

Dawson-Boyd School Board  
Monday, December 9, 2024 Regular Meeting Time - 6:00 p.m.  
Upstairs High School Commons Area  
Monthly Board Meeting  
Google Meet joining info:  
December Regular Board Meeting  
Monday, December 9 · 6:00 - 9:00pm  
Time zone: America/Chicago  
Google Meet joining info  
Video call link: <https://meet.google.com/aeu-zvcr-ipw>  
Or dial: ?(US) +1 320-377-9053? PIN: ?523 494 782?#

## **Meeting Agenda**

1. Truth in Taxation
2. Call to order - 6:00 p.m.
  - Pledge of Allegiance
3. Adopt/Amend Agenda
4. Public Comments
5. Consent Agenda: THE FOLLOWING ITEMS ARE SUBMITTED FOR CONSENT APPROVAL
  - a. Approval of Meeting Minutes
  - b. Approval of Financial Report and Monthly Claims and Accounts
  - c. Approval of Staffing Matters/Personnel
    - Resignations
      - Patronell Steinke - paraprofessional sub - 11/13/2024
    - d. Retirements
      - Karen Anderson - end of the 24-25 school year
    - e. Hiring
      - Courtney Bohnen - elementary paraprofessional - 11/25/2024
      - Erica Mosser - daycare - 11/25/2024
      - Marcia Lund - 4th grade long term sub - 1/20/2025 - 4/14/2025
      - Clint Schindler - JH Boys Basketball Coach - 12/4/2024
      - Becky Thoen - 6th-grade long-term sub - 12/19/2024
    - f. Unpaid Leave
      - Kevin Norman - 1/24/25 - one day without pay
    - g. Leave Request
      - Tobi Kemen - 12/19/2024 - 2/3/2025
6. Communications: THE FOLLOWING ITEMS ARE SUBMITTED FOR CONSIDERATION

- a. Dawson-Boyd Emergency Operations Plan Draft  
Draft of the Dawson-Boyd Emergency Operations Plan to be reviewed by Emergency Planning Committee
- b. Connie Forster, Department of Homeland Security
7. Information Items:
  - a. Board Member Reports
  - b. Teacher Reports
  - c. Principal Reports
  - d. Superintendent Report
8. Discussion Items:
  - a. Discussion on Budget Planning for Fiscal Year 2026  
Holly Ward
9. Action Items:
  - a. Resolution-District Donations
  - b. Approval of School Fundraisers
  - c. 2025-2026 School Calendar
  - d. Resolution #R1-82A  
DAWSON-BOYD SCHOOLS  
RESOLUTION OF TERMINATION NOVEMBER 5, 2024

Board Member Marotzke moved to terminate the employment of an employee subject to the Board's authority identified in the attached confidential exhibit as Employee A. The employee's employment will end on November 5, 2024.

- e. Resolution #R1-82B  
Approving the Flexible Learning Year (FLY) Program Application for Renewal for School Years 2025-2026 through 2027-2028
- f. Resolution #R1-82C  
Resolution of the Dawson-Boyd School Board  
Directing the Superintendent to Develop Recommendations for Budget Reductions
- g. Updated Seniority List
- h. Staff Development Committee Appointments  
  
Committee to serve as both the site team and the district team on a 2-year cycle.  
  
Year 1: Kallie Blascky, Cory Larson, Chelsea Ludvigson  
Year 2: Karen Anderson, Andrea Knutson, Patti Mork
- i. Levy Certification

**Now Therefore,** Be it resolved by the School Board of Independent School District No. 378 that the taxes to be levied in 2024 to be collected in 2025 is set at \$3,164,502.49. The clerk

of ISD 378 School Board is authorized to certify the proposed levy to the County Auditor of Lac qui Parle County.

j. Policies

First Readings Requiring One Reading Only

- 519 - Interview of Students by Outside Agency
- 721 - Uniform Grant Guidance Policy Regarding Federal Revenue Sources

k. First Readings Requiring Second Readings

- Technical Updates
  - 503 - Student Attendance
- New Policy
  - 606 - Textbook and Instructional Material
- Updated Policy
  - 613 - Graduation Requirements
  - 614 - School District Testing Plan and Procedure
  - 615 - Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504, and LEP Students
  - 617 - School District Assurance of Preparatory and High School Standards
    - MSBA recommends rescission of this policy, which was tied to the profiles of learning that is no longer in statute
  - 701 - Establishment and Adoption of School District Budget

10. Adjournment



Dawson-Boyd School District

# Truth in Taxation

Public Hearing

for Taxes Payable in 2025

December 9, 2024 at 6:00pm

Presented by:

Stacy Stratmoen

Business Manager



## Minnesota State Law Requires:

### A Public Meeting...

- Between November 25<sup>th</sup> & December 30<sup>th</sup>
- At 6:00pm or later
- May be part of regularly scheduled meeting
- Must allow for public comments
- May adopt final levy at same meeting

### ... and Presentation of:

- Current year budget
- Proposed property tax levy
- Specific purpose & reasons taxes are being increased/decreased



# Dawson-Boyd School District

## Agenda

- Background on School Funding
- District's Budget
- District's Proposed Tax Levy for Taxes Payable in 2025
- Public Comments



## MN Legislature Must Set Funding for Minnesota Public Schools

Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECT

SECTION 1

**“UNIFORM SYSTEM OF PUBLIC SCHOOLS.** The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The **legislature shall make such provisions by taxation or otherwise** as will secure a thorough and efficient system of public schools throughout the state.”



# Dawson-Boyd School District

As a result...

## Funding is Highly Regulated

State Sets:

- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Tax policy for local schools
- Maximum authorized property tax levy (districts can levy less but not more than amount authorized by state, unless approved by voters in November)

State also authorizes school board to submit referendums for operating and capital needs to voters for approval.



## Change in Tax Levy does not Determine Change in Budget

- Tax levy is based on many state-determined formulas plus voter approved referendums
- Some changes in tax levies are revenue neutral, offset by reductions or increases in state aid
- Expenditure budget is limited by state-set voter-approved levies, and fund balance
- An increase in school taxes does not correlate to an equal increase in the expenditure budget



## School District Levy Cycle Differs from City/County Levy Cycle

### City/County

- Budget Year same as calendar year
- 2025 taxes provide revenue for 2025 calendar year budget

### Schools:

- Budget year begins July 1<sup>st</sup> and coincides with school year
- 2024 taxes provide revenue for 2024-25 school fiscal year
- Budget will be adopted in June 2024



## Budget Information

- All school districts' budgets are divided into separate funds, based on purpose of revenue, as required by law
- Fund Accounting Structure:
  - General Fund
  - Food Service Fund
  - Community Service Fund
  - Debt Service Fund
  - Custodial Fund



# Dawson-Boyd School District

## Fund Accounting Overview

### **GENERAL FUND – FUND 1**

#### **INSTRUCTION/MAINTENANCE**

- Classroom Instruction
- Extra-Curricular Activities
- Federal and State Instructional Programs
- Repair and Maintenance

#### **TRANSPORTATION OPERATIONS**

- Transportation of Students

#### **CAPITAL EXPENDITURES**

- Long Term Facility Maintenance (LTFM)
  - Includes Health and Safety
- Safe Schools
- Building Improvements
- Equipment Purchases

### **FOOD SERVICE FUND – FUND 2**

- School Lunch Program

### **COMMUNITY SERVICE FUND – FUND 4**

- Adult Continuing Education Classes
- Early Childhood Family Education Classes
- School and Community Sponsored Recreation Programs
- Senior Citizen's Programs
- Levy is based on:
  - **Adult population of the district**
    - 2838 – 2020 Census
    - 3021 – 2010 Census
  - **Early childhood levy is based on the number of children 0-4 years old in the district on 9-1-2024**



## Fund Accounting Overview

### DEBT SERVICE FUND – FUND 7

- Repayment of Bond Principal and Interest

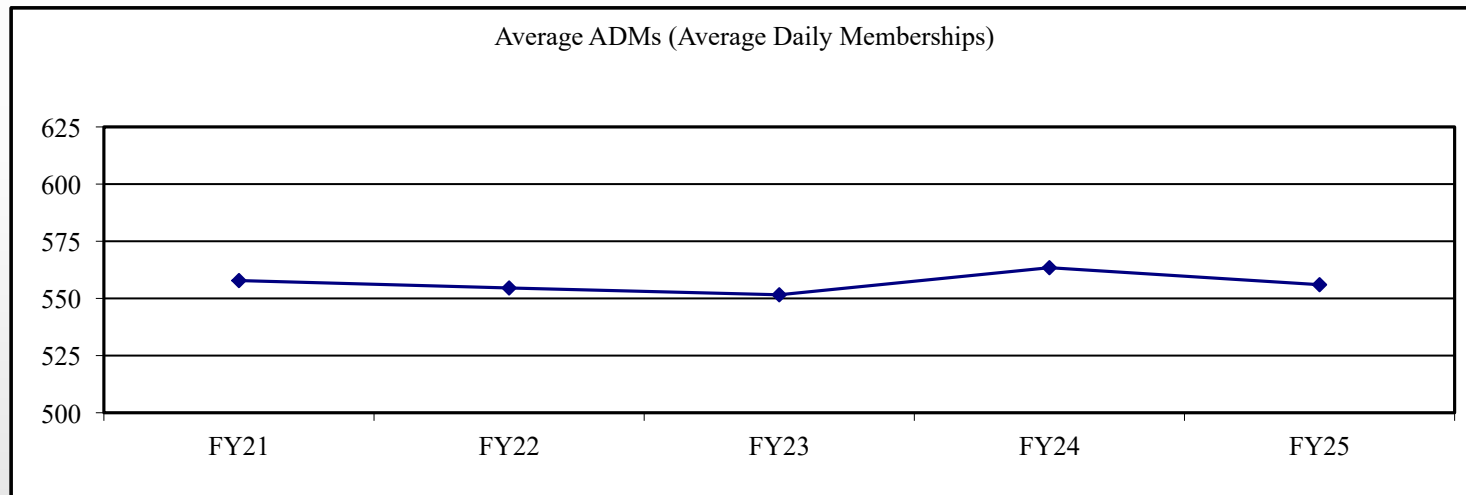
### CUSTODIAL FUND – FUND 18

- Funds received, held and expended as directed by outside sources
- Usually donated funds
- Senior Citizens Funds
- No Levy



# Dawson-Boyd School District

## Districts Enrollment





# Dawson-Boyd School District

## District Revenues and Expenditures: Actual for FY 2024

	FY 2024 Beginning Fund Balances	FY 2024 Actual Revenues and Transfers In	FY 2024 Actual Expenditures and Transfers Out	June 30, 2024 Actual Fund Balances
General Fund/Restricted	\$462,218	\$1,129,620	\$1,164,271	\$427,567
General Fund/Unassigned	\$568,328	\$7,779,909	\$7,726,290	\$621,947
Food Service Fund	\$149,871	\$576,725	\$580,550	\$146,046
Community Service Fund	(\$51,499)	\$929,177	\$886,240	(\$8,562)
Construction Fund	\$163,235	\$5,066,543	\$1,623,265	\$3,606,513
Debt Service Fund	\$205,166	\$1,763,915	\$1,667,843	\$301,238
Custodial Fund	\$24,818	\$5,000	\$1,000	\$28,818
<b>Totals</b>	<b>\$1,522,137</b>	<b>\$17,250,889</b>	<b>\$13,649,459</b>	<b>\$5,123,567</b>



# Dawson-Boyd School District

## History of General Fund Balance

<u>Fiscal Year</u>	<u>Unassigned</u>	<u>Total</u>
2011-2012	\$777,059.00	\$ 972,764.00
2012-2013	\$1,067,958.00	\$1,014,866.00
2013-2014	\$1,191,574.00	\$1,187,315.00
2014-2015	\$1,188,450.00	\$1,291,766.00
2015-2016	\$1,460,247.00	\$1,695,695.00
2016-2017	\$1,496,945.00	\$1,621,864.00
2017-2018	\$1,571,764.00	\$1,755,606.00
2018-2019	\$1,702,301.00	\$2,029,405.00
2019-2020	\$1,690,743.00	\$2,191,643.00
2020-2021	\$1,343,771.00	\$1,894,490.00
2021-2022	\$ 955,657.00	\$ 1,524,815.00
2022-2023	\$ 568,328.00	\$ 1,030,546.00
2023-2024	\$ 621,947.00	\$ 1,049,514.00



# Dawson-Boyd School District

## History of Levy Limitations (Approved)

<u>Fund</u>	<u>Pay 2019</u>	<u>Pay 2019</u>	<u>Pay 2020</u>	<u>Pay 2021</u>	<u>Pay 2022</u>	<u>Pay 2023</u>	<u>Pay 2024</u>
General	\$516,674.47	\$651,174.50	\$601,315.95	\$699,047.12	\$834,264.19	\$897,540.42	\$1,029,911.20
Com Svc	\$88,886.76	\$87,546.89	\$ 81,671.47	\$ 69,756.39	\$ 87,102.64	\$ 86,227.28	\$ 69,571.72
Debt Svc	\$483,737.92	\$1,798,457.98	\$1,783,109.56	\$1,782,770.70	\$1,714,140.08	\$2,128,674.19	\$2,065,019.57
<b>Total</b>	<b>\$1,089,299.15</b>	<b>\$2,537,179.37</b>	<b>\$2,466,096.98</b>	<b>\$2,551,574.21</b>	<b>\$2,635,506.91</b>	<b>\$3,112,441.89</b>	<b>\$3,164,502.49</b>
% Change	-9.26%	32.92%	-2.80%	3.47%	3.29%	18.10%	1.67%

\*2020 is the first year Bond was applied to taxes for addition/remodel

\*2021 includes the 2011 Operating Referendum dropping off

\*2022 Taxes includes the approved Operating Levy from November 2, 2021 election results

\*2024 is the first year Bond was applied to taxes for the parking lots/roofing/HVAC project

## The Levy Cycle

Certified in 2024 PAY 2025 for FY 2026

School Board adopts  
final levy in December  
2024.

Property owners pay  
taxes to counties in May  
2025 and October 2025.  
Counties remit these  
funds to school districts.

School districts record  
funds collected in  
calendar year 2025 as  
revenues in school fiscal  
year 2026.



## Property Tax Background

- Every owner of taxable property pays property taxes for the various “taxing jurisdictions” (county, city or township, school district, special districts) in which the property is located.
- Each taxing jurisdiction sets its own tax levy, most often based on limits set in state law.
- Each county sends out bills, collects taxes from property owners, and distributes funds back to other taxing jurisdictions.



## Key Dates for Levy Certification

- September 9: Minnesota Department of Education (MDE) prepared and distributed first draft of levy limit worksheets setting maximum authorized levy as permitted by law
- September 9: School board approved proposed levy amounts (set maximum allowed)
- Mid-November: Each county mailed “Proposed Property Tax Statements” to all property owners
- December 9: Public hearing on proposed levy held by DB School Board as required by law at Truth in Taxation 6:00 p.m. hearing
- Following the hearing the school board will certify final levy amounts at its regular meeting.



## Overview of Proposed Levy Payable in 2025

- The total pay 2025 proposed property tax levy for all funds will increase from Pay 2024, by 1.67% or \$52,060.60.
- This is revenue neutral for the district because the tax burden from the state has shifted \$52,060.60 from state aid to the tax payer responsibility based on property values.
- Law requires that school districts explain the reasons for changes in the levy.



## General Fund Levy Changes

- Category: General Fund (Referendum/General)
- Net Change: \$132,370.78
- Reasons for change:
  - Increases in Referendum, Career Technical, Facilities & Equipment Bond Adjustment, and Operating Capital
  - Increases in Integration & Achievement, LOR (Local Optional Revenue), Unemployment, Leases, Safe Schools, and LTFM (Long Term Facility Maintenance)



## Community Service Levy Changes

- Category: Community Service Fund
- Net Change: -\$16,655.56
- Reasons for change:
  - ECFE (Early Childhood Family Education) Under 5 Population as of 9/1/24 - 183 (2023 - 157)
  - Community Service – Decrease based on 2020 census of 2,838 district residents. Previous years based on 2010 census of 3,021 (decrease of 183).



## Debt Service Levy Changes

- Category: Debt Service/OPEB Debt Service Funds
- Net Change: -\$63,654.62
- Reasons for change:
  - The District is required to levy 105% of the scheduled debt service payment so that there are enough funds available to make the bond payments, even if the taxpayers are delinquent in making their tax payments.
  - Excess funds have accumulated and are being used to pay a portion of the bond payments. This decrease along with increases in the bond payments results in lowering the tax burden this year.



# Dawson-Boyd School District

## Levy Comparison of Pay 2025 and Pay 2024 Totals

Levy Description	Pay 25 Proposed	Pay 24 Final	Difference
Total General fund	1,029,911.20	897,540.42	132,370.78
Total Community Education	69,571.72	86,227.28	(16,655.56)
Total Debt Redemption	2,065,019.57	2,128,674.19	(63,654.62)
<b>Grand Total Levy (Increase)</b>	<b>3,164,502.49</b>	<b>3,112,441.89</b>	<b>52,060.60</b>
<b>Percent Change</b>			
General Fund Percent	32.546%	28.837%	-3.321%
Community Ed. Percent	2.199%	2.770%	29.429%
Debt Redemption Percent	65.256%	68.392%	-0.341%
<b>Total Percent Change</b>	<b>100.000%</b>	<b>100.000%</b>	<b>1.673%</b>



## Subtotals by Category

• Voter Approved	\$1,995,595.45
• Referendum	
• (Doesn't include Local Optional Revenue)	
• Other	\$1,168,907.04
• Set by state	
• Allowed by law	
<b>Total</b>	<b>\$3,164,502.49</b>



## Other Factors Impacting Tax Changes

Other factors that may affect your individual property tax statement:

- Increase or decrease in assessed valuation of individual property
- Increase or decrease in total value of all property in the district
- Legislative decisions
- Voter-approved referendums
- Actions taken by other taxing entities



## Next Steps

- Board will accept public comments and questions on proposed levy
- Board will certify the 2024 Payable 2025 property tax levy
- **Whereas**, Pursuant to Minnesota Statutes the School Board of Independent School District No. 378 is authorized to make the following proposed tax levies for general purposes:

General Fund	\$1,029,911.20
Community Service	\$ 69,571.72
Debt Service/OPEB Debt. Svc.	<u>\$2,065,019.57</u>
Total Proposed Tax levy	\$3,164,502.49

- **Now Therefore**, Be it resolved by the School Board of Independent School District No. 378 that the taxes to be levied in 2024 to be collected in 2025 is set at \$3,164,502.49. The clerk of ISD 378 School Board is authorized to certify the proposed levy to the County Auditor of Lac qui Parle County.



Dawson-Boyd School District

## Public Comments



# Dawson-Boyd School District

## Questions

### District-Specific Levy Questions:

Stacy Stratmoen, Business Manager

stacys@dwby.k12.mn.us 320-312-2302



### Questions Regarding Your Property Value:

Yellow Medicine East Assessor's Office

320-564-3132

Lac qui Parle County Assessor's Office

320-598-3187

Dawson-Boyd Independent School District No. 378  
**Regular November Board Meeting**  
November 12, 2024

The regular November meeting of the Board of Education was held on November 12, 2024, in the Dawson-Boyd upstairs common area. Members present were Lund, Schindler, Marotzke, Buer, Kelly, Perkins, and Jurgenson as well as student representative Ochsendorf and administrative staff. Chair Kelly called the meeting to order at 6:01 pm. There were no public comments. Lund proposed adding a discussion about the community center, which was seconded by Buer. Lund also proposed discussing staffing matters in a closed session which did not pass. The amended agenda was approved (Perkins/Marotzke).

In the Consent Agenda, regular claims and accounts totaling \$486,647.31, \$7,881.50 for student activities, and \$8,092.57 for the building project were approved as presented. The Board reviewed electronic transfers and state tax payments made in October. Minutes from the October Regular Board meeting and the following staffing matters were approved as presented. Hiring - Shelby Moen, JH Basketball Coach, 10/30/2024; Mattiah Kemen, Daycare, 11/1/2024; Megan Siverson, HS Paraprofessional, 11/13/2024; Erica Mosser, Daycare, 11/13/2024; Michelle Ellefson, HS Paraprofessional, 11/18/2024. Resignations - Paige Conover, daycare/HS paraprofessional, 12/6/2024 (Marotzke/Schindler).

In Communications, elementary teacher Hailey Gritmacker shared about the Brulé performance and the Veteran's Day program. Principal Hiedeman thanked DBAA for all the opportunities that have been made available for students, shared that 43 preschoolers were screened, talked about multicultural family night, fire prevention week, conferences, MRVED common day, American Education week, MN school law updates, and the LEAP plan updates. Principal/AD Stotesbery shared with the board about the MRVED common day, Carl Perkins application updates, Mr. Wager's multimedia class, recent performances, a recent CTE field trip, fall sports wrapping up, winter sports beginning, online ticket sales, and the MSHSL Forms A & B. Superintendent Ward discussed American Education Week, the election results, the FLY public meeting that was held prior to the board meeting, READ Act, recent performances, different grant opportunities, our multi-lingual learners program, MASA legislative committee updates, a recent legal conference, and thanked the DBAA and Allysa Hurley for bringing in so many resources for our district.

In action items, the board approved the following fundraisers: Robotics sponsorships - 11/12/2024-1/31/2024, Musical sponsor drive and Amazon wishlist - 12/1/2024-4/1/2025, Wrestling softener salt - 11/18-11/26/2024, and the NHS 50/50 raffle on 2/11/2025 (Perkins/Schindler - MCU). The board approved the MSHSL Form A (Jurgenson/Marotzke - MCU) and Form B (Perkins/Jurgenson - MCU). The board approved the READ Act MOU as presented (Buer/Schindler - MCU) RESOLUTION #R1-81 - RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT GENERAL ELECTION, declaring School District Ballot to have carried. The Resolution authorizes Clerk Marotzke to certify the results of the election to the county auditor of each county in which the school district is located in whole

or in part and the Commissioner of Education. The ballot question for the board of Independent School District No.378 (Dawson-Boyd), Minnesota as specified in the attached Abstract and Return of Votes Cast, a total of 1,592 voters of the district voted at said election on the election of (three) school board members for a four-year term vacancies on the board caused by the expiration of term on the second Monday in January next following the general election as follows: Chris Schacherer 831, Carli Bothun 1044, Megan Prestholdt Lynch 879, Scott Schacherer 716, Troy Estling 505, and 41 write-in votes. Candidate Carli Bothun, Candidate Megan Prestholdt Lynch, and Candidate Chris Schacherer, having received the highest number of votes, are elected to four-year terms beginning the second Monday in January (Buer/Schindler - MCU). RESOLUTION #R1-81A - RESOLUTION OF CLERKS CERTIFICATE AS TO ABSTRACT AND RETURN OF VOTERS CAST, declaring School District Ballot to have carried. The Resolution authorized the school board members of ISD No. 378 (Dawson-Boyd), to certify that they have canvassed the returns of the General Election held on Tuesday, November 5, 2024, and have herein specified the names of any candidates receiving votes and the number of votes received by each candidate, and have herein specified the number of votes for and against any ballot questions voted on in this election. As appears by the returns of the election precincts voting in this election, duly returned to, filed, opened, and canvassed, and now remaining on file in the office of the clerk of ISD No. 378 (Dawson-Boyd) (Marotzke/Jurgenson - MCU). RESOLUTION #R1-81B - RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATE OF ELECTION, NOW THEREFORE BE IT RESOLVED, by the School Board of ISD No. 378, State of Minnesota as follows: the chair and clerk are hereby authorized to execute certificates of election on behalf of the school board of ISD No. 378 to the following candidates: Carli Bothun, Megan Prestholdt Lynch, and Chris Schacherer who have received a sufficiently large number of votes to be elected to fill vacancies on the board caused by the expiration of term on the second Monday in January next following the election, based on the results of the canvass (Jurgenson/Buer - MCU). RESOLUTION #R1-81C - RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT SPECIAL ELECTION, declaring School District Ballot to have FAILED. The Resolution authorizes Clerk Marotzke to certify the results of the election to the county auditor of each county in which the school district is located in whole or in part and the Commissioner of Education. The ballot question for the board of Independent School District No.378 (Dawson-Boyd), Minnesota as specified in the attached Abstract and Return of Votes Cast, a total of 1592 voters of the district voted at said election on the question of revoking the existing referendum revenue authorization and approving a new authorization, of which 525 voted in favor, and 1067 voted against the same. Said proposition, having not received the approval of at least a majority of such votes is hereby declared to have failed (Perkins/Schindler - MCU). RESOLUTION #R1-81-D NOW THEREFORE BE IT RESOLVED by the School Board of ISD No. 378, that the gift of \$2,000.00, from Barbara Torstenson, be accepted by the district. Be it resolved, that the gift will be used by the school district with \$1,000 going to robotics and \$1,000 going to the music department. RESOLUTION #R81-E NOW THEREFORE BE IT RESOLVED by the School Board of ISD No. 378, that the gift of \$500 from Ruby's Pantry be accepted by the district. Be it resolved that the gift will be used by the school district for the Backpacks for Jacks program.

With no further business, Chair Kelly adjourned the meeting at 6:55 pm (Marotzke/Schindler).

December 3, 2024  
Dawson-Boyd School District New School Board Member Orientation  
5:00 pm  
Blackjack Den

Superintendent Ward, Tara Bachmeier, Lynn Marotzke, Carli Bothun, Chris Schacherer, and Megan Lynch attended the orientation. Bothun, Schacherer, and Lynch signed their Acceptance of Office and Oath of Office with a notary present. The rest of the evening was spent reviewing the new school board member orientation material. The orientation ended at 7:17 pm.

DISTRICT: 0378-01 DAWSON-BOYD PUBLIC SCHOOL DISTRI06/30/24

\*01 GENERAL FUND\*

TOTAL REVENUE 8,765,180
TOTAL EXPENDITURES 8,890,562
460 NON SPENDABLE FUND BALANCE 73,240

RESTRICTED/RESERVE:

401 STUDENT ACTIVITIES 68,090
402 SCHOLARSHIPS 4,343
403 STAFF DEVELOPMENT
407 CAPITAL PROJECTS LEVY
408 COOPERATIVE REVENUE
412 LITERACY INCENTIVE AID
414 OPERATING DEBT
416 LEVY REDUCTION
417 TACONITE BUILDING MAINT
420 AMERICAN INDIAN ED AID
424 OPERATING CAPITAL 159,328
426 \$25 TACONITE
427 DISABLED ACCESSIBILITY
428 LEARNING & DEVELOPMENT
434 AREA LEARNING CENTER
435 CONTRACTED ALT. PROGRAMS
436 ST. APPROVED ALT. PROGRAM
438 GIFTED & TALENT
439 ENGLISH LEARNER
440 TEACHER DEVELOPMENT & EVAL
441 BASIC SKILLS PROGRAMS 12,127
443 SCHOOL LIBRARY AID 9,699
448 ACHIEVEMENT & INTEGRATION
449 SAFE SCHOOLS LEVY 1,964
451 QZAB PAYMENTS
452 OPEB LIAB NOT IN TRUST
453 UNFNDED SEV & RETIREMT LEVY
459 BASIC SKILLS EXT TIME
467 LTFM 58,067
471 STUDENT SUPPORT PERSONNEL 25,526
472 MEDICAL ASSISTANCE

RESTRICTED:

464 RESTRICTED FUND BALANCE 15,182
475 TITLE VII - IMPACT AID
476 PILT

COMMITTED:

418 COMMITTED FOR SEPARATION
461 COMMITTED FUND BALANCE

ASSIGNED:

462 ASSIGNED FUND BALANCE
UNASSIGNED:

422 UNASSIGNED FUND BALANCE 621,947

\*02 FOOD SERVICE\*

TOTAL REVENUE 576,725
TOTAL EXPENDITURES 580,550
460 NON SPENDABLE FUND BALANCE 22,804

RESTRICTED/RESERVE:

452 OPEB LIAB NOT IN TRUST
RESERVE:

464 RESTRICTED FUND BALANCE 123,241
UNASSIGNED:

463 UNASSIGNED FUND BALANCE
\*04 COMMUNITY SERVICE\*
TOTAL REVENUE 880,835
TOTAL EXPENDITURES 886,240
460 NON SPENDABLE FUND BALANCE 3,256

RESTRICTED/RESERVE:

426 \$25 TACONITE
431 COMMUNITY EDUCATION 164,093
432 E.C.F.E 112,352
440 TEACHER DEVELOPMENT & EVAL
444 SCHOOL READINESS 391,222-
447 ADULT BASIC EDUCATION
452 OPEB LIAB NOT IN TRUST

RESTRICTED:

464 RESTRICTED FUND BALANCE 102,959
UNASSIGNED:

463 UNASSIGNED FUND BALANCE
\*06 BUILDING CONSTRUCTION\*
TOTAL REVENUE 170,250
TOTAL EXPENDITURES 1,460,030
460 NON SPENDABLE FUND BALANCE

RESTRICTED/RESERVE:

407 CAPITAL PROJECTS LEVY
413 FUNDED BY COP/FP
467 LTFM

RESTRICTED:

464 RESTRICTED FUND BALANCE 3,606,513
UNASSIGNED:

463 UNASSIGNED FUND BALANCE
\*07 DEBT SERVICE\*
TOTAL REVENUE 1,763,915
TOTAL EXPENDITURES 1,667,843
460 NON SPENDABLE FUND BALANCE

RESTRICTED/RESERVE:

425 BOND REFUNDINGS
433 MAX EFFORT LOAN
451 QZAB PAYMENTS
467 LTFM

RESTRICTED:

464 RESTRICTED FUND BALANCE 301,238
UNASSIGNED:

463 UNASSIGNED FUND BALANCE
\*08 TRUST\*
TOTAL REVENUE
TOTAL EXPENDITURES

401 STUDENT ACTIVITIES
402 SCHOLARSHIPS
422 NET ASSETS

\*18 CUSTODIAL FUND\*

TOTAL REVENUE 5,000
TOTAL EXPENDITURES 1,000
401 STUDENT ACTIVITIES
402 SCHOLARSHIPS 28,818
448 ACHIEVEMENT & INTEGRATION
464 RESTRICTED FUND BALANCE

\*20 INTERNAL SERVICE\*

TOTAL REVENUE
TOTAL EXPENDITURES
422 NET ASSETS

\*25 OPEB REVOCABLE TRUST FUND\*

TOTAL REVENUE
TOTAL EXPENDITURES
422 NET ASSETS

\*45 OPEB IRREVOCABLE TRUST FUND\*

TOTAL REVENUE
TOTAL EXPENDITURES
422 NET ASSETS

\*47 OPEB DEBT SERVICE FUND\*

TOTAL REVENUE
TOTAL EXPENDITURES
460 NON SPENDABLE FUND BALANCE

RESTRICTED:

425 BOND REFUNDINGS
464 RESTRICTED FUND BALANCE

UNASSIGNED:

463 UNASSIGNED FUND BALANCE

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1) FUND BALANCE 710,370
2) EXPENDITURES 7,476,342
3) SOD CALCULATION (1 / 2) 9.50 %

NOVEMBER 2024 TRANSFERS FROM MN TRUST TO GREATER COMMUNITY CO-OP CREDIT UNION

11/25/2024

\$500,000.00

NOVEMBER 2024 TRANSFERS FROM INVESTMENTS (CONSTRUCTION TO GREATER COMM CO-OP CU)

NOVEMBER 2024 MANUAL CHECKS/VOUCHERS/WIRE PAYMENTS

WIRE	11/15/2024	Aviben	\$	5,578.53
WIRE	11/15/2024	Delta Dental of Minnesota	\$	1,377.95
WIRE	11/15/2024	TRA	\$	30,221.13
WIRE	11/15/2024	WEX	\$	3,193.85
WIRE	11/15/2024	PERA	\$	14,529.67
WIRE	11/15/2024	MN Dept of Revenue-Garnishment	\$	510.60
WIRE	11/30/2024	BCBS of MN	\$	75,216.61
WIRE	11/29/2024	TRA	\$	575.51
WIRE	11/29/2024	Ameritas	\$	1,327.36
WIRE	11/29/2024	WEX-Flex reimb to employees/monthly invoice	\$	488.64
WIRE	11/29/2024	Colonial	\$	2,764.36
WIRE	11/29/2024	Greater Comm Credit Union-Wire/CD fee	\$	15.00
WIRE	11/29/2024	Minnesota UI	\$	36,015.21
WIRE	11/29/2024	US Bank	\$	17,833.53
WIRE	11/29/2024	Merchants Bank	\$	105.75
WIRE	11/29/2024	Payline Data LLC	\$	25.00
WIRE	11/29/2024	Delta Dental of Minnesota	\$	1,332.54
WIRE	11/29/2024	TRA	\$	26,057.54
WIRE	11/29/2024	PERA	\$	11,763.68
WIRE	11/29/2024	Aviben	\$	5,757.53
WIRE	11/29/2024	WEX	\$	3,193.85
WIRE	11/29/2024	MN Dept of Revenue-Garnishment	\$	546.61
72890	11/12/2024	Kenny's Custom Archery	\$	523.95
72891	11/12/2024	Music Street	\$	285.00
72892	11/12/2024	N2Y	\$	249.99
72893	11/12/2024	Pemberton, Sorlie, Rufer & Kershner	\$	9,835.18
72894	11/12/2024	Sarlette's Music	\$	638.93
72895	11/15/2024	Amy Hiedeman	\$	295.15
72896	11/15/2024	Big Animal Productions LLC	\$	3,308.00
72897	11/15/2024	EMC Insurance Company	\$	10,505.63
72898	11/15/2024	Farmer's Mutual Telephone Company	\$	424.52
72899	11/15/2024	Great Plains Natural Gas	\$	891.87
72900	11/15/2024	ISD #347 Willmar Public School	\$	150.00
72901	11/15/2024	Jimmy John's	\$	275.00
72902	11/15/2024	Wager Chiropractic	\$	150.00
72903	11/22/2024	Dawson Sentinel	\$	211.62
72904	11/22/2024	Ross Sutter	\$	2,588.00
72905	11/22/2024	Tara Bachmeier	\$	68.12
72906	11/22/2024	US Bank	\$	9,783.95
72907	11/29/2024	DBEA	\$	4,179.66
72908	11/29/2024	Everly Life Insurance	\$	99.78
72909	11/29/2024	Madison National Life	\$	865.24
72910	11/29/2024	NCPERS Group Life Ins.	\$	16.00

72911	11/29/2024	Elissa Ward	\$	387.76
72912	11/29/2024	Eric Hanson	\$	150.00
72913	11/29/2024	Greg Snow	\$	150.00
72914	11/29/2024	Howard Lake-Waverly-Winstad High School	\$	175.00
72915	11/29/2024	James Cortez	\$	150.00
72916	11/29/2024	Michael Bruer	\$	150.00
72917	11/29/2024	Michael Rademacher	\$	150.00
72918	11/29/2024	Nathan Serbus	\$	150.00
72919	11/29/2024	Redwood Area Schools	\$	300.00
72920	11/29/2024	Richard Mclain	\$	150.00
72921	11/29/2024	Robert Slaba Jr.	\$	150.00
72922	11/29/2024	Vance Gullickson	\$	150.00
72923	11/29/2024	West Central Area School	\$	<u>250.00</u>
			\$	286,238.80

NOVEMBER 2024 FEDERAL & STATE TAX PAYMENT

FEDERAL	11/15/24	\$61,380.24	STATE	11/15/24	\$10,568.04
	11/30/24	\$49,596.01		11/30/24	\$ 8,197.60

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72924	1019	A & B AUTO PARTS		Check	
			E 01 005 760 000 720 401 Bus repair			\$2.98
PO#:	Voucher #:	2082	Invoice	Invoice No: 349588	Paid Amt:	\$2.98
				12/9/2024	Check Amount:	\$2.98
BNK1	72925	2330	ALLYSAL HURLEY		Check	
			E 01 010 212 000 000 305 RESIDENCY COORDINATOR			\$2,400.00
PO#:	Voucher #:	2111	Invoice	Invoice No: 002	Paid Amt:	\$2,400.00
			E 01 005 640 000 316 305 MMEA REGISTRATION	12/9/2024	Check Amount:	\$480.00
PO#:	Voucher #:	2112	Invoice	Invoice No: EXP REPORT	Paid Amt:	\$480.00
				12/9/2024	Check Amount:	\$2,880.00
BNK1	72926	1075	AL'S MERCANTILE		Check	
			E 01 020 361 000 830 433 SHOP SUPPLIES			\$15.98
PO#:	Voucher #:	2083	Invoice	Invoice No: 279182	Paid Amt:	\$15.98
			E 01 020 361 000 830 433 SHOP SUPPLIES	12/9/2024	Check Amount:	\$21.97
PO#:	Voucher #:	2084	Invoice	Invoice No: 279348	Paid Amt:	\$21.97
				12/9/2024	Check Amount:	\$37.95
BNK1	72927	1135	AMERICAN WELDING & GAS INC		Check	
			E 01 020 301 501 830 433 ACETYLENE/OXYGEN/ARGON			\$42.90
PO#:	Voucher #:	2085	Invoice	Invoice No: 0010485300	Paid Amt:	\$42.90
				12/9/2024	Check Amount:	\$42.90
BNK1	72928	1217	AVIBEN		Check	
			E 01 005 110 703 302 505 DECEMBER 403B MONTHLY FEE			\$66.61
PO#:	Voucher #:	2086	Invoice	Invoice No: 35187	Paid Amt:	\$66.61
				12/9/2024	Check Amount:	\$66.61
BNK1	72929	2331	BRANDON HURLEY		Check	
			E 01 010 212 000 000 305 MSAB GRANT-TECH DIRECTOR			\$1,000.00
PO#:	Voucher #:	2113	Invoice	Invoice No: 001	Paid Amt:	\$1,000.00
				12/9/2024	Check Amount:	\$1,000.00
BNK1	72930	1466	CANBY FARMERS GRAIN CO		Check	
			E 01 005 810 000 000 401 POULTRY			\$32.25
PO#:	Voucher #:	2087	Invoice	Invoice No: 364923	Paid Amt:	\$32.25
				12/9/2024	Check Amount:	\$32.25
BNK1	72931	1481	CARLSON & STEWART REFRIG. INC.		Check	
			E 02 005 770 000 701 401 FREEZER REPAIR			\$3,225.29
PO#:	Voucher #:	2088	Invoice	Invoice No: 63952	Paid Amt:	\$3,225.29
				12/9/2024	Check Amount:	\$3,225.29

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Amount
BNK1	72932	2567		CARRIE L KLEVEN		Check	
			E 01	005 640 000 316 366			\$67.00
			E 01	020 292 000 000 390	12/9/2024	Paid Amt:	\$67.00
			E 04	005 590 977 321 490	12/9/2024	Paid Amt:	\$155.78
			E 04	005 590 977 321 490	12/9/2024	Paid Amt:	\$155.78
			E 04	005 590 977 321 490	12/9/2024	Paid Amt:	\$73.31
							Check Amount: \$296.09
BNK1	72933	1535		CITY OF DAWSON		Check	
			E 01	005 810 000 000 330			\$634.18
			E 01	005 810 000 000 330	12/9/2024	Paid Amt:	\$634.18
			E 01	005 810 000 000 330	12/9/2024	Paid Amt:	\$2,957.56
			E 01	005 810 000 000 330	12/9/2024	Paid Amt:	\$131.64
			E 01	005 810 000 000 330	12/9/2024	Paid Amt:	\$262.79
			E 01	005 760 000 720 330	12/9/2024	Paid Amt:	\$109.39
			E 01	005 760 000 720 330	12/9/2024	Paid Amt:	\$109.39
							Check Amount: \$4,095.56
BNK1	72934	1570		COLLEGE BOARD		Check	
			R 01	005 000 000 000 099			\$88.56
			R 01	005 000 000 000 099	12/9/2024	Paid Amt:	\$88.56
							Check Amount: \$88.56
BNK1	72935	1654		CULLIGAN WATER CONDITIONING		Check	
			E 01	005 810 000 000 401			\$564.50
			E 01	005 810 000 000 401	12/9/2024	Paid Amt:	\$564.50
							Check Amount: \$564.50
BNK1	72936	1718		DAWSON SENTINEL		Check	
			E 01	005 640 000 316 305			\$503.51
			E 01	010 212 000 000 305	12/9/2024	Paid Amt:	\$503.51
			E 01	010 212 000 000 305	12/9/2024	Paid Amt:	\$49.50
			R 01	005 000 000 000 099	12/9/2024	Paid Amt:	\$175.00
			R 01	005 000 000 000 099	12/9/2024	Paid Amt:	\$175.00
							Check Amount: \$728.01

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72937	1720		DAWSON TRUCK PARTS		Check	
		E 01	005	760 000 720 401			\$491.64
PO#:	Voucher #:	2099	Invoice	Invoice No: 193578	12/9/2024	Paid Amt:	\$491.64
						Check Amount:	\$491.64
BNK1	72938	1779		DORSEY & WHITNEY LLP		Check	
		E 07	005	910 000 000 790			\$7,500.00
PO#:	Voucher #:	2100	Invoice	Invoice No: 4028614	12/9/2024	Paid Amt:	\$7,500.00
						Check Amount:	\$7,500.00
BNK1	72939	2140		GUSTAFSON, OWEN		Check	
		E 01	020	296 213 000 305			\$150.00
PO#:	Voucher #:	2198	Invoice	Invoice No: 12/10/2024 GBB VS LQ	12/9/2024	Paid Amt:	\$150.00
						Check Amount:	\$150.00
BNK1	72940	2202		HARRY'S FROZEN FOOD		Check	
		E 01	020	292 000 000 390			\$675.00
PO#:	Voucher #:	2102	Invoice	Invoice No: 79107	12/9/2024	Paid Amt:	\$675.00
						Check Amount:	\$675.00
BNK1	72941	2268		HIGH POINT NETWORKS		Check	
		E 01	020	257 000 000 350			\$2,187.32
PO#:	Voucher #:	2103	Invoice	Invoice No: 260768	12/9/2024	Paid Amt:	\$2,187.32
						Check Amount:	\$2,187.32
BNK1	72942	2278		HILLYARD/HUTCHINSON		Check	
		E 01	005	810 000 000 401			\$963.80
PO#:	Voucher #:	2108	Invoice	Invoice No: 605664765	12/9/2024	Paid Amt:	\$963.80
		E 01	005	810 000 000 401			\$791.34
PO#:	Voucher #:	2104	Invoice	Invoice No: 605650836	12/9/2024	Paid Amt:	\$791.34
		E 01	005	720 000 302 401			\$108.75
PO#:	Voucher #:	2109	Invoice	Invoice No: 605664765	12/9/2024	Paid Amt:	\$108.75
		E 01	005	810 000 000 401			\$765.98
PO#:	Voucher #:	2110	Invoice	Invoice No: 605672009	12/9/2024	Paid Amt:	\$765.98
		E 01	005	810 000 302 530			\$403.76
PO#:	Voucher #:	2105	Invoice	Invoice No: 605652196	12/9/2024	Paid Amt:	\$403.76
		E 02	005	770 000 701 401			\$693.34
PO#:	Voucher #:	2107	Invoice	Invoice No: 6055664764	12/9/2024	Paid Amt:	\$693.34
		E 01	005	810 000 000 401			\$980.67
PO#:	Voucher #:	2106	Invoice	Invoice No: 605657815	12/9/2024	Paid Amt:	\$980.67
						Check Amount:	\$4,707.64

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
BNK1	72943	4787		HOLLY L WARD		Check	\$883.92
			E 01	005 810 000 000 320	EXP REPORT126.00		\$126.00
PO#:	Voucher #:		2195	Invoice	Invoice No: EXP REPORT	Paid Amt:	\$126.00
			E 01	005 640 000 316 366	EXP REPORT		\$757.92
PO#:	Voucher #:		2196	Invoice	Invoice No: EXP REPORT	Paid Amt:	\$757.92
						Check Amount:	\$883.92
BNK1	72944	2344		ICS CONSULTING, LLC		Check	\$367.06
			E 06	005 870 000 000 520	MECH IMPROVEMENTS		\$367.06
PO#:	Voucher #:		2114	Invoice	Invoice No: 11980-1	Paid Amt:	\$367.06
						Check Amount:	\$367.06
BNK1	72945	2348		IFD FOODSERVICE DISTRIBUTOR		Check	\$31.75
			E 02	005 770 000 701 490	COMMODITIES		\$31.75
PO#:	Voucher #:		2116	Invoice	Invoice No: INV-549545	Paid Amt:	\$31.75
			E 02	005 770 000 701 401	FS		\$330.04
PO#:	Voucher #:		2118	Invoice	Invoice No: INV-544614	Paid Amt:	\$330.04
			E 02	005 770 000 701 490	FS		\$485.70
PO#:	Voucher #:		2119	Invoice	Invoice No: INV-544616	Paid Amt:	\$485.70
			E 02	005 770 000 701 490	FS		\$715.98
PO#:	Voucher #:		2120	Invoice	Invoice No: INV-544593	Paid Amt:	\$715.98
			E 02	005 770 000 701 490	FS		\$53.53
PO#:	Voucher #:		2123	Invoice	Invoice No: INV-547048	Paid Amt:	\$53.53
			E 02	005 770 000 701 490	FS		\$4,774.98
PO#:	Voucher #:		2121	Invoice	Invoice No: INV-544617	Paid Amt:	\$4,774.98
			E 02	005 770 000 701 401	FS		\$188.32
PO#:	Voucher #:		2122	Invoice	Invoice No: INV-544617	Paid Amt:	\$188.32
			E 02	005 770 000 701 490	FS		\$163.60
PO#:	Voucher #:		2124	Invoice	Invoice No: INV-547057	Paid Amt:	\$163.60
			E 02	005 770 000 701 490	FS		\$8,759.67
PO#:	Voucher #:		2125	Invoice	Invoice No: INV-547058	Paid Amt:	\$8,759.67
			E 02	005 770 000 701 495	FS		\$390.64
PO#:	Voucher #:		2126	Invoice	Invoice No: INV-547058	Paid Amt:	\$390.64
			E 02	005 770 000 701 401	FS		\$21.56
PO#:	Voucher #:		2127	Invoice	Invoice No: INV-547058	Paid Amt:	\$21.56
			E 02	005 770 000 701 490	FS		\$324.95
PO#:	Voucher #:		2128	Invoice	Invoice No: INV-547052	Paid Amt:	\$324.95
			E 02	005 770 000 701 490	FS		\$175.40
PO#:	Voucher #:		2129	Invoice	Invoice No: INV-547055	Paid Amt:	\$175.40

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
BNK1	72945	2348		IFD FOODSERVICE DISTRIBUTOR		Check	
			E 02	005 770 000 701 490 FS		\$199.80	
PO#:	Voucher #:		2130	Invoice	Invoice No: INV-547056	Paid Amt:	\$199.80
PO#:	Voucher #:		E 02	005 770 000 701 490 FS	12/9/2024	\$5,073.93	
PO#:	Voucher #:		2131	Invoice	Invoice No: INV-549553	Paid Amt:	\$5,073.93
			E 02	005 770 000 701 495 FS	12/9/2024	\$196.60	
PO#:	Voucher #:		2132	Invoice	Invoice No: INV-549553	Paid Amt:	\$196.60
			E 02	005 770 000 701 401 FS	12/9/2024	\$57.95	
PO#:	Voucher #:		2133	Invoice	Invoice No: INV-549553	Paid Amt:	\$57.95
			E 02	005 770 000 701 490 FS	12/9/2024	\$49.46	
PO#:	Voucher #:		2117	Invoice	Invoice No: INV-544615	Paid Amt:	\$49.46
			E 02	005 770 000 701 490 FS	12/9/2024	\$366.29	
PO#:	Voucher #:		2134	Invoice	Invoice No: INV-549534	Paid Amt:	\$366.29
			E 02	005 770 000 701 490 FS	12/9/2024	\$15.45	
PO#:	Voucher #:		2135	Credit	Invoice No: CM-76030	Paid Amt:	(\$15.45)
					12/9/2024		Check Amount: \$22,344.70
BNK1	72946	2340		I-STATE TRUCK CENTER		Check	
			E 01	005 760 000 720 401 BUS REPAIR		\$1,168.05	
PO#:	Voucher #:		2115	Invoice	Invoice No: C243009149:01	Paid Amt:	\$1,168.05
					12/9/2024		Check Amount: \$1,168.05
BNK1	72947	2434		JAY MERCIER		Check	
			E 01	020 258 000 000 350 PIANO TUNING		\$160.00	
PO#:	Voucher #:		2136	Invoice	Invoice No: 83758	Paid Amt:	\$160.00
					12/9/2024		Check Amount: \$160.00
BNK1	72948	2445		JIM'S CLOTHING		Check	
			E 01	020 294 213 000 401 B/G BASKETBALL		\$634.25	
PO#:	Voucher #:		2137	Invoice	Invoice No: 21919	Paid Amt:	\$634.25
			E 01	020 296 213 000 401 B/G BASKETBALL	12/9/2024	\$634.25	
PO#:	Voucher #:		2138	Invoice	Invoice No: 21919	Paid Amt:	\$634.25
					12/9/2024		Check Amount: \$1,268.50
BNK1	72949	2467		JOHNSON MEMORIAL HEALTH SVCS		Check	
			E 01	010 420 000 740 394 NOV 2024-PT		\$308.00	
PO#:	Voucher #:		2139	Invoice	Invoice No: INV304	Paid Amt:	\$308.00
			E 01	020 292 000 000 305 NOV 2024-AT	12/9/2024	\$1,386.00	
PO#:	Voucher #:		2140	Invoice	Invoice No: INV306	Paid Amt:	\$1,386.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Paid Amt:	Check Amount:
BNK1	72949	2467		JOHNSON MEMORIAL HEALTH SVCS		Check	\$2,730.00	\$4,424.00
PO#:	Voucher #:		2141	Invoice	12/9/2024		\$2,730.00	
				NOV 2024-OT				
				Invoice No: INV305				
BNK1	72950	2540		KEMPS LLC (DBA CASS-CLAY CREAMERY)		Check	\$596.36	
PO#:	Voucher #:		2150	Invoice	12/9/2024		\$596.36	
				Invoice No: 5482949				
				MILK				
PO#:	Voucher #:		2145	Invoice	12/9/2024		\$616.21	
				Invoice No: 5454213				
				MILK				
PO#:	Voucher #:		2146	Invoice	12/9/2024		\$734.14	
				Invoice No: 5458387				
				MILK				
PO#:	Voucher #:		2147	Invoice	12/9/2024		\$636.51	
				Invoice No: 5464714				
				MILK				
PO#:	Voucher #:		2148	Invoice	12/9/2024		\$793.30	
				Invoice No: 5470143				
				MILK				
PO#:	Voucher #:		2149	Invoice	12/9/2024		\$773.00	
				Invoice No: 5478217				
				MILK				
BNK1	72951	2690		LEE MOTOR COMPANY		Check	\$258.95	\$4,149.52
PO#:	Voucher #:		2154	Invoice	12/9/2024		\$258.95	
				Invoice No: 63785				
				BATTERY				
BNK1	72952	2825		MALAND, CAMEY		Check	\$22.44	
PO#:	Voucher #:		2155	Invoice	12/9/2024		\$22.44	
				Invoice No: EXP REPORT				
				EXP REPORT				
PO#:	Voucher #:		2156	Invoice	12/9/2024		\$341.70	
				Invoice No: EXP REPORT				
				EXP REPORT				
BNK1	72953	2834		MARCO TECHNOLOGIES LLC		Check	\$2,209.99	\$2,209.99
PO#:	Voucher #:		2158	Invoice	12/9/2024		\$2,209.99	
				Invoice No: 543220008				
				11/17/2024-12/17/2024				
BNK1	72954	2835		MARCO TECHNOLOGIES LLC		Check	\$210.94	\$2,209.99
PO#:	Voucher #:		2157	Invoice	12/9/2024		\$210.94	
				Invoice No: INV13254094				
				STAPLES				

Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BNK1	72955	5027		MEDTOX LABORATORIES, INC		Check
			E 01	005 760 000 720 401 BUS		\$50.00
PO#:	Voucher #:		2159	Invoice Invoice No: 102024603716	12/9/2024	Paid Amt: \$50.00 Check Amount: \$50.00
BNK1	72956	3056		MINNESOTA RIVER ED DIST.		Check
			E 01	020 790 000 000 391 FY 25 FLEXIBLE LEARNING YR		\$2,810.00
PO#:	Voucher #:		2160	Invoice Invoice No: 25-14	12/9/2024	Paid Amt: \$2,810.00 Check Amount: \$2,810.00
BNK1	72957	3163		MUSIC STREET		Check
			E 01	020 258 098 000 350 REPAIR		\$15.00
PO#:	Voucher #:		2161	Invoice Invoice No: 188084184	12/9/2024	Paid Amt: \$15.00
			E 01	020 258 098 000 350 CLEANING		\$80.00
PO#:	Voucher #:		2162	Invoice Invoice No: 188148740	12/9/2024	Paid Amt: \$80.00
			E 01	020 211 148 000 430 FIREMAN GRANT		\$510.00
PO#:	Voucher #:		2163	Invoice Invoice No: 188172023	12/9/2024	Paid Amt: \$510.00
			E 01	020 258 095 000 430 SUPPLIES		\$52.38
PO#:	Voucher #:		2164	Invoice Invoice No: 188172682	12/9/2024	Paid Amt: \$52.38
			E 01	020 258 098 000 350 MUSIC STREET		\$20.00
PO#:	Voucher #:		2165	Invoice Invoice No: 188541397	12/9/2024	Paid Amt: \$20.00
			E 01	020 258 098 000 350 REPAIR		\$15.00
PO#:	Voucher #:		2166	Invoice Invoice No: 188558297	12/9/2024	Paid Amt: \$15.00 Check Amount: \$692.38
BNK1	72958	3324		OLESEN ORCHARD		Check
			E 02	005 770 000 701 490 APPLES		\$210.00
PO#:	Voucher #:		2167	Invoice Invoice No: 125	12/9/2024	Paid Amt: \$210.00 Check Amount: \$210.00
BNK1	72959	3331		OLSON SANITATION LLC		Check
			E 01	005 810 000 000 330 NOV 2024		\$1,146.53
PO#:	Voucher #:		2168	Invoice Invoice No: 591	12/9/2024	Paid Amt: \$1,146.53
			E 01	005 760 000 720 330 NOV 2024		\$33.79
PO#:	Voucher #:		2169	Invoice Invoice No: 169	12/9/2024	Paid Amt: \$33.79 Check Amount: \$1,180.32
BNK1	72960	3356		OPG-3		Check
			E 01	020 257 000 000 350 ANNUAL INVOICE		\$1,877.06
PO#:	Voucher #:		2170	Invoice Invoice No: 8411	12/9/2024	Paid Amt: \$1,877.06 Check Amount: \$1,877.06

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount
BNK1	72961	3371		OTTER TAIL POWER		Check	
			E 01	005 810 000 000 330 UTILITIES			\$31.24
PO#:	Voucher #:		2171	Invoice Invoice No: 20036383	12/9/2024	Paid Amt:	\$31.24
			E 01	005 810 000 000 330 UTILITIES			\$4,306.03
PO#:	Voucher #:		2172	Invoice Invoice No: 4047205	12/9/2024	Paid Amt:	\$4,306.03
			E 01	005 810 000 000 330 UTILITIES			\$2,035.59
PO#:	Voucher #:		2173	Invoice Invoice No: 4041093	12/9/2024	Paid Amt:	\$2,035.59
			E 01	005 810 000 000 330 UTILITIES			\$2,318.60
PO#:	Voucher #:		2174	Invoice Invoice No: 4041094	12/9/2024	Paid Amt:	\$2,318.60
			E 01	005 760 000 720 330 UTILITIES			\$64.21
PO#:	Voucher #:		2175	Invoice Invoice No: UTILITIES	12/9/2024	Paid Amt:	\$64.21
			E 01	005 810 000 000 330 UTILITIES			\$24.80
PO#:	Voucher #:		2176	Invoice Invoice No: 4044935	12/9/2024	Paid Amt:	\$24.80
							Check Amount: \$8,780.47
BNK1	72962	3390		PAN-O-GOLD BAKING COMPANY		Check	
			E 02	005 770 000 701 490 BREAD			\$218.90
PO#:	Voucher #:		2177	Invoice Invoice No: 10001424324003	12/9/2024	Paid Amt:	\$218.90
			E 02	005 770 000 701 490 BREAD			\$198.00
PO#:	Voucher #:		2178	Invoice Invoice No: 10001424331004	12/9/2024	Paid Amt:	\$198.00
							Check Amount: \$416.90
BNK1	72963	4301		ROBERT SLABA JR		Check	
			E 01	020 296 213 000 305 12/10/24 GBB VS LQPV			\$150.00
PO#:	Voucher #:		2199	Invoice Invoice No: 12/10/24 GBB VS LQPV	12/9/2024	Paid Amt:	\$150.00
							Check Amount: \$150.00
BNK1	72964	5034		ROSE KALLHOFF		Check	
			E 02	005 770 000 701 490 APPLES			\$100.00
PO#:	Voucher #:		2142	Invoice Invoice No: 11A	12/9/2024	Paid Amt:	\$100.00
			E 02	005 770 000 701 490 APPLES			\$100.00
PO#:	Voucher #:		2143	Invoice Invoice No: 11B	12/9/2024	Paid Amt:	\$100.00
			E 02	005 770 000 701 490 APPLES			\$100.00
PO#:	Voucher #:		2144	Invoice Invoice No: 11C	12/9/2024	Paid Amt:	\$100.00
							Check Amount: \$300.00
BNK1	72965	4118		RUNNINGS FARM & FLEET		Check	
			E 01	005 810 000 302 530 PUSHER			\$239.97
PO#:	Voucher #:		2179	Invoice Invoice No: 4675482	12/9/2024	Paid Amt:	\$239.97
							Check Amount: \$239.97

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BNK1	72966	4156		SARLETTES MUSIC		Check
			E 01	020 258 098 000 350	REPAIRS	\$50.00
PO#:	Voucher #:		2180	Invoice	Invoice No: 201936	Paid Amt: \$50.00
			E 01	020 258 098 000 350	REPAIRS	\$0.00
PO#:	Voucher #:		2181	Invoice	Invoice No: 201939	Paid Amt: \$0.00
			E 01	020 258 098 000 350	REPAIR	\$93.10
PO#:	Voucher #:		2197	Invoice	Invoice No: 201939	Paid Amt: \$93.10
						Check Amount: \$143.10
BNK1	72967	5050		SDACCC		Check
			E 01	005 640 000 316 366	2025 TEACHER CAREER FAIR	\$350.00
PO#:	Voucher #:		2182	Invoice	Invoice No: 20241125-00009	Paid Amt: \$350.00
						Check Amount: \$350.00
BNK1	72968	5016		SEEDLINGS SPEECH THERAPY LLC		Check
			E 01	010 401 000 740 394	NOV 2024 SPEECH THERAPY SERVICE	\$7,350.00
PO#:	Voucher #:		2183	Invoice	Invoice No: 004	Paid Amt: \$7,350.00
						Check Amount: \$7,350.00
BNK1	72969	4273		SFM		Check
			E 01	005 930 000 000 270	JAN 2025 WORK COMP	\$3,329.00
PO#:	Voucher #:		2184	Invoice	Invoice No: 3461038	Paid Amt: \$3,329.00
						Check Amount: \$3,329.00
BNK1	72970	4291		SIoux FALLS SCHOOL DISTRICT		Check
			E 01	998 211 000 000 390	PAYMENTS TO OTHER MN SCHOOL DI	\$410.30
PO#:	Voucher #:		2185	Invoice	Invoice No: 25-1027	Paid Amt: \$410.30
						Check Amount: \$410.30
BNK1	72971	4559		THE MCDOWELL AGENCY INC		Check
			B 01	215 080	BACKGROUND CHECK	\$173.80
PO#:	Voucher #:		2186	Invoice	Invoice No: 158523	Paid Amt: \$173.80
						Check Amount: \$173.80
BNK1	72972	1870		TIM EPEMA		Check
			E 01	020 294 221 000 305	SKIN FOLD TECH	\$250.00
PO#:	Voucher #:		2101	Invoice	Invoice No: SKIN FOLD TECH	Paid Amt: \$250.00
						Check Amount: \$250.00
BNK1	72973	4605		TIM'S FOOD PRIDE		Check
			E 02	005 770 000 701 490	NOV 2024	\$20.94
PO#:	Voucher #:		2187	Invoice	Invoice No: NOV 2024	Paid Amt: \$20.94

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 12/09/2024-12/09/2024 Period: 202501-202508 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BNK1	72973	4605		TIM'S FOOD PRIDE		Check
			E 04	005 590 977 321 490	NOV 2024 15.90	\$15.90
PO#:	Voucher #:		2188	Invoice	Invoice No: NOV 2024	Paid Amt: \$15.90
			E 01	020 331 459 830 433	NOV 2024	\$90.66
PO#:	Voucher #:		2189	Invoice	Invoice No: NOV 2024	Paid Amt: \$90.66
			E 01	020 402 000 419 433	NOV 2024	\$18.86
PO#:	Voucher #:		2190	Invoice	Invoice No: NOV 2024	Paid Amt: \$18.86
						Check Amount: \$146.36
BNK1	72974	4607		TITAN MACHINERY		Check
			E 01	005 760 000 720 401	REPAIR	\$234.38
PO#:	Voucher #:		2191	Invoice	Invoice No: PS0521444-1	Paid Amt: \$234.38
			E 01	005 760 000 720 401	REPAIR	\$67.68
PO#:	Voucher #:		2192	Invoice	Invoice No: PS0542222-1	Paid Amt: \$67.68
			E 01	005 760 000 720 401	REPAIR	\$27.36
PO#:	Voucher #:		2193	Invoice	Invoice No: PS0559325	Paid Amt: \$27.36
						Check Amount: \$329.42
BNK1	72975	4737		VESTIS		Check
			E 01	005 760 000 720 401	SHOP TOWEL PLAN	\$208.33
PO#:	Voucher #:		2194	Invoice	Invoice No: 283459924	Paid Amt: \$208.33
						Check Amount: \$208.33
BNK1	72976	2242		WAYNE HENNEN		Check
			E 01	020 296 213 000 305	12/10/24 GBB VS LQPV	\$150.00
PO#:	Voucher #:		2200	Invoice	Invoice No: 12/10/24 GBB VS LQPV	Paid Amt: \$150.00
						Check Amount: \$150.00
						Report Total: \$96,129.48

**ISD 378 Dawson Boyd Public Schools**  
**Detail Payment Register By Check**  
**Fund Summary**

<b>Fund</b>	<b>Description</b>	<b>Total</b>
01	General	\$56,448.38
02	Food Service	\$31,724.83
04	Community Service	\$89.21
06	Construction	\$367.06
07	Debt Redemption	\$7,500.00
<b>Report Total</b>		<b>\$96,129.48</b>

# ISD 378 Dawson Boyd Public Schools Reconciliation Worksheet Report

12/31/2024

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1013	12/31/2024	0378	BNK1	Greater Community Credit Union Finance Checking

Statement Amount 162,692.53

Deposits in Transit 0.00

Outstanding Payments

Checks 48,638.87

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount

Amount Per Bank 114,053.66

GL Account Balance 114,053.66

Difference 0.00

Co L Fd Org Pro Crs Fin O/S  
0378 B 01 101 000

Ty  
F

Adjustments  
00/00/0000

# ISD 378 Dawson Boyd Public Schools Reconciliation Worksheet Report

12/31/2024

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1012	12/31/2024	0378	PMA	PMA/MNTrust PMA Bank

Statement Amount 2,738,117.93

Deposits in Transit 0.00

Outstanding Payments

Checks 0.00

Wires 0.00

SHR - Payments 0.00

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount

Amount Per Bank 2,738,117.93

GL Account Balance 2,738,117.93

Difference 0.00

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty
0378	B	01	104	000				F

Adjustments  
00/00/0000

# Dawson-Boyd Public School - ISD #378

## Five-Year Financial Projection - General Fund

Categories	Actual FY 2023	Actual FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	8,649,628	8,765,180	1.3%	8,481,108	-3.2%	8,569,916	1.0%	8,647,284	0.9%	8,702,076	0.6%	8,821,456	1.4%
Expenditures	9,425,942	8,890,562	-5.7%	8,150,392	-8.3%	8,792,150	7.9%	9,106,098	3.6%	9,429,180	3.5%	9,817,803	4.1%
Difference over/(under)	(776,314)	(125,382)		330,716		(222,233)		(458,814)		(727,104)		(996,347)	
Assigned/Unassigned Fund Balance	568,329	621,947		952,663		730,430		271,616		(455,488)		(1,451,835)	
Fund Balance %	6.03%	7.0%		11.69%		8.31%		2.98%		-4.83%		-14.79%	

Operational Adjustments (\$269,896) (\$588,393) (\$1,094,299) (\$1,869,865) (\$2,924,505)

### Assumptions

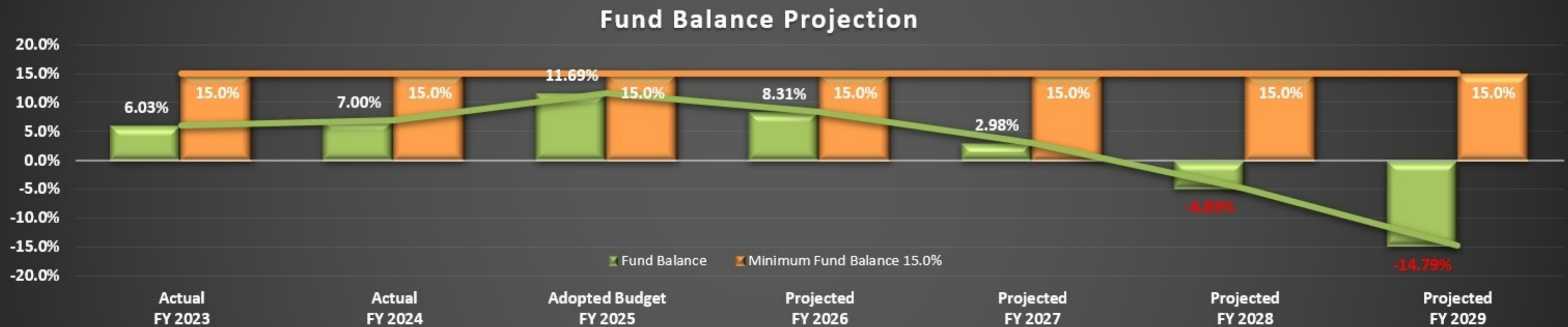
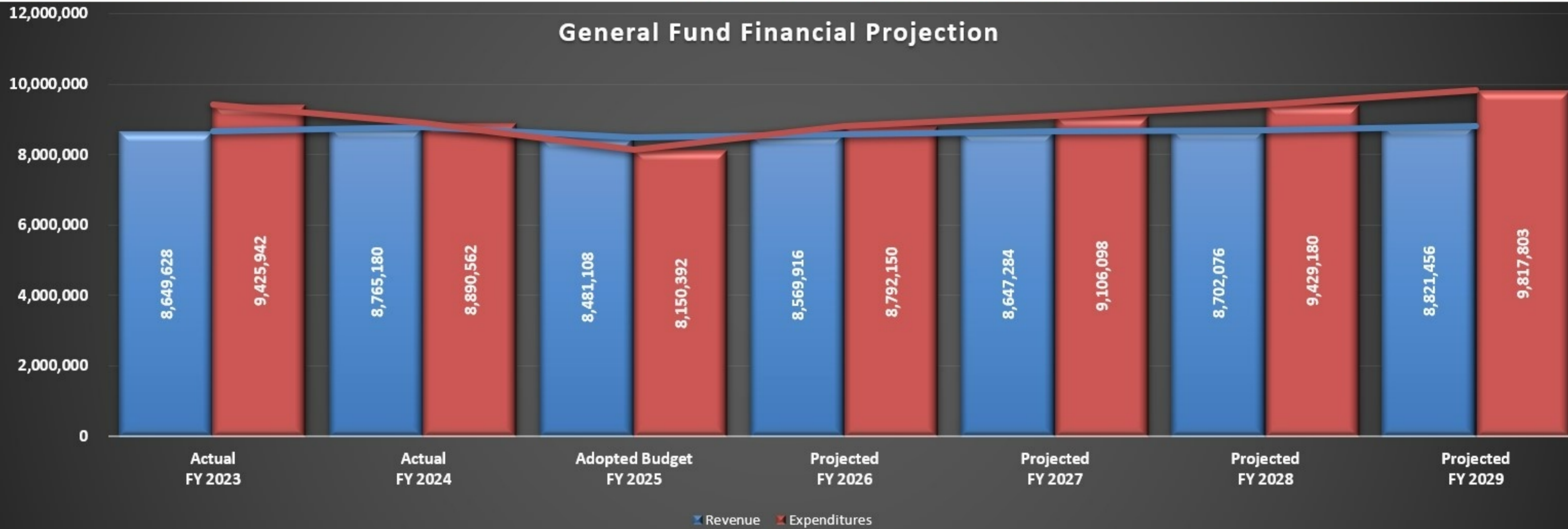
General Formula increase 2% FY 2025, and then 2-3% based on CPI

Expenditure increase of 3.0% annually

**(\$6,746,958) in total operational adjustments needed to meet minimum fund balance requirement**

**S.O.D.**

**S.O.D.**



# Dawson-Boyd Public School - ISD #378

Five-Year Financial Projection - General Fund - **With \$400,000 in Reductions**

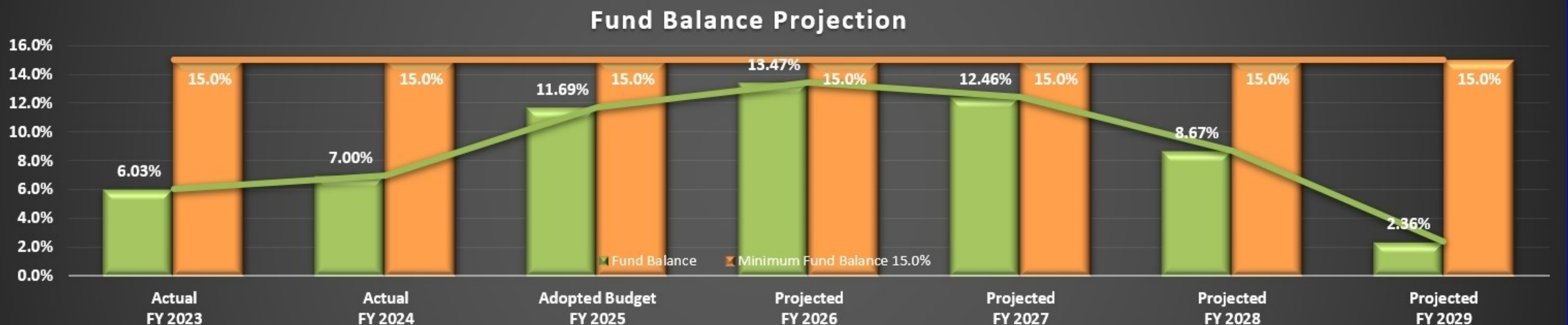
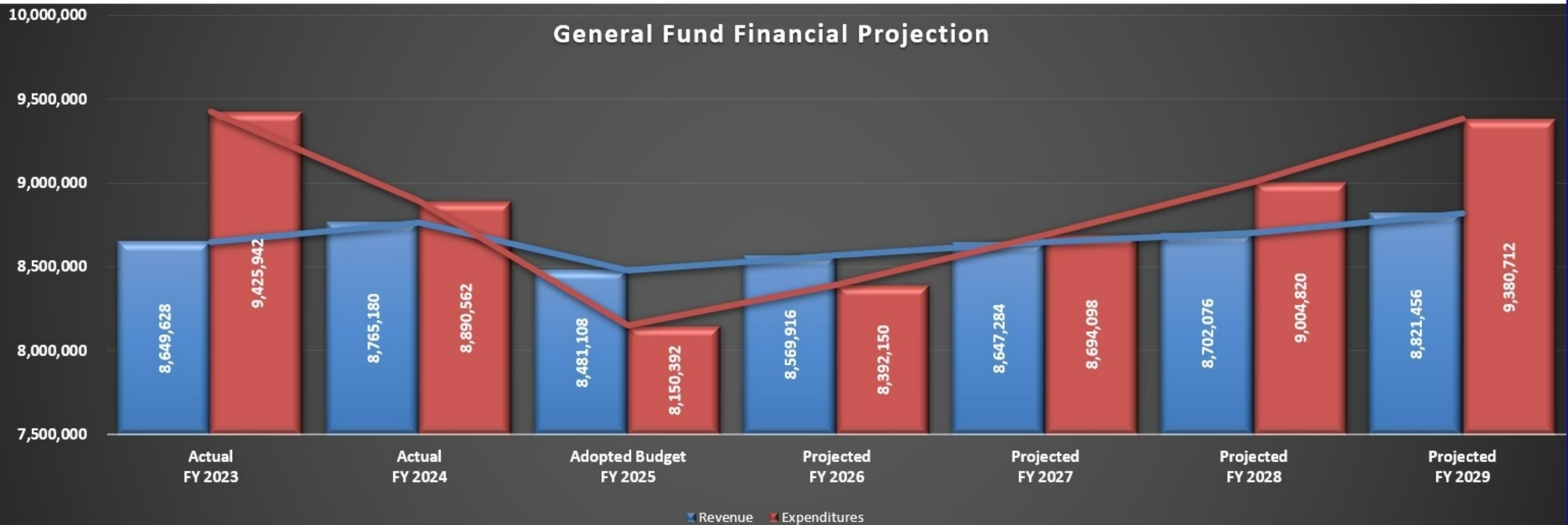
Categories	Actual FY 2023	Actual FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	8,649,628	8,765,180	1.3%	8,481,108	-3.2%	8,569,916	1.0%	8,647,284	0.9%	8,702,076	0.6%	8,821,456	1.4%
Expenditures	9,425,942	8,890,562	-5.7%	8,150,392	-8.3%	8,392,150	3.0%	8,694,098	3.6%	9,004,820	3.6%	9,380,712	4.2%
Difference over/(under)	(776,314)	(125,382)		330,716		177,767		(46,814)		(302,744)		(559,256)	
Assigned/Unassigned Fund Balance	568,329	621,947		952,663		1,130,430		1,083,616		780,872		221,616	
Fund Balance %	6.03%	7.0%		11.69%		13.47%		12.46%		8.67%		2.36%	
<b>Operational Adjustments</b>				(\$269,896)		(\$128,393)		(\$220,499)		(\$569,851)		(\$1,185,491)	

## Assumptions

General Formula increase 2% FY 2025, and then 2-3% based on CPI

Expenditure increase of 3.0% annually

**(\$2,374,129) in total operational adjustments needed to meet minimum fund balance requirement**



# Dawson-Boyd Public School - ISD #378

Five-Year Financial Projection - General Fund - **With \$350,000 in Reductions**

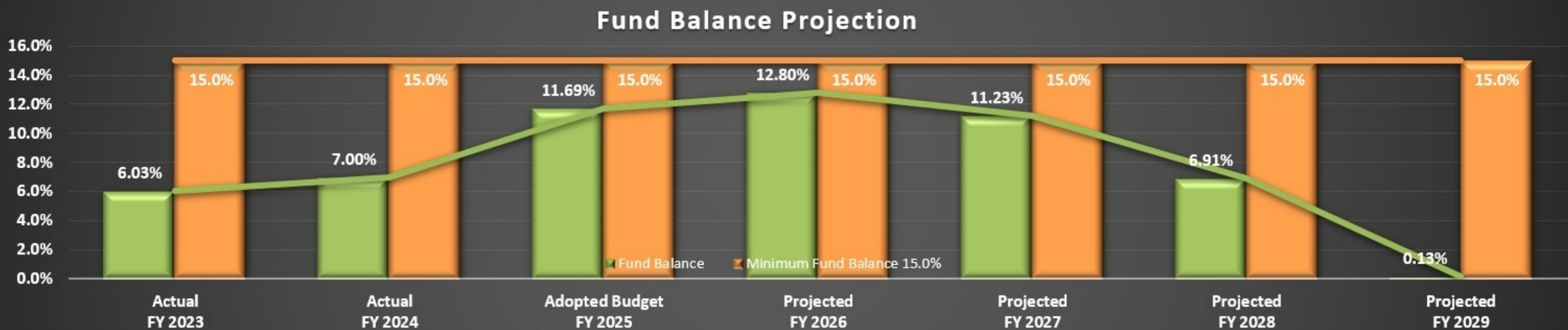
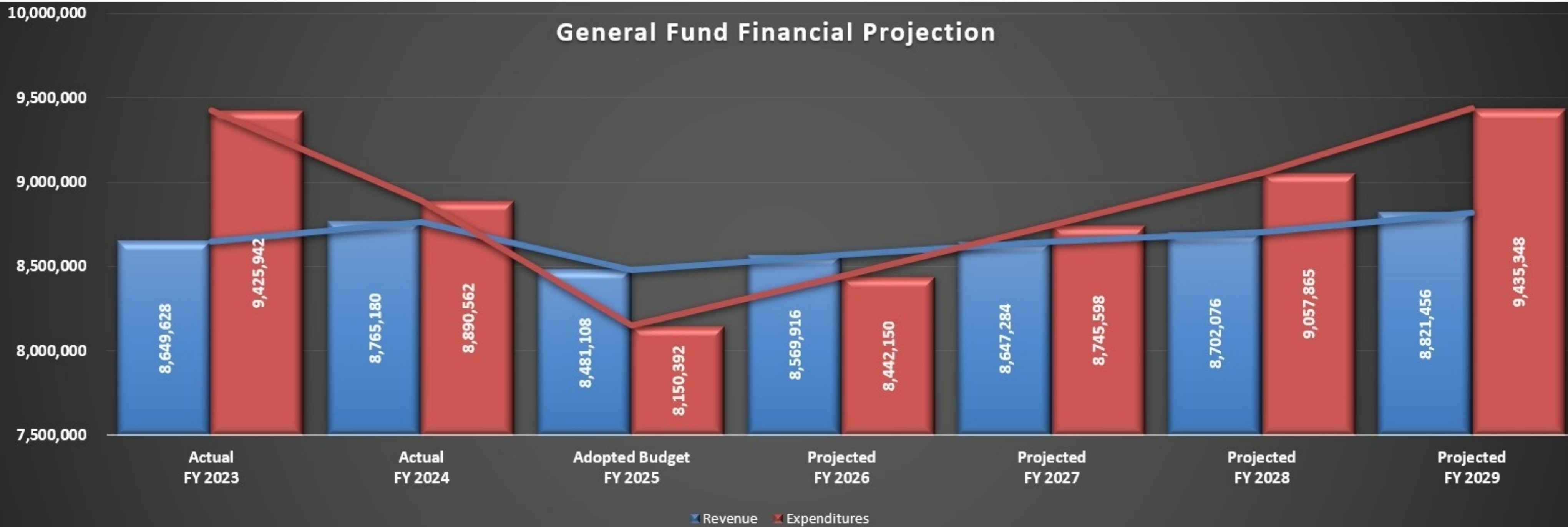
Categories	Actual FY 2023	Actual FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	8,649,628	8,765,180	1.3%	8,481,108	-3.2%	8,569,916	1.0%	8,647,284	0.9%	8,702,076	0.6%	8,821,456	1.4%
Expenditures	9,425,942	8,890,562	-5.7%	8,150,392	-8.3%	8,442,150	3.6%	8,745,598	3.6%	9,057,865	3.6%	9,435,348	4.2%
Difference over/(under)	(776,314)	(125,382)		330,716		127,767		(98,314)		(355,789)		(613,893)	
Assigned/Unassigned Fund Balance	568,329	621,947		952,663		1,080,430		982,116		626,327		12,435	
Fund Balance %	6.03%	7.0%		11.69%		12.80%		11.23%		6.91%		0.13%	
<b>Operational Adjustments</b>				(\$269,896)		(\$185,893)		(\$329,724)		(\$732,353)		(\$1,402,868)	

## Assumptions

General Formula increase 2% FY 2025, and then 2-3% based on CPI

Expenditure increase of 3.0% annually

**(\$2,920,733) in total operational adjustments needed to meet minimum fund balance requirement**



Julio 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
0 Estudiante / 0 Maestro						

Agosto 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	6 Estudiante / 9.5 Maestro					

Septiembre 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
21 Estudiante / 21 Maestro						

Octubre 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
18 Estudiante / 22 Maestro						

Noviembre 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	17 Estudiante / 17 Maestro					

Diciembre 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
17 Estudiante / 17 Maestro						

Enero 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
18 Estudiante / 20 Maestro						

Febrero 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
18 Estudiante / 18 Maestro						

Marzo 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
21 Estudiante / 22.5 Maestro						

Abril 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
19 Estudiante / 20 Maestro						

Mayo 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	16 Estudiante / 17 Maestro					

Junio 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
0 Estudiante / 0 Maestro						

**Clave**  
 Blue- Día de empleados **Red**- No hay clases **Yellow**- Primer y último día de clases **Green**- Graduación, **Orange**-Final delCuarto **Pink**- Conferencias,  
**Teal**- Maestros Nuevos **Lime**- Entrenamiento de paraprofesionales **Grey** – 2 horas antes de tiempo

**Important Dates**

Agosto 13- Entrenamiento paraprofesional – Agosto 14 Orientación de maestros nuevos Agosto 18, 19, 20 - Día para empleados Agosto 19 escuela abierta a las 5:30 – 7:30PM Agosto 21- primer día de escuela Agosto 29 – no hay clases Septiembre 1- no hay clases Septiembre 19- salida temprano 2 horas antes Octubre 13- conferencias de 3:30-7:30pm. Octubre 14- conferencias de 7:30-7:30 -no hay clases Octubre 15- no hay clases Octubre 16 y 17- no hay clases MEA octubre 30- salida temprano 2 horas antes octubre 30 final del cuarto 1 octubre 31- no hay clases noviembre 25- salida temprano 2 horas antes	Noviembre 26, 27, 28 – no hay clases Diciembre 19 – salida temprano 2 horas antes Diciembre 24 – 26, 29- 31 – no hay clases Enero 1-2 – no hay clases Enero 5 – regreso a clase Enero 15 – salida temprano 2 horas antes- final de cuarto 2 (43 días) Enero 16 – no hay clases Enero 19 – MRVED– no hay clases Febrero 12 salida temprano 2 horas antes Febrero 13 – no hay clases Febrero 16 – no hay clases Marzo 19 salida temprano 2 horas antes – final de cuarto 3 (41 days) Marzo 20 – no hay clases Marzo 24 – Conferencias (3:30PM – 7:30PM)	Abril 1 – salida temprano 2 horas antes Abril 2 – MRVED no hay clases Abril 3 – no hay clases Abril 6 – no hay clases May 22 – salida temprano 2 horas antes – ultimop día de escuela (final de cuarto 4, 42 days) Mayo 24 – graduacion, 2:30PM) May 26 – no hay clases  Dias para los estudiantes = 171 Days Dias para los maestros = 10.5 Days Conferencias = 2.5 Days Total = 184 Days
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July 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
0 Student / 0 Teacher						

August 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	6 Student / 9.5 Teacher					

September 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
21 Student / 21 Teacher						

October 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
18 Student / 22 Teacher						

November 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	17 Student / 17 Teacher					

December 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
17 Student / 17 Teacher						

January 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
18 Student / 20 Teacher						

February 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
18 Student / 18 Teacher						

March 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
21 Student / 22.5 Teacher						

April 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
19 Student / 20 Teacher						

May 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	16 Student / 17 Teacher					

June 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
0 Student / 0 Teacher						

**Legend**

Blue- Staff Day Red- No School Yellow- Start and End Dates Green- Commencement Orange- End of Quarter Pink- Conferences Gold- Homecoming  
 Teal- New Teacher Orientation Lime - Para Training Grey - 2-hour early out

**Important Dates**

Aug 13 – Para Training Aug 14 – New Teacher Orientation Aug 18, 19, 20– Teacher Inservice August 19 – Open House 5:30 – 7:30PM Aug 21 – First Day of School Aug 29 – NO SCHOOL Sept 1 – NO SCHOOL Sept 19 – 2-hour early out – Teacher PD Oct 13 – Conferences (3:30-7:30PM) Oct 14 – Conferences (7:30AM – 7:30PM) NO SCHOOL Oct 15 – MRVED Inservice – NO SCHOOL Oct 16, 17 – MEA NO SCHOOL Oct 30 – 2 hour early out - End of Quarter 1 (45 days) Oct 31 – Teacher Inservice – NO SCHOOL Nov 25 – 2-hour early out – Teacher PD	Nov 26, 27, 28 – NO SCHOOL Dec 19 – 2-hour early out – Teacher PD Dec 24 – 26, 29- 31 – NO SCHOOL Jan 1-2 – NO SCHOOL Jan 5 – School Resumes Jan 15 – 2 hour early out - End of Quarter 2 (43 days) January 16 – Teacher Inservice – NO SCHOOL Jan 19 – MRVED Common Inservice – NO SCHOOL Feb 12 – 2-hour early out – Teacher PD Feb 13 – NO SCHOOL Feb 16 – NO SCHOOL Mar 19 – 2-hour early out - End of Quarter 3 (41 days) Mar 20 – Teacher Inservice – NO SCHOOL Mar 24 – Conferences (3:30PM – 7:30PM)	April 1 – 2-hour early out – Teacher PD April 2 – MRVED Common Inservice Day Apr 3 – NO SCHOOL April 6 – NO SCHOOL May 22 – 2 hour early out – Last day of school (End of quarter 4, 42 days) May 24 – Commencement, 2:30PM) May 26 – Teacher Inservice – NO SCHOOL  Student Days = 171 Days Teacher Days = 10.5 Days Conferences = 2.5 Days Total = 184 Days
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*Small School. Big Opportunities.*

## Dawson-Boyd Public Schools

Independent School District #378  
848 Chestnut St.  
Dawson MN 56232

### DAWSON-BOYD SCHOOLS RESOLUTION OF TERMINATION NOVEMBER 5, 2024

Board Member Marotzke moved to terminate the employment of an employee subject to the Board's authority identified in the attached confidential exhibit as Employee A. The employee's employment will end on November 5, 2024. The motion to approve the Resolution of Termination was seconded by \_\_\_\_\_ and carried unanimously or those opposing the motion were \_\_\_\_\_.

Attest:

\_\_\_\_\_

Board Chair

\_\_\_\_\_

Date

\_\_\_\_\_

Board Clerk

\_\_\_\_\_

Date

Holly Ward, Superintendent  
Phone: 320-769-2955, ext. 2301

Amy Hiedeman, Elementary Principal  
Phone: 320-769-2955, ext. 2309

*An Equal Opportunity Employer*

Ryan Stotesbery, High School Principal  
Phone: 320-769-2955, ext. 2306



**BLACKJACKS**  
DAWSON-BOYD

*Small School. Big Opportunities.*

**Dawson-Boyd Public Schools #0378 School Board Resolution  
Resolution Number R1-82B  
Approving the Flexible Learning Year (FLY) Program Application for  
Renewal for School Years 2025-2026 through 2027-2028**

**As Part of the Minnesota River Valley Education District (MRVED) Consortium**

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**WHEREAS**, the Minnesota River Valley Education District (MRVED) consortium, which includes the Dawson-Boyd Public Schools, seeks to continue implementing a Flexible Learning Year (FLY) program for the school years 2025-2026 through 2027-2028; and

**WHEREAS**, Minnesota Statutes, section 124D.12 to 124D.127, provides the legal framework for the establishment and implementation of Flexible Learning Year programs, allowing school districts to adopt an alternative calendar that best meets the academic needs of students while promoting greater flexibility in instruction; and

**WHEREAS**, the purpose of the Flexible Learning Year (FLY) program is to provide a school calendar that optimizes the academic schedule for student learning and supports educational goals in alignment with the district's mission; and

**WHEREAS**, the Flexible Learning Year program, as designed in collaboration with MRVED, aims to meet the diverse needs of students across participating districts by utilizing a schedule that fosters increased collaboration, professional development, and resource-sharing across member districts; and

**WHEREAS**, the implementation of the Flexible Learning Year program as part of the MRVED consortium will provide opportunities for enhanced support services, including but not limited to, curriculum development, instructional coaching, and collaborative planning among educators to improve educational outcomes for all students in the participating districts; and

**WHEREAS**, this program is aligned with state statutes and guidelines, with the overarching goal of improving educational equity, student engagement, and achievement for all learners across the MRVED consortium; and

**WHEREAS**, all required public consultations, including community engagement, and staff input, have been considered in the development of this program, and a clear communication plan will be established to ensure transparency and support for all stakeholders; and

**NOW, THEREFORE, BE IT RESOLVED** that the Dawson-Boyd School Board, in accordance with Minnesota Statutes section 124D.12 to 124D.127, hereby approves the application for renewal to the state of Minnesota Department of Education and the subsequent establishment of the Flexible Learning Year (FLY) program for school years 2025-2026 through 2027-2028 as part of the Minnesota River Valley Education District consortium; and

**BE IT FURTHER RESOLVED** that the Dawson-Boyd School Board authorizes the district administration to work with MRVED and participating school districts to finalize and implement the program, including all necessary agreements, planning, and scheduling adjustments, and to ensure that the program aligns with state requirements and best practices for student achievement.

**PASSED AND ADOPTED** this \_\_\_ day of \_\_\_\_\_, 2024, by the School Board of Dawson-Boyd.

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**By:**

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Tonya Kelly, School Board Chair

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Holly Ward, Superintendent

**Resolution #R1-82C**

**Resolution of the Dawson-Boyd School Board  
Directing the Superintendent to Develop Recommendations for Budget Reductions**

WHEREAS, the Dawson-Boyd School District is committed to maintaining fiscal responsibility while continuing to provide high-quality educational opportunities for all students;

WHEREAS, current financial projections indicate a need to align the district's expenditures with anticipated revenues for Fiscal Year 2026 to ensure long-term financial stability;

WHEREAS, the school board recognizes the importance of a collaborative and thoughtful approach to budget adjustments that minimizes impact on student learning and staff support;

NOW, THEREFORE, BE IT RESOLVED by the Dawson-Boyd School Board that:

1. The Superintendent is directed to develop and present recommendations for budget reductions totaling \_\_\_\_\_ for Fiscal Year 2026.
2. The Superintendent will engage relevant stakeholders, including administrators, staff, and community members, as appropriate, in the process of identifying potential areas for adjustment.
3. The recommendations will prioritize maintaining the district's core mission of providing high-quality education while considering the long-term financial health of the district.
4. The Superintendent will present these recommendations to the school board no later than the school board meeting on March 10, 2025.

Adopted this 9th day of December 2024, by the Dawson-Boyd School Board.

Attest:

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Board Chair

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Board Clerk

**2024-2025 SENIORITY LIST OF LICENSED STAFF  
INDEPENDENT SCHOOL DISTRICT NO. 378**

RANK	DCS	File Folder Number	NAME	LICENSURE	MAJOR	SUB/FIELD TAUGHT LAST 5 YRS	SUB/FIELDS QUALIFIED	CURRENT ASSIGNMENT
1	1/22/1990	311704	Anderson, Karen	Cons & Homemaking/Family Life (HS)-2025 Keyboarding for Computer Applications (K-8)-2025	Home Economics Communications	Sec Voc Consumer Homemaking Keyboarding	Sec Voc Con Homemaking Keyboarding	Sec Voc Consumer Homemaking Elem Keyboarding
2	8/6/1992	335799	Shurb, John	Vocational Agriculture(HS)-2025 Teacher-Coord Ag Co-op Prog/NonFarm (HS)-2025 Driver and Traffic Safety (9-12)-2025 Coaching (HS 7-12)-2025	Diversified Agriculture Animal Science Agriculture Education	Vocational Agriculture	Secondary Voc Agriculture	Secondary Vocational Agriculture
3	7/14/1997	367586	Krosch, Ronda	Mild to Moderate Mentally Hdcp (K-12)-2025 Moderate to Severe Mentally Hdcp (K-12)-2025	Special Education	Special Education	Special Education	Special Education
4	8/21/1998	376697	Larson, Cory	Mathematics (7-12)-2027	Mathematics M.A. Education	Secondary Mathematics	Secondary Mathematics	Secondary Mathematics
5	7/12/1999	354937	Andrews, Nichole	Elementary Education (1-6)-2028 Emotionally/Behaviorally Disorders (K-12)-2028 Learning Disabilities (K-12)-2028 Mild To Moderate Mentally Hdcp (K-12)-2028	Elementary Education Special Education	Special Education	Special Education	Special Education
6	6/21/1999	382200	Wyum, Gregory	Earth and Space Science (9-12)-2028 Life Sciences (7-12)-2028 Science 5-8 (5-8)-2028	Biological Science (Educ) Zoology	Secondary Sciences	Secondary Sciences	Secondary Sciences
7	7/12/1999	327247	Popma, Jeri	Elementary Education (K-6)-2026	Elementary Education	Elementary Education	Elementary Education	Elementary Education
8	8/13/2001	369602	Swenson, Nichole	Emotional Behavior Disorders (K-12)-2025 Mild to Moderate Mentally Hdcp (K-12)-2025	Special Education	Special Education	Special Education	Special Education
9	7/9/2001	333709	Erickson, Karla	Elementary Education (K-6)-2026	Elementary Education	Elementary Education	Elementary Education	Elementary Education
10	8/12/2002	386310	Kemen, Tobi	Elementary Education (K-6)-2025	Elementary Education	Elementary Education	Elementary Education	Elementary Education
11	9/9/2002	373698	Mork, Jennifer	Elementary Education (K-6)-2025	Elementary Education	Elementary Education	Elementary Education	Elementary Education
12	9/9/2002	385202	Swedzinski, Darla	School Social Worker (Pre K-12)-2028	Social Work	Social Work	Social Work	Social Work
13	12/9/2002	338668	Mork, Patti	Pre-Kindergarten (Pre K)-2029 Elementary Education (K-6)-2029	Elementary Education	Elementary Education	Elementary Education	Elementary Education
14	4/11/2005	403540	Schwegel, Preston	Physical Education (K-12)-2028 Science 5-8 (5-8)-2028	Physical Education M.A. Education	Secondary Physical Education Secondary Sciences	Secondary Physical Education Secondary Sciences	Secondary/Elem Physical Education
15	5/9/2005	397763	Mortenson, Rebecca	School Counselor (K-12)-2027	M.S. Counseling/HR Dev Psychology	School Counselor	School Counselor	School Counselor
16	6/12/2006	395082	Conover, Jason	Social Studies-All-(7-12)-2028	Social Studies	Secondary Social Studies	Secondary Social Studies	Secondary Social Studies
17	8/11/2008	395663	Solem, Sarah	Communication Arts/Literature (5-12)-2027	English	Secondary English	Secondary English	Secondary English
18	5/11/2009	416420	Brent, Kevin	Social Studies-All (5-12)-2025 Principal K-12 - 2025	Social Studies Education	Secondary Social Studies	Secondary Social Studies	Secondary Social Studies
19	8/9/2010	453957	Omland, Amber	Elementary Education (K-6)-2026 Pre-Primary (Age3-Pre-)-2026	Elementary Education	Elementary Education	Elementary Education	Elementary Education
20	5/9/2011	453915	Wager, Justin	Science (5-8)-2026 Chemistry (9-12)-2026 Physics (9-12)-2026	Chemistry Education	Secondary Science	Secondary Science	Secondary Science
21	7/8/2013	447379	Wager, Bethany	Elementary Education (K-6)-2025 Communication Arts/Literature (5-8)-2025	Elementary Education	Elementary Education	Elementary Education	Elementary Education
22	7/9/2012	451312	Wolner, Christina	Early Childhood Education (B-Grade3)-2027	Early Childhood Education	Elementary Education	Elementary Education	Elementary Education
23	10/8/2012	469903	Ireland, Hank	Physical Education (K-12)-2029 Developmental/Adapted Physical Ed (Pre K-12)-2029	Physical Education	Physical Education DAPE	Physical Education DAPE	Physical Education DAPE
24	7/8/2013	458730	Connor, Kali	Speech-Language Pathologist (Pre K-12)-2029	Speech/ Language Pathology	Speech/ Language Pathology	Speech/ Language Pathology	Speech/ Language Pathology
25	4/13/2015	403828	Tufto, Kelly	Elementary Education (K-6)-2029 Reading (K-12)-2029 English/Language Arts (Middle S)-2029 Social Studies (Middle S)-2029	M.A. Curriculum & Instruction, Reading Specialist BA Elementary Ed.	English/Language Arts	English/Language Arts	English/Language Arts
26	5/11/2015	411471	Sather, Jami	Elementary Education (K-6)-2029 Pre-Primary (Age 3 - Pre-)-2029	Elementary Education	Elementary Education	Elementary Education	Elementary Education
27	7/14/2014	474353	Schacherer, Ashley	Health Education (5-12)-2029 Computer Keyboarding and Technology (5-12)-2029	Health Education	Health Education Keyboarding	Health Education Keyboarding	HS Health Education HS Keyboarding
28	4/13/2015	486665	Hurley, Brandon	Vocal and Classroom Music (K-12)-2026	Music Education	Elementary Music, Secondary Choir	Music	Elementary Music, Secondary Choir
29	4/24/2017	501952	Hurley, Allysa	Instrumental (Band/Orch) and Classroom Music (K-12) 2028	Instrumental & Classroom Music	Orchestra/Classroom Music	Instrumental /Classroom Music	Elementary Music, HS/Elem Orch
30	7/1/2019	395721	Lehne, Christopher	Elementary Education - 2027 Instrumental (Band/Orch) and Classroom Music (K-12) 2027 Driver and Traffic Safety - 2027	Elementary Education	Elementary Ed High School Band & Gr. K Music 9-12	High School Band & Gr. K Music	HS Band and Gr. 4 Music HS Band and Gr. 4 Music
31	6/15/2018	482104	Ludvigson, Chelsea	Elementary Education-2028 Early Childhood Education-2028	Elementary Education Early Childhood Education	Elementary Education	Elementary Education Early Childhood Education	Elementary Education

32	7/21/2018	477989	Anderson, Cali	K-6 Elementary Education - 2025 Pre-Primary - 2025	Elementary Education Pre-Primary	Elementary Education Preschool	Elementary Education Preschool	Elementary Education
33	7/1/2020	1005064	Wager, Danielle	Academic and Behavioral Strategist - 2026	Special Education	Special Education	Special Education	Special Education
34	4/21/2021	492066	Christensen, Elissa	Spanish - 2028	Spanish	Spanish	Spanish	Spanish
35	7/1/2021	437142	Salisbury, Jesh	Visual Arts - 2025	Visual Arts	Visual Arts	Visual Arts	Visual Arts
36	7/1/2021	481804	Knutson, Andrea	School Counselor - 2025	School Counselor	HS Social Worker	HS Social Worker	HS Social Worker
37	7/1/2021	504395	Gritmacker, Hailey	Birth - Grade 3 Early Childhood Education - 2029	Birth - Grade 3 Early Childhood Education -	Elementary Education	Elementary Education	Elementary Education
38	6/1/2022	1006769	Webster, Loral	Communication Arts/Literature 2025	English	Secondary English	Secondary English	Secondary English
39	12/1/2022	489547	Blascyk, Kallie	Academic and Behavioral Strategist - 2026	Special Education	Special Education	Special Education	Special Education
40	5/9/2023	327854	Stender, Janelle	Elementary Education - 2029	Elementary Education	Elementary Education	Elementary Education	Elementary Education

### 2024-2025 PROBATIONARY LICENSED STAFF INDEPENDENT SCHOOL DISTRICT NO. 378

TIER	DCS	File Folder Number	NAME	LICENSURE	MAJOR	CURRENT ASSIGNMENT	CC YEAR
Tier 3	5/9/2022	1011135	Croatt, Alicia	Elementary Education - 2026		Elementary Education	2025
Tier 3	7/1/2022	1019292	Croatt, Alyssa	Academic and Behavioral Strategist - 2026	Academic and Behavioral St	High School Special Ed	2025
Tier 4	5/13/2024	496280	Monahan, Shelby	Academic and Behavioral Strategist - 2028 Early Childhood Special Education - 2025		ECSE	2025

### 2024-2025 PRESCHOOL LICENSED STAFF INDEPENDENT SCHOOL DISTRICT NO. 378

DCS	File Folder Number	NAME	LICENSURE	MAJOR	SUB/FIELD TAUGHT LAST 5 YRS	SUB/FIELDS QUALIFIED	CURRENT ASSIGNMENT
Tier 4	7/21/2015	472094	Albertson, Kassandra	Early Childhood Education - 2029	Early Childhood Education	Preschool	Preschool
Tier 3	5/11/2023	1020700	Kelly, Stephanie	Pre-Primary - 2027 Elementary Education - 2027	Elementary Education Pre-Primary	Preschool	Preschool

### 2024-2025 TIER 1 AND 2 TEACHERS INDEPENDENT SCHOOL DISTRICT NO. 378

TIER	DCS	File Folder Number	NAME	LICENSURE	MAJOR	CURRENT ASSIGNMENT	SUB/FIELDS QUALIFIED
Tier 1	7/1/2022	10109523	Norman, Kevin	Construction Careers - 2025		Industrial Tech	None
Tier 1	7/1/2024	1035508	Aafedt, Tony	5-12 Math		7,8, 11 math	None

### 2024-2025 SENIORITY LIST OF PRINCIPALS INDEPENDENT SCHOOL DISTRICT NO. 378

RANK	DCS	File Folder Number	NAME	LICENSURE	MAJOR	SUB/FIELD TAUGHT LAST 5 YRS	SUB/FIELDS QUALIFIED	CURRENT ASSIGNMENT
1	6/10/2013	369608	Hiedeman, Amy	Elementary Education (1-6)-2025 Coaching (7-12)-2025 Principal K-12 (District)-2025	Education Administration Teaching & Learning Elementary Education	Elementary Principal	Elementary Principal	Elementary Principal
2	7/13/2015	374896	Stotesbery, Ryan	Principal K-12 (District)-2026 School Counselor (K-12)-2026 Social Studies-All (7-12)-2026	Ed. Sp. Educational Leadership M.S. School Counseling Social Science - Secondary Ed.	Secondary Principal	Secondary Principal	Secondary Principal

Minnesota Department of Education  
 Levy Limitation and Certification Report  
 2024 Payable 2025

District Number-Type: 0378-01  
 District Name: Dawson-Boyd Public School District  
 Home County: Lac qui Parle County

Date Printed: 12/9/24  
 Limits Updated: 12/9/24  
 Certified Submitted: 12/9/24

	LIMIT	PROPOSED	CERTIFIED
<b>SUBTOTALS BY LEVY CATEGORY</b>			
GENERAL - RMV VOTER	252,822.54	252,822.54	252,822.54
GENERAL - RMV OTHER	418,361.42	418,361.42	418,361.42
GENERAL - NTC VOTER	0.00	0.00	0.00
GENERAL - NTC OTHER	358,727.24	358,727.24	358,727.24
COMMUNITY SERVICE - NTC OTHER	69,571.72	69,571.72	69,571.72
GENERAL DEBT - NTC VOTER	1,742,772.91	1,742,772.91	1,742,772.91
GENERAL DEBT - NTC OTHER	322,246.66	322,246.66	322,246.66
OPEB DEBT - NTC VOTER	0.00	0.00	0.00
OPEB DEBT - NTC OTHER	0.00	0.00	0.00
<b>SUBTOTALS BY FUND</b>			
GENERAL FUND	1,029,911.20	1,029,911.20	1,029,911.20
COMMUNITY SERVICES FUND	69,571.72	69,571.72	69,571.72
GENERAL DEBT SERVICE FUND	2,065,019.57	2,065,019.57	2,065,019.57
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00
<b>SUBTOTALS BY TAX BASE</b>			
REFERENDUM MARKET VALUE	671,183.96	671,183.96	671,183.96
NET TAX CAPACITY	2,493,318.53	2,493,318.53	2,493,318.53
<b>SUBTOTALS BY TRUTH IN TAXATION CATEGORY</b>			
VOTER APPROVED	1,995,595.45	1,995,595.45	1,995,595.45
OTHER	1,168,907.04	1,168,907.04	1,168,907.04
<b>TOTAL LEVY</b>			
TOTAL LEVY	3,164,502.49	3,164,502.49	3,164,502.49

The school district must submit the completed original of this form to the home county auditor by December 28, 2024. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 400 NE Stinson Blvd., Minneapolis, MN 55413, by January 7, 2025.

The certified levy listed above is the levy voted by the school board for taxes payable in 2025.

Signature of School Board Clerk \_\_\_\_\_

Date of Certification \_\_\_\_\_

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 615  
Orig. 1997  
Rev. 2024 (Nov.)

Revised: 12/9/2024

## **615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS**

### **I. PURPOSE**

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section 504 accommodation plan (504 plan), or English Learner (EL) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

### **II. GENERAL STATEMENT OF POLICY**

#### **A. Minnesota Test of Academic Skills (MTAS)**

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
  - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
    - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
    - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;
    - (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in multiple environments, including home, school, and community;
    - (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;

- (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.
- b. MTAS participation decisions must not be made on the following factors:
    - (1) Student's disability category;
    - (2) Placement;
    - (3) Participation in a separate, specialized curriculum;
    - (4) An expectation that the student will receive a low score on the MCA;
    - (5) Language, social, cultural, or economic differences;
    - (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
2. Eligibility Requirements
  - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
  - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.
  - c. For students in grades that the MTAS is not administered:
    - (1) the student must have cognitive functioning significantly below age level;
    - (2) the student's disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
    - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
  - d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.

- e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
3. Alternate ACCESS participation decisions must not be made on the following factors:
- a. Student's disability category;
  - b. Participation in a separate, specialized curriculum;
  - c. Current level of English language proficiency;
  - d. The expectation that the student will receive a low score on the ACCESS for ELs;
  - e. Language, social, cultural, or economic differences;
  - f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

**III. DEFINITION OF TERMS**

See the current "Procedures Manual for the Minnesota Assessments" which is produced by the Minnesota Department of Education and available through [minnesota.pearsonaccessnext.com/policies-and-procedures](http://minnesota.pearsonaccessnext.com/policies-and-procedures).

**IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING**

See Chapter 4 of the current "Procedures Manual for the Minnesota Assessments" and Guidelines for Administration of Accommodations and Linguistic Supports.

**V. RECORDS**

All test accommodations, modifications, or exemptions shall be reported to the school district test administrator. The school district test administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

- Legal References:**
- Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
  - Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
  - Minn. Stat. § 125A.08 (Individualized Education Programs)
  - Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)
  - Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
  - Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
  - Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)

Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS)

<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

Alternate ACCESS for ELLs Participation Guidelines,

<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

***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 616 (School District System Accountability)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 614  
Orig. 1997  
Rev. 2024 (Nov.)

Revised: 12/9/2024

## **614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE**

### **I. PURPOSE**

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

### **II. GENERAL STATEMENT OF POLICY**

The policy of the school district is to implement procedures for testing, test security, documentation, and record keeping.

### **III. DUTIES OF SCHOOL DISTRICT PERSONNEL REGARDING TEST ADMINISTRATION**

#### **A. Superintendent**

1. Responsibilities before testing.
  - a. Designate a district assessment coordinator and district technology coordinator.
  - b. The superintendent, or a designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
  - c. Annually review and recertify staff who have access to MDE secure systems.
  - d. Read and complete the *Assurance of Test Security and Non-Disclosure*.  
  
**[NOTE: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address.]**
  - e. Establish a culture of academic integrity.
  - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
  - g. Ensure student information is current and accurate.
  - h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
  - i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
  - j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.

- k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
  - l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.
2. Responsibilities after testing.
- a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
  - b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
  - c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
  - d. Confirm the district assessment coordinator has finalized the district's assessment information prior to the close of Post-test Editing in Test WES.
  - e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
  - f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.
- a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
    - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
  - d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
  - e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - f. Establish district testing schedule within the testing windows specified by the MDE and service providers.
  - g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools

prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.

- h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.
  - (1) Provide training on proper test administration and test security (Pearson's Training Management System).
  - (2) Verify staff complete any and all test-specific training.
- i. Maintain security of test content, test materials, and record of all staff involved.
  - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
  - (2) Organize secure test materials for online administrations and keep them secure.
  - (3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
- j. Confirm that all students have appropriate test materials.

2. Responsibilities on testing day(s).

- a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.
- b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.
- d. Address invalidations and test or accountability codes.

3. Responsibilities after testing.

- a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
- b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.

- c. Return secure test materials as outlined in applicable manuals and resources.
- d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
- e. Review student assessment data and resolve any issues.
- f. Distribute Individual Student Reports no later than fall parent/teacher conferences.
- g. Enter Graduation Requirements Records in the GRR system.

C. School Principal

- 1. Responsibilities before testing.
  - a. Designate a school assessment coordinator and technology coordinator for the building.
  - b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
  - c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
  - e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
  - f. Ensure adequate computers and/or devices are available and rooms are appropriately set up for online testing.
  - g. Verify that all test monitors and test administrators receive proper training for test administration.
  - h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administration.
  - i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.
- 2. Responsibilities on testing day(s).
  - a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
  - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- 3. Responsibilities after testing.
  - a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.

- b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

- 1. Responsibilities before testing.
  - a. Implement test administration and test security policies and procedures.
  - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
  - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
  - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.
  - f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
  - g. Maintain security of test content and test materials.
    - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
    - (2) Organize secure test materials for online administrations and keep them secure.
    - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
    - (4) Identify need for additional test materials to district assessment coordinator.
    - (5) Provide MTAS student data collection forms if necessary.

- (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can become familiar with the script and prepare for test administration.
- (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.

2. Responsibilities on testing day(s).

- a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
- b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.
- c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
- d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
- e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*.

**[NOTE: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address.]**

- f. Report security breaches to the district assessment coordinator as soon as possible.

3. Responsibilities after testing.

- a. Ensure that all paper test materials are kept locked and secure and security checklists completed.
- b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
- c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
- d. Return secure test materials as outlined in applicable manuals and resources.
- e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
- f. Ensure requirements for embargoed final assessment results are followed.

E. Technology Coordinator

1. Ensure that district is prepared for online test administration and provide technical support to district staff.
2. Acquire all necessary user identifications and passwords.

3. Read and complete the *Assurance of Test Security and Non-Disclosure*.
4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
5. Attend district training and any service provider technology training.
6. Review, use, and be familiar with all service provider technical documentation.
7. Prepare computers and devices for online testing.
8. Confirm site readiness.
9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

1. Responsibilities before testing.
  - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
  - b. Attend trainings related to test administration and security.
  - c. Complete required training course(s) for tests administering.
  - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.
  - e. Be knowledgeable regarding student accommodations.
  - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
  - a. Before test.
    - (1) Receive and maintain security of test materials.
    - (2) Verify that all test materials are received.
    - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
    - (4) Verify student testing tickets and appropriate allowable materials.
    - (5) Assign numbered test books to individual students.
    - (6) Complete information as directed.
    - (7) Record extra test materials.
  - b. During test.
    - (1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.

- (2) Follow all directions and scripts exactly.
- (3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.
- (4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.

**[NOTE: School districts may allow test monitors to use their cell phones only to alert other staff of issues. If allowed, the school district should train the test monitors on proper and improper use.]**

- (5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.
- (6) Do not review, discuss, capture, email, post, or share test content in any format.
- (7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.
- (8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
- (9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
- (10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.
- (11) Report any possible security breaches as soon as possible.

c. After test.

- (1) Follow directions and scripts exactly.
- (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
- (3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

1. Before testing.

- a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- b. Attend trainings related to test administration and security.
- c. Complete required training course(s) for tests administering.
- d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.

- e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
2. Responsibility on testing day(s).
- a. Before the test.
    - (1) Maintain security of materials.
    - (2) Confirm appropriate MTAS materials are available and prepared for student.
  - b. During the test.
    - (1) Administer each task to each student and record the score.
    - (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
    - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
    - (4) Document and report and unusual circumstances to district or school assessment coordinator.
  - c. After the test.
    - (1) Keep materials secure.
    - (2) Return all materials.
    - (3) Return objects and manipulatives to classroom.
    - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

H. MARSS Coordinator

1. Responsibilities before testing.
- a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.
  - b. Ensure English language and special education designations are current and correct for students testing based on those designations.
  - c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.
2. Responsibilities after testing.
- a. Ensure accurate enrollment of students in schools during the accountability windows.
  - b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.

- c. Work with district assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

**IV. TEST SECURITY**

- A. Test Security Procedures will be adopted by school district administration.

**[NOTE: This form is available on the Minnesota PearsonAccess Next website—see Cross References for website address.]**

- B. Students will be informed of the following:

1. The importance of test security;
2. Expectation that students will keep test content secure;
3. Expectation that students will act with honesty and integrity during test administration;
4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the school district must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.

5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.

- C. Staff will be informed of the following:

1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
2. Other contact information and options for reporting security concerns.

**V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT**

- A. The school district shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:

1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.
2. School district security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.

3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
5. School district test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.
6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
7. Documentation of school district staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
8. *Test Security Notification* must be maintained for two years after the end of the academic school year in which testing took place.
9. *Test Administration Report* must be maintained for one year after the end of the academic school year in which testing took place.
10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.

**Legal References:**

Minn. Stat. § 13.34 (Examination Data)  
 Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)  
 Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
 Minn. Stat. § 120B.36, Subd. 2 (School Accountability)  
 Minn. Rules Parts 3501.0660 (Academic Standards for Language Arts)  
 Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
 Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)  
 Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)  
 Minn. Rules Parts 3501.1300-3501.1345 (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 601 (School District Curriculum and Instruction Goals)  
 MSBA/MASA Model Policy 613 (Graduation Requirements)  
 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)  
 Minnesota PearsonAccess Next Resources and Forms:  
<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>

Adopted: \_\_\_\_\_

Revised: 12/9/2024

MSBA/MASA Model Policy 613  
Orig. 1997  
Rev. 2024 (Nov.)

## **613 GRADUATION REQUIREMENTS**

**[NOTE: The requirements set forth in this policy govern the graduation standards that Minnesota public schools must require for a high school diploma for all students.]**

### **I. PURPOSE**

The purpose of this policy is to set forth requirements for graduation from the school district.

### **II. GENERAL STATEMENT OF POLICY**

The policy of the school district is that all students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

### **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. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- C. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- D. "Required standard" means a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts. Locally developed academic standards in health apply until statewide rules implementing statewide health standards under Minnesota Statutes, section 120B.021, subdivision 3, are required to be implemented in the classroom.

**[NOTE: The 2024 Minnesota legislature enacted this change. Paragraphs B and C are flipped to create alphabetical order.]**

- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

### **IV. DISTRICT ASSESSMENT COORDINATOR**

The elementary principal shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

## V. ASSESSMENT GRADUATION REQUIREMENTS

### A. Graduation Requirements

Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

1. Achievement and career and college readiness in mathematics, reading, and writing, consistent with paragraph (k) and to the extent available, to monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students' academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students' progress and performance data, determine students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student; and
2. Consistent with this paragraph and Minnesota Statutes, section 120B.125 (see Policy 604, Section II.H.), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
3. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.

**[NOTE: Minnesota Statutes 120B.303 includes the reference to paragraph (k) found in subparagraph 1. above. This statute no longer has a paragraph (k). MSBA has informed the Minnesota Revisor's Office, which replied that it will seek correction during the 2025 legislative session.]**

### B. Targeted Instruction Plan

1. A student must receive targeted, relevant, academically rigorous, and resourced instruction, which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124D.49, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.
3. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.

**[NOTE: The revisions in Paragraphs A and B align the model policy language with Minnesota Statutes 120B.303.]**

- C. A student's progress toward career and college readiness must be recorded on the

student's high school transcript.

## VI. GRADUATION CREDIT REQUIREMENTS

Students must successfully complete, as determined by the school district, the following high school level credits for graduation:

### A. Credit Requirements

1. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
2. Three credits of mathematics sufficient to satisfy all of the academic standards in mathematics;
3. Three credits of science, including one credit to satisfy all the earth and space science standards for grades 9 through 12, one credit to satisfy all the life science standards for grades 9 through 12, and one credit to satisfy all the chemistry or physics standards for grades 9 through 12;
4. Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;

**[NOTE: This revision includes the 2024 change on implementation of the government and citizenship requirement to the 2025-26 school year.]**

5. One credit in the arts sufficient to satisfy all of the academic standards in the arts;
6. Credit sufficient to satisfy the state standards in physical education; and
7. A minimum of seven elective credits.
8. Students who begin grade 9 in the 2024-2025 school year and later must successfully complete a course for credit in personal finance in grade 10, 11, or 12. A teacher of a personal finance course that satisfies the graduation requirement must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math.

**[NOTE: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature concerning physical education credit and state standards in health. Paragraph 8 was enacted in 2023; it affects students who begin grade 9 in the 2024-25 school year.]**

### B. Credit equivalencies

1. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph A.4, above, if the credit is sufficient to satisfy all of the academic standards in economics.

2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph A.3, above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph A.3, above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry academic standards or all of the physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph A.3, above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph A.2 or Paragraph A.5, above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph A.2, above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph A.2 or Paragraph A.3, above, if the credit meets the state academic standards in mathematics or science.
6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

**[Note: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature. Starting in the 2026-27 school year, a high school must offer an ethnic studies course; in elementary and middle schools by the 2027-28 school year.]**

## **VII. GRADUATION STANDARDS REQUIREMENTS**

- A. All students must demonstrate their understanding of the following academic standards:
  1. School District Standards, Health (K-12);
  2. School District Standards, Career and Technical Education (K-12); and
  3. School District Standards, World Languages (K-12).
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.\* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.
 

\* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.
- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
  1. Minnesota Academic Standards, English Language Arts K-12;

2. Minnesota Academic Standards, Mathematics K-12;
  3. Minnesota Academic Standards, Science K-12;
  4. Minnesota Academic Standards, Social Studies K-12; and
  5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

### **VIII. EARLY GRADUATION**

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

**Legal References:** Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.023 (Benchmarks)  
Minn. Stat. § 120B.024 (Credits)  
Minn. Stat. § 120B.07 (Early Graduation)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)  
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)  
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments)  
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)  
Minn. Stat. § 120B.307 (College and Career Readiness)  
Minn. Rules Part 3501.0660 (Academic Standards For Kindergarten through Grade 12)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Part 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)  
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)  
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
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)

## **606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS**

### **I. PURPOSE**

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

### **II. GENERAL STATEMENT OF POLICY**

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

### **III. RESPONSIBILITY OF SELECTION**

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials that:
  - 1. support the goals and objectives of the education programs;
  - 2. consider the needs, age, and maturity of students;
  - 3. foster respect and appreciation for cultural diversity and varied opinion;
  - 4. fit within the constraints of the school district budget;
  - 5. are in the English language. Another language may be used, pursuant to Minnesota Statutes, sections 124D.59 to 124D.61;
  - 6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
  - 7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.
- C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

**IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS**

- A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.
- B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

**V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS**

- A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.
- B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.
- C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)  
Minn. Stat. § 120B.235 (American Heritage Education)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)  
Minn. Stat. § 124D.59-124D.61 (Education for English Learners Act)  
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)  
*Hazelwood Sch. Dist. v. Kuhlmeier*, 484 U.S. 260 (1988)  
*Pratt v. Independent Sch. Dist. No. 831*, 670 F.2d 771 (8<sup>th</sup> Cir. 1982)

**Cross References:** MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)

Adopted: \_\_\_\_\_

Revised: 12/9/2024

MSBA/MASA Model Policy 503  
Orig. 1995  
Rev. 2024

## **503 STUDENT ATTENDANCE**

**[NOTE: The provisions of this policy substantially reflect statutory requirements.]**

### **I. PURPOSE**

- A. The school board believes that regular school attendance is directly related to success in academic work, benefits students socially, provides opportunities for important communications between teachers and students, and establishes regular habits of dependability important to the future of the student. The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive.
- B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teacher, and administrators. This policy will assist students in attending class.

### **II. GENERAL STATEMENT OF POLICY**

#### A. Responsibilities

##### 1. Student's Responsibility

It is the student's right to be in school. It is also the student's responsibility to attend all assigned classes and study halls every day that school is in session and to be aware of and follow the correct procedures when absent from an assigned class or study hall. Finally, it is the student's responsibility to request any missed assignments due to an absence.

##### 2. Parent or Guardian's Responsibility

It is the responsibility of the student's parent or guardian to ensure the student is attending school, to inform the school in the event of a student absence, and to work cooperatively with the school and the student to solve any attendance problems that may arise.

##### 3. Teacher's Responsibility

It is the teacher's responsibility to take daily attendance and to maintain accurate attendance records in each assigned class and study hall. It is also the teacher's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly. It is also the teacher's responsibility to provide any student who has been absent with any missed assignments upon request. Finally, it is the teacher's responsibility to work cooperatively with the student's parent or guardian and the student to solve any attendance problems that may arise.

##### 4. Administrator's Responsibility

- a. It is the administrator's responsibility to require students to attend all assigned classes and study halls. It is also the administrator's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly to all students, to maintain accurate records on student attendance, and to prepare a list of the previous day's absences stating the status of each. Finally, it is the administrator's responsibility to inform the student's parent or

guardian of the student's attendance and to work cooperatively with them and the student to solve attendance problems.

- b. In accordance with the Minnesota Compulsory Instruction Law, Minnesota Statutes, section 120A.22, the students of the school district are REQUIRED to attend all assigned classes and/or study halls every day school is in session, unless the student has been excused by the school board from attendance because the student has already completed state and school district standards required to graduate from high school, has withdrawn, or has a valid excuse for absence.

B. Attendance Procedures

Attendance procedures shall be presented to the school board for review and approval. When approved by the school board, the attendance procedures will be included as an addendum to this policy.

1. Excused Absences

- a. A parent, guardian, or other person having control of a child may apply to a school district to have the child excused from attendance for the whole or any part of the time school is in session during any school year. Application may be made to any member of the board, a truant officer, a principal, or the superintendent. A note from a physician or a licensed mental health professional stating that the child cannot attend school is a valid excuse.
- b. To be considered an excused absence, the student's parent or legal guardian may be asked to verify, in writing, the reason for the student's absence from school.
- c. The board of the district in which the child resides may approve the application under subparagraph (a) above upon a legitimate exception being demonstrated to the satisfaction of that board.
- d. Legitimate Exceptions

The following reasons shall be sufficient to constitute excused absences:

- (1) that the child's physical or mental health is such as to prevent attendance at school or application to study for the period required, which includes:
  - (a) child illness, medical, dental, orthodontic, or counseling appointments, including appointments conducted through telehealth
  - (b) family emergencies;
  - (c) the death or serious illness or funeral of an immediate family member;
  - (d) active duty in any military branch of the United States;
  - (e) the child has a condition that requires ongoing treatment for a mental health diagnosis;
  - (f) Two days per school year for juniors and seniors for college visits with supporting documentation

- (g) Vacations with family will count as one unexcused absence and the subsequent days will be excused *when the office is notified in advance*, or
- (f) other exemptions included in this attendance policy.
- (2) that the child has already completed state and district standards required for graduation from high school; or
- (3) that it is the wish of the parent, guardian, or other person having control of the child, that the child attend for a period or periods not exceeding in the aggregate three hours in any week, instruction conducted by a Tribal spiritual or cultural advisor, or a school for religious instruction conducted and maintained by a church, or association of churches, or any Sunday school association incorporated under the laws of this state, or any auxiliary thereof. This instruction must be conducted and maintained in a place other than a public school building, and it must not, in whole or in part, be conducted and maintained at public expense. A child may be absent from school on days that the child attends upon instruction according to this clause.

c. Consequences of Excused Absences

- (1) Students whose absences are excused are required to make up all assignments missed or to complete alternative assignments as deemed appropriate by the classroom teacher.
- (2) Work missed because of absence must be made up within two days from the date of the student's return to school. Any work not completed within this period shall result in "no credit" for the missed assignment. However, the building principal or the classroom teacher may extend the time allowed for completion of make-up work in the case of an extended illness or other extenuating circumstances.

2. Unexcused Absences

a. The following are examples of absences which will not be excused:

- (1) Truancy. An absence by a student which was not approved by the parent and/or the school district.
- (2) Any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures.
- (3) Work at home.
- (4) Work at a business, except under a school-sponsored work release program.
- (5) Vacations with family will count as one unexcused absence regardless of the length of time the student is out of school and all subsequent days will be counted as excused absences *if the office is notified in advance*. If the office receives no advanced notification of the vacation, the duration of the

absence will be unexcused.

- (6) Personal trips to schools or colleges beyond allotted two days for juniors and seniors.
- (7) For Dawson-Boyd Secondary students, absences resulting from cumulated unexcused tardies (two tardies equal one unexcused absence).
- (8) Any other absence not included under the attendance procedures set out in this policy.

b. Consequences of Unexcused Absences

- (1) Absences resulting from official suspension will be handled in accordance with the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.
- (2) Days during which a student is suspended from school shall not be counted in a student's total cumulated unexcused absences.
- (3) In cases of recurring unexcused absences, the administration may also request the county attorney to file a petition with the juvenile court, pursuant to Minnesota statutes.
- (4) Students with unexcused absences shall be subject to discipline in the following manner:
  - (a) On the fourth unexcused absence for 7-12 grades, the student's grade will be docked for lack of participation in school activities including daily classes.
  - (b) On the 4th failure to participate, a 7% grade reduction will occur in each class.
  - (c) Each additional failure to participate will lower the grade by 2% until the grade is 68%. Students will not fail as a result of this policy

C. Tardiness

1. Definition: Students are expected to be in their assigned area at designated times. Failure to do so constitutes tardiness.
2. Procedures for Reporting Tardiness
  - a. Students tardy at the start of school must report to the school office for an admission slip.
  - b. Tardiness between periods will be handled by the teacher.
3. Excused Tardiness

Valid excuses for tardiness are:

  - a. Illness.
  - b. Serious illness in the student's immediate family.
  - c. A death or funeral in the student's immediate family or of a close

friend or relative.

- d. Medical, dental, orthodontic, or mental health treatment.
- e. Court appearances occasioned by family or personal action.
- f. Physical emergency conditions such as fire, flood, storm, etc.
- g. Any tardiness for which the student has been excused in writing by an administrator or faculty member.

4. Unexcused Tardiness

- a. An unexcused tardiness is failing to be in an assigned area at the designated time class period commences without a valid excuse.
- b. For students in grades 7-12, two tardies will equal one unexcused absence for that class.
- c. If a student wishes to remove 2 tardies from their attendance totals, an after-school detention will need to be completed by the student.

D. Participation in Extracurricular Activities and School-Sponsored On-the-Job Training Programs

- 1. This policy applies to all students involved in any extracurricular activity scheduled either during or outside the school day and any school-sponsored on-the-job training programs.
- 2. School-initiated absences will be accepted and participation permitted.
- 3. A student may not participate in any activity or program if he or she has an unexcused absence from any class during the day.
- 4. If a student is suspended from any class, he or she may not participate in any activity or program that day.
- 5. If a student is absent from school due to medical reasons, he or she must present a physician's statement or a statement from the student's parent or guardian clearing the student for participation that day. The note must be presented to the coach or advisor before the student participates in the activity or program.

**III. RELIGIOUS OBSERVANCE ACCOMMODATION**

Reasonable efforts will be made by the school district to accommodate any student who wishes to be excused from a curricular activity for a religious observance. Requests for accommodation should be directed to the building principal.

**IV. DISSEMINATION OF POLICY**

- A. Copies of this policy shall be made available to all students and parents at the commencement of each school year. This policy shall also be available upon request in each principal's office.
- B. The school district will provide annual notice to parents of the school district's policy relating to a student's absence from school for religious observance.

**V. REQUIRED REPORTING**

A. Continuing Truant

Minnesota Statutes, section 260A.02 provides that a continuing truant is a student who is subject to the compulsory instruction requirements of Minnesota Statutes, section 120A.22 and is absent from instruction in a school, as defined in Minnesota Statutes, section 120A.05, without valid excuse within a single school year for:

1. Three days if the child is in elementary school; or
2. Three or more class periods on three days if the child is in middle school, junior high school, or high school.

B. Reporting Responsibility

When a student is initially classified as a continuing truant, Minnesota Statutes, section 260A.03 provides that the school attendance officer or other designated school official shall notify the student's parent or legal guardian, by first class mail or other reasonable means, of the following:

1. That the child is truant;
2. That the parent or guardian should notify the school if there is a valid excuse for the child's absences;
3. That the parent or guardian is obligated to compel the attendance of the child at school pursuant to Minnesota Statutes, section 120A.22 and parents or guardians who fail to meet this obligation may be subject to prosecution under Minnesota Statutes, section 120A.34;
4. That this notification serves as the notification required by Minnesota Statutes, section 120A.34;
5. That alternative educational programs and services may be available in the child's enrolling or resident district;
6. That the parent or guardian has the right to meet with appropriate school personnel to discuss solutions to the child's truancy;
7. That if the child continues to be truant, the parent and child may be subject to juvenile court proceedings under Minnesota Statutes, chapter 260C;
8. That if the child is subject to juvenile court proceedings, the child may be subject to suspension, restriction, or delay of the child's driving privilege pursuant to Minnesota Statutes, section 260C.201; and
9. That it is recommended that the parent or guardian accompany the child to school and attend classes with the child for one day.

C. Habitual Truant

1. A habitual truant is a child under the age of 17 years who is absent from attendance at school without lawful excuse for seven school days per school year if the child is in elementary school or for one or more class periods on seven school days per school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days per school year and who has not lawfully withdrawn from school.

2. A school district attendance officer shall refer a habitual truant child and the child's parent or legal guardian to appropriate services and procedures, under Minnesota Statutes, chapter 260A.

**Legal References:**

Minn. Stat. § 120A.05 (Definitions)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 120A.34 (Violations; Penalties)  
Minn. Stat. § 120A.35 (Absence from School for Religious Observance)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 260A.02 (Definitions)  
Minn. Stat. § 260A.03 (Notice to Parent or Guardian When Child is a Continuing Truant)  
Minn. Stat. § 260A.05 (School Attendance Review Boards)  
Minn. Stat. § 260A.06 (Referral of Truant Students to School Attendance Review Board)  
Minn. Stat. § 260A.03 (Notice to Parent or Guardian When Child is a Continuing Truant)  
Minn. Stat. § 260C.007, subd. 19 (Habitual Truant Defined)  
Minn. Stat. § 260C.201 (Dispositions; Children in Need of Protection or Services or Neglected and in Foster Care)  
*Goss v. Lopez*, 419 U.S. 565 (1975)  
*Slocum v. Holton Bd. of Educ.*, 429 N.W.2d 607 (Mich. App. Ct. 1988)  
*Campbell v. Bd. of Educ. of New Milford*, 475 A.2d 289 (Conn. 1984)  
*Hamer v. Bd. of Educ. of Twp. High Sch. Dist. No. 113*, 66 Ill. App.3d 7, 383 N.E.2d 231 (1978)  
*Gutierrez v. Sch. Dist. R-1*, 585 P.2d 935 (Co. Ct. App. 1978)  
*Knight v. Bd. of Educ.*, 38 Ill. App. 3d 603, 348 N.E.2d 299 (1976)  
*Dorsey v. Bale*, 521 S.W.2d 76 (Ky. 1975)

**Cross References:**

MSBA/MASA Model Policy 506 (Student Discipline)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 721

Orig. 2016

Revised: 12/9/2024

Rev. 2024

## **721 UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES**

**[NOTE: School districts are required by the federal Uniform Grant Guidance (UGG) regulations, 2 Code of Federal Regulations, Part 200, to have the policies that establish uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities including school districts. In June 2018, the United States Office of Management and Budget increased the threshold dollar amounts for both simplified acquisition costs (\$250,000) and micro-purchases (\$10,000).]**

### **I. PURPOSE**

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

### **II. DEFINITIONS**

**[NOTE: In October 2024, MSBA updated Article II to ensure that the definitions are presented in alphabetical order. School districts may choose whether to adopt this change.]**

- A. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations, section 200.431 (Compensation - Fringe Benefits).
- B. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations, Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- C. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- D. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$10,000.
- E. "Federal award" has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:
  - 1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a

pass-through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability); or

- b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations, section 200.101 (Applicability).
2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations, section 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
3. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.

F. Grants

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

**[NOTE: All requirements outlined in this policy apply to both direct grants and state-administered grants.]**

- G. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations, section 200.431(g) for retirees and their spouses, dependents, and survivors.

I. Procurement Methods

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 Code of Federal Regulations, Subpart 2.1 or as periodically adjusted for inflation).

**[NOTE: Minnesota school districts may choose to increase their federal micro-purchase threshold to \$25,000, which would align with the Minnesota limit. School districts choosing to adopt this increase must annually certify the higher threshold and the justification for using the higher threshold. Acceptable reasons for justification must meet *one* of the following criteria: (1) a qualification as a low-risk auditee, in accordance with the criteria established in 2 Code of Federal Regulations, section 200.520; (2) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (3) a higher threshold consistent with state law.]**

2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$175,000 (periodically adjusted for inflation).

**[NOTE: Despite the federal government's increase in the dollar cap for small purchases, Minnesota law limits the cap to \$175,000.]**

3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
  4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
  5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.
- J. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- K. "Severance pay" is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

### **III. CONFLICT OF INTEREST**

#### A. Employee Conflict of Interest

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

#### Organizational Conflicts of Interest

The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

#### Disclosing Conflicts of Interest

The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policies.

#### **IV. ACCEPTABLE METHODS OF PROCUREMENT**

A. General Procurement Standards

The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered.

**[NOTE: This change appears in the 2024 amended UGG.]**

H. Methods of Procurement

The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. Procurement by sealed bids (formal advertising).

4. Procurement by competitive proposals. If this method is used, the following requirements apply:
  - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  - b. Proposals must be solicited from an adequate number of qualified sources;
  - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
  - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
  - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
  - a. The item is available only from a single source;
  - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
  - d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition

The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements

of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.
- K. Non-federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations, section 180.215.

## **V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS**

### **A. Property Standards**

The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award. The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations, sections 200.311, 200.314, and 200.315.

### **B. Equipment**

Management requirements.

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

C. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard

1. Personally identifiable information;
2. Information that the federal agency or pass-through entity designates as sensitive; and
3. other information that the school district considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

**[NOTE: See 2 CFR 200.303, which establishes internal controls that the school district must implement.]**

**VI. FINANCIAL MANAGEMENT REQUIREMENTS**

A. Financial Management.

The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment

The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls

The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should align with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with the United States Constitution, federal statutes, regulations, and the terms and conditions of the federal award.

The school district must evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

## **VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES**

### **A. Allowable Use of Funds**

The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

### **B. Definitions**

1. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
3. "Omni Circular" or "2 Code of Federal Regulations, Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
4. "Advance payment" means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

### **C. Allowable Costs**

The following items are costs that may be allowable under the 2 Code of Federal Regulations, Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;
3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;

7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law

2 Code of Federal Regulations, Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations, Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));

11. Goods or services for personal use;
12. Interest, except interest specifically stated in 2 Code of Federal Regulations, section 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
  - a. Necessary for the proper and efficient performance or administration of the program.
  - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
  - c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
  - d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.

- e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules

The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
3. Auditors generally presume supplanting has occurred in three situations:
  - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
  - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
  - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.
4. These presumptions apply differently in different federal programs and also in schoolwide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions

Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

K. Mandatory Disclosures

The school district must promptly disclose whenever, in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in 18 United States Code or a violation of the civil False Claims Act (31 United States Code, sections 3729–3733).

The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable). School districts are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

**VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING**

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
  - b. The costs are equitably allocated to all related activities, including federal awards; and
  - c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal

Regulations, section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification

Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs

Short-term travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;
2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
3. Consistent with the school district's cost accounting practices and school district policy; and
4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

D. Relocation Costs of Employees

Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

E. Travel Costs

Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school

district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

**[NOTE: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 Code of Federal Regulations, section 200.208 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 Code of Federal Regulations, Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]**

**Legal References:** [2 C.F.R. § 200.1](#) (Definitions: Capital Assets)  
[2 C.F.R. § 200.112](#) (Conflict of Interest)  
[2 C.F.R. § 200.113](#) (Mandatory Disclosures)  
[2 C.F.R. § 200.205](#) (Federal Awarding Agency Review of Merit of Proposals)  
[2 C.F.R. § 200.214](#) (Suspension and Debarment)  
[2 C.F.R. § 200.300\(b\)](#) (Statutory and National Policy Requirements)  
[2 C.F.R. § 200.302](#) (Financial Management)  
[2 C.F.R. § 200.303](#) (Internal Controls)  
[2 C.F.R. § 200.305\(b\)\(1\)](#) (Federal Payment)  
[2 C.F.R. § 200.310](#) (Insurance Coverage)  
[2 C.F.R. § 200.311](#) (Real Property)  
[2 C.F.R. § 200.312](#) (Federally-owned and Exempt Property)  
[2 C.F.R. § 200.313\(d\)](#) (Equipment)  
[2 C.F.R. § 200.314](#) (Supplies)  
[2 C.F.R. § 200.315](#) (Intangible Property)

[2 C.F.R. § 200.318](#) (General Procurement Standards)  
[2 C.F.R. § 200.319\(c\)](#) (Competition)  
[2 C.F.R. § 200.320](#) (Methods of Procurement to be Followed)  
[2 C.F.R. § 200.321](#) (Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms)  
[2 C.F.R. § 200.328](#) (Financial Reporting)  
[2 C.F.R. § 200.339](#) (Remedies for Noncompliance)  
[2 C.F.R. § 200.403\(c\)](#) (Factors Affecting Allowability of Costs)  
[2 C.F.R. § 200.430](#) (Compensation – Personal Services)  
[2 C.F.R. § 200.431](#) (Compensation – Fringe Benefits)  
[2 C.F.R. § 200.447](#) (Insurance and Indemnification)  
[2 C.F.R. § 200.463](#) (Recruiting Costs)  
[2 C.F.R. § 200.464](#) (Relocation Costs of Employees)  
[2 C.F.R. § 200.474](#) (Transportation Costs)  
[2 C.F.R. § 200.475](#) (Travel Costs)

**Cross References:** MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)  
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)  
MSBA/MASA Model Policy 412 (Expense Reimbursement)  
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)  
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)  
MSBA/MASA Model Policy 702 (Accounting)  
MSBA/MASA Model Policy 703 (Annual Audit)

Adopted: \_\_\_\_\_

Revised: 12/9/2024

MSBA/MASA Model Policy 519  
Orig. 1995  
Rev. 2024

## **519 INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES**

### **I. PURPOSE**

There are occasions in which persons other than school district officials and employees find it necessary to speak with a student during the school day. Student safety and disruption of the educational program is of concern to the school district. The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

### **II. GENERAL STATEMENT OF POLICY**

- A. Generally, students may not be interviewed during the school day by persons other than a student's parents, school district officials, employees and/or agents, except as otherwise provided by law and/or this policy.
- B. Requests from law enforcement officers and those other than a student's parents, school district officials, employees and/or agents to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. Prior to granting a request, the principal shall attempt to contact the student's parents to inform them of the request, except where otherwise prohibited by law.

### **III. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT**

- A. In the case of an investigation pursuant to the Reporting of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours. School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview. When it is possible and the report alleges substantial child endangerment or sexual abuse, the interview may take place outside the presence of the alleged offender and may take place prior to any interviews of the alleged offender.

**[NOTE: This change is found in Minnesota Statutes, section 260E.22.]**

- B. If the interview took place or is to take place on school district property, an order of the juvenile court pursuant to Minnesota Statutes, Chapter 260E may specify that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record. The school district official must receive a copy of the order from the local welfare or law enforcement agency.
- C. When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. Where the interviews are conducted by the local

welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.

- D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.
- E. Students shall not be taken from school district property without the consent of the principal and without proper warrant.

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)

**Cross References:** MSBA/MASA Model Policy 103 (Complaints – Students, Employees, Parents, Other Persons)  
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

Adopted: \_\_\_\_\_

Revised: 12/9/2024

MSBA/MASA Model Policy 701  
Orig. 1995  
Rev. 2024 (Nov.)

## **701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET**

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

### **I. PURPOSE**

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

### **II. GENERAL STATEMENT OF POLICY**

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

### **III. REQUIREMENT**

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected. When projected expenditures exceed projected revenues, the school board may consider use of an available fund balance, if one exists.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minnesota Statutes, section 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Commissioner of the Minnesota Department of Education (Commissioner) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes section, 123B.10.

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

**IV. IMPLEMENTATION**

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

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

**Cross References:** MSBA/MASA Model Policy 701.1 (Modification of School District Budget)  
MSBA/MASA Model Policy 702 (Accounting)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 617

Orig. 1998

Revised: 12/9/2024

Rev. 2023

## 617 SCHOOL DISTRICT ENSURANCE OF PREPARATORY AND HIGH SCHOOL STANDARDS

***[Note: With repeal of the Profile of Learning, school districts no longer are required to comply with the procedures set forth in this policy. School districts that retain any portion of the Profile of Learning graduation requirements, however, may choose to retain all or a portion of this policy and may implement and manage the Profile of Learning content standards in whatever manner they deem appropriate.]***

### I. PURPOSE

The purpose of this policy is to ensure that all locally adopted preparatory and high school content standards of the Profile of Learning are addressed directly in both curriculum and assessment for all students, including those with special needs.

### II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to implement the Minnesota Graduation Standards, including local adoption of the former Profile of Learning content standards, during the transition to the implementation of the required Minnesota Academic Standards.
- B. This policy ensures that all students who qualify and elect to satisfy their graduation requirements will continue to receive instruction, curriculum and assessment which address the preparatory and high school content standards This policy also defines how technology will be integrated across student learning areas. ***[Note: With repeal of the Profile of Learning, school districts are not required to integrate technology across learning areas and may, in their discretion, delete this provision.]*** In implementing the preparatory and high school content standards, the school district will work to improve the scope and sequences of curriculum, research-based instructional skills of teachers and other district staff who work with students, and alternative assessments of student achievement while making the transition to the required Minnesota Academic Standards.

### III. ESTABLISHMENT OF CURRICULUM AND INSTRUCTION

#### A. Preparatory Content Standards

*[To the extent school districts retain preparatory content standards as part of their locally adopted academic standards, school districts should insert in this section how their curriculum and instructional opportunities for all students will address the preparatory content standards, including the primary, intermediate and middle level standards. This section should contain an outline of each learning area's sequence in a manner which provides notice as to when various achievements are expected.]*

#### B. High School Content Standards

The school district will follow Policy 613, Graduation Requirements, as it implements the graduation standards. This policy ensures that all students will receive instruction, curriculum and assessment which addresses the high school content standards of the Profile of Learning in all learning areas and that the uses of technology are integrated across student learning areas. ***[Note: With the repeal of the Profile of Learning, school districts are not required to integrate technology across learning areas and may, in their discretion, delete this provision.]***

***[Note: School districts should examine existing graduation requirements and align them to the new requirements.]***

C. Assessment of Content Standards

*[School districts should insert their procedure for determining where student achievement of preparatory and high school content standards will be assessed.]*

D. Additional Requirements

*[School districts may wish to consider including additional graduation requirements beyond those required by the Minnesota Academic Standards.]*

E. Special Needs Students

*[School districts should insert their procedure for addressing preparatory and high school content standards for students with special needs.]*

F. Integration of Technology

*[School districts may insert their procedure for addressing how technology will be integrated across the learning areas. With the repeal of the Profile of Learning, school districts are not required to integrate technology across learning areas and may, in their discretion, delete this provision.]*

G. Evaluation and Remediation of Student Difficulties and Achievement

*[School districts should insert their procedure for addressing how diagnosis of student difficulties and remediation will be accomplished as well as how diagnosis of student achievement and acceleration or continuous progress will be accomplished.]*

**Legal References:** 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. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)  
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

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

