 2024) who have attended Little Learners preschool for over 20 weeks, who earn an achievement level of “Meets” the Widely Held Expectations or “Exceeds” the Widely Held Expectations in the social emotional domain as measured by Teaching Strategies GOLD will reach 75% proficient by Spring of 2024.



Ready for School Strategies

- Ensure staff have an understanding of the expectations and support to implement targeted strategies.
- Partner with families through increased communication and at-home learning opportunities.
- Share resources and strategies with other childcare providers and families who elect not/are unable to attend Little Learners.
- Monitor progress prior to and at screenings in preparation for K.
- Participate in strategic planning to support alignment between EC and K-12.



All third-graders can read at grade level (2022-2023 Goal)

- **Goal:** MCA reading scores will increase from 40.9% of third grade students scoring proficient in Spring 2022 to at or above the state average with a minimum of 50% of third grade students scoring proficient in Spring 2023.
- **Results:** 42.8% of third grade students scored proficient in Spring 2023 (state average: 47.4%). - **Goal not achieved**

All third-graders can read at grade level (2023-2024 Goal)

- X Goal:** MCA reading scores will increase from 42.8% of third grade students scoring proficient in Spring 2023 to at or above the state average with a minimum of 50% of third grade students scoring proficient in Spring 2024.



Reading by 3rd Grade Strategies

- Effectively implement Amplify Core Knowledge Language Arts (CKLA) for students in grades K-5 and Heggerty (phonemic awareness) for students in grades K-1.
- Effectively implement targeted literacy practices (academic conversations, response writing, expanding vocabulary, and mediating comprehension strategies).
- Continue to develop and implement MTSS system with a focus on effective intervention



All racial and economic achievement gaps between students are closed. (2022-2023 Goal)

- **Goal:** By the end of the 2022-2023 school year, BLS will reduce the achievement gap by 3 percent on MCA reading, math, and science assessments for all student groups.
- **Results:** See charts - **Goal not achieved.**
- Note: Data will be disaggregated by race, gender, English Learners,*Special Education, and Free/Reduced

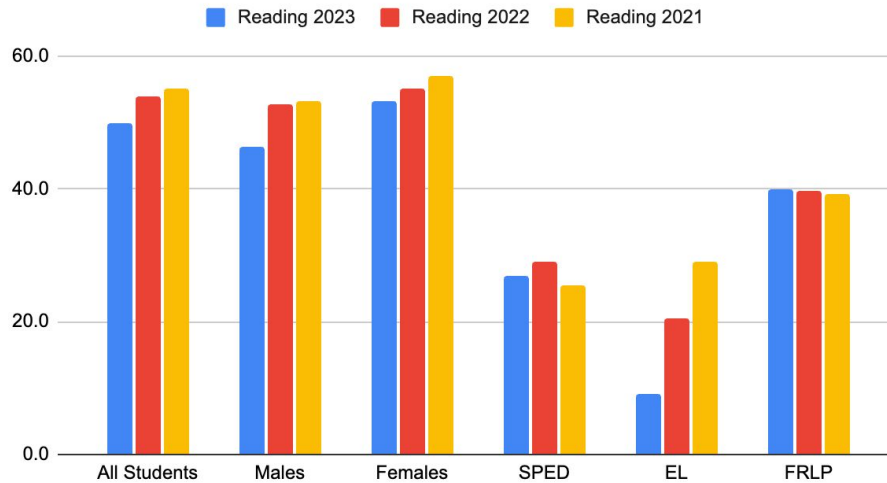
	All Students	Males	Females	SPED	EL	FRLP
Reading 2023	49.9	46.4	53.2	26.8	9.1	40
Reading 2022	54.0	52.7	55.2	29.0	20.4	39.8
Reading 2021	55.1	53.1	57.1	25.4	29.0	39.2
	All Students	Males	Females	SPED	EL	FRLP
Math 2023	46.5	49.2	43.9	26.6	12.3	34.4
Math 2022	48.5	49.6	47.4	24.1	19.1	37.2
Math 2021	47.4	49.9	44.8	21.2	19.4	33.3
	All Students	Males	Females	SPED	EL	FRLP
Science 2023	38.6	40.8	36.7	27.5	11.1	31.3
Science 2022	43.8	45.5	42.1	28.6	8.3	27.7 ₃₀₁
Science 2021	45.8	48.3	44.0	10.0	7.7	26.2

	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Reading 2023	49.9	52.9	43.6	33.3	35.5	37.8	44.3
Reading 2022	54.0	56.2	44.5	50.0	62.5	40.0	49.4
Reading 2021	55.1	56.9	48.4	42.9	66.7	41.5	45.5
	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Math 2023	46.5	51.7	30	40	32.4	23.2	31.3
Math 2022	48.5	52.2	36.0	30.0	43.8	26.8	39.8
Math 2021	47.4	50.0	38.2		62.5	27.4	37.7
	All Students	White	Hispanic	American Indian	Asian	Black	2 or more races
Science 2023	38.6	40.4	25	42.9	42.9	29.3	40.7
Science 2022	43.8	47.7	34.1		50	15.2	34.9
Science 2021	45.8	46.9	42.4		75.0	27.3	48.8

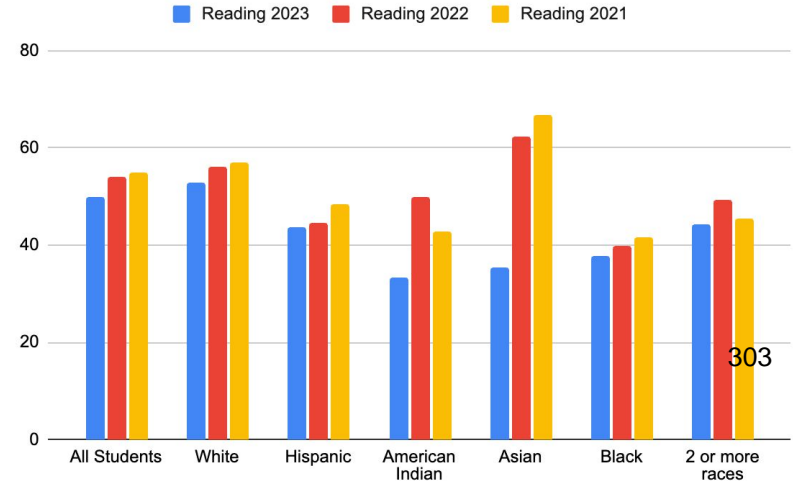
Closing the Achievement Gap



MCA Reading



MCA Reading

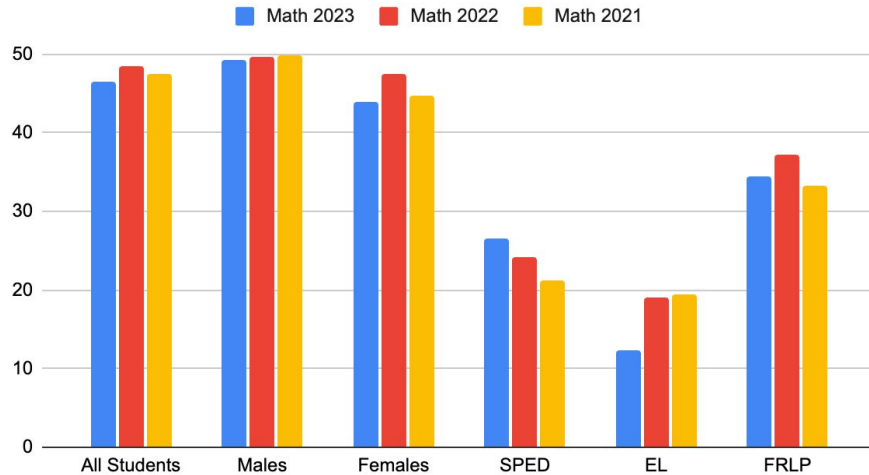


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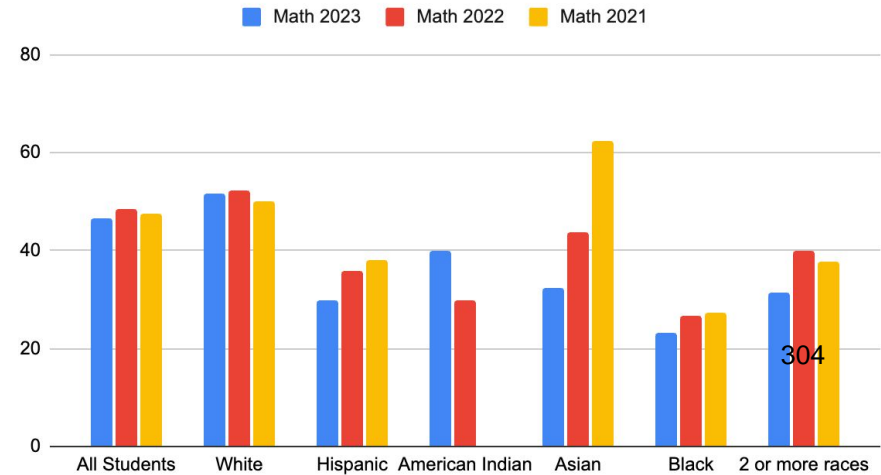


Closing the Achievement Gap

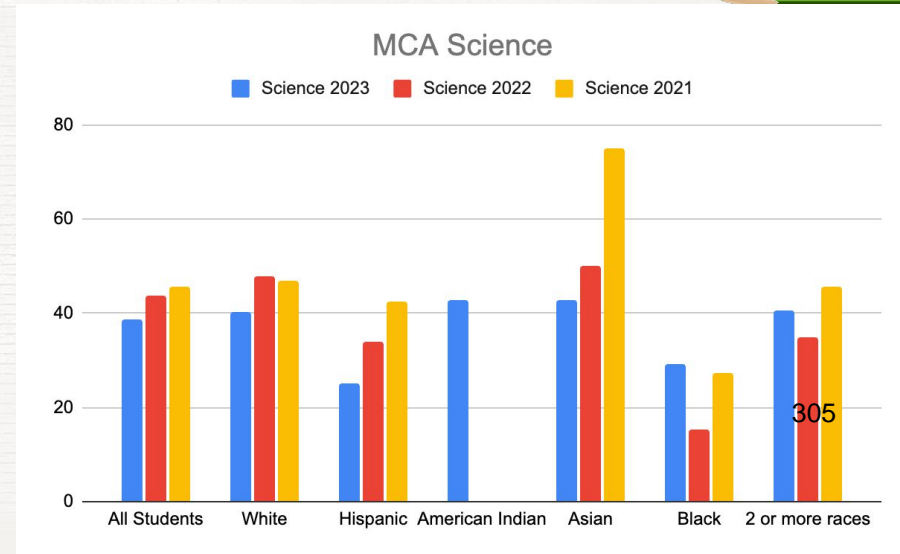
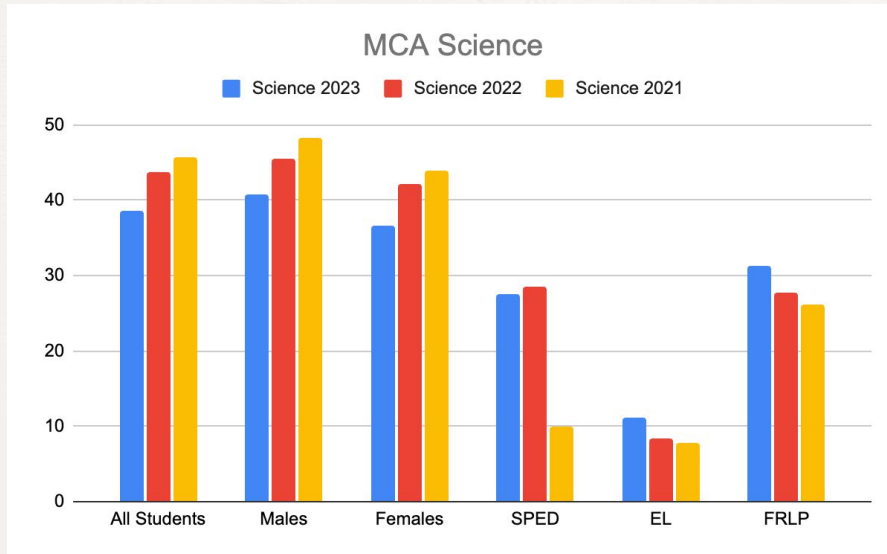
MCA Math



MCA Math



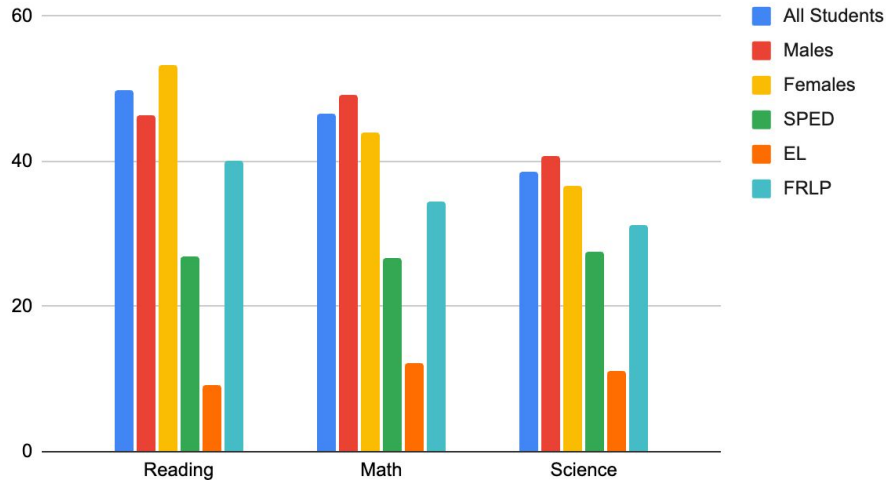
Closing the Achievement Gap



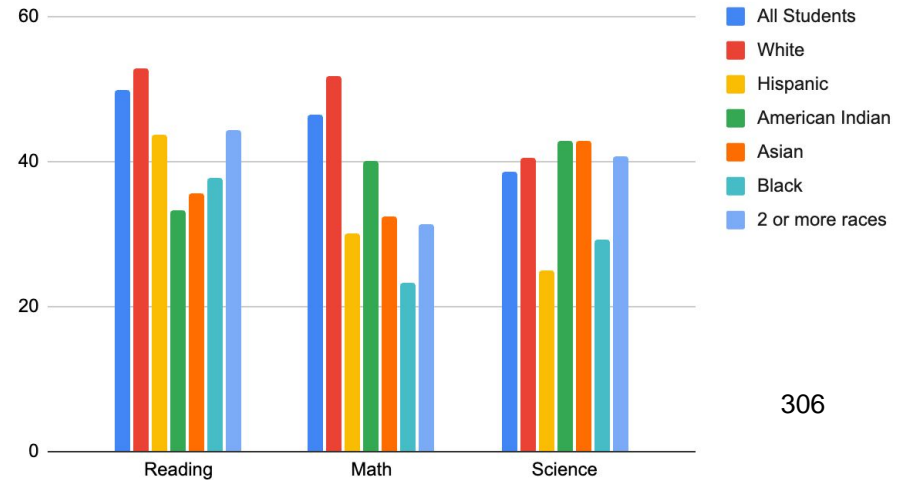
Closing the Achievement Gap



MCA 2023



MCA 2023



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All racial and economic achievement gaps between students are closed. (2023-2024 Goal)

- ✘ By the end of 2023-2024, BLS will reduce the achievement gap on MCA reading, math, and science assessments for all student groups while increasing the score for all students.
- ✘ Data will be disaggregated by race, gender, English Learners, Special Education, and Free/Reduced.

Strategies to Close the Achievement Gap

- Disaggregate and respond to what the data reveal per work in Professional Learning Communities (PLCs) and through building instructional leadership teams (SLTs).
- Provide professional learning for teachers on understanding the backgrounds of their students.
- Develop a deeper understanding of learner variability as a proactive approach to instructional planning.

Strategies to Close the Achievement Gap

- Implement the principles of Universal Design for Learning (UDL) to better address the needs of individual students.
- Effectively implement targeted literacy practices, focusing on academic conversations, response writing, expanding vocabulary, and mediating comprehension.
- Effectively implement social and emotional learning (SEL) practices.
- Continually refine units of instruction by focusing on the integration of prioritized grade-level standards, essential life-work skills, and literacy.



All students are ready for career and college (2022-2023 Goal)

- **Goal:** 100% of BLHS 9th grade students will complete a personalized learning plan for college and career readiness by Spring 2023.
- **Results:** 93% of BLHS 9th grade students completed a personalized learning plan for college and career readiness by Spring 2023. - **Goal not achieved**

All students are ready for career and college (2023-2024 Goal)

- ✘ **Goal:** 90% of BLHS 9th and 10th grade students will complete a personalized learning plan for college and career readiness by Spring 2024.

Career & College Readiness Strategies

- Analyze and respond to SLEDS (Statewide Longitudinal Education Data System) data.
- Use the lagging indicators from SLEDS data to inform course offerings and programming at BLHS.
- Grow the apprenticeship program through expanded business and industry partnerships.
- Refine the Career and College Readiness (CCR) graduation requirements to reflect CCR-related data



Career & College Readiness Strategies

- Reinvigorate the use of Minnesota Career Information System (MCIS and MCIS Junior) to help students create and manage personalized learning plans.
- Increase collaboration among our schools to clarify and target life-work skills.
- Create more coherent skills-based pathways, especially for students in grades 6-12.



All students graduate from high school. (2022-2023 Goal)

- **Goal:** Big Lake High School four-year adjusted cohort graduation rate will remain above 90% in 2022, with no student group below 85%.
- Note: This is based on data for a 4 year cohort. Graduation rates are also reported for 5, 6, and 7 years, based, in part, on students participating in transition programs (Special Education programming for 18-21 year olds).
- **Results:** Big Lake High School four-year adjusted cohort graduation rate for 2022 was 91.18% (**Goal achieved**) with students receiving special education services at 67.65% (**Goal not achieved**) and students receiving free and reduced lunch at 85.71% (**Goal achieved**)

All students graduate from high school. (2023-2024 Goal)

- x Big Lake High School four-year adjusted cohort graduation rate will remain above 90% in 2023, with no student group below 85%.
- x Note: Data will be disaggregated by race, gender, English Learners*, Special Education, and Free/Reduced



Graduation Strategies

- Reinvigorate the use of Minnesota Career Information System (MCIS and MCIS Junior) to help students create and manage personalized learning plans.
- Continue to have counselors monitor course completion to keep students on track for graduation.
- Provide alternatives for students who need additional courses and/or credits to stay on track for graduation.

Graduation Strategies

- Use STING (BLHS scheduled intervention period) to better target students who are in need of academic support.
- Continue to offer online learning options for students who may be more academically successful and confident learning in a different format and/or setting.





Thanks!

Any questions?

Minda Anderson

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763-262-5105



Policy 506
Adopted: 8.23.07
Revised: 8.28.14
Reviewed: 10.27.16
Revised: 8.24.17
Revised: 3.28.19
Reviewed: 8.6.20
Revised: 8.25.22
Revised:

STUDENT DISCIPLINE

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes, section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. DEFINITIONS

- A. "Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the

policies and practices under sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).

- B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

- A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include nonexclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.
- B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.
- C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section [120B.02](#) and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.
- D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:
 - 1) for a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;
 - 2) a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and
 - 3) the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy. **The superintendent, in exercising his or her lawful authority, may use reasonable force when it is necessary under**

the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.

- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of Behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to restrain a student to prevent imminent bodily harm or death to the student or another.
- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another.
- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.
- I. Reasonable Force Reports
 - 1) The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
 - 2) Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).
 - 3) Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;
- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.
- O. To follow the Hornet Way:
 - a. **Respect**-be considerate of self, other people and other people's beliefs and property
 - b. **Honesty**-be truthful
 - c. **Kindness**-be caring, friendly and helpful
 - d. **Responsibility**-be dependable and accountable
 - e. **Fairness**-be committed to the just treatment of others

VIII. CODE OF STUDENT CONDUCT

The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.

1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
2. The use of profanity or obscene language, or the possession of obscene materials;
3. Gambling, including, but not limited to, playing a game of chance for stakes;
4. Violation of the school district's Hazing Prohibition Policy;
5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
6. Violation of the school district's Student Attendance Policy;
7. Opposition to authority using physical force or violence;
8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;
9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include **marijuana**, medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);
11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
21. Violation of the school district's Internet Acceptable Use and Safety Policy;
22. Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy;
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;

25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;
29. Violation of the school district's Bullying Prohibition Policy;
30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;
38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of the school district's one-to-one device rules and regulations;
45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.
- C. The school district must not use recess detention unless:
 - 1) a student causes or is likely to cause serious physical harm to other students or staff;
 - 2) the student's parent or guardian specifically consents to the use of recess detention; or
 - 3) for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
- E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
- F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.
- G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district code of conduct, rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
 - Right to Know (Tennessee Warning)
Administrative conferencing, involving Big Lake Schools' students, will include a reasonable effort to establish an overt awareness on the part of the student regarding:
 - The subject of, purpose for, and intended use of the data collected
 - The student's individual right of refusal to supply, or legal obligation to supply, such data
 - Known consequences of supplying or not supplying the data
 - Known identity of others authorized to review the data
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the

confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.

- C. Parent/Guardian contact;
- D. Parent/Guardian conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges e.g., hall passes, library passes, driving privilege;
- J. In-school monitoring e.g., noon room, Saturday school, or revised class schedule e.g., MLC the Modified Learning Center;
- K. Referral to in-school support services e.g., counseling;
- L. Referral to community resources or outside agency services;
- M. Restorative measures, including financial, symbolic, or other means of restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication i.e. truancy petition;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or
- U. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

- A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

- 1) Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
- 2) Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
- 3) Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
- 4) Other conduct, which in the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate

bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another.

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.
- C. Procedures for Removal of a Student from a Class.
See 506B Procedures for Removal of Students
- D. Period of Time for which a Student may be Removed from a Class (may not exceed five (5) class periods for a violation of a rule of conduct)
See 506B Procedures for Removal of Students
- E. Responsibility for and Custody of a Student Removed from Class.
See 506B Procedures for Removal of Students
- F. Procedures for Return of a Student to a Specific Class from Which the Student was Removed.
See 506B Procedures for Removal of Students
- G. Procedures for Notifying a Student and the Student's Parents or Guardian of Violation of the Rules of Conduct and of Resulting Disciplinary Actions;
See 506B Procedures for Removal of Students
- H. Disabled Students; Special Provisions.
See 506B Procedures for Removal of Students
- I. Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.
See 506B Procedures for Removal of Students
- J. Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct.
See 506B Procedures for Removal of Students

XII. DISMISSAL

- A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to use nonexclusionary disciplinary policies and procedures before dismissal proceedings or pupil withdrawal agreements, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

- B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:
 - 1) Willful violation of any reasonable school board regulation, including those found in this policy;
 - 2) Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
 - 3) Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.
- C. Disciplinary Dismissals Prohibited

- 1) A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:
 - a. a preschool or prekindergarten program, including an early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or
 - b. kindergarten through Grade 3.
- 2) This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.
- 3) Notwithstanding this section, expulsions and exclusions may be used only after resources outlined under Nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. Suspension Procedures

- 1) "Suspension" means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
- 2) School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback in a reasonable amount of time.
- 3) If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.
- 4) The definition of suspension under Minnesota Statutes, section [121A.41, subdivision 10](#), does not apply to a student's dismissal from school for less than one day, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or

incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.

- 5) A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6th) consecutive day of suspension or the tenth (10th) cumulative day of suspension has elapsed.
- 6) Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes, section 123A.05 selected to allow the student to progress toward meeting graduation standards under Minnesota Statutes, section 120B.02, although in a different setting.
- 7) The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.
- 8) After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:
 - a. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
 - b. petition the juvenile court that the student is in need of services under Minnesota Statutes chapter 260C.
- 9) A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)
- 10) The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
- 11) In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student

and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.

- 12) Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days.

E. Expulsion and Exclusion Procedures

- 1) "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
- 2) "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
- 3) All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.
- 4) No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
- 5) The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56; describe the nonexclusionary disciplinary practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district must advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.
- 6) The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
- 7) All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
- 8) The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
- 9) The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
- 10) If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
- 11) All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be

- conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
- 12) At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
 - 13) The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
 - 14) The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.
 - 15) The student cannot be compelled to testify in the dismissal proceedings.
 - 16) The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within five (5) days after the close of the hearing.
 - 17) The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of the Minnesota Department of Education (Commissioner) of the basis and reason for the decision.
 - 18) A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minnesota Statutes section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.
 - 19) The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
 - 20) The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
 - 21) Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator must prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan must include measures to improve the student's behavior, which may include completing a character education program consistent with Minnesota Statutes, section 120B.232, subdivision 1, social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and

evidence-based academic interventions. The plan must include reasonable attempts to obtain parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a school district employee by a pupil, and each pupil withdrawal agreement within thirty (30) days of the effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner. This report must include a statement of the nonexclusionary disciplinary practices, or other sanction, intervention, or resolution in response to the assault given to the pupil and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the pupil's age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13.

XVI. STUDENTS WITH DISABILITIES

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. PRESCHOOL AND PREKINDERGARTEN DISCIPLINE

A child enrolled in a preschool or prekindergarten program, including a child participating in early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program, may not be subject to dismissals under the Pupil Fair Dismissal Act. Expulsions and exclusions may be used only after non-exclusionary discipline has been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others. Non-exclusionary discipline must include at least one of the following:

- a. Collaborating with the student's family or guardian, child mental health consultant or provider, education specialist, or other community based support;
- b. Creating a plan, written with the parent or guardian, that details the action and support needed for the student to fully participate in a preschool or prekindergarten program; or
- c. Providing a referral for needed support services, including parenting education, home visits, other supportive education interventions, or where appropriate, an evaluation to determine if the student is eligible for special education services or section 504 services.

XVIII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XIX. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied. **See 506A Discipline Complaint Form.**

~~The Discipline Complaint Procedure must, at a minimum:~~

- ~~A. provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;~~
- ~~B. provide an opportunity for involved parties to submit additional information related to the complaint;~~
- ~~C. provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;~~
- ~~D. provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;~~
- ~~E. if the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and~~
- ~~F. prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.~~

XX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XXI. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. §§ 121A.60 (Definitions)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 152.22, Subd. 6 (Definitions)
Minn. Stat. § 152.23 (Limitations)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References: MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices)
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)



STUDENT TRANSPORTATION ~~AND STUDENT BEHAVIOR~~ SAFETY POLICY

I. PURPOSE

The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

Big Lake Schools provides safe, efficient, and appropriate transportation services to all authorized passengers in accordance with all applicable state and federal law. The nature of the equipment provided for transportation, the scheduling of its use, and the walking zones that affect transportation shall be determined solely by the Board of Education or its duly authorized representative. In cases where transportation is required, but it is not considered feasible to furnish bus transportation, contracts may be established to provide alternative transportation.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING

A. School Bus Safety Week

The school district may designate a school bus safety week. The National School Bus Safety Week is the third week in October.

B. Student School Bus Safety Training

1. ~~The contracted transportation provider and Big Lake Schools shall provide students enrolled in grades kindergarten through 10th grade with school bus safety training. The training shall be results oriented and shall consist of both classroom instruction and practical training using a school bus. The training will include the following competencies~~ The school district shall provide students enrolled in grades kindergarten (K) through 10 with age-appropriate school bus safety training of the following concepts:
 - a. transportation by school bus is a privilege not a right;
 - b. school district policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe vehicle lane crossing; and
 - g. school bus evacuation and other emergency procedures.
2. All students in grades K through grade 6 who are transported by school bus and are enrolled during the first or second week of school must receive the school bus safety training by the end of the third week of school. All students in grades 7 through 10 who are transported by school bus and are enrolled in a school during the first or second week of school must receive the school bus safety training or receive bus safety instruction materials by the end of the sixth week of school, if they have not previously received school bus training. Students in grades K through 10 who enroll in a school after the second week of school, are transported by school bus, and have not

received training in their previous school districts shall undergo school bus safety training or receive bus safety instructional materials with 4 weeks of their first day of attendance. ~~twice during the school year. Students enrolled in kindergarten through grade 10 who enroll after the second week of school and are transported by school bus and have not received training in their previous school district shall undergo school bus safety training or receive bus safety instructional materials within four weeks of the first day of attendance.~~

3. The school district and a nonpublic school with students transported by school bus at public expense must provide students enrolled in grades K through 3 school bus safety training twice during the school year.
4. Students taking driver's training instructional classes must receive training in the laws and proper procedures for operating a motor vehicle in the vicinity of a school bus as required by Minnesota Statutes section 169.446, subdivision 2
5. The school district and a nonpublic school with students transported by school bus at public expense must conduct a school bus evacuation drill at least once during the school year.
6. The school district will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
7. The school district may provide kindergarten students with school bus safety training before the first day of school
8. The school district shall adopt and make available for public review a curriculum for transportation safety education
9. Nonpublic school students transported by the school district will receive school bus safety training by their nonpublic school. The nonpublic schools may use the school district's school transportation safety education curriculum. Upon request by the school district superintendent, the nonpublic school must certify to the school district's school transportation safety director that all students enrolled in grades K through 10 have received the appropriate training

C. Active Transportation Safety Training

1. Training required

- a. The school district must provide public school pupils enrolled in kindergarten through grade 3 with age-appropriate active transportation safety training. At a minimum, the training must include pedestrian safety, including crossing roads
- b. The school district must provide pupils enrolled in grades 4 through 8 with age-appropriate active transportation safety training. At a minimum, the training must include
 - i. pedestrian safety, including crossing roads safely using the searching left, right, left for vehicles in traffic technique; and
 - ii. bicycle safety, including relevant traffic laws, use and proper fit of protective headgear, bicycle parts and safety features, and safe biking techniques.

2. Deadlines

- a. Students under subdivision 1, paragraph (a), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the third week of school
- b. Students under subdivision 1, paragraph (b), who are enrolled during the first or second week of school and have not previously received active transportation safety training specified in that paragraph must receive the safety training by the end of the sixth week of school
- c. Students under subdivision 1, paragraph (a) or (b), who enroll in a school after the second week of school and have not received the appropriate active transportation safety training in their previous school district must undergo the training or receive active transportation safety instructional materials within four weeks of the first day of attendance
- d. The school district and a nonpublic school may provide kindergarten pupils with active transportation safety training before the first day of school

3. **Instruction**

- a. The school district may provide active transportation safety training through distance learning.
- b. The district and a nonpublic school must make reasonable accommodations for the active transportation safety training of pupils known to speak English as a second language and pupils with disabilities

III. **CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR**

- A. ~~Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students. Students are expected to follow the same behavioral standards while riding school buses as are expected on district property or at school activities, functions or events. All district rules are in effect while a student is riding the bus or at the bus stop e.g., Discipline Policy.~~
- B. ~~Consequences for school bus/bus stop misconduct will be imposed by the school district under adopted administrative discipline procedures. In addition, all school bus/bus stop misconduct will be reported to the school district's transportation safety director. Serious misconduct may be reported to local law enforcement. Most passengers riding school buses are students; however, on occasion, non-students may ride and shall follow the same rules of conduct as students.~~

1. **School Bus and Bus Stop Rules**

~~The contracted transportation provider will post school district school bus safety rules are to be posted on every bus. If these rules are broken, the school district's and contracted transportation provider discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the school district's Transportation Office/School Office. When a discipline report is~~

~~filled out by the driver, the original is sent home with the student, one copy is given to the transportation director, and one copy is sent to the student's school.~~

2. Rules at the Bus Stop
 - a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will not wait for late ~~passengers~~ ~~students~~.
 - b. Respect the property of others while waiting at your bus stop.
 - c. Keep your arms, legs and belongings to yourself.
 - d. Use appropriate language.
 - e. Stay away from the street, road or highway when waiting for the bus.
 - f. Wait until the bus stops before approaching the bus.
 - g. After getting off the bus, move away from the bus.
 - h. If you must cross the street, ~~always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street. then cross ten feet in front of the bus.~~
 - i. No fighting, harassment, intimidation, or horseplay.
 - j. No use of alcohol, tobacco, or drugs.
3. Rules on the Bus
 - a. Immediately follow the directions of the driver.
 - b. Sit in your seat facing forward ~~while bus is in motion~~.
 - c. Talk quietly and use appropriate language.
 - d. Keep all parts of your body ~~and belongings~~ inside the bus ~~and to yourself~~.
 - e. Keep your arms, legs, and belongings to yourself
 - f. No fighting, harassment, intimidation, or horseplay
 - g. Do not throw any object
 - h. No eating or drinking, ~~or use of alcohol, tobacco, or drugs without permission of the driver~~.
 - i. Do not damage the bus
 - i. ~~Fighting, harassment, intimidation, bullying or horseplay;~~
 - ii. ~~Throwing of objects.~~
 - iii. ~~Use of tobacco, drugs or alcohol;~~
 - iv. ~~Weapons or dangerous objects;~~
 - v. ~~Vandalism to the bus, its equipment or the property of others.~~
4. Consequences
 - a. ~~Consequences for school bus/bus stop misconduct will apply to all regular and other late routes. Decisions regarding a student's ability to ride the bus in connection with district sponsored cocurricular and extreacurricular events (for example, field trips or competitions) will be in the sole discretion of the school district in consultation with contracted transportation provider. Parents or guardians will be notified of any written report or suspension of bus privileges.~~
 - 1st Offense: report to parents and/or one day suspension from riding the bus
 - 2nd Offense: 1-3 school days suspension from riding the bus
 - 3rd Offense: 3-5 school days suspension from riding the bus

- 4th Offense: 5-10 school days suspension from riding the bus and meeting with parent/guardian
- Alternate Consequences: Consequences are assigned by Vision. Based upon the circumstances, an administrator may use his/her discretion in applying alternate consequences

~~a. Consequences for school bus/bus stop misconduct will be imposed by the bus driver. The driver may also consult with the principal or principal's designee. This progression is recommended, however, the bus driver will have discretion in applying them.~~

~~Elementary (K-6)~~

~~1st offense—warning, parent notification~~

~~2nd offense—3 school day suspension from riding the bus~~

~~3rd offense—5 school day suspension from riding the bus~~

~~4th offense—10 school day suspension from riding the bus/meeting with parent.~~

~~Further offenses—individually considered. Students may be suspended for longer periods of time, including the remainder of the school year~~

~~Secondary (7-12)~~

~~1st offense—warning~~

~~2nd offense—5 school day suspension from riding the bus~~

~~3rd offense—10 school day suspension from riding the bus~~

~~4th offense—20 school day suspension from riding the bus/meeting with parent~~

~~5th offense—suspended from riding the bus for the remainder of the school year~~

Note: When any student goes 60 transportation days without a report, the student's consequences may start over at the first offense.

b. Other Discipline

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school may also result from school bus/bus misconduct.

c. Records

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. ~~Reports of student misbehavior on a school bus or in a bus-loading or unloading area that are reasonably believed to cause an immediate and substantial danger to the student or surrounding persons or property shall be provided by the school district to local law enforcement and the Department of Public Safety in accordance with state and federal law~~

d. Vandalism/Bus Damage

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within 2 weeks may result in the loss of bus privileges until damages are paid.

- e. Notice
School bus and bus stop rules ~~and consequences for violations of these rules are printed in the student handbook and~~ will be reviewed with students annually and copies of these rules will be made available to students. ~~at the beginning of each school year. The student handbook can be found on the district website.~~ School bus rules are to be posted on each bus.
- f. Criminal Conduct
In cases involving criminal conduct (for example, assault, weapons, drug possession, or vandalism), the ~~Superintendent, appropriate school district personnel and local law enforcement officials and the Department of Public Safety may~~ will be informed.

IV. PARENT AND GUARDIAN INVOLVEMENT

A. Parent and Guardian Notification

~~The school district school bus and bus stop rules will be provided to each family. Parents and guardians are asked to review the rules with their children.~~

B. Parent/Guardian Responsibilities for Transportation Safety

Parents/Guardians are responsible to:

1. Become familiar with school district rules, policies, regulations, and the principles of school bus safety, and thoroughly review them with their children;
- ~~2. Assist students in understanding safety rules and encourage them to abide by them.~~
- ~~3. Recognize their responsibilities for the actions of their students.~~
4. Support safe riding and walking practices, and reasonable discipline efforts. Recognize that students are responsible for their actions;
- ~~5. When appropriate, assist students in safely crossing local streets before boarding and after leaving the bus.~~
- ~~6. Support procedures for emergency evacuation, and procedures in emergencies as set up by the School District.~~
- ~~7. Respect the rights and privileges of others.~~
8. Communicate safety concerns to school administrators and contracted transportation provider.
9. Monitor bus stops, if possible.
- ~~10. Support all efforts to improve school bus safety.~~
11. Have children to the bus stop 5 minutes before the bus arrives;
12. Have their children properly dressed for the weather; and
13. Have a plan in case the bus is late

~~C. Parent and Guardian Notification~~

~~A copy of the School District and contracted transportation provider bus/bus stop rules, and parent/guardian responsibilities are printed in the student handbook which will be provided to each family at the beginning of the school year or when a child enrolls, if this occurs during the school year. Parents and guardians are asked to review the rules with their students.~~

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

- A. School bus drivers shall have a valid Class A, B, or C Minnesota driver's license with a school bus endorsement. A person possessing a valid driver's license, without a school bus endorsement, may drive a type III vehicle set forth in Sections VII.B. and VII.C., below. Drivers with a valid Class D driver's license, without a school bus endorsement, may operate a "type A-I" school bus as set forth in Section VII.D., below
- B. The school district or contracted service provider shall conduct mandatory drug and alcohol testing of all school district bus drivers and bus driver applicants in accordance with state and federal law and school district policy
- C. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of a criminal offense, a serious traffic violation, or of violating any other state or local law relating to motor vehicle traffic control, other than a parking violation, in any type of motor vehicle in a state or jurisdiction other than Minnesota, shall notify the Minnesota Division of Driver and Vehicle Services (Division) of the conviction within 30 days of the conviction. For purposes of this paragraph, a "serious traffic violation" means a conviction of any of the following offenses:
 1. excessive speeding, involving any single offense for any speed of 15 miles per hour or more above the posted speed limit;
 2. reckless driving;
 3. improper or erratic traffic lane changes;
 4. following the vehicle ahead too closely;
 5. a violation of state or local law, relating to motor vehicle traffic control, arising in connection with a fatal accident;
 6. driving a commercial vehicle without obtaining a commercial driver's license or without having a commercial driver's license in the driver's possession;
 7. driving a commercial vehicle without the proper class of commercial driver's license and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported;
 8. a violation of a state or local law prohibiting texting while driving a commercial vehicle; and
 9. a violation of a state or local law prohibiting the use of a hand-held mobile telephone while driving a commercial vehicle.
- D. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a commercial driver's license and who is convicted of violating, in any type of motor vehicle, a Minnesota state or local law relating to motor vehicle traffic control, other than a parking violation, shall notify the person's employer of the conviction within 30 days of conviction. The notification shall be in writing and shall contain all the information set forth in Attachment A accompanying this policy
- E. A school bus driver, with the exception of a driver operating a type A-I school bus or type III vehicle, who has a Minnesota commercial driver's license suspended, revoked, or cancelled by the state of Minnesota or any other state or jurisdiction and who loses the right to operate a commercial vehicle for any period or who is disqualified from operating a commercial motor vehicle for any period shall notify the person's employer of the suspension, revocation, cancellation, lost privilege, or disqualification. Such notification shall be made before the end of the business day following the day the employee

received notice of the suspension, revocation, cancellation, lost privilege, or disqualification. The notification shall be in writing and shall contain all the information set forth in Attachment B accompanying this policy

- F. A person who operates a type III vehicle and who sustains a conviction as described in Section VII.C.1.g. (i.e., driving while impaired offenses), VII.C.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VII.C.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within 10 days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy

~~School bus drivers must exhibit the utmost care and concern for their passengers in knowledge of and compliance with state laws and district policy/procedures. All school bus drivers shall be adequately prepared both physically and mentally, each day to perform required duties. These shall include:~~

- ~~A. Operating the vehicle in a safe and efficient manner.~~
- ~~B. Conducting thorough pre-trip and post-trip inspections of the vehicle and special equipment.~~
- ~~C. Ensuring the safety, welfare and orderly conduct of passengers while on the bus and during loading and unloading. (See Section II).~~
- ~~D. Meeting emergency situations in accordance with operating procedures. (See Section V).~~
- ~~E. Communicating effectively with school staff, students, parents, law enforcement officials and the motoring public.
 - ~~1. Bus drivers will treat students, school officials and the public in a polite professional manner. They will refrain from conduct, which is intended or could be perceived as demanding, intimidating, or harassing in accordance with District policy.~~
 - ~~2. No driver is to make changes in the pick-up or drop-off schedule for his or her route without prior authorization. No stops are to be added, deleted or moved without approval. No driver may deviate from the established route without prior permission except as required by an emergency or temporary road conditions.~~
 - ~~3. Only authorized passengers may be transported in a bus. Any other passenger must be specifically approved.~~
 - ~~4. Completing required reports.~~
 - ~~5. Completing required training programs successfully. (See Section VI).~~
 - ~~6. Additional driver duties and responsibilities may be required.~~~~

VI. SCHOOL BUS DRIVER TRAINING

A. Training

1. All new school bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction, before transporting students and shall meet the competency testing specified in the Minnesota Department of Public Safety Model School Bus Driver Training Manual. All school bus drivers shall receive in-service training annually. For purposes of this section, "annually" means at least once every 380 days from the initial or previous evaluation and at least

once every 380 days from the initial or previous license verification. The school district or contracted service provider shall retain on file an annual individual school bus driver "evaluation certification" form for each school district driver as contained in the Model School Bus Driver Training Manual

2. All bus drivers operating a type III vehicle will be provided with annual training and certification as set forth in Section VII.C.1.b., below, by either the school district or the entity from whom such services are contracted by the school district.

B. Evaluation

School bus drivers with a Class D license will be evaluated annually and all other bus drivers will be assessed periodically for the following competencies:

1. Safely operate the type of school bus the driver will be driving
2. Understand student behavior, including issues relating to students with disabilities;
3. Ensure orderly conduct of students on the bus and handling incidents of misconduct appropriately
4. Know and understand relevant laws, rules of the road, and local school bus safety policies
5. Handle emergency situations; and
6. Safely load and unload students

The evaluation must include completion of an individual "school bus driver evaluation form" (road test evaluation) as contained in the Model School Bus Driver Training Manual.

VII. OPERATING RULES AND PROCEDURES

~~The District will be knowledgeable of and will comply with Federal, State and local laws.~~

A. General Operating Rules

1. School buses shall be operated in accordance with state traffic and school bus safety laws and the procedures contained in the Minnesota Department of Public Safety Model School Bus Driver Training Manual

~~Bus routes and schedules shall be communicated to necessary parties and shall be on file at the office of the contracted transportation provider.~~

2. Only students assigned to the school bus by the ~~contracted transportation provider~~ school district shall be transported. ~~Students may be released from the bus at only two points, the designated bus stop or at school, except in case of an emergency or as otherwise authorized.~~ The number of students or other authorized passengers transported in or assigned to a school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.

~~3. Drivers are to enforce the provisions of the school bus/bus stop rules and consequences as appropriate.~~

3. The parent/guardian may designate, pursuant to school district policy, by a signed, written request a daycare facility, respite care facility, the residence of a relative or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet other eligibility requirements.

4. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
 5. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems
~~Safety evacuation drills for the student/passengers shall be conducted at least once a year.~~
 6. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cellular phone for personal reasons, whether hand-held or hands free, when the vehicle is in motion or a part of traffic. For purposes of this paragraph, “school bus” has the meaning given in Minnesota Statutes section 169.011, subdivision 71. In addition, “school bus” also includes type III vehicles when driven by employees or agents of the school district. “Cellular phone” means a cellular, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service
~~In case of an accident or breakdown of the bus, the driver shall follow the emergency procedures.~~
 - ~~7. The contracted transportation provider in consultation with the District may adopt such additional operating rules as are deemed necessary to meet local conditions and needs, provided they do not conflict with State laws and regulations.~~
 - ~~8. When a road has three lanes of traffic, the transportation contractor has the authorization to use safest means of dropping off/picking up students using 8 light warning system.~~
- B. Type III Vehicles
1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer’s rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
 2. Type III vehicles must be painted a color other than national school bus yellow.
 3. Type III vehicles shall be state inspected in accordance with legal requirements.
 4. Vehicles model year 2007 or older must not be used as type III vehicles to transport school children, except those vehicles that are manufactured to meet the structural requirements of federal motor vehicle safety standard 222, Code of Federal Regulations, title 49, part 571
 5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words “school bus” in any location on the exterior of the vehicle or in any interior location visible to a motorist.
 6. A “type III vehicle” must not be outwardly equipped and identified as a type A, B, C, or D bus.
 7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.
 8. Type III vehicles must be equipped with mirrors as required by law.

9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into neutral or park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:
 - a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.
 - b. First aid kit and body fluids cleanup kit. A minimum of a 10-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
 - c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.
13. Type III vehicles will be equipped with child passenger restraints, and child passenger restraints will be utilized to the extent required by law.

C. Type III Vehicle Driven by Employees with a Driver's License Without a School Bus Endorsement

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:
 - a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.
 - b. The operator's employer, which may include the school district,

has adopted and implemented a policy that provides for annual training and certification of the operator in:

- (1) safe operation of a type III vehicle;
 - (2) understanding student behavior, including issues relating to students with disabilities;
 - (3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;
 - (4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
 - (5) handling emergency situations;
 - (6) proper use of seat belts and child safety restraints;
 - (7) performance of pretrip vehicle inspections;
 - (8) safe loading and unloading of students, including, but not limited to:
 - (a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;
 - (b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;
 - (c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location;
 - (d) placing the type III vehicle in “park” during loading and unloading;
 - (e) escorting a student across the road under clause (c) only after the motor is stopped, the ignition key is removed, the brakes are set, and the vehicle is otherwise rendered immobile; and
 - (9) compliance with paragraph V.F. concerning reporting convictions to the employer within 10 days of the date of conviction.
- c. A background check or background investigation of the operator has been conducted that meets the requirements under Minnesota Statutes section 122A.18, subdivision 8, or Minnesota Statutes section 123B.03 for school district employees; Minnesota Statutes section 144.057 or Minnesota Statutes chapter 245C for day care employees; or Minnesota Statutes section 171.321, subdivision 3, for all other persons operating a type III vehicle under this section.
- d. Operators shall submit to a physical examination as required by Minnesota Statutes section 171.321, subdivision 2.
- e. The operator’s employer requires preemployment drug testing of applicants for operator positions. Current operators must comply with the employer’s policy under Minnesota Statutes

section 181.951, subdivisions 2, 4, and 5. Notwithstanding any law to the contrary, the operator's employer may use a breathalyzer or similar device to fulfill random alcohol testing requirements.

- f. The operator's driver's license is verified annually by the entity that owns, leases, or contracts for the type III vehicle as required by Minnesota Statutes section 171.321, subdivision 5.
 - g. A person who sustains a conviction, as defined under Minnesota Statutes 609.02, of violating Minnesota Statutes section 169A.25, 169A.26, 169A.27 (driving while impaired offenses), or 169A.31 (alcohol-related school bus driver offenses), or whose driver's license is revoked under Minnesota Statutes sections 169A.50 to 169A.53 of the implied consent law, or who is convicted of violating or whose driver's license is revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for 5 years from the date of conviction.
 - h. A person who has ever been convicted of a disqualifying offense as defined in Minnesota Statutes section 171.3215, subdivision 1(c), (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.
 - i. A person who sustains a conviction, as defined under Minnesota Statutes section 609.02, of a moving offense in violation of Minnesota Statutes chapter 169 within 3 years of the first of 3 other moving offenses is precluded from operating a type III vehicle for 1 year from the date of the last conviction.
 - j. Students riding the type III vehicle must have training required under Minnesota Statutes section 123B.90, Subd. 2 (See Section II.B., above).
 - k. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible for maintaining these files for inspection.
- 2. The type III vehicle must bear a current certificate of inspection issued under Minnesota Statutes section 169.451.
 - 3. An employee of the school district who is not employed for the sole purpose of operating a type III vehicle may, in the discretion of the school district, be exempt from paragraphs VII.C.1.d. (physical examination) and VII.C.1.e. (drug testing), above.

D. Type A-I "Activity" Buses Driven by Employees with a Driver's License Without a School Bus Endorsement

- 1. The holder of a Class D driver's license, without a school bus

endorsement, may operate a type A-I school bus or a Multifunction School Activity Bus (MFSAB) under the following conditions:

- a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.
 - b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the 8-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by Minnesota Statutes section 171.321, subdivision 2.
 - e. The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minnesota Statutes section 171.02, subdivisions 2a(h) - 2a(j).
 - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Pre-school Age Children in School Buses," if child safety restraints are used by passengers, in addition to the training required in Section VI., above.
 - g. The bus has a gross vehicle weight rating of 14,500 pounds or less and is designed to transport 15 or fewer passengers, including the driver.
2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
 3. A school bus operated under this section must bear a current certificate of inspection.
 4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

- ~~1. A Type III vehicle is designed to carry ten or less passengers and is not outwardly equipped or identified as a school bus (van or passenger cars). When used, they will be equipped and operated according to Federal and State requirements.~~
- ~~2. The driver of a Type III vehicle will have the appropriate license. They will have a current motor vehicle record on file with the Superintendent/designee.~~

VIII. ~~School Bus Driver Training~~ SCHOOL DISTRICT EMERGENCY PROCEDURES

- A. If possible, school bus drivers or their supervisors shall call “911” or the local emergency phone number in the event of a serious emergency.
- B. School bus drivers shall meet the emergency training requirements contained in Unit III “Crash & Emergency Preparedness” of the Minnesota Department of Public Safety Model School Bus Driver Training Manual. This includes procedures in the event of a crash (accident).
- C. School bus drivers and bus assistants for special education students requiring special transportation service because of their handicapping condition shall be trained in basic first aid procedures, shall within one (1) month after the effective date of assignment participate in a program of in-service training on the proper methods for dealing with the specific needs and problems of students with disabilities, assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and ensure that protective safety devices are in use and fastened properly.
- D. Emergency Health Information shall be maintained on the school bus for students requiring special transportation service because of their handicapping condition. The information shall state:
 - 1. the student’s name and address;
 - 2. the nature of the student’s disabilities;
 - 3. emergency health care information; and
 - 4. the names and telephone numbers of the student’s physician, parents, guardians, or custodians, and some person other than the student’s parents or custodians who can be contacted in case of an emergency.

~~A. Training~~

~~The contracted transportation provider shall ensure that school bus drivers have the qualifications and training as required by law.~~

~~B. Evaluation~~

~~All drivers will be evaluated for the following competencies at least once annually:~~

- ~~1. Safely operate the type of school bus the driver will be driving.~~
- ~~2. Understand student behavior, including issues relating to students with disabilities.~~
- ~~3. Ensure orderly conduct of passengers on the bus and handle incidents of misconduct appropriately.~~
- ~~4. Know and understand relevant laws, rules of the road and local school bus safety policies.~~
- ~~5. Handle emergency situations~~
- ~~6. Safely load and unload passengers, and~~
- ~~7. Demonstrate proficiency in first aid and CPR procedures.~~

IX. ~~EMERGENCY PROCEDURES~~ SCHOOL DISTRICT VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the school district.
- B. All school vehicles shall be state inspected in accordance with legal requirements.

- C. A copy of the current daily pre-trip inspection report must be carried in the bus. Daily pre-trip inspections shall be maintained on file in accordance with the school district's record retention schedule. Prompt reports of defects to be immediately corrected will be submitted.
- D. Daily post-trip inspections shall be performed to check for any children or lost items remaining on the bus and for vandalism.

~~In an emergency, the driver's first priority is the safety of his/her passengers. All school buses shall be equipped with a two-way radio. Drivers will be knowledgeable in the emergency procedures for dealing with:~~

- ~~A. Accidents~~
- ~~B. Bus evacuations~~
- ~~C. Medical emergencies~~
- ~~D. Weather emergencies~~
- ~~E. Dangerous weapons~~

X. ~~Vehicle Maintenance~~ SCHOOL TRANSPORTATION SAFETY DIRECTOR

The school board has designated an individual to serve as the school district's school transportation safety director. The school transportation safety director shall have day-to-day responsibility for student transportation safety, including transportation of nonpublic school children when provided by the school district. The school transportation safety director will assure that this policy is periodically reviewed to ensure that it conforms to law. The school transportation safety director or contracted service provider shall certify annually to the school board that each school bus driver meets the school bus driver training competencies required Minnesota Statutes section 171.321, subdivision 4. The transportation safety director also shall annually verify or ensure that the private contractor utilized by the school has verified the validity of the driver's license of each employee who regularly transports students for the school district in a type A, B, C, or D school bus, type III vehicle, or MFSAB with the National Driver Register or the Department of Public Safety. Upon request of the school district superintendent or the superintendent of the school district where nonpublic students are transported, the school transportation safety director also shall certify to the superintendent that students have received school bus safety training in accordance with state law. The name, address and telephone number of the school transportation safety director are on file in the school district office. Any questions regarding student transportation or this policy may be addressed to the school transportation safety director

~~Big Lake Public Schools shall require that all vehicles used to transport passengers, whether owned by the district or vendor, be inspected and maintained as required by law.~~

XI. ~~STUDENT TRANSPORTATION SAFETY COMMITTEE~~ Expenditures for School Bus Safety Activities

~~The school board may establish a student transportation safety committee. The chair of the student transportation safety committee is the school district's school transportation safety director. The school board shall appoint the other members of the student transportation safety committee. Membership may include parents, school bus drivers, representatives of school bus companies, local law~~

~~enforcement officials, other school district staff, and representatives from other units of local government Expenditures of funds, and the reporting of these expenditures, from the general fund, shall be in accordance with existing laws.~~

~~XII. Transportation Safety Director~~

~~The contracted transportation provider in consultation with the Big Lake Schools shall designate the transportation director. Any questions regarding student transportation or this policy should be addressed to the transportation director.~~

~~XIII. Field Trips and Extracurricular Bus Requests~~

- ~~A. The district may contract with the contracted transportation provider school buses for use with school and Community Education related activities.~~
- ~~B. School buses shall not be used for non-school district related activities or for school personnel's private usage unless authorized.~~
- ~~C. Requests shall be submitted following established procedures and time lines.~~
- ~~D. The school or group requesting the bus shall provide a chaperon or escort unless the number of passengers does not make it feasible.~~
- ~~E. The school or group requesting the bus shall be charged an appropriate fee for the services provided.~~

~~**Rationale:** Safe and efficient transportation is provided by Big Lake Schools. Expectations for student behavior are governed by the District discipline policy and the special situations outlined in this policy.~~

- Legal References:**
- Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
 - Minn. Stat. § 123B.03 (Background Check)
 - Minn. Stat. § 123B.42 (Textbooks; Individual Instruction or Cooperative Learning Material; Standard Tests)
 - Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
 - Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
 - Minn. Stat. § 123B.90 (School Bus Safety Training)
 - Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
 - [Minn. Stat. § 123B.935 \(Active Transportation Safety Training\)](#)
 - Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
 - Minn. Stat. Ch. 169 (Traffic Regulations)
 - Minn. Stat. § 169.011, Subds. 15, 16, and 71 (Definitions)
 - Minn. Stat. § 169.02 (Scope)
 - Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
 - Minn. Stat. § 169.446, Subd. 2 (Safety of School Children; Training and Education Rules)
 - Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
 - Minn. Stat. § 169.454 (Type III Vehicle Standards)

Minn. Stat. § 169.4582 (Reportable Offense on School Buses) Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
 Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
 Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
 Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
 Minn. Stat. § 171.168 (Notice of Violation by Commercial Driver)
 Minn. Stat. § 171.169 (Notice of Commercial License Suspension)
 Minn. Stat. § 171.321 (Qualifications of School Bus and Type III Vehicle Drivers)
 Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
 Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)
 Minn. Stat. Ch. 245C (Human Services Background Studies)
 Minn. Stat. § 609.02 (Definitions)
 Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
 49 C.F.R. Part 383 (Commercial Driver's License Standards; Requirements and Penalties)
 49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
 49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
 49 C.F.R. § 383.5 (Transportation Definitions)
 49 C.F.R. § 383.51 (Disqualification of Drivers)
[49 C.F.R. Part 571 \(Federal Motor Vehicle Safety Standards\)](#)

Cross References: MSBA/MASA Model Policy 416 (Drug and Alcohol Testing) MSBA/MASA Model Policy 506 (Student Discipline)
 MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
 MSBA/MASA Model Policy 707 (Transportation of Public Students)
 MSBA/MASA Model Policy 708 (Transportation of Nonpublic Students) MSBA/MASA Model Policy 710 (Extracurricular Transportation)



CRISIS MANAGEMENT

PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. ~~Each~~ The school district ~~should~~ will develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

I. GENERAL INFORMATION

A. The Policy and Plans

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

~~The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The~~ **Building**-specific crisis management plans will include general crisis procedures and crisis-specific procedures. ~~Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy will be maintained, updated, and made available to the school board on an annual basis. and the plans will be maintained and updated on an annual basis.~~

B. Elements of the District Crisis Management Policy

1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of

communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

- a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

State law requires a minimum of five school lock-down drills each school year. See Minnesota Statutes section 121A.035.

- b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

State law requires a minimum of five school fire drills, consistent with Minnesota Statutes section 299F.30, and one school tornado drill each school year. See Minnesota Statutes section 121A.035.

- c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.
2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.
 3. School Emergency Response Teams
 - a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation

routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

- b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

II. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.
2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)
2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.

5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes section 299F.30. See Minnesota Statutes section 121A.035.
6. A record of fire drills conducted at the building will be maintained in the building administrator's office.
7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts and will be updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the

method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.
4. Social/emotional recovery.

IV. ACTIVE SHOOTER DRILL

A. Definitions

1. "Active shooter drill" means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting

2. "Active shooter simulation" means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.
3. "Evidence-based" means a program or practice that demonstrates any of the following:
 - a. a statistically significant effect on relevant outcomes based on any of the following:
 - i. strong evidence from one or more well designed and well implemented experimental studies;
 - ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or
 - iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias; or
 - b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.
4. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources
5. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

B. Criteria

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

- 1) Accessible
- 2) Developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary
- 3) Culturally aware
- 4) Trauma-informed
- 5) Inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating

2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.
3. The Commissioner of the Minnesota Department of Education must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above

F. Active Shooter Simulations

Must be authorized by the school board. A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district or charter school conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually
2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:
 - a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;
 - b. the importance of taking threats seriously and seeking help; and
 - c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity.
3. A school district or charter school must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for schools, including but not limited to:
 - a. student opportunities for leadership related to prevention and safety;
 - b. encouragement and support to students in establishing clubs and programs focused on safety; and
 - c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board of a district that has conducted an active shooter drill must consider the following:

1. The effect of active shooter drills on the safety of students and staff; and
2. The effect of active shooter drills on the mental health and wellness of students and staff.

V. SAMPLE PROCEDURES INCLUDED IN THIS POLICY

Sample procedures for the various hazards/emergencies listed below ~~are attached to this Policy~~ for use when drafting specific crisis management plans. ~~A as well as additional~~ sample procedures may be found in the Response section of the *Comprehensive School Safety Guide* (2011 Edition). ~~After approval by the school board, an adopted p~~ Procedures will ~~become an addendum to the Crisis Management Policy~~. be maintained, updated, and made available to the school board on an annual basis.

- A. Fire
- B. Hazardous Materials
- C. Severe Weather: Tornado/Severe Thunderstorm/Flooding
- D. Medical Emergency
- E. Fight/Disturbance
- F. Assault
- G. Intruder
- H. Weapons
- I. Shooting
- J. Hostage
- K. Bomb Threat
- L. Chemical or Biological Threat
- M. Checklist for Telephone Threats
- N. Demonstration
- O. Suicide
- P. Lock-down Procedures
- Q. Shelter-In-Place Procedures
- R. Evacuation/Relocation
- S. Media Procedures
- T. Post-Crisis Procedures
- U. School Emergency Response Team
- V. Emergency Phone Numbers
- W. Highly Contagious Serious Illness or Pandemic Flu

VI. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See ~~MSBA/MASA Model~~ **Big Lake Schools** Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

D. Radiological Emergencies at Nuclear Generating Plants

School districts within a 10-mile radius of the Monticello or Prairie Island nuclear power plants will implement crisis plans in the event of an accident or incident at the power plant. See **Big Lake Schools Policy 813 (Use of Potassium Iodide, KI, in the Event of a Nuclear Accident)**.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

Legal References: Minn. Stat. Ch. 12 (Emergency Management)
 Minn. Stat. Ch. 12A (Natural Disaster: State Assistance)
 Minn. Stat. § 121A.035 (Crisis Management Policy)

Minn. Stat. § 121A.038 (Students Safe at School)

Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)

Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)

Minn. Stat. § 326B.02, Subd. 6 (Powers)

Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)

Minn. Stat. § 609.605, Subd. 4 (Trespasses)

Minn. Rules Ch. 7511 (Fire Code)

20 U.S.C. § 1681, *et seq.* (Title IX)

20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

20 U.S.C. § 7912 (Unsafe School Choice Option)

42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

Cross References:

MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)

MSBA/MASA Model Policy 413 (Harassment and Violence)

MSBA/MASA Model Policy 501 (School Weapons Policy)

MSBA/MASA Model Policy 506 (Student Discipline)

MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)

MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)

Comprehensive School Safety Guide

[Minnesota School Safety Center - Resources \(mn.gov\)](https://www.mn.gov/education/school-safety)

HEALTH AND SAFETY

I. PURPOSE

The purpose of this policy is to assist the school district in promoting health and safety, reducing injuries, and complying with federal, state, and local health and safety laws and regulations.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to implement a health and safety program that includes plans and procedures to protect employees, students, volunteers, and members of the general public who enter school district buildings and grounds. The objective of the health and safety program will be to provide a safe and healthy learning environment; to increase safety awareness; to help prevent accidents, illnesses, and injuries; to reduce liability; to assign duties and responsibilities to school district staff to implement and maintain the health and safety program; to establish written procedures for the identification and management of hazards or potential hazards; to train school district staff on safe work practices; and to comply with all health and safety, environmental, and occupational health laws, rules, and regulations.

~~Big Lake Schools strives to provide a safe, healthy work and educational environment for its students, faculty, staff and volunteers. In order to help accomplish this goal, the district will implement a health and safety program that includes plans and procedures to provide a safe and healthy learning environment; increase safety awareness; help prevent accidents, illness, and injuries; reduce liability; assign duties and responsibilities to school district staff to implement and maintain the health and safety program; establish written procedures for the identification and management of hazards or potential hazards; train school district staff on safe work practices; and to comply with all health and safety, environmental, and occupational health laws, and regulations.~~

- B. All school district employees have a responsibility for maintaining a safe and healthy environment within the school district and are expected to be involved in the health and safety program to the extent practicable. For the purpose of implementing this policy, the school district ~~at its discretion~~ may form a health and safety advisory committee to be ~~appointed by the superintendent~~. The health and safety advisory committee will be composed of employees and other individuals with specific knowledge of related issues. The advisory committee will provide recommendations to the administration regarding plans and procedures to implement this policy and to establish procedures for identifying, analyzing, and controlling hazards, minimizing risks, and training school district staff on safe work practices. The committee will also recommend procedures for investigating accidents and enforcement of workplace safety rules. Each recommendation shall include estimates of annual costs of implementing and maintaining that proposed recommendation. The superintendent may request that the safety committee established under Minnesota Statutes section 182.676 carry out all or part of the duties of the advisory committee or the advisory committee may consider recommendations from a separate safety committee established under Minnesota Statutes section 182.676.

III. PROCEDURES

- A. Based upon recommendations from the health and safety advisory committee and **subject to the budget adopted by the school board to implement or maintain these recommendations, in accordance with federal, state, and local laws, rules and regulations,** the administration will adopt and implement written plans and procedures for identification and management of hazards or potential hazards existing within the school district **in accordance with federal, state, and local laws, rules, and regulations.** Written plans and procedures will be maintained, updated, and **made available to the reviewed by the administration school board** on an annual basis **and shall be an addendum to this policy.** The administration shall identify **in writing** a contact person to oversee compliance with each specific plan or procedure **and provide training as necessary to be compliant with any regulations.**
- B. To the extent that federal, state, and local laws, rules, and regulations do not exist for identification and management of **specific** hazards or potential hazards, the **health and safety** advisory committee shall evaluate other available resources and generally accepted best practice **procedures recommendations. to make recommendations to the administration. Best practices are techniques or actions which, through experience or research, have consistently proven to lead to specific positive outcomes.**
- C. The school district shall monitor and make good faith efforts to comply with any new or amended laws, rules, or regulations to control potential hazards.

IV. PROGRAM AND PLANS

- A. For the purpose of complying **this policy, the administration will, within the budgetary limitations adopted by the school board, implement a with federal, state, and local laws, rules and regulations, specific plan requirements will be implemented and managed by the** health and safety program **that includes specific plan requirements in various other areas as identified by the health and safety advisory committee. may be included also. Specific management plans include,** Areas that my be considered include, but are not limited to, the following:
 - 1. Asbestos
 - 2. Fire and Life Safety
 - 3. Employee Right to Know
 - 4. Emergency Action Planning
 - 5. Combustible and Hazardous Materials Storage
 - 6. Indoor Air Quality
 - 7. Mechanical Ventilation
 - 8. Mold Cleanup and Abatement
 - 9. Accident and Injury Reduction Program: Model AWAIR Program for Minnesota Schools
 - 10. Infectious Waste/Bloodborne Pathogens
 - 11. Community Right to Know
 - 12. Compressed Gas Safety
 - 13. Confined Space Standard
 - 14. Electrical Safety
 - 15. **First Aid/CPR/AED**
 - 16. **Food Safety Inspection**
 - 17. **Forklift Safety**
 - 18. Hazardous Waste
 - 19. Hearing Conservation
 - 20. Hoist/Lift/Elevator Safety
 - 21. Integrated Pest Management
 - 22. Laboratory Safety Standard/Chemical Hygiene Plan
 - 23. Lead

24. Control of Hazardous Energy Sources (Lockout/Tagout)
25. Machine Guarding
26. Safety Committee
27. Personal Protection Equipment (PPE)
28. Playground Safety
29. Radon
30. Respiratory Protection
31. Underground and Above Ground Storage Tanks
32. Welding/Cutting/Brazing
33. Fall Protection
34. National Emission Standards for Hazardous Air Pollutants for School Generators established by the United States E.P.A
35. Other areas determined to be appropriate by the health and safety advisory committee

If a risk is not present in the school district, the preparation of a plan or procedure for that risk will not be necessary.

- B. The administration shall establish procedures to ensure, to the extent possible practicable, that all employees are properly trained and instructed in job procedures, crisis response duties, and emergency response actions where exposure or possible exposure to hazards and potential hazards may occur.
- C. The administration shall conduct or arrange safety inspections and drills. Any identified hazards, unsafe conditions, or unsafe practices will be documented and corrective action will be taken to the extent practicable to control that hazard, unsafe condition, or unsafe practice.
- D. Communication from employees regarding hazards, unsafe or potentially unsafe working conditions, and unsafe or potentially unsafe practices is encouraged in either written or oral form. No employee will be retaliated against for reporting hazards or unsafe or potentially unsafe working conditions or practices.
- E. The administration shall conduct periodic workplace inspections to identify potential hazards and safety concerns.
- F. In the event of an accident or a near miss, the school district shall promptly cause an accident investigation to be conducted in order to determine the cause of the incident and to take action to prevent a similar incident. All accidents and near misses must be reported to an immediate supervisor as soon as possible.

V. BUDGET

The superintendent shall be responsible to provide for periodic school board review and approval of the various plan requirements of the health and safety program, including current plan requirements and related written plans and procedures and recommendations for additional plan requirements proposed to be adopted. The superintendent, or such other school official as designated by the superintendent, each year shall prepare preliminary revenue and expenditure budgets for the school district's health and safety program. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for this program and make such adjustments within the expenditure budget to carry out the current program and to implement new recommendations within the revenues projected and appropriated for this purpose. No funds may be expended for the health and safety program in any school year prior to the adoption of the budget document authorizing that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize

that expenditure for that year. The health and safety program shall be implemented, conducted, and administered within the fiscal restraints of the budget so adopted.

VI. ENFORCEMENT

Enforcement of this policy is necessary for the goals of the school district’s health and safety program to be achieved. Within applicable budget limitations, school district employees will be trained and receive periodic reviews of safety practices and procedures, focusing on areas that directly affect the employees’ job duties. Employees shall participate in practice drills. Willful violations of safe work practices may result in disciplinary action in accordance with applicable school district policies.

~~*Rationale: To receive health and safety revenue for any fiscal year, school districts must submit an application to the Commissioner of Education, along with a health and safety budget adopted and confirmed by the School Board as being consistent with the school district’s health and safety policy. The provisions of this policy substantially reflect statutory requirements.*~~

- Legal References:**
- Minn. Stat. § 123B.56 (Health, Safety, and Environmental Management)
 - Minn. Stat. § 123B.57 (Health and Safety Projects)
 - Minn. Stat. § 182.676 (Safety Committees)
 - Minn. Rules Part 5208.0010 (Accident and Injury Reduction Program; Applicability)
 - Minn. Rules Part 5208.0070 (Accident and Injury Reduction Program; Alternative Forms of Committee)

- Cross References:**
- MSBA/MASA Model Policy 407 (Employee Right to Know - Exposure to Hazardous Substances)
 - MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
 - MSBA/MASA Model Policy 806 (Crisis Management Policy)