



Forest Lake Area Schools
Organizational School Board Meeting
School District Office
Thursday, January 9, 2020
7:00 PM

If the January 9, 2020 Organizational School Board Meeting needs to be rescheduled due to inclement weather or other unforeseen circumstances, the meeting will take place on Monday, January 13, 2020, at 7:00 pm in the School District Office.

Listening Session: Julie Corcoran, Jeff Peterson

Agenda:

1. CALL TO ORDER & PLEDGE OF ALLEGIANCE
2. ROLL CALL OF ATTENDANCE
3. APPROVE MEETING AGENDA
4. ELECTION OF SCHOOL BOARD OFFICERS
 - President
 - Vice-President
 - Clerk
 - Treasurer
5. SCHEDULED/UNSCHEDULED VISITORS
 - Listening Session Report: Julie Corcoran, Jeff Peterson
6. STUDENT ACHIEVEMENT 4
 - Positive Happenings
7. REPORTS
 - Workshop/Conference
 - 916 - Jill Olson
 - Policy Committee - Jill Olson
 - Curriculum, Instruction & Equity - Gail Theisen
 - Communications Committee - Kate Luthner
 - Staff Welfare - Julie Corcoran
 - Buildings and Grounds Committee - Jeff Peterson
 - Equity in our Schools - Rob Rapheal
 - Finance Committee - Alex Keto
 - City of Forest Lake - Alex Keto
 - Superintendent's Report - Dr. Steve Massey
8. APPROVE CONSENT AGENDA:
 8. 1. Minutes of December 5 and 19, 2019 5
 8. 2. Bills as of January 9, 2019
 8. 3. Classified Personnel 26
 8. 4. Licensed Personnel 27
 8. 5. Continued Participation in Adult Basic Educ. Consortium Metro East through June 2020
 8. 6. Designate Banks and Depositories for District Funds

8. 7. Appointment of School District Legal Counsel	
8. 8. Appointment of District Superintendent or Designee to Engage Legal Counsel	
8. 9. Appointment of School District Doctor	
8. 10. Appointment of Fiscal Consultants	
8. 11. Set Dates and Starting Times for School Board Meetings	
8. 12. Authorize Use of Facsimile Signatures for District Checks	
8. 13. Authorize Director of Business Services, Superintendent, or Their Designee to Make Transactions	
8. 14. Appoint D. Giorgi as Local Education Agency (LEA) Rep. for Title I, IIA, IID, III, IV, V, VI, and Carl Perkins	
8. 15. Designate Superintendent as MDE Identified Official with Authority	28
9. DONATIONS: Adopt Resolution Accepting Donations	30
10. <u>APPROVE ROUTINE ACTIONS</u>	
10. 1. Appoint Representative to MSBA	
10. 2. Appoint Representative to the MN State High School League (MSHSL)	
10. 3. Appoint Representative to Equity Alliance MN	
10. 4. Appoint Representative to Schools for Equity in Education (SEE)	
10. 5. Appoint Liaison to the City of Forest Lake	
10. 6. Appoint Representative to Special Ed Advisory Council (SEAC)	
10. 7. Appoint Representative to Community Education Advisory Council	
10. 8. Appoint Representative to Agriculture Education Advisory Board	
10. 9. Appoint Representative to Emergency Medical Services/Health Careers Advisory Board	
10. 10. Continue Board Representative to 916	
10. 11. Designate Official School Newspaper	
10. 12. Set School Board Salaries	
10. 13. School Board Committee Assignments	32
11. <u>OLD BUSINESS:</u>	
11. 1. Accept 2018-2019 Financial Audit	36
11. 2. Approve Strategic Plan	232
11. 3. Approve the Legislative Platform	241
11. 4. Approve Out-of-State Travel by School Board Members Policy 103B	243
11. 5. Approve Harassment and Violence Policy 425	247
11. 6. Approve Student Transportation Safety Policy 531	263
11. 7. Approve New Course - IT Exploration	287
11. 8. Adopt North Suburban Summer Academy Joint Powers Agreement	293
11. 9. General Fund Budget Adjustment	307
11. 10. Pay Equity Report Submission	309
12. <u>NEW BUSINESS:</u>	
12. 1. First Reading: Proposed High School Athletic Field Improvements	313
12. 2. First Reading: School Board Member Reimbursement Guidelines Policy 103A	314
12. 3. First Reading: Bullying Prohibition Policy 541	317

13. REVIEW UPCOMING CALENDAR DATES

14. ADJOURN

328

No School - January 20, 2020
Committee Meetings/School Board Meeting - January 23, 2020
No School - January 27, 2020
School Board Meeting - February 6, 2020 (Listening Session: Kate Luthner, Gail Theisen)
No School - February 17, 2020
Committee Meetings/School Board Meeting - February 20, 2020
School Board Meeting - March 5, 2020 (Listening Session: Alex Keto, Rob Rapheal)
Committee Meetings/School Board Meeting - March 19, 2020
Spring Break - March 23-27, 2020
No School March 30-31, 2020
School Resumes - April 1, 2020
School Board Meeting - April 2, 2020 (Listening Session: Julie Corcoran, Jill Olson)
Festival of Cultures - The Finale! - April 17, 2020 5:30 -8:00 pm FLAHS



Positive Happenings

Youth Athletics

Catching Up with Athletics

FLASCE Welcomes Kyle Young Back to the Team!

In September, 2019 FLASCE hired Kyle Young as the Youth Athletics and Facilities Coordinator. Starting in 2014, Kyle had worked with FLASCE within the Youth Athletics program and then moved into the Secondary Youth & Adult Program Planner role through 2017. Kyle was excited and honored to come back to FLASCE as the Athletics and Facilities Coordinator this fall. Kyle is a 2009 graduate from Forest Lake and went on to earn a BS in Sports Management from Southwest Minnesota State University. Kyle has also coached high school baseball which is a passion of his as well as spending a lot of time outdoors hunting and fishing. Kyle also shares a lot of his time with his new wife, Kayla. Just married in May 2019, they are starting their life together, including recently moving into their first home. Kyle plans to call FLASCE home for many years to come and do his best to provide the community with exceptional programs. Go Rangers!



Youth Elementary Basketball League

With over 200 kids and 33 volunteer coaches, we are into our second week and well on our way to another exceptional year of basketball. Once again, Community Education is partnering with the varsity basketball program in hosting youth halftime games. This will consist of eight of our elementary league teams playing at two varsity games during halftime; January 31 and February 11. Connecting our elementary age students with high school age students and adults of our community is very important to FLASCE and we are very excited to see this happening again this year.

Middle School Sports

Another successful year of Girls 7/8 grade Basketball is coming to a close. Coaches Tim Eckert, Mark Warner and Dave Arola coached over 30 athletes from October through December. Coaches and players committed to practices and games Monday through Thursday; traveling to surrounding schools for games or practicing within our own incredible facilities at FLAMS. Players gain time management, teamwork, preparedness and many other skills from participating in extracurricular activities that FLASCE offers.

The Boys 7/8 grade Basketball season is set to start January 6, 2020 and will be led by Coach Harris (Business Education Teacher at FLAHS). At this time there are approximately 20 students registered and we expect more to come.

For the Future

With warmer weather anticipated, our spring and summer programs will be booked with activities such as Multi Sports Camp, Basketball Camp, Baseball and Soccer Leagues. We continue to partner with our high school teams to run as many camps that we can.

Contact Information

Kyle Young
Youth Athletics & Facilities Coordinator
keyoung@flaschools.org • (651) 982-8320

INDEPENDENT SCHOOL DISTRICT NO. 831
 Forest Lake, Minnesota
 TRUTH-IN-TAXATION HEARING / SCHOOL BOARD MEETING
 December 5, 2019

The annual Truth-In-Taxation Hearing was held on December 5, 2019 at 6:00 pm. At roll call the following members were present: Julie Corcoran, Alex Keto, Kate Luthner, Jill Olson, Jeff Peterson, Rob Rapheal, Gail Theisen, and Superintendent Dr. Steve Massey, ex officio.

Director of Business Services, Lawrence Martini, presented the district's proposed tax levy followed by an opportunity for public questions and answers. There was no citizen input or questions from the audience.

At 6:22 pm Member Peterson moved to adjourn the Hearing. The motion was 2nd by Member Corcoran, all members present voted aye and the Hearing was adjourned.

The meeting of the School Board of Independent School District No. 831, Forest Lake, Minnesota, was called to order by President Rob Rapheal at 7:00 p.m. on Thursday, December 5, 2019, at the School District Offices. Following the Pledge of Allegiance, roll was called and the following members were present: Alex Keto, Kate Luthner, Jill Olson, Jeff Peterson, Robert Rapheal, Gail Theisen and Superintendent Steve Massey, ex officio. Member Julie Corcoran was absent.

No changes were made to the agenda.

4. VISITORS: Due to the Truth-In-Taxation Hearing there was no Listening Session.

5. STUDENT ACHIEVEMENT: FLA Community School Principal Kelly Tschudy-Lafean reviewed the school's Vision Statement, Beliefs and Core Values along with a summary of programs of support for students. The Community School serves 1,475 students in the Forest Lake Area. Staff members Glen Berg, Teri Gieschen, Ann Tazuell and Lindsay Bednar were present and each spoke about their area of teaching.

Positive Happenings: School Board members reported on the many programs, events, meetings and visits to district schools during the past month including: Turkey Bingo, Strategic Plan meetings, Everybody Belongs Inclusion Project, hockey opener, FFA sale, and the MSBA Delegate Assembly is this weekend.

6. REPORTS:

Workshop/Conference – No report given.

916 – Member Olson reported they discussed the proposed Legislative Resolution 8 for the 2019 Delegate Assembly.

Curriculum, Instruction & Equity – Member Luthner reported they reviewed the World's Best Workforce report card, discussed methods on attracting more minority teachers and working on equity within classrooms.

Policy Committee – Member Olson reported discussion of Student Transportation, Internet Acceptable Use, Harassment and Violence Policy and Out-of-State Travel by School Board Members.

Communications Committee – Member Luthner reported they previewed videos that will be shown later tonight.

Staff Welfare – No report given due to Member Corcoran’s absence.

Buildings & Grounds – Member Peterson reported they reviewed capital projects, looked at information regarding turf replacement, some district vehicles are in need of repair, and boiler issues at Wyoming Elementary and the Education Center are being addressed.

Equity In Our Schools – Member Rapheal reported 2nd grade teachers from Lino Lakes Elementary and Columbia Heights are planning three classroom partnership days, 5th grade students and teachers from Forest Lake Elementary and Lino Lakes Elementary are participating in Culturally Responsive Student Leader programming, and Forest Lake Elementary has started a Student Equity Leadership Team.

Finance Committee – Member Keto reported they reviewed the FY19 audit, talked about FY20 budget, future capital projects, and the marketing campaign.

City of Forest Lake – Member Keto reported Hometown Holidays will be December 7 and the 2020 budget and levy will be discussed at the December 9 meeting.

Superintendent’s Report – Dr. Massey thanked Principal Lafean, Mr. Berg, Ms. Bednar, Ms. Gieschen and Ms. Tauzell for presenting tonight and Ms. Lafean for her work and that of her staff. Dr. Massey acknowledged the incident at the high school and the swift response of the staff and the FLPD. Strategic Planning has completed four meetings and he thanked all that participated. Everyone Belongs Inclusion Project has been a journey for staff and community with the changing demographics. Enrollment continues to be monitored and we are looking at ways to promote the district. Communications Coordinator, Renae Reedy, presented the new promotional videos of Lino Lakes Elementary, Forest View Elementary and Forest Lake Area Middle School.

7. CONSENT AGENDA ITEMS: Member Peterson moved to approve agenda items 7.1- 7.4. The motion was 2nd by Member Luthner. All members present voted aye. The motion carried.

7.1 Approved the Minutes of November 14 and 21, 2019

7.2 Approved the bills as of December 5, 2019

7.3 Approved Classified Personnel:

Authorization of Transfer:

- Bautch, Lisa - ECFE Teaching Assistant II at Forest View Elementary from 12 to 34.25 hours per week and 31 weeks per year, effective September 16, 2019.
- Cable, Jolene – School Age Childcare Program Aide from Scandia to Forest View Elementary, 23.75 hours per week and 40 weeks per year, effective December 2, 2019.

- Chouinard, Lee – ECFE Teaching Assistant II from Linwood/Columbus to the Education Center and from 12 to 18 hours per week and 31 weeks per year, effective September 16, 2019.
- Hunt, Carrie - ECFE Teaching Assistant II at the Education Center and from 9 to 25.75 hours per week and 31 weeks per year, effective September 16, 2019.
- Mohr, Tammy – ECFE Teaching Assistant II from the Education Center to Columbus Elementary and from 21.5 to 25.75 hours per week and 31 weeks per year, effective September 16, 2019.
- Redinger, Sue - ECFE Teaching Assistant II from Districtwide to Forest View Elementary, 30 hours per week and 31 weeks per year, effective September 16, 2019.
- Renville, Angela - ECFE Teaching Assistant II at the Education Center and from 26.5 to 20.5 hours per week and 31 weeks per year, effective September 16, 2019.
- Simonson, Wanda - ECFE Teaching Assistant II from Districtwide to the Lino Lakes Elementary, 30 hours per week and 31 weeks per year, effective September 16, 2019.
- Tessier-Schak, Anne – ECFE Teaching Assistant II at Columbus Elementary from 27.75 to 23.5 hours per week and 31 weeks per year, effective September 16, 2019.

New position(s):

- School Age Childcare Program Aide at Wyoming Elementary, 10 hours per day and 40 weeks per year, effective December 2, 2019.

Termination(s):

- Dochniak, Gina – School Age Childcare Program Aide at Forest View Elementary, effective May 14, 2019.
- Tague, Randall - School Bus Driver, effective December 2, 2019

Recommendation of Employment:

- Branson, Craig – Substitute Bus Driver, effective November 15, 2019.
- DeYoung, David – Substitute Bus Driver, effective November 20, 2019.
- Holt, Brittany – Special Education Paraprofessional at Forest View Elementary, 30 hours per week and 37 weeks per year, effective November 18, 2019.
- Johnson, Jordan – Early Childhood Family Education Preschool Educator at the Education Center, 28.75 hours per week and 31 weeks per year, effective January 2020.
- Knutson, Katie – ECSE Paraprofessional at the Education Center, 30 hours per week and 37 weeks per year, effective December 2, 2019.
- Payer, Natasha – School Age Childcare Program Aide at Scandia Elementary, 22.25 hours per week and 40 weeks per year, effective December 2, 2019.
- Rendl, Kimberly – School Age Childcare Program Aide at Wyoming Elementary, 10 hours per week and 40 weeks per year, effective November 14, 2019.
- Wicht, Kellie – School Age Childcare Program Aide at Forest View Elementary, 12.5 hours per week and 40 weeks per year, effective November 18, 2019.
- Zarzela De Gess, Anna – Noon Duty Supervisor at Forest View Elementary, 10 hours per week and 37 weeks per year, effective November 19, 2019.
- Zeleny, Joseph – Health Office Assistant IV at Lino Lakes Elementary, 30 hours per week and 37 weeks per year, effective January 2, 2020.

Resignation(s):

- Abbey, Joan – Noon Duty Supervisor at Lino Lakes Elementary, effective November 25, 2019.
- Johanson, Brittany – Early Childhood Special Education Paraprofessional at the Education Center, effective November 26, 2019.
- Olson, Christopher – School Bus Driver, effective November 22, 2019
- Rauschke, Jena – School Age Childcare Office Assistant III at the Education Center, effective November 14, 2019.

7.4 Approved Licensed Personnel:

A. UNPAID LEAVE(S) OF ABSENCE (LOA):

1. Harden, Holly: unpaid LOA for approximate dates: 11/7/19 – 12/6/19
2. Lindholm, Morgan: unpaid LOA for approximate dates: 11/27/19 – 12/6/19

B. NON-CURRICULAR ASSIGNMENT(S):

1. Ackerman, Brianna GSA (SR) & Native Student Club (SR)
2. Gaffy, Christian: .80 Asst Boys' Hockey (SR)
3. Hunter IV, Charles: .5 Student Equity Leaders (SR)
4. Loo, Jonathan: Head Boys' Hockey (SR)
5. Mancini, Dominick: .90 Head Boys' Swim/Dive (SR)
6. Nelson, Kacie: .75 Asst Gymnastics (SR)
7. Olson, Caitlin: Asst Nordic Ski (SR)
8. Olson, Kellie: Asst Boys' Swim/Dive (SR)
9. Rosenberger, Tyler: .40 Asst Boys' Basketball (SR)
10. Schugel, Matthew: Asst Boys' Hockey (SR)
11. Steeves, Jason: .75 Football 9 (SR)
12. Welch, Deborah: Asst Boys' Swim/Dive (SR) & .10 Head Boys' Swim/Dive (SR)
13. Wright, Ryan: Head Nordic Ski (SR)
14. Zowin, Chad: .85 Asst Boys' Hockey (SR)

C. EMPLOYMENT:

1. Hunter IV, Charles: 1.0 FTE effective 2019-20 sy
2. Zosel, Martha: 1.0 FTE effective 11/27/19.

D. CHANGE IN FTE/HOURS:

1. Matlon, Marianne: from 4.6 hpd to 4.88 hpd effec 9/16/19
2. Wahlberg, Makayla: from 4.25 hpd to 5.14 hpd effect 9/16/19

E. RESIGNATION AGREEMENT:

Slater, Curtis: effective 6/30/20

F. INTERIM PRINCIPAL AGREEMENT

Kathryn Ungerecht, effective 12/9/19 thru the remainder of the 2019/20 sy

8. Donations: Member Keto moved, 2nd by Member Olson to adopt the resolution and accept with appreciation the following donations: \$50.00 from Anonymous to Forest View Elementary to help with lunch debt; \$500.00 from National Collegiate Athletic Association, IN., to Scandia Elementary because students earned 2nd place in the “Read to the Final Four” contest; \$1600.00 from FL girls’ Lacrosse Booster Club, to FLAHS girl’s lacrosse for partial payment for lacrosse kilts for season; \$180.00 (90.00 x 2 checks) from YourCause, Wells Fargo, TX, to Wyoming Elementary for general education; Kid cart, valued at \$100.00, from Joanne Benassi, Scandia, to FLAS PT/OT; \$200 in Scholastic books for each classroom library, from Scandia PTO, valued at \$2,242.00; granola bars & trail mix from the Drolson Family Foundation, FL, to FLASCE – ABE for snacks for students in need and unable to afford lunch, valued at \$45.00. All members present voted aye. The motion carried.

OLD BUSINESS:

- 9.1 Member Peterson moved to Certify 2019 Property Taxes Payable 2020 in the amount of \$28,137,912.78. The motion was 2nd by Member Theisen, by roll call vote all members present voted aye. The motion carried.
- 9.2 Member Keto moved to approve Student Sex Nondiscrimination Policy 421. The motion was 2nd by Member Olson, by roll call voted all members present voted aye. The motion carried.
- 9.3 Member Peterson moved to approve Technology Acceptable Use and Safety Policy 540. The motion was 2nd by Member Theisen, by roll call vote all members present voted aye. The motion carried.
- 9.4 Member Luthner moved to approve New Course: English 11. The motion was 2nd by Member Theisen, by roll call vote all members present voted aye. The motion carried.
- 9.5 Member Keto moved to approve New Course: CIS Human Physiology, Technology and Medical Devices. The motion was 2nd by Member Theisen, by roll call vote all members present voted aye. The motion carried.
- 9.6 Member Theisen moved to approve New Course: Engineering Design. The motion was 2nd by Member Peterson, by roll call vote all members present voted aye. The motion carried.
- 9.7 Member Peterson moved to approve New Course: Organic Chemistry. The motion was 2nd by Member Theisen, by roll call vote all members present voted aye. The motion carried.
- 9.8 Member Peterson moved to Ratify 2019-2021 Forest Lake Education Association Employment Agreement. The motion was 2nd by Member Theisen, by roll call vote all members present voted aye. The motion carried.

NEW BUSINESS:

First Readings: Out-of-State Travel by School Board Members Policy 103B; Student Transportation Safety Policy 531; and Harassment and Violence Policy 425; New Course Proposal: IT Exploration. These items will be placed on the next regular agenda for board action.

Bill Summary - Dec. 5, 2019

WASHINGTON COUNTY ISD #831
DATE: 11/26/2019
TIME: 14:02:44

FOREST LAKE AREA SCHOOLS ISD #831
VOUCHER REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 6/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	1,445.44
04	COMMUNITY SERVICE	454.09
15	SPEC ED FEDERAL	96.28
45	SPEC ED STATE	253.42
TOTAL REPORT		2,249.23

WASHINGTON COUNTY ISD #831
DATE: 11/26/2019
TIME: 13:52:09

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 6/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	133,947.50
02	FOOD SERVICE	107,526.19
03	TRANSPORTATION	241,629.24
04	COMMUNITY SERVICE	15,245.37
05	CAPITAL	88,411.99
15	SPEC ED FEDERAL	929.55
17	SPORTS CENTER	2,067.93
18	BLDG ROLLOVER	28,342.56
45	SPEC ED STATE	29,747.80
50	STUDENT ACTIVITY	1,272.55
TOTAL REPORT		649,120.68

WASHINGTON COUNTY ISD #831
DATE: 11/26/2019
TIME: 11:35:51

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	39,318.17
05	CAPITAL	20.00
15	SPEC ED FEDERAL	140.00
TOTAL REPORT		39,478.17

WASHINGTON COUNTY ISD #831
DATE: 11/25/2019
TIME: 10:14:48

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	17,514.66
02	FOOD SERVICE	40.47
03	TRANSPORTATION	369.79
04	COMMUNITY SERVICE	1,117.17
05	CAPITAL	951.52
15	SPEC ED FEDERAL	311.67
18	BLDG ROLLOVER	552.58
45	SPEC ED STATE	1,408.81
50	STUDENT ACTIVITY	346.81
TOTAL REPORT		22,613.48

WASHINGTON COUNTY ISD #831
DATE: 11/22/2019
TIME: 09:52:39

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	23,933.59
03	TRANSPORTATION	729.50
04	COMMUNITY SERVICE	1,346.00
05	CAPITAL	19,335.80
50	STUDENT ACTIVITY	1,594.50
TOTAL REPORT		46,939.39

WASHINGTON COUNTY ISD #831
DATE: 11/19/2019
TIME: 08:20:38

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	65,356.11
02	FOOD SERVICE	3,008.92
03	TRANSPORTATION	522.40
04	COMMUNITY SERVICE	1,397.31
15	SPEC ED FEDERAL	790.00
17	SPORTS CENTER	8,416.03
45	SPEC ED STATE	378.00
50	STUDENT ACTIVITY	1,484.96
TOTAL REPORT		81,353.73

WASHINGTON COUNTY ISD #831
DATE: 11/18/2019
TIME: 09:14:36

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
06	BLDG CONSTRUCTION	758,340.68
TOTAL REPORT		758,340.68

WASHINGTON COUNTY ISD #831
DATE: 11/15/2019
TIME: 09:54:30

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	16,502.86
04	COMMUNITY SERVICE	2,752.00
05	CAPITAL	23,824.97
17	SPORTS CENTER	3,150.00
TOTAL REPORT		46,229.83

WASHINGTON COUNTY ISD #831
DATE: 11/12/2019
TIME: 09:51:52

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	13,666.62
15	SPEC ED FEDERAL	205.00
TOTAL REPORT		13,871.62

WASHINGTON COUNTY ISD #831
DATE: 11/08/2019
TIME: 09:58:47

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 5/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	23,909.02
03	TRANSPORTATION	1,254.34
04	COMMUNITY SERVICE	18.00
05	CAPITAL	12,931.90
15	SPEC ED FEDERAL	354.00
17	SPORTS CENTER	7,850.61
20	INTERNAL SERV MEDICAL	300.00
TOTAL REPORT		46,617.87

INDEPENDENT SCHOOL DISTRICT NO. 831
Forest Lake, Minnesota
SCHOOL BOARD MEETING
December 19, 2019

A School Board Meeting of Independent School District No. 831, Forest Lake, Minnesota, was called to order by President Rob Rapheal at 8:00 pm on Thursday, December 19, 2019, at the School District Offices. Roll was called and the following members were present: Julie Corcoran, Alex Keto, Jeff Peterson, Rob Rapheal, and Superintendent Dr. Steve Massey, ex officio. Members Kate Luthner, Jill Olson and Gail Theisen were absent.

3.0 CONSENT AGENDA ITEMS:

Member Corcoran pulled agenda item 3.2. Member Keto moved approval of agenda items 3.1 and 3.3. The motion was 2nd by Member Peterson. All members present voted aye and the motion carried.

3.1 Approved Bills as of December 19, 2019

3.3 Approved Licensed Personnel:

A. UNPAID LEAVE(S) OF ABSENCE (LOA):

1. Lindholm, Morgan: LOA for approx dates: 12/9/19 - 6/8/20
2. Loire, Kasia: LOA for approx dates: 4/3/20 - 5/28/20

B. NON-CURRICULAR ASSIGNMENT(S):

1. LaTourneau, Ty: Asst Alpine Ski (SR)
2. Pinewski, Trevor: Asst Alpine Ski (SR)

C. EMPLOYMENT:

Tetreault, Colleen: 1.0 FTE effective 12/16/19

Member Corcoran acknowledged the retirement of Mike Kopietz. Member Peterson moved approval of agenda item 3.2. The motion was 2nd by Member Keto. All members present voted aye and the motion carried.

3.2 Approved Classified Personnel:

Authorization of Transfer:

- Florin, Amy – from Mktg & Technology Support Assistant at the Education Center to Software Support Specialist at the District Office, 40 hours per week and 52 weeks per year, effective December 9, 2019.
- Folske, Scott – School Bus Driver from 25 to 32.5 hours per week and 37 weeks per year, effective December 6, 2019.
- Leahy, Kelly – School Bus Driver from 25 to 31.25 hours per week and 37 weeks per year, effective December 4, 2019.
- Thibault, Melissa – Special Education Paraprofessional from the Community to the Middle School, 30 hours per week and 37 weeks per year, effective December 18, 2019.
- Wicht, Kellie – School Age Childcare Program Aide at Linwood Elementary, from 12.5 to 22.5 hours per week and 40 weeks per year, effective December 2, 2019.

Correction:

- General Description Classified Employee Policies 2018-2020 for the School Age Childcare Nurse.

End of Employment:

- Kubes, Sharon – Admin Assistant IV at the Middle School on layoff status, effective November 23, 2019.
- Tetreault, Colleen – Behavior Intervention Specialist at Forest Lake & Forest View Elementary Schools, effective December 13, 2019.

Recommendation of Employment:

- Farinella, Jeffrey – Marketing & Technology Support Assistant at the Education Center, 35 hours per week and 45 weeks per year, effective December 2, 2019.
- Fontaine, Kimberlee – Early Childhood Family Education Teaching Assistant at Lino Lakes Elementary, 33.75 hours per week and 28 weeks per year, effective November 27, 2019.
- Freer, Caitlin – Behavior Intervention Specialist at Forest Lake/View Elementary Schools, 37 5 hours per week and 37 weeks per year, effective December 12, 2019.
- Marcotte, Michelle – School Age Childcare Office Assistant III at the Education Center, 25 hours per week and 40 weeks per year, effective December 16, 2019.
- McGee, Vanessa – School Bus Driver Trainee, effective December 3, 2019.
- Nakazawa, Kyoko – Noon Duty Supervisor at Lino Lakes Elementary, 10 hours per day and 37 weeks per year, effective December 16, 2019.
- Nielsen, Samuel – School Bus Driver Substitute, effective December 4, 2019.
- Taylor, Cindy – School Age Childcare Program Aide at Wyoming Elementary, 10 hours per week and 40 weeks per year, effective December 2, 2019.
- Wicht, Kellie – Noon Duty Supervisor at Forest View Elementary, 10 hours per week and 37 weeks per year, effective December 2, 2019.

Resignation(s):

- Jorgenson, Stephen – Behavior Intervention Specialist Districtwide, effective January 3, 2020.
- Oglesby, Mary – Noon Duty Supervisor at Forest Lake Elementary, effective December 9, 2019.

Retirement(s):

- Kopietz, Michael – Construction Supervisor, effective December 31, 2019.
- Madison, Shelley – Special Ed Paraprofessional at the STEP Program, effective December 16, 2019.
- Martini, Lawrence - Director of Business Services, effective January 31, 2020.
- Nichols, Thomas – Custodian at Linwood Elementary, effective July 10, 2020.

4.0 OLD BUSINESS: No old business reported.

5.0 NEW BUSINESS: No new business reported.

As there was no further business, Member Keto moved to adjourn. The motion was 2nd by Member Peterson. All members present voted aye and the meeting adjourned at 8:03 pm.

Rob Rapheal, President

Jill Olson, Clerk

Approved Date: _____

Bill Summary - Dec 19, 2019

WASHINGTON COUNTY ISD #831
DATE: 12/13/2019
TIME: 09:33:34

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 6/20

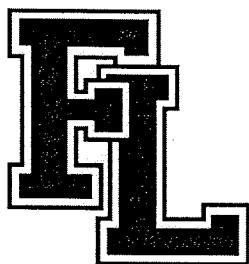
FUND	FUND TITLE	AMOUNT
01	GENERAL	176,636.57
02	FOOD SERVICE	40,141.03
03	TRANSPORTATION	30,457.70
04	COMMUNITY SERVICE	6,424.76
05	CAPITAL	65,186.02
15	SPEC ED FEDERAL	1,297.38
17	SPORTS CENTER	3,076.90
18	BLDG ROLLOVER	53.76
20	INTERNAL SERV MEDICAL	4,061.54
45	SPEC ED STATE	6,531.50
50	STUDENT ACTIVITY	2,813.30
TOTAL REPORT		336,680.46

WASHINGTON COUNTY ISD #831
DATE: 12/13/2019
TIME: 10:05:27

FOREST LAKE AREA SCHOOLS ISD #831
VOUCHER REGISTER - FUND TOTALS

PAGE NUMBER: 1
VENCHK11
ACCOUNTING PERIOD: 6/20

FUND	FUND TITLE	AMOUNT
01	GENERAL	2,725.66
04	COMMUNITY SERVICE	2,632.90
15	SPEC ED FEDERAL	2,118.70
45	SPEC ED STATE	894.59
TOTAL REPORT		8,371.85



FOREST LAKE AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 831
Forest Lake, MN 55025-9796
CLASSIFIED PERSONNEL

BOARD MEETING: January 9, 2020

Authorization of Transfer:

- Ruggles-Coy, Sue – School Age Childcare Program Aide from Lino Lakes to Wyoming Elementary, 11.25 hours per week and 40 weeks per year, effective January 2, 2020.

New position(s):

- ◆ Four Custodial positions districtwide. 20 hours per week and 52 weeks per year, effective January 2, 2020.

Recommendation of Employment:

- Halliday, Ashley – School Age Childcare Junior Program Aide at Linwood Elementary, 10 hours per week and 40 weeks per year, effective January 2, 2020.
- ◆ Peisert, Margarida – Custodian at the Senior High, 40 hours per week and 52 weeks per year, effective December 30, 2019.
- Peterkovic, Amarins – Special Education Paraprofessional at the Senior High School, 30 hours per week and 37 weeks per year, effective December 5, 2019.
- ◆ Smith, Laurie – Part Time Custodian at the Forest Lake Area Education Center, 20 hours per week and 43 weeks per year, effective January 13, 2020.

Resignation(s):

- ◆ Smith, Laurie – Custodian at the Forest Lake Area Education Center, effective January 3, 2020.

Retirement(s):

- ◆ Schneider, Colleen – School Bus Aide, effective January 2, 2020.
- ◆ Miller, Peggy – School Bus Driver, effective March 31, 2020.

- Recommended by Donna Friedmann

D.M.F./L.A.M.

- ◆ Recommended by Lawrence Martini

01/03/20




INDEPENDENT SCHOOL DISTRICT NO. 831
Forest Lake, MN 55025

January 9, 2020
*** REVISED**

Agenda Item #8.4

TO: School Board

FROM: Donna M. Friedmann, Director 
Administration & Human Resources

SUBJ: LICENSED PERSONNEL

I recommend approval of the following licensed personnel:

A. UNPAID LEAVE(S) OF ABSENCE (LOA):

1. Anderson, Kristin: unpaid LOA for 2020-21 sy
2. Blaney, Vanessa: unpaid LOA for approx dates: 2/6/20-4/9/20
3. Lampe, Kayla: unpaid LOA for approx dates: 4/27/20-6/8/20
4. Neubeck, Alyssa: unpaid LOA for approx dates: 5/13/20-6/5/20

B. NON-CURRICULAR ASSIGNMENT(S):

1. Gordy, David: Head Boys' Basketball 9 (SR)
2. Russell, Sean: 1.50 FTE Asst Wrestling (SR)
3. Schreiber, Pojanat: Head Orchestra POPS (MS)

C. EMPLOYMENT:

- * 1. Freer, Caitlin: 1.0 FTE effec 1/10/20
- 2. Lumbert, Heather: 1.0 FTE Long-Term Substitute
Contract effec 12/6/19

D. RETIREMENT(S)/RESIGNATION(S):

Lumbert, Heather: resign from 19-20 Title I teaching position
contingent upon long-term substitute position (See C above)

E. RELEASE FROM CONTRACT

- * Jennrich, Laurie: release from contract effec 1/20/20

F. CHANGE IN STATUS/FTE:

Fabyanske, Katie: from .83 FTE to 1.0 FTE, effec 12/6/19

ROUTINE CONSENT AGENDA 8.5 –8.15

For the 2020 calendar year:

8.5 APPROVE CONTINUED PARTICIPATION IN ADULT BASIC EDUCATION CONSORTIUM METRO EAST THROUGH JUNE 2020.

8.6 DESIGNATION OF BANKS AND DEPOSITORIES FOR DISTRICT FUNDS:
Recommend approval: US Bank
Wells Fargo
LaSalle Bank
PMA Financial Network, Inc.
Minn. School District Liquid Asset Fund (MSDLAF)
First State Bank of Wyoming
Security State Bank of Marine
Central Bank
First Resource Bank
TCF
Frandsen Bank & Trust

8.7 APPOINTMENT OF SCHOOL DISTRICT LEGAL COUNSEL
Recommend approval:
Ratwik, Roszak, & Maloney, P.A.
Kennedy & Graven, Chartered
Booth Law Group
Rupp, Anderson, Squires & Waldspurger. P.A.
Hitesman & Wold, P.A.

8.8 APPOINTMENT OF DISTRICT SUPERINTENDENT OR DESIGNEE TO ENGAGE LEGAL COUNSEL

8.9 APPOINTMENT OF SCHOOL DISTRICT DOCTOR
Recommend approval:
Dr. Julie Kammer

ROUTINE CONSENT AGENDA ITEMS

January 9, 2020

Page 2 of 2

8.10 APPOINTMENT OF FISCAL CONSULTANTS

Recommend approval:

Springsted, Inc.

Ehlers & Associates, Inc.

8.11 SET DATES AND STARTING TIMES FOR SCHOOL BOARD MEETINGS

Recommend staying with the current practice of having the regular School Board Meetings on the first Thursday of each month at 7 p.m., and committee meetings/School Board Meetings on the third Thursday of each month beginning at 6 p.m.

8.12 AUTHORIZE USE OF FACSIMILE SIGNATURES FOR DISTRICT CHECKS

Recommend as per State law and present School Board policies.

8.13 AUTHORIZE DIRECTOR OF BUSINESS SERVICES, SUPERINTENDENT, OR THEIR DESIGNEE TO MAKE:

Electronic fund transfers

Stop payment requests

Approve certain claims

Approve contracts for budgeted goods and services

Approve change orders

8.14 APPOINT DIANE GIORGI AS LOCAL EDUCATION AGENCY (LEA REPRESENTATIVE FOR TITLE I, IIA, IID, III, IV, V, AND VI, AND CARL PERKINS FOR FOREST LAKE AREA SCHOOLS.)

8.15 DESIGNATE SUPERINTENDENT AS MDE IDENTIFIED OFFICIAL WITH AUTHORITY



INDEPENDENT SCHOOL DISTRICT NO. 831

Agenda Item 9

DATE: January 9, 2020
 TO: School Board
 FROM: Steven Massey, Ed.D.
 Superintendent

SUBJECT: GIFTS TO THE DISTRICT

Minnesota Statute 123B.02, subdivision 6 permits school boards to "...receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as a trustee of any trust created for the benefit of the district, and for the benefit of pupils thereof."

BE IT RESOLVED by the School Board of Independent School District 831 that the School Board accept with appreciation the following contributions and permit their use as designated by the donors:

<u>Donation</u>	<u>Donor</u>	
\$300.00	Mary McGuire, Hugo	To Wyoming Elementary for lunch debt
Book sets, literacy footprints, guided reading materials, 24 Chromebooks, licenses and charging cart	Scandia Elementary Enrichment Foundation	To Scandia Elementary to provide literacy and technology - valued at \$7,733.65
\$200.00	Brian and Jennifer Tolzmann, FL	To FLAS Family Support for families in need
Lifelines Suicide Prevention curriculum materials	Hazelden Anderson Bayport Grant	To FLAS to support district suicide prevention work – valued at \$594.90
Canon Image Prograf I.P.F 765 printer	FL Police Department	To FLAS Education Center - valued at \$2,000
\$2,700.00	Mark A. Pursley Memorial Foundation, St. Paul	To FLAS to support depression screening for 9 th grade students in the district
\$5,200.00	Wyoming PTA	To Wyoming Elementary for technology
\$1,000.00	Walmart, AR	To FLAMS to support the PBIS program

Inspire the learner; ignite the potential!

Forest Lake Area Schools • Independent School District 831 • Equal Opportunity Employer

\$17,661.25	FL Wrestling Boosters	To FLAHS wrestling for payment of assistant coaches
\$2,600.00	Forest Lake Area Partnership for Families, Inc.	To FLAS for payment of depression screening supplies for FLAHS
Logitech webcam, Manfrotto tripod and Snowball iCE USB microphone	Donors Choose, NY	To Lino Lakes Elementary Media for skype equipment – valued at \$235.36
\$200.00	Connie & Jerry Hendrickson, FL	To FLAS Family Support to support family in need for the holidays
8 monthly -\$200 Cub gift cards (\$1600.00)	Jeffrey Tokie, Scandia	To FLAS Family Support to provide for families in need.
Maker Space supplies	Lino Lakes PTO	To Lino Lakes STEM for Maker Space – valued at \$6.99
Maker Space supplies	Lino Lakes PTO	To Lino Lakes STEM for Maker Space – valued at \$57.98
\$3,112.51	FL Football Boosters	To FLAHS for payment for part-time football coach
T-shirts	Drolson Family Foundation, FL	To Youth Service Club – valued at \$195.00
TOTAL: \$45,397.64		



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

ROUTINE ACTION ITEMS 10.1-10.13

The following items correspond with the meeting agenda. For information purposes, Board appointments from last year are included under each item.

- 10.1 APPOINT BOARD REPRESENTATIVE TO MSBA**
(Julie Corcoran, Alex Keto, Gail Theisen)
- 10.2 APPOINT BOARD REPRESENTATIVE TO THE MINN. STATE HIGH SCHOOL LEAGUE** (Julie Corcoran, Jill Olson, Rob Rapheal)
- 10.3 APPOINT BOARD REPRESENTATIVE TO EQUITY ALLIANCE MN**
(Rob Rapheal)
- 10.4 APPOINT BOARD REPRESENTATIVE TO SCHOOLS FOR EQUITY IN EDUCATION (SEE)** (Kate Luthner, Rob Rapheal)
- 10.5 APPOINT BOARD LIAISON TO THE CITY OF FOREST LAKE**
(Alex Keto)
- 10.6 APPOINT BOARD REPRESENTATIVE TO SPECIAL ED ADVISORY COUNCIL**
(Kate Luthner, Jill Olson)
- 10.7 APPOINT BOARD REPRESENTATIVE TO COMMUNITY EDUCATION ADVISORY COUNCIL**
(Julie Corcoran, Alex Keto)
- 10.8 APPOINT BOARD REPRESENTATIVE TO AGRICULTURE EDUCATION ADVISORY BOARD**
(Kate Luthner, Jeff Peterson, Gail Theisen)
- 10.9 APPOINT BOARD REPRESENTATIVE TO EMS/HC ADVISORY BOARD**
(Jeff Peterson, Gail Theisen)
- 10.10 CONTINUE BOARD REPRESENTATIVE TO 916**
(Jill Olson - 4 year term began January 2018)
- 10.11 DESIGNATE OFFICIAL SCHOOL NEWSPAPER**
(Forest Lake Times) See enclosed quote from the Forest Lake TIMES

10.12 SET SCHOOL BOARD SALARIES

Current School Board salaries are \$400/mo., with the President receiving an additional \$400/yr., and the Vice President, Clerk and Treasurer each receive an additional \$200/yr.

10.13 SCHOOL BOARD COMMITTEE ASSIGNMENTS

Current School Board Committees:

- 6:00 PM Buildings and Grounds – Alex Keto, Jeff Peterson
- 7:00 PM Communications – Kate Luthner, Gail Theisen
- 6:00 PM Curriculum, Instruction & Equity – Kate Luthner, Gail Theisen
- 7:00 PM Finance – Julie Corcoran, Alex Keto, Rob Rapheal
- 7:00 PM Policy – Jill Olson, Jeff Peterson
- 6:00 PM Staff Welfare – Julie Corcoran, Jill Olson, Rob Rapheal

2019 School Board Liaisons

Boards/Councils	Board Member	website	Description
MSBA	Julie Corcoran, Alex Keto, Gail Theisen	http://www.mnmsba.org/	Group that lobbies for and aids MN school boards
MSHSL	Julie Corcoran, Jill Olson, Rob Rapheal	http://www.mshsl.org	Governs many of the sports and activities that we are involved in Area meetings fall/spring 7:30 am-12:00 pm Brooklyn Park
Equity Alliance MN / Equity in Our Schools report	Rob Rapheal	http://www.equityalliancemn.org	Provides shared services for improving equity in education Third Wednesday of every month 5:30 pm
SEE	Kate Luthner, Rob Rapheal	http://www.schoolsforequity.org/	Lobbying organization that acts on behalf of equitable funding for schools in our demographic. Six general membership meetings/even year Five general membership meetings/odd year 9:30 -11:30 am in Roseville Three regional meetings/year (October, March and June) 9:30 - 11:30 am in Roseville Plus one day at the Capitol
City of Forest Lake	Alex Keto	https://www.ci.forest-lake.mn.us/	Representative to the city attends meetings, acts as a liaison and reports on issues at our meetings Two meetings per month – Monday evening
Special Ed Advisory Council	Kate Luthner, Jill Olson	https://www.flaschools.org/Page/723	Group that advises on our Special Ed. Programming One meeting per year at Ed Center – evenings
Community Ed Advisory Council	Julie Corcoran, Alex Keto	https://www.flaschools.org/Page/583	Group that advises on our Community Ed. Programming 3rd Monday of the month (does not meet in summer) 6:30 pm - 8:00 pm - Comm. Ed offices
Agriculture Ed Advisory Board	Gail Theisen, Jeff Peterson, Kate Luthner		Group that advises on our ag department programming 2-3 meetings per year at 7:00 pm
Emergency Services/Health Careers Advisory Board	Gail Theisen, Jeff Peterson		Group that advises on our EMT Ed. Programming 2 meetings per year at 7:00 am – Dates TBD
916 School Board	Jill Olson	http://www.916schools.org	916 provides shared education services for school districts. First Wednesday of the month 5:30 pm - ? This is a 4 year term (began Jan 2018) Stipend: \$500/mo

Forest Lake Times

Public Notice Department



234 S Main Street, Cambridge, MN 55008 | 763-691-6001 publicnotice@ecm-inc.com

December 2, 2019

Steve Massey, Superintendent
Forest Lake School District #831
6100 210th Street North
Forest Lake, MN 55025

Dear Mr. Massey and Members of the School Board,

The **Forest Lake Times** would like to bid for legal printing status as the designated Official Newspaper for the Forest Lake School District 831. The **Forest Lake Times** is qualified by the State of Minnesota as a Legal Newspaper under Minnesota Statutes Section 331A.02, subdivision 1.

The bid to publish legal notices in the **Forest Lake Times** for the year 2020 will remain unchanged from the 2019 rate of \$5.60 per column inch with 7 point type and 9 lines per inch, the same rate as the current contract. The notices will be posted on our website, www.forestlaketimes.com for all to view for free and at no charge to the district.

We would prefer legal notices emailed to publicnotice@ecm-inc.com. For notices that are faxed or mailed to us, we will add a \$20 typesetting charge. For the Forest Lake School District 831, we have set a special deadline of 9:30 a.m. on Tuesdays for Thursday publication, early deadlines apply during the week of a holiday. One affidavit will be provided to you at no cost and additional affidavits are available for \$2.50 each.

We appreciate the longstanding relationship the **Forest Lake Times** has had with the Forest Lake School District 831.

Sincerely,

A handwritten signature in blue ink that reads 'Tonya Orbeck'.

Tonya Orbeck
ECM Publishers, Inc. /Adams Publishing Group
Public Notice Department Manager



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.1

TOPIC: Accept 2018-2019 Financial Audit

BACKGROUND: The firm of Malloy, Montague, Karnowski & Radosevich, P.A. (MMKR) has concluded work on the 2018-19 audit. Our Audit Principal, Ms. Jackie Heugel, from MMKR reviewed and discussed the audit results in draft form at the December Finance committee meeting.

PROCESS: Ms. Heugel, from MMKR, will present the 2018-19 financial audit results to the entire School Board during the January 9th meeting. Please contact Larry Martini at (651) 982-8125 prior to the School Board meeting if you have any questions.

RECOMMENDATION: Administration recommends the acceptance of the 2018-19 Financial Audit.

Management Report
for
Independent School District No. 831
Forest Lake, Minnesota
June 30, 2019

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To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 831's (the District) financial statements for the year ended June 30, 2019. We have organized this report into the following sections:

- Audit Summary
- Funding Public Education in Minnesota
- Financial Trends of Your District
- Legislative Summary
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those who have responsibility for oversight of the financial reporting process comments resulting from our audit process and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
December 23, 2019

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

AUDIT OPINION AND FINDINGS

Based on our audit of the District's financial statements for the year ended June 30, 2019:

- We have issued an unmodified opinion on the District's basic financial statements.
- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls, which protect the District's funds from such things as fraud and accounting errors, need to be continually reviewed by your management and modified as necessary.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.
- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported one matter involving the internal controls over compliance and its operation that we consider to be a significant deficiency in our testing of major federal programs:
 1. For the child nutrition cluster federal program, the District did not have adequate controls in place to assure compliance with procurement requirements for three of seven quotations tested for contracts.

- We reported one finding based on our testing of the District’s compliance with Minnesota laws and regulations:
 1. Minnesota Statutes require contracts for goods or services in excess of \$25,000 to be awarded using quotations or sealed bids. For one of three vendors tested to which this requirement applied, the District had not awarded a contract based on quotations or sealed bids.

EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS

In accordance with Minnesota Statutes, the District’s School Board has elected not to exercise control over the transactions of the extracurricular student activity accounts maintained at various district sites. Consequently, the cash receipts and disbursements of the District’s extracurricular student activity accounts are reported in a separate set of financial statements, rather than being reported within the District’s General Fund. We have issued an opinion on these separate financial statements, stating that they fairly present the cash balances and cash receipts and disbursements of these accounts as of and for the year ended June 30, 2019, in accordance with the financial reporting provisions of the Minnesota Department of Education (MDE) (regulatory basis of accounting). Our opinion was qualified for a limitation related to the completeness of cash receipts reported.

We reported one deficiency (2019-001) involving internal control over financial reporting for the District’s extracurricular student activities that we consider to be a material weakness. The District reports student activities on a cash basis, and has not established procedures to assure that all cash collections are recorded in the accounting records. Procedures such as the use and reconciliation of prenumbered receipts, prenumbered admission tickets for events, and inventory controls over items sold for fundraisers would help strengthen the controls in this area.

We also issued a report on compliance with the MDE’s *Manual for Activity Fund Accounting* (MAFA), in which we reported the findings listed below as a result of that testing, as further detailed in the Schedule of Findings and Corrective Action:

- 2019-002 Improper Accounts and Activity
- 2019-003 Inactive Accounts
- 2019-004 Disbursement Documentation and Procedures
- 2019-005 Receipt Documentation and Procedures
- 2019-006 Negative Balances in Student Activity Accounts
- 2019-007 Activity Purpose Forms

We recommend the District review the recommendations provided in the separate report on student activities with individuals responsible for overseeing these accounts in order to comply with requirements detailed in the MAFA.

FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS

As a part of our audit of the District's financial statements for the year ended June 30, 2019, we performed procedures to follow-up on any findings and recommendations that resulted from our prior year audit. We reported the following findings that were corrected by the District in the current year:

- During our audit of the year ended June 30, 2018, we noted monthly cash reconciliations were not being completed in a timely and accurate manner, due to the District converting to a new financial accounting software during the year. Based on our testing in the current year, the District implemented adequate procedures to correct this prior year finding.
- During our audit of the year ended June 30, 2018, we noted that construction accounts and contracts payable were understated, requiring a journal entry to keep the financial statements from being misstated by a material amount. Based on our testing in the current year, the District implemented adequate procedures to correct this prior year finding.
- During our audit of the year ended June 30, 2018, we noted that unclaimed property held for more than three years (or one year for unpaid compensation) be reported and paid or delivered to the state Commissioner of Commerce each year. Based on our testing in the current year, the District implemented adequate procedures to correct this prior year finding.
- During our audit of the year ended June 30, 2018, we noted that before completing a transaction with the broker, the District must receive written acknowledgement that the broker has received the statement of investment restrictions, and agrees to abide by them when handling the District's investments. For brokers used by the District in the 2018 fiscal year, this requirement was not met. Based on our testing in the current year, the District implemented adequate procedures to correct this prior year finding.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2019. However, the District implemented the following governmental accounting standard during the fiscal year ended June 30, 2019:

- Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, which improved the information disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarified which liabilities governments should include when disclosing information related to debt.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the MDE. Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The "vesting method" used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies primarily described in GASB Statement Nos. 68, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation of capital assets involves estimates pertaining to useful lives.

The District's self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed above in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated December 23, 2019.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplemental information, the Schedule of Expenditures of Federal Awards, and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table accompanying the financial statements, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and other district information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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FUNDING PUBLIC EDUCATION IN MINNESOTA

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

BASIC GENERAL EDUCATION REVENUE

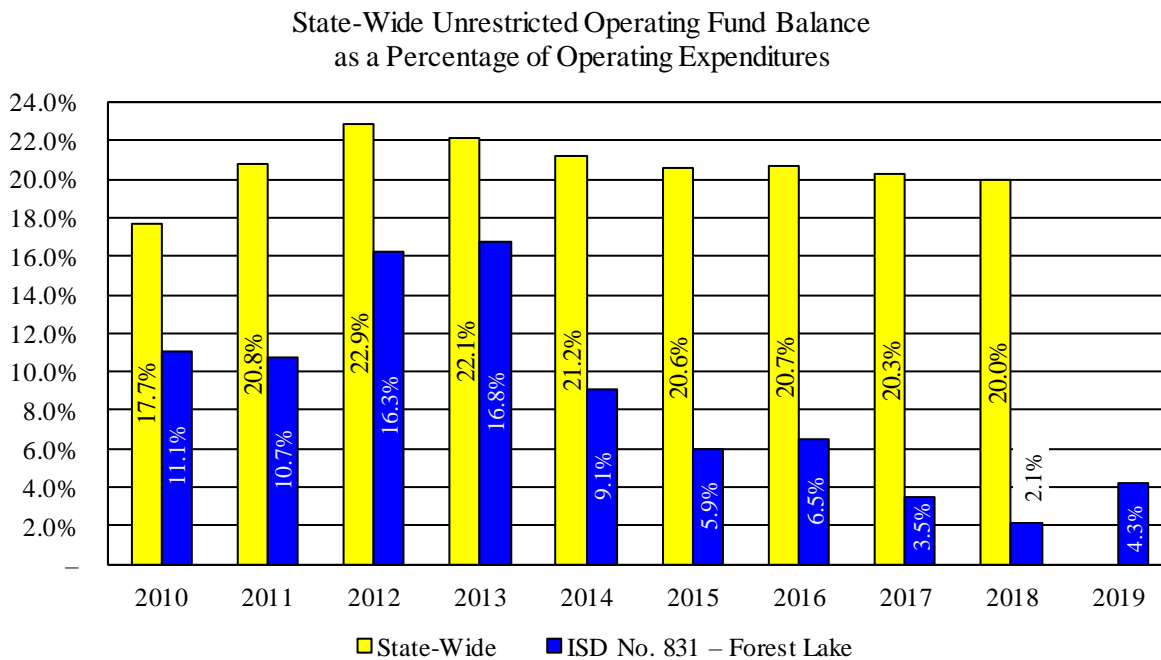
The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled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

The table below presents a summary of the formula allowance for the past decade and as approved for the next two fiscal years. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts. The \$529 increase in 2015 was offset by changes to pupil weightings and the general education aid formula that resulted in an increase equivalent to approximately \$105, or 2.0 percent, state-wide.

Fiscal Year Ended June 30,	Formula Allowance	
	Amount	Percent Increase
2010	\$ 5,124	– %
2011	\$ 5,124	– %
2012	\$ 5,174	1.0 %
2013	\$ 5,224	1.0 %
2014	\$ 5,302	1.5 %
2015	\$ 5,831	2.0 %
2016	\$ 5,948	2.0 %
2017	\$ 6,067	2.0 %
2018	\$ 6,188	2.0 %
2019	\$ 6,312	2.0 %
2020	\$ 6,438	2.0 %
2021	\$ 6,567	2.0 %

STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

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



Note: State-wide information is not available for fiscal 2019.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

During the economic downturn that began in 2008, the average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts increased, peaking at 22.9 percent at the end of fiscal 2012. This trend reflected districts' efforts to limit budget cuts, retain educational programs, and maintain adequate operating cash flow during a period of uncertain funding. As the state's economic condition improved in subsequent years, this ratio has gradually decreased to 20.0 percent at the end of fiscal 2018.

As of June 30, 2018, this ratio was 2.1 percent for the District, as compared to a state-wide average of 20.0 percent. The District's unrestricted operating fund balance as a percentage of operating expenditures was 4.3 percent at the end of the current year.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow for the District.

The table below shows a comparison of governmental fund revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

Governmental Funds Revenue per Student (ADM) Served							
	State-Wide		Metro Area		ISD No. 831 – Forest Lake		
	2017	2018	2017	2018	2017	2018	2019
General Fund							
Property taxes	\$ 1,933	\$ 2,024	\$ 2,516	\$ 2,638	\$ 1,875	\$ 2,157	\$ 1,949
Other local sources	515	520	423	433	371	416	506
State	9,386	9,614	9,387	9,625	8,966	9,195	9,458
Federal	450	450	480	474	297	314	316
Total General Fund	<u>12,284</u>	<u>12,608</u>	<u>12,806</u>	<u>13,170</u>	<u>11,509</u>	<u>12,082</u>	<u>12,229</u>
Special revenue funds							
Food Service	561	559	557	554	622	626	634
Community Service	628	642	733	752	710	771	833
Debt Service Fund	<u>1,119</u>	<u>1,128</u>	<u>1,118</u>	<u>1,120</u>	<u>930</u>	<u>1,397</u>	<u>1,469</u>
Total revenue	<u>\$ 14,592</u>	<u>\$ 14,937</u>	<u>\$ 15,214</u>	<u>\$ 15,596</u>	<u>\$ 13,771</u>	<u>\$ 14,876</u>	<u>\$ 15,165</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>6,403</u>	<u>6,221</u>	<u>6,145</u>
Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.							
Source of state-wide and metro area data: School District Profiles Report published by the MDE							

ADM used in the table above and on the next page are based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables.

The mix of local and state revenues vary from year to year primarily based on funding formulas and the state’s financial condition. The mix of revenue components from district to district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The District earned \$93,192,969 in the governmental funds reflected above in fiscal 2019, an increase of \$647,890 (0.7 percent) from the prior year. Total revenue per ADM served, with declining enrollment, increased by \$289 per student. This increase was spread across all categories as noted in the table above, except for the General Fund property taxes. Property taxes in the General Fund decreased \$208 per ADM, mainly in the long-term facilities maintenance (LTFM) property tax levy.

The following table reflects similar comparative data available from the MDE for all governmental fund expenditures, excluding the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served							
	State-Wide		Metro Area		ISD No. 831 – Forest Lake		
	2017	2018	2017	2018	2017	2018	2019
General Fund							
Administration and district support	\$ 991	\$ 1,031	\$ 996	\$ 1,045	\$ 888	\$ 980	\$ 1,010
Elementary and secondary regular instruction	5,539	5,646	5,887	5,976	4,338	4,421	4,242
Vocational education instruction	166	170	153	154	206	195	172
Special education instruction	2,225	2,298	2,334	2,418	2,055	2,002	2,056
Instructional support services	660	658	765	748	761	845	860
Pupil support services	1,074	1,118	1,165	1,209	1,746	1,664	1,760
Sites, buildings, and other	906	936	870	896	1,300	1,146	1,235
Total General Fund – noncapital	11,561	11,857	12,170	12,446	11,294	11,253	11,335
General Fund capital expenditures	627	658	592	636	145	741	835
Total General Fund	12,188	12,515	12,762	13,082	11,439	11,994	12,170
Special revenue funds							
Food Service	550	553	545	545	593	597	603
Community Service	611	640	713	750	709	728	787
Debt Service Fund	1,359	1,308	1,323	1,230	1,090	1,455	1,423
Total expenditures	<u>\$ 14,708</u>	<u>\$ 15,016</u>	<u>\$ 15,343</u>	<u>\$ 15,607</u>	<u>\$ 13,831</u>	<u>\$ 14,774</u>	<u>\$ 14,983</u>
ADM served per MDE School District Profiles Report (current year estimated)					<u>6,403</u>	<u>6,221</u>	<u>6,145</u>
Note: Excludes the Capital Projects – Building Construction and Post-Employment Benefits Debt Service Funds.							
Source of state-wide and metro area data: School District Profiles Report published by the MDE							

Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs. The differences from program to program reflect the District’s particular character, such as its community service programs, as well as the fluctuations from year to year for such things as capital expenditures.

The District’s expenditures per ADM have been below both the metro area and state-wide averages in recent years.

The District spent \$92,074,035 in the governmental funds reflected above in fiscal 2019, an increase of \$162,031 (0.2 percent) from the prior year. With the decline in the student count served by the District, this represents an increase of \$209 per student. The increase was spread across most categories as noted in the table above, with the largest change in elementary and secondary regular instruction, which decreased \$179 per ADM, due to staff reductions in the current year.

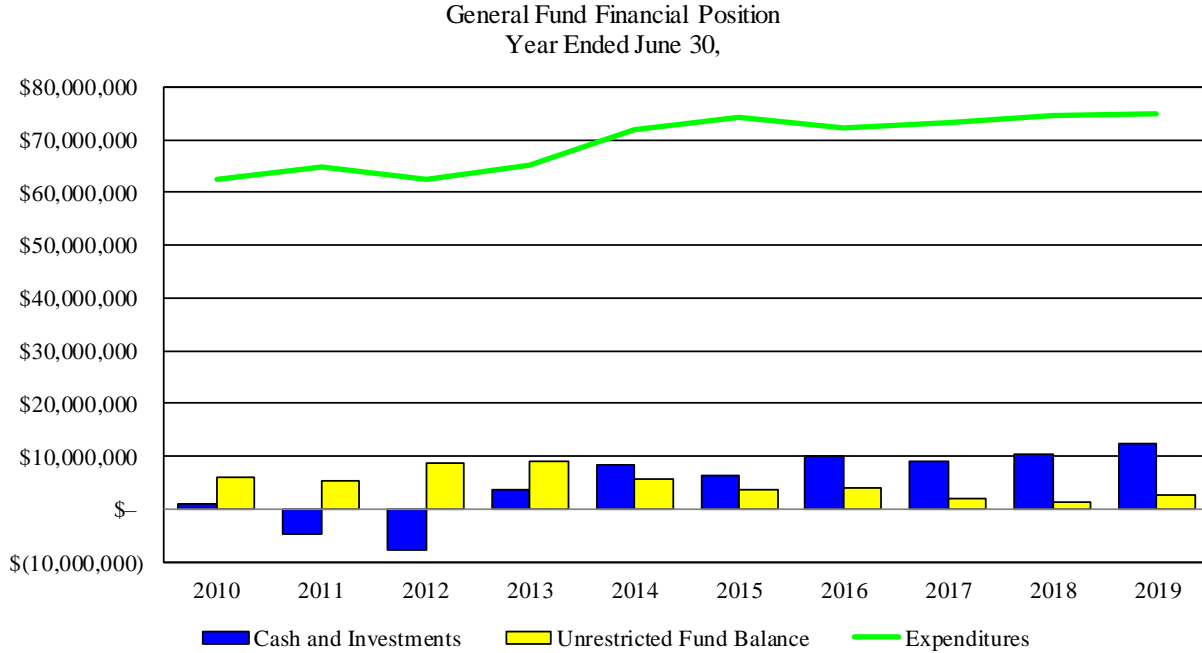
SUMMARY

Funding for Minnesota school districts generally has not kept pace with inflation and an increasing need for services, despite recent enhancements to the basic general education state aid formula and other categorical aids. This has often increased districts reliance on local revenue sources like voter-approved operating referenda and user fees to maintain programs. Many districts are also beginning to experience delays in collecting property tax revenues due to higher abatements, as more commercial property taxpayers are appealing the assessed values of brick-and-mortar facilities, due to rapid expansion of e-commerce. School boards and district administrators continue to face many challenges in providing the best education within the limits of the resources available.

FINANCIAL TRENDS OF YOUR DISTRICT

GENERAL FUND FINANCIAL POSITION

The following graph displays the District's General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District ended fiscal year 2019 with a General Fund cash and investments balance (net of borrowing) of \$12,412,390, increasing \$2,208,825 from the prior year. The unrestricted fund balance in the General Fund at year-end (excluding restricted fund balance deficits) was \$2,506,494, an increase of \$1,334,413. Total fund balance of the General Fund increased by \$365,125, compared to a balanced budget.

Changes in the metering of state aid payments to school districts and in the tax shift, as legislatively-approved, has significantly impacted cash and investment balances in certain years presented in the above graph.

GENERAL FUND COMPONENTS OF FUND BALANCE

The following table presents the equity components of the General Fund for the past five years:

	June 30,				
	2015	2016	2017	2018	2019
Nonspendable fund balances	\$ 182,737	\$ 173,920	\$ 307,516	\$ 170,007	\$ 151,143
Restricted fund balances (1)	(1,415,662)	(1,536,563)	(468,294)	795,382	(155,042)
Unrestricted fund balances					
Assigned	1,355,685	416,348	471,136	461,114	583,713
Unassigned	2,164,370	3,390,563	1,388,665	710,967	1,922,781
Total fund balance	<u>\$ 2,287,130</u>	<u>\$ 2,444,268</u>	<u>\$ 1,699,023</u>	<u>\$ 2,137,470</u>	<u>\$ 2,502,595</u>
Unrestricted fund balances as a percentage of expenditures	<u>4.7%</u>	<u>5.3%</u>	<u>2.5%</u>	<u>1.6%</u>	<u>3.4%</u>
Unassigned fund balances as a percentage of expenditures	<u>2.9%</u>	<u>4.7%</u>	<u>1.9%</u>	<u>1.0%</u>	<u>2.6%</u>
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.					

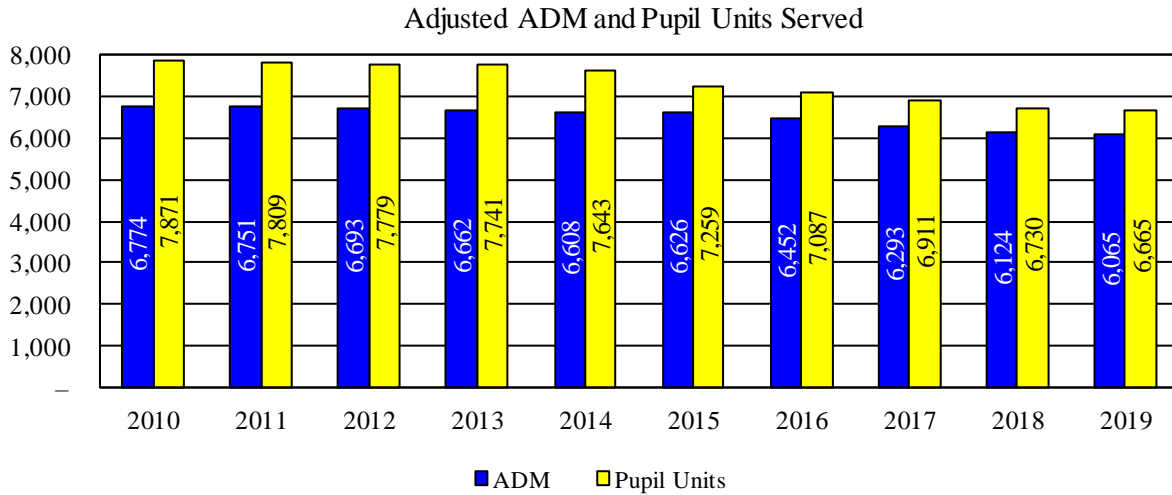
The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula. The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

Through legislative changes in funding, public school districts have become extremely dependent on state revenues to finance operations. Considering the demands placed on the state's limited resources, we believe it is particularly important to maintain an adequate level of fund balance. We want to emphasize the importance of maintaining an adequate fund balance and the importance of reviewing these fund balance levels on a continuing basis.

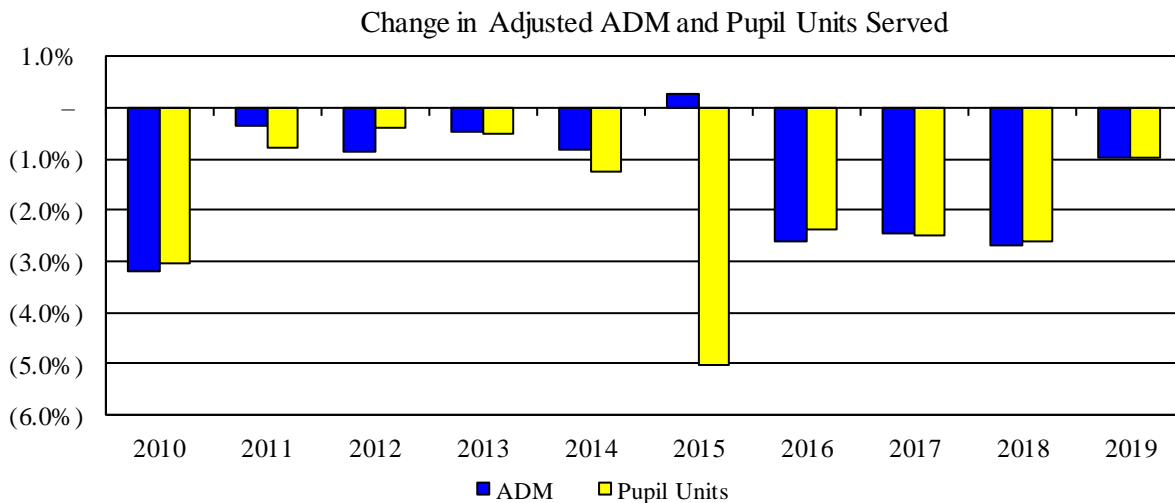
At June 30, 2019, unrestricted fund balance in the General Fund represented 3.4 percent of annual expenditures, or less than two weeks of operations assuming level spending throughout the year.

AVERAGE DAILY MEMBERSHIP (ADM) AND PUPIL UNITS

The following graph presents the District's adjusted ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



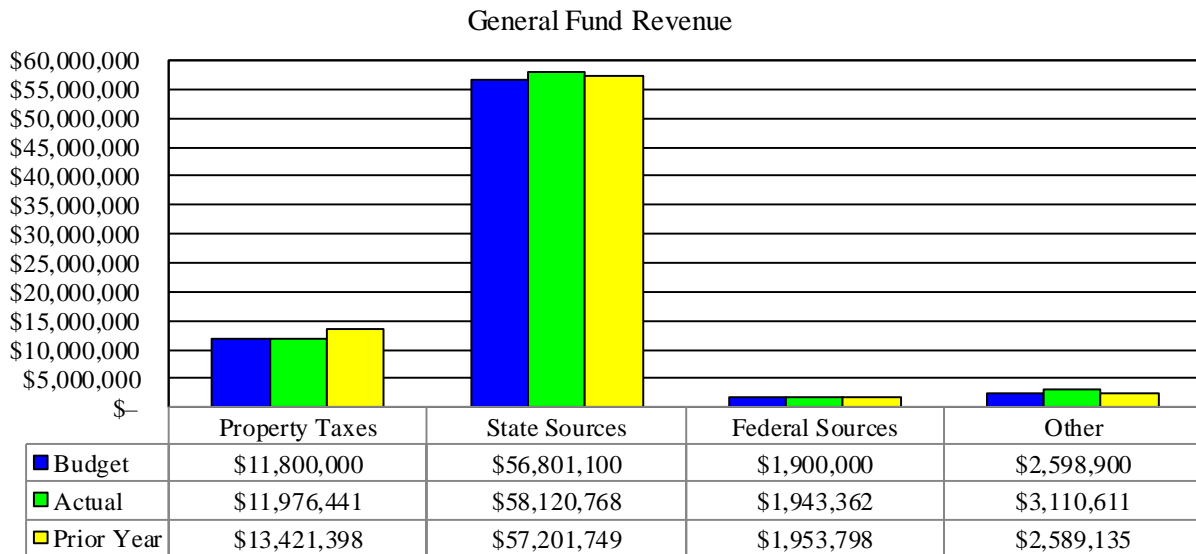
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments which affect this year's revenue, and also the final adjustments caused by open enrollment gains and losses.

The District served an estimated ADM of 6,065, a decrease of 59 ADM, or 1.0 percent, from the prior year.

GENERAL FUND REVENUES

The following graph presents the District's General Fund revenue for 2019:



Total General Fund revenues were \$75,151,182 for the year ended June 30, 2019, which was \$2,051,182 (2.8 percent) over the final budget and \$14,898 less than the prior year.

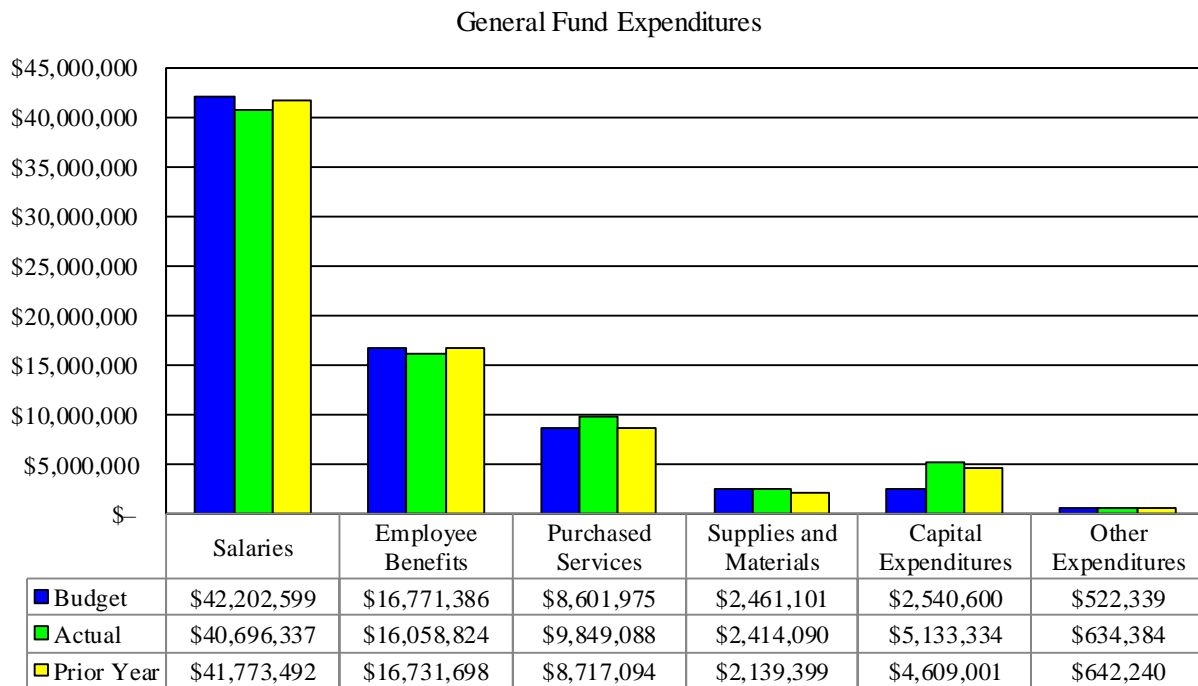
The variance to budget was mainly in state sources and other local sources, which were \$1,319,668 and \$511,711 over budget, respectively. Conservative budgeting for general education and special education revenue, along with the pass-through of state funding for pensions, contributed to state sources exceeding budget. Conservative budgeting for other sources, which includes investment earnings, donations, and fees, contributed to the favorable variance in this category presented above.

The decrease from the prior year was primarily in property taxes, which decreased \$1,444,957, due to the decreased property tax levy for LTFM in the current year. This decrease was offset by an increase in state sources of \$919,019, which was mainly due to improvements in the general education funding formula.

The graph above reflects the concentration of state sources (77.3 percent), followed by property taxes (15.9 percent) received to finance General Fund operations.

GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2019:



Total General Fund expenditures were \$74,786,057 for the year ended June 30, 2019, which was \$1,686,057 (2.3 percent) over the final budget and \$173,133 (0.2 percent) more than the prior year.

The variance to budget was spread across several categories as noted above, with the largest variance in capital expenditures, which was \$2,592,734 over budget, due to a timing of LTFM projects at year-end.

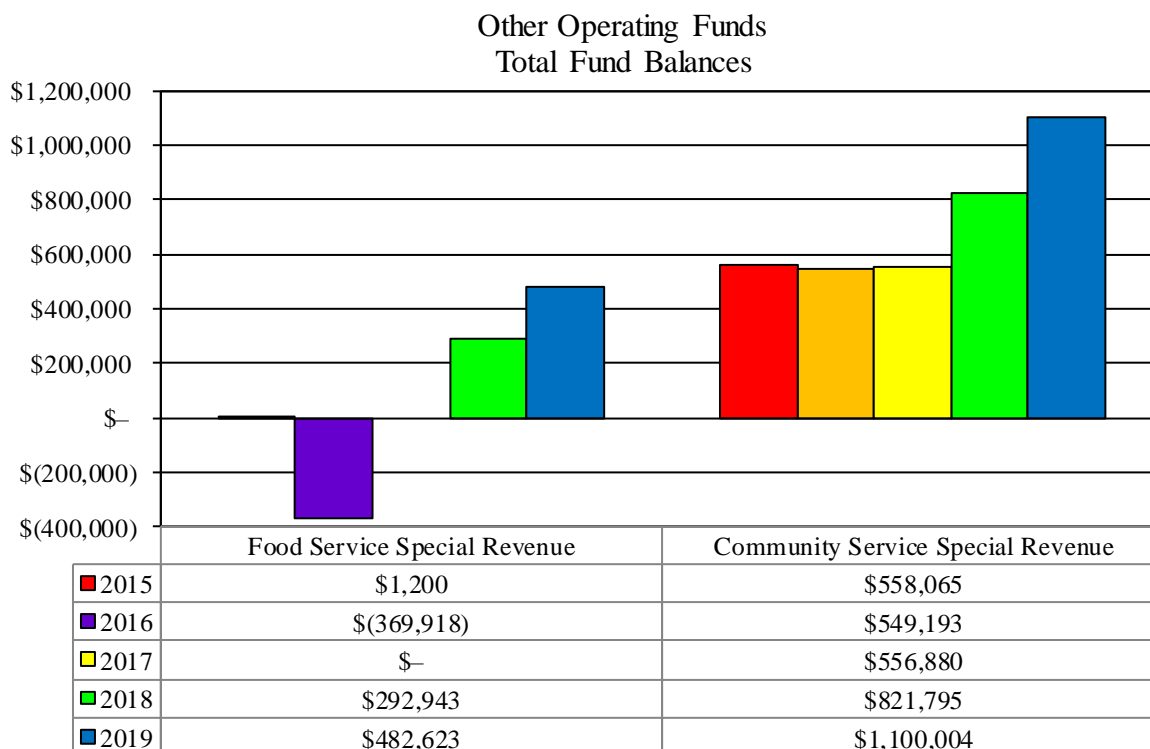
Purchased services expenditures were \$1,247,113 over budget mainly in special education instruction due to federal tuition billing.

Salaries and employee benefits, which account for 75.9 percent of General Fund spending, were \$1,750,029 (3.0 percent) less than prior year and \$2,218,824 (3.8 percent) under budget.

As noted in the first paragraph above, expenditures were slightly more than the prior year with shifts between categories as presented in the above graph.

OTHER FUNDS OF THE DISTRICT

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.



FOOD SERVICE SPECIAL REVENUE FUND

The District's Food Service Special Revenue Fund equity increased \$189,680 in 2019, compared to a planned increase of \$45,184. Revenues were \$159,936 over budget, mainly in federal sources, while expenditures were \$15,440 over budget, primarily in supplies and materials. The Food Service Special Revenue Fund had a year-end fund balance of \$482,623, representing 13.0 percent of annual expenditures totaling \$3,705,376.

Over the years, we have emphasized to our school district clients that food service operations should be self-sustaining, and should not become an additional burden on general education funds. This would include the accumulation of fund balance for future capital improvements to food service facilities and to provide a cushion in the event of a negative trend in operations.

COMMUNITY SERVICE SPECIAL REVENUE FUND

The District's Community Service Special Revenue Fund equity increased \$278,209 in 2019, compared to a budgeted increase of \$61,069. Revenues were \$427,933 over budget, mainly in other tuition and fees. Expenditures were over budget by \$210,793, primarily in purchased services costs. The Community Service Special Revenue Fund had a year-end fund balance of \$1,100,004, representing 22.7 percent of annual expenditures totaling \$4,839,182.

The Community Service Special Revenue Fund, like the Food Service Special Revenue Fund, needs to be self-sustaining. In addition to cost controls, financial analysis of the costs of providing programs, including overhead, is important. Fees and tuition charges should be sufficient to cover these costs as well as potential funding shortfalls from state, federal, or property tax sources.

CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND

The Capital Projects – Building Construction Fund ended the year with a decrease in fund balance of \$32,428,122, compared to a \$33,650,000 decrease anticipated in the budget. Capital outlay expenditures were more than budget, due to the timing of project costs. Revenue and other financing sources in excess of budget more than offset the capital outlay over budget. At year-end, the District reported \$4,934,642 restricted for capital projects, which represents unspent bond proceeds.

DEBT SERVICE FUND

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. It is important to remember that resources of the Debt Service Fund are restricted to the payment of outstanding debt obligations of the District. As of June 30, 2019, the District has \$1,524,501 available for future debt service.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District maintains two internal service funds. These funds are used to account for the health and dental insurance plans offered by the District to its employees as self-insured plans.

The net position for the internal service funds as of June 30, 2019 was \$3,464,398, which represents a decrease of \$214,510 from the prior year.

POST-EMPLOYMENT BENEFITS TRUST FUND

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. At year-end, trust net position of \$1,843,772 is available for future OPEB payments.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District's current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District's governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		Change
	2019	2018	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 10,544,365	\$ 41,789,578	\$(31,245,213)
Total capital assets, net of depreciation	191,230,845	150,372,477	40,858,368
Total long-term debt (without pensions and OPEB)	(163,932,669)	(159,388,224)	(4,544,445)
Pension adjustments	(68,378,697)	(84,433,104)	16,054,407
OPEB adjustments	(7,477,686)	(6,753,614)	(724,072)
Other adjustments	1,691,642	2,018,796	(327,154)
Total net position – governmental activities	<u>\$ (36,322,200)</u>	<u>\$ (56,394,091)</u>	<u>\$ 20,071,891</u>
Net position			
Net investment in capital assets	\$ 39,775,923	\$ 36,766,733	\$ 3,009,190
Restricted	1,995,275	1,921,401	73,874
Unrestricted	<u>(78,093,398)</u>	<u>(95,082,225)</u>	<u>16,988,827</u>
Total net position	<u>\$ (36,322,200)</u>	<u>\$ (56,394,091)</u>	<u>\$ 20,071,891</u>

Some of the District's fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g. Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by \$20,071,891 during fiscal 2019. As presented in the table above, this change was primarily in unrestricted net position, due to changes in the District's proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments.

The District's net investment in capital assets increased \$3,009,190 this year. The change in this category of net position typically depends on the relationship between the rate at which the District is adding capital assets, the rate at which the District's capital assets are being depreciated, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. The District's increase in net position restricted for food service and community service contributed to the increase in the restricted portion of net position.

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LEGISLATIVE SUMMARY

The 2019 Legislature passed education and tax bills that included appropriation increases of between \$563 million and \$593 million for K–12 education over the fiscal year (FY) 2020–2021 biennium, with the majority of the additional appropriations being added to the general education and special education funding formulas. The following is a brief summary of specific legislative changes from the 2019 session or previous legislative sessions impacting Minnesota school districts in future years.

General Education Revenue – The Legislature approved annual increases of 2 percent to the basic general education formula allowance for the FY 2020–2021 biennium. The per pupil allowance will increase \$126 to \$6,438 for FY 2020, and another \$129 to \$6,567 for FY 2021. Other small additions to general education funding were approved to: provide permanent funding for early middle college programs serving students under the age of 22; extend the opportunity to participate in post-secondary enrollment options – career and technical education programs to nonpublic students in the 10th grade; and provide transportation for pregnant teens and teen moms attending established programs that provide parent training and quality on-site child care.

Compensatory Revenue – The portion of compensatory revenue required to be used for extended time activities increased from 1.7 percent of total compensatory revenue for FY 2018 to 3.5 percent in FY 2019, and will increase to 3.5 percent plus the annual percentage change in the basic general education thereafter.

Early Learning – The Legislature appropriated funding to maintain the 4,000 Voluntary Pre-Kindergarten (VPK) and School Readiness Plus program seats currently set to expire after FY 2019, through FY 2020 and FY 2021. Students in these programs will not be used in declining enrollment revenue calculations for FY 2022, and will not be used to drive FY 2022 compensatory revenue for sites where VPK funding is discontinued after FY 2021, due to the reduction in the number of funded seats.

Special Education Revenue – The 2019 education bill included a number of enhancements to special education funding designed to hold the state average cross subsidy per pupil constant at the FY 2019 level of \$820 per average daily membership (ADM) for FY 2020 and FY 2021. The changes included:

- Establishing a new component of the state special education funding formula, known as cross subsidy reduction aid, beginning in FY 2020. Cross subsidy reduction aid will equal a percentage of each district’s “initial cross subsidy” for the prior fiscal year, with the percentages set at 2.60 percent for FY 2020 and 6.43 percent for FY 2021. Initial cross subsidy is defined as the District’s nonfederal special education costs including transportation, less state special education aid after tuition adjustments and general education aid attributable to students receiving special education services outside of the regular classroom for at least 60.00 percent of the school day. Charter schools are not eligible for cross subsidy reduction aid.
- Updating the pupil-driven portion of the initial special education aid formula to use FY 2018 data beginning in FY 2021, rather than continuing to use 2011 data adjusted for inflation.
- Phasing out the special education aid cap over two years, with the cap eliminated for FY 2021 and beyond. For FY 2020, the cap increases to the greater of the FY 2019 cap, or the sum of 56 percent of FY 2019 program costs plus 100 percent of FY 2019 special education transportation costs and the tuition adjustment.
- Reducing the tuition rate paid by the resident school district for open enrolled special education students served by another district or charter school from 90 percent of unfunded costs to 85 percent for FY 2020, and 80 percent for FY 2021 and later. Charter schools will be eligible for additional special education aid from the state to fully offset the impact of the tuition rate change.

- Reducing the hold harmless guarantee by changing the formula to reduce reliance on the FY 2016 base year so that districts where special education expenditures have fallen or grown slowly since FY 2016 do not benefit disproportionately from the hold harmless guarantee compared to other districts. The hold harmless (minimum aid) guarantee for FY 2020 will be limited to 90.0 percent of FY 2019 regular program costs, plus 100.0 percent of special education transportation costs, plus the tuition adjustment. The percentage of FY 2019 regular program costs used to calculate the hold harmless will decrease to 85.0 percent for FY 2021, 80.0 percent for FY 2022, and 75.0 percent for FY 2023. In addition, the annual inflation adjustment used to calculate the hold harmless will be reduced by 0.2 percent annually from the 4.6 percent factor used in FY 2019 until the adjustment reaches 2.0 percent.

Safe Schools Supplemental Aid – A one-time appropriation of \$30 million was made for Safe Schools Supplemental Aid in FY 2020, contingent upon the closing balance of the state’s General Fund for FY 2019 exceeding the balance projected at the end of the 2019 legislative session. If the balance exceeds the projection by \$63 million, the entire \$30 million will be appropriated. If the balance exceeds the projection by between \$33 and \$63 million, the amount over \$33 million will be appropriated. The aid would be allocated among school districts and charter schools based on their respective share of state-wide adjusted ADM for FY 2018. Districts would be required to restrict the use of the funding for the same purposes as the safe schools levy. Charter schools would be required to restrict the use for the same purposes as the safe schools levy or for building lease costs not covered by charter school lease aid.

School Building Bond Agricultural Tax Credit – Effective for taxes beginning with the payable 2018 levy (FY 2019), a tax credit on all property classified as agricultural (excluding the house, garage, and one acre of an agricultural homestead) was provided equal to 40 percent of the tax on the property attributable to school district building bond levies. The appropriation for this tax credit is \$34.8 million for FY 2019, \$45.2 million for FY 2020, and \$52.5 million for FY 2021. The 2019 Legislature increased the credit percentage to 50 percent for the levy payable in 2020, 55 percent for payable in 2021, 60 percent for payable in 2022, and 70 percent for payable in 2023 and thereafter.

Forecast Adjustments – Forecast article adjustments to FY 2019 appropriations (including final payments from FY 2018 and current payments for FY 2019) were approved to match the February 2019 forecast amount for each affected program. This eliminated the potential proration of forecasted program aids, including special education aid, for FY 2018 and FY 2019, due to the veto of the 2018 omnibus budget bill.

Operating Referendum / Local Optional Revenue – Effective for the tax levy payable in FY 2021, the operating referendum and local operational revenue (LOR) levies were simplified by transferring \$300 per pupil unit (PU) of referendum revenue to LOR, thereby eliminating the board-approved referendum levy and increasing the LOR levy authority to \$724 per PU. The referendum cap is reduced by the \$300 per PU transferred to LOR. The annual recalculation of referendum allowances approved prior to FY 2014 based on the amount of LOR a district opts to receive is also eliminated. Inflation adjusted referendum authority transferred to LOR will continue to be adjusted for the life of the referendum. This change is revenue neutral for all districts.

Operating Referendum Equalization – Effective for the tax levy payable in FY 2021, the equalizing factor for Tier 2 of the referendum (New Tier 1) is increased from \$510,000 to \$567,000. This is expected to provide \$9.4 million of property tax relief to taxpayers, and result in \$600,000 of additional referendum state aid for charter schools.

Pension Benefit Reforms – The 2018 pension bill included a number of reforms to the various defined benefit pension plans across the state, including the plans administered by the Teachers Retirement Association (TRA), St. Paul Teachers Retirement Fund Association (SPTRFA), and the Public Employees Retirement Association (PERA). Employer contribution rates were increased for the TRA plan (a total increase of 1.25 percent phased in over a 6-year period beginning in FY 2019) and the SPTRFA plan (a total increase of 2.50 percent phased in over a 6-year period beginning in FY 2019). Employee contribution rates were also increased by 0.25 percent beginning in FY 2024 for the TRA plan and beginning in FY 2023 for the SPTRFA plan. The pension adjustment component of the general education aid formula was increased by an amount equal to the product of the salaries paid to members of these two plans times the District’s pension adjustment rate for the fiscal year to help offset the cost of the employer contribution increases.

Board Control of Extracurricular Student Activities – In order to align the Uniform Financial Accounting and Reporting Standards with the new requirements of Governmental Accounting Standards Board Statement No. 84, effective for FY 2020 school boards are required to take charge of and control the financial transactions related to all extracurricular student activity accounts. This eliminates the previously available alternative for school boards to allow these accounts to operate outside of board control, and thereby be accounted for and reported outside of the District’s funds.

Disposal of Surplus Computers – Authorizes a school district to sell or give a surplus computer to a charitable organization for educational use, or to currently enrolled district students who intend to enroll the following year.

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ACCOUNTING AND AUDITING UPDATES

GASB STATEMENT NO. 84, *FIDUCIARY ACTIVITIES*

This statement is intended to enhance consistency and comparability of fiduciary activity reporting by state and local governments. It is also meant to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The Minnesota Department of Education has also issued guidance for implementing this standard, which will impact the reporting of extracurricular student activity accounts previously not under board control, and potentially other fiduciary funds, beginning in the 2019–2020 fiscal year.

GASB STATEMENT NO. 87, *LEASES*

A lease is a contract that transfers control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

Governments enter into leases for many types of assets. Under the previous guidance, leases were classified as either capital or operating depending on whether the lease met any of four tests. In many cases, the previous guidance resulted in reporting lease transactions differently than similar nonlease financing transactions.

The goal of this statement is to better meet the information needs of users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

To reduce the cost of implementation, this statement includes an exception for short-term leases, defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB STATEMENT NO. 90, MAJORITY EQUITY INTEREST—AN AMENDMENT OF GASB STATEMENTS NO. 14 AND NO. 61

The primary objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

It specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. It further specifies that such investments should generally be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund, in which case the majority equity interest should be measured at fair value.

All other holdings of a majority equity interest in a legally separate organization that do not meet the definition of an investment result in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit, and should report an asset related to the majority equity interest using the equity method.

This statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

The requirements of this statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to reporting a majority equity interest in a component unit and reporting a component unit if the government acquires a 100 percent equity interest, which should be applied prospectively.

GASB STATEMENT NO. 91, *CONDUIT DEBT OBLIGATIONS*

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

This statement also addresses arrangements, often characterized as leases, that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third party obligors in the course of their activities.

This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

INDEPENDENT SCHOOL DISTRICT NO. 831
FOREST LAKE, MINNESOTA

Financial Statements
and Supplemental Information

Year Ended
June 30, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 831

Table of Contents

	Page
INTRODUCTORY SECTION	
SCHOOL BOARD AND ADMINISTRATION	1
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	2–4
MANAGEMENT’S DISCUSSION AND ANALYSIS	5–16
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements	
Governmental Funds	
Balance Sheet	19–20
Reconciliation of the Balance Sheet to the Statement of Net Position	21
Statement of Revenue, Expenditures, and Changes in Fund Balances	22–23
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities	24
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	25
Internal Service Funds	
Statement of Net Position	26
Statement of Revenue, Expenses, and Changes in Net Position	27
Statement of Cash Flows	28
Fiduciary Funds	
Statement of Fiduciary Net Position	29
Statement of Changes in Fiduciary Net Position	29
Notes to Basic Financial Statements	30–65

INDEPENDENT SCHOOL DISTRICT NO. 831

Table of Contents (continued)

	Page
REQUIRED SUPPLEMENTARY INFORMATION	
Public Employees Retirement Association Pension Benefits Plan	
Schedule of District’s and Nonemployer Proportionate Share of Net Pension Liability	66
Schedule of District Contributions	66
Teachers Retirement Association Pension Benefits Plan	
Schedule of District’s and Nonemployer Proportionate Share of Net Pension Liability	67
Schedule of District Contributions	67
Other Post-Employment Benefits Plan	
Schedule of Changes in the District’s Net OPEB Liability and Related Ratios	68
Schedule of Investment Returns	69
Notes to Required Supplementary Information	70–74
SUPPLEMENTAL INFORMATION	
Nonmajor Governmental Funds	
Combining Balance Sheet	75
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	76
General Fund	
Comparative Balance Sheet	77
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	78–80
Food Service Special Revenue Fund	
Comparative Balance Sheet	81
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	82
Community Service Special Revenue Fund	
Comparative Balance Sheet	83
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	84
Capital Projects – Building Construction Fund	
Comparative Balance Sheet	85
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual	86
Debt Service Fund	
Balance Sheet by Account	87
Schedule of Revenue, Expenditures, and Changes in Fund Balances by Account – Budget and Actual	88–89
Internal Service Funds	
Combining Statement of Net Position	90
Combining Statement of Revenue, Expenses, and Changes in Net Position	91
Combining Statement of Cash Flows	92

INDEPENDENT SCHOOL DISTRICT NO. 831

Table of Contents (continued)

	Page
OTHER DISTRICT INFORMATION (UNAUDITED)	
Government-Wide Revenue by Type	93
Government-Wide Expenses by Function	94–95
General Fund Revenue by Source	96
General Fund Expenditures by Function	97–98
School Tax Levies and Tax Rates by Fund	99
Tax Capacities and Market Values	100–101
Property Tax Levies and Receivables	102–103
Student Enrollment	104
SINGLE AUDIT AND OTHER REQUIRED REPORTS	
Schedule of Expenditures of Federal Awards	105
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	106–107
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	108–109
Independent Auditor’s Report on Minnesota Legal Compliance	110
Schedule of Findings and Questioned Costs	111–113
Uniform Financial Accounting and Reporting Standards Compliance Table	114–115

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INTRODUCTORY SECTION

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INDEPENDENT SCHOOL DISTRICT NO. 831

School Board and Administration
Year Ended June 30, 2019

SCHOOL BOARD

	Board Position During 2018–2019
<hr/>	
Robert Rapheal	Chairperson (President)
Jeff Peterson	Vice Chairperson (Vice President)
Jill Olson	Clerk
Julie Corcoran	Treasurer
Alex Keto	Director
Kate Luthner	Director
Gail Theisen	Director

ADMINISTRATION

Dr. Steven Massey	Superintendent
Lawrence Martini	Director of Business Services

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FINANCIAL SECTION

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PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 831 (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(continued)

OPINIONS

In our opinion, the financial statements referred to on the previous page present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, supplemental information, and other district information, as listed in the table of contents, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements of the District. The accompanying Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education, and is also not a required part of the basic financial statements of the District.

The supplemental information, the Schedule of Expenditures of Federal Awards, and the UFARS Compliance Table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

The introductory section and other district information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Prior Year Comparative Information

We have previously audited the District's 2018 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated December 28, 2018. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
December 23, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 831

Management's Discussion and Analysis Year Ended June 30, 2019

This section of Independent School District No. 831's (the District) annual financial statements presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2019. Please read it in conjunction with the other components of the District's annual financial statements.

FINANCIAL HIGHLIGHTS

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2019 by \$36,322,200 (deficit net position). The District's total net position increased by \$20,071,891 during the fiscal year ended June 30, 2019.
- Government-wide revenues totaled \$91,910,996, and were \$20,071,891 more than expenses of \$71,839,105.
- The General Fund's total fund balance (under the governmental fund presentation) increased to \$2,502,595, or \$365,125 more than the prior year, compared to a balanced budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual financial statements consists of the following parts:

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Supplemental information consisting of combining and individual fund statements and schedules.

The following explains the two types of statements included in the basic financial statements:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements, the District's activities are shown in one category titled "governmental activities." These activities, including regular and special education instruction, transportation, administration, food services, and community education, are primarily financed with state aids and property taxes.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*—focusing on its most significant or "major" funds, rather than the District as a whole. Funds (Food Service Special Revenue and Community Service Special Revenue) that do not meet the threshold to be classified as major funds are called "nonmajor" funds. Detailed financial information for nonmajor funds can be found in the supplemental information section.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. For Minnesota schools, funds are established in accordance with Uniform Financial Accounting and Reporting Standards in accordance with Minnesota statutory requirements and accounting principles generally accepted in the United States of America. Some funds are required by state law and by bond covenants. The District can establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District maintains the following kinds of funds:

Governmental Funds – The District's basic services are included in governmental funds, which generally focus on: 1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental fund financial statements that explain the relationship (or differences) between these two types of financial statement presentations.

Proprietary Funds – The District maintains one type of proprietary fund. The internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for the self-insurance activities of district employees' medical and dental claims. These services have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to other organizations. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1 is a summarized view of the District's Statement of Net Position:

	<u>2019</u>	<u>2018</u>
Assets		
Current and other assets	\$ 57,783,886	\$ 88,161,889
Capital assets, net of depreciation	<u>191,230,845</u>	<u>150,372,477</u>
Total assets	<u>\$ 249,014,731</u>	<u>\$ 238,534,366</u>
Deferred outflows of resources		
Bond refunding deferments	\$ 441,788	\$ 480,347
OPEB plan deferments	253,405	46,867
Pension plan deferments	<u>57,361,210</u>	<u>76,974,110</u>
Total deferred outflows of resources	<u>\$ 58,056,403</u>	<u>\$ 77,501,324</u>
Liabilities		
Current and other liabilities	\$ 19,845,772	\$ 23,631,100
Long-term liabilities, including due within one year	<u>217,322,784</u>	<u>302,874,992</u>
Total liabilities	<u>\$ 237,168,556</u>	<u>\$ 326,506,092</u>
Deferred inflows of resources		
Bond refunding deferments	\$ -	\$ 143,323
OPEB plan deferments	719,004	258,013
Pension plan deferments	79,361,879	24,462,914
Property taxes levied for subsequent year	<u>26,143,895</u>	<u>21,059,439</u>
Total deferred inflows of resources	<u>\$ 106,224,778</u>	<u>\$ 45,923,689</u>
Net position		
Net investment in capital assets	\$ 39,775,923	\$ 36,766,733
Restricted	1,995,275	1,921,401
Unrestricted	<u>(78,093,398)</u>	<u>(95,082,225)</u>
Total net position	<u>\$ (36,322,200)</u>	<u>\$ (56,394,091)</u>

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates, as well as capitalization policies, will produce a significant difference in the calculated amounts. The other major factor in determining net position as compared to fund balances is the liability for long-term severance, pension, and other post-employment benefits, which impacts the unrestricted portion of net position.

The District's increase in net investment in capital assets is due mostly to the relationship between the rate at which the District's capital assets are being added, depreciated, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. The District's increase in net position restricted for food service and community service contributed to the increase in the restricted portion of net position. The change in the District's share of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position.

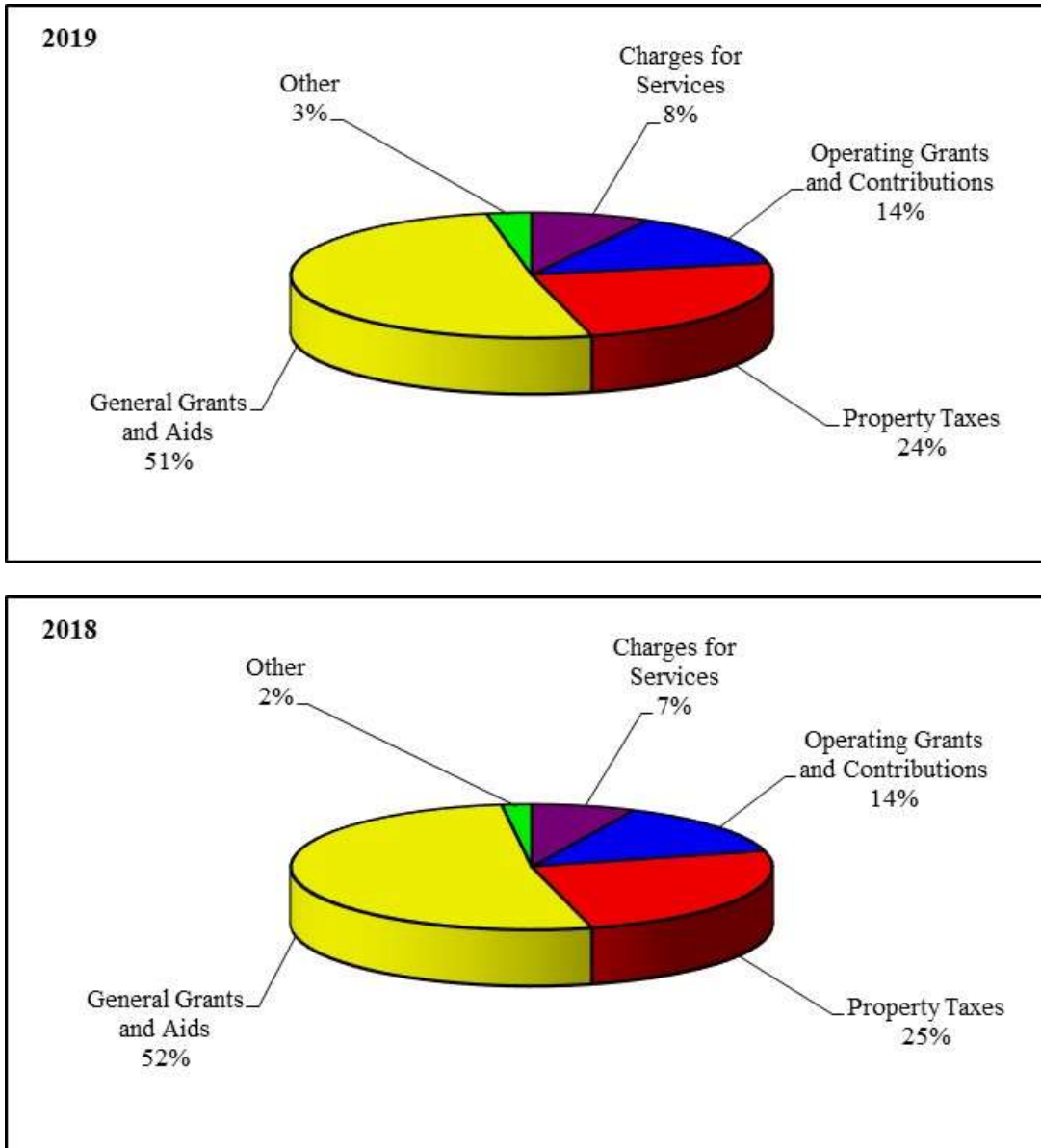
Table 2 presents a summarized version of the District's Statement of Activities:

	<u>2019</u>	<u>2018</u>
Revenues		
Program revenues		
Charges for services	\$ 6,891,345	\$ 6,697,514
Operating grants and contributions	13,306,489	13,334,671
General revenues		
Property taxes	22,372,109	23,571,789
General grants and aids	46,735,121	48,177,917
Other	2,605,932	1,955,966
Total revenues	<u>91,910,996</u>	<u>93,737,857</u>
Expenses		
Administration	2,404,931	3,618,600
District support services	2,914,489	2,774,376
Elementary and secondary regular instruction	15,406,822	36,792,292
Vocational education instruction	551,470	1,604,135
Special education instruction	9,188,795	16,690,659
Instructional support services	3,770,996	6,380,709
Pupil support services	9,919,553	11,308,606
Sites and buildings	9,509,308	10,704,394
Fiscal and other fixed cost programs	520,000	635,768
Food service	3,642,072	3,775,043
Community service	4,447,056	4,956,962
Depreciation not allocated to other functions	4,393,215	2,946,179
Interest and fiscal charges	5,170,398	4,860,767
Total expenses	<u>71,839,105</u>	<u>107,048,490</u>
Change in net position	20,071,891	(13,310,633)
Net position – beginning	<u>(56,394,091)</u>	<u>(43,083,458)</u>
Net position – ending	<u>\$ (36,322,200)</u>	<u>\$ (56,394,091)</u>

This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal. The reduction in general grants and aids and significant decrease in expenses reflects the change in the PERA and the TRA multiple-employer defined benefit pension plans mentioned earlier. Tax revenues decreased from the prior year, consistent with the approved property tax levy.

Figure A shows further analysis of these revenue sources:

Figure A – Sources of Revenues for Fiscal Years 2019 and 2018

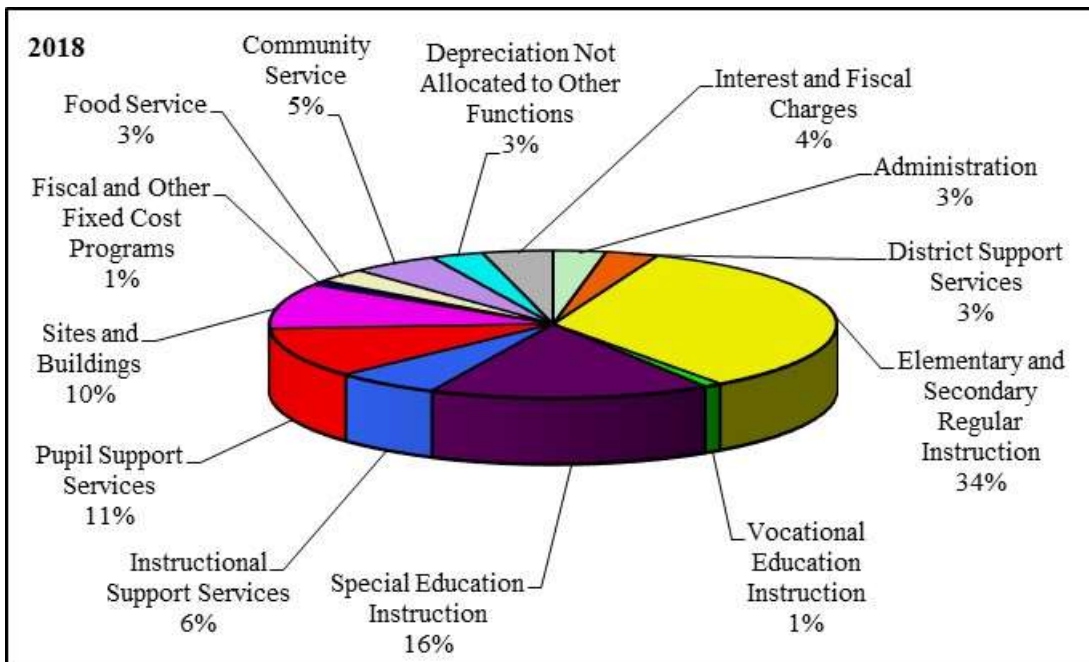
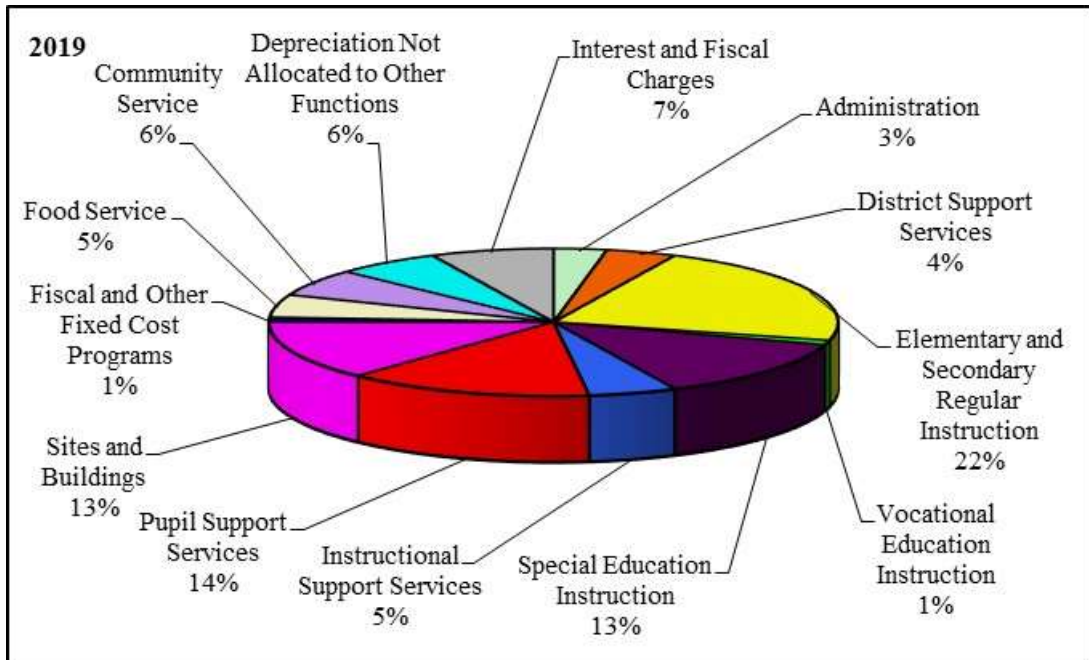


The largest share of the District’s revenue is received from the state, including the general education aid formula and most of the operating grants.

Property taxes are generally the next largest source of funding. The level of revenue property tax sources provide is not only dependent on district taxpayers by way of operating and building referenda, but also by decisions made by the Legislature in the mix of state aid and local effort in a variety of funding formulas.

Figure B shows further analysis of the expense functions:

Figure B – Expenses for Fiscal Years 2019 and 2018



The District's expenses are predominately related to educating students. Programs (or functions) such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District.

The significant year-to-year change in the percentage of expenses incurred in several program areas shown above was attributable to the change in expenses related to the two state-wide pension plans, which caused greater fluctuations in program areas with a higher proportion of salaries.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is also reflected in its governmental funds. Table 3 shows the change in total fund balances of each of the District's governmental funds:

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>
Major funds			
General Fund	\$ 2,502,595	\$ 2,137,470	\$ 365,125
Capital Projects – Building Construction	4,934,642	37,362,764	(32,428,122)
Debt Service	1,524,501	1,174,606	349,895
Nonmajor funds			
Food Service Special Revenue	482,623	292,943	189,680
Community Service Special Revenue	<u>1,100,004</u>	<u>821,795</u>	<u>278,209</u>
 Total governmental funds	 <u>\$ 10,544,365</u>	 <u>\$ 41,789,578</u>	 <u>\$ (31,245,213)</u>

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's School Board.

At June 30, 2019, the District's governmental funds reported combined fund balances of \$10,544,365, a decrease of \$31,245,213 in comparison with the prior year. Approximately 13.0 percent of this amount (\$1,369,801) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, or assigned to indicate that it is: 1) not in spendable form (\$214,464), 2) restricted for particular purposes (\$8,376,387), or 3) assigned for particular purposes (\$583,713).

ANALYSIS OF THE GENERAL FUND

Table 4 summarizes the amendments to the General Fund budget:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Increase</u>	<u>Percent Change</u>
Revenue	<u>\$ 72,500,000</u>	<u>\$ 73,100,000</u>	<u>\$ 600,000</u>	<u>0.8 %</u>
Expenditures and other financing uses	<u>\$ 72,500,000</u>	<u>\$ 73,100,000</u>	<u>\$ 600,000</u>	<u>0.8 %</u>

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. During the year, the District amended the budget for known significant changes in circumstances such as: updated enrollment estimates, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, insurance premium changes, special education tuition changes, or for new debt issued.

Table 5 summarizes the operating results of the General Fund:

	<u>2019 Actual</u>	<u>Over (Under) Final Budget</u>		<u>Over (Under) Prior Year</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Revenue	\$ 75,151,182	\$ 2,051,182	2.8%	\$ (14,898)	- %
Expenditures and other financing uses	<u>74,786,057</u>	\$ 1,686,057	2.3%	\$ 58,424	0.1 %
Net change in fund balances	<u>\$ 365,125</u>				

The fund balance of the General Fund increased \$365,125, compared to a balanced budget.

The largest revenue variance to budget occurred in state sources, which was \$1,319,668 more than projected in the budget. Conservative budgeting for general education and special education revenue along with the pass-through of state funding for pensions contributed to state sources exceeding budget. The revenue decrease from the prior year was mainly in property taxes, which decreased \$1,444,957, due to the decreased property tax levy for long-term facilities maintenance in the current year. This decrease in revenue was offset by an increase in state sources of \$919,019, which was mainly due to improvements in the general education funding formula.

The expenditure and other financing uses budget variance was spread across several programs and object categories, with the largest variance in sites and buildings, which was \$2,458,507 over budget, due to the timing of long-term facilities maintenance projects at year-end. The District recognized more spending for purchased services and capital expenditures, compared to amounts anticipated in the budget. Expenditures and other financing uses increased \$58,424 from the prior year.

COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities financed with voter-approved building bonds, and as authorized by the District's long-term facilities maintenance program as approved by the Minnesota Department of Education. At June 30, 2019, the District had a total fund balance of \$4,934,642, which reflects a decrease of \$32,428,122. This decrease is consistent with the approved budget, utilizing the proceeds from the 2016B General Obligation School Building Bonds and 2018A General Obligation Facilities Maintenance and Tax Abatement Bonds to finance district-wide projects.

Debt Service Fund

Debt Service Fund revenue and other financing sources exceeded expenditures by \$349,895 in the current year, compared to a \$95,000 fund balance decrease anticipated in the budget. The funding of the Debt Service Fund is largely controlled with each individual debt obligation's financing plan. The remaining fund balance of \$1,524,501 at June 30, 2019 is available for meeting future debt service obligations.

Food Service Special Revenue Fund

The Food Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing equity by \$189,680, compared to a planned fund balance increase of \$45,184. This variance was primarily due to federal sources, which were \$118,065 more than anticipated in the budget.

Community Service Special Revenue Fund

The Community Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing equity by \$278,209, compared to a planned fund balance increase of \$61,069, mainly due to more program participation than anticipated.

Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District currently maintains two internal service funds used to account for the District's self-insured health and dental insurance functions.

Operating revenues for the internal service funds for fiscal 2019 totaled \$9,381,054. Operating expenses totaled \$9,684,733 for self-insured health and dental benefit claims. The internal service funds also reported \$89,169 in investment earnings in the current year.

The net position for internal service funds as of June 30, 2019 totaled \$3,464,398, which represents a decrease of \$214,510 in net position from the prior year.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation expense for fiscal years ended June 30, 2019 and 2018:

	Table 6 Capital Assets		
	<u>2019</u>	<u>2018</u>	<u>Change</u>
Land	\$ 1,885,726	\$ 1,885,726	\$ –
Construction in progress	31,238,880	67,815,581	(36,576,701)
Buildings	78,308,059	77,684,188	623,871
Building and land improvements	134,565,593	55,657,392	78,908,201
Furniture and equipment	23,963,713	21,773,010	2,190,703
Intangibles	1,895,000	1,895,000	–
Less accumulated depreciation	<u>(80,626,126)</u>	<u>(76,338,420)</u>	<u>(4,287,706)</u>
Total	<u>\$ 191,230,845</u>	<u>\$ 150,372,477</u>	<u>\$ 40,858,368</u>
Depreciation expense	<u>\$ 4,886,261</u>	<u>\$ 3,177,397</u>	<u>\$ 1,708,864</u>

By the end of fiscal year 2019, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity of projects at district sites during fiscal year 2019, including the activity of the Capital Projects – Building Construction Fund.

The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year.

Additional details about capital assets can be found in the notes to basic financial statements.

Long-Term Liabilities

Table 7 illustrates the components of the District's long-term liabilities with changes from the prior year:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
General obligation bonds payable	\$ 155,405,000	\$ 151,000,000	\$ 4,405,000
Certificates of participation payable	2,425,000	2,540,000	(115,000)
Unamortized premium/discount	3,639,955	3,125,777	514,178
Capital lease payable	-	74,234	(74,234)
Net pension liability	46,378,028	136,944,300	(90,566,272)
Net OPEB liability	7,012,087	6,542,468	469,619
Severance benefits payable	1,506,246	1,709,998	(203,752)
Compensated absences payable	956,468	938,215	18,253
Total	<u>\$ 217,322,784</u>	<u>\$ 302,874,992</u>	<u>\$ (85,552,208)</u>

The change in general obligation bonds payable is due to the sale of facilities maintenance and tax abatement bonds offset by the scheduled principal payments in the current year. The decreases in certificates of participation payable and capital lease payable, are due to the planned principal payments made in fiscal 2019.

The difference in the net pension liability reflects the change in the District's proportionate share of the state-wide pension obligations for the PERA and the TRA.

The state limits the amount of general obligation debt the District can issue to 15.0 percent of the market value of all taxable property within the District's corporate limits (see Table 8).

District's market value	\$ 5,413,348,800
Limit rate	<u>15.0%</u>
Legal debt limit	<u>\$ 812,002,320</u>

Additional details of the District's long-term debt activity can be found in the notes to basic financial statements.

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for a majority of its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added \$126, or 2.0 percent, per pupil to the basic general education funding formula for fiscal year 2020, and an additional \$129, or 2.0 percent, per pupil to the formula for fiscal year 2021.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

These financial statements are designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about these statements or need additional financial information, contact the Business Services Department at (651) 982-8125. The address is: Independent School District No. 831, 6100 North 210th Street, Forest Lake, Minnesota 55025.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Net Position
as of June 30, 2019
(With Partial Comparative Information as of June 30, 2018)

	Governmental Activities	
	2019	2018
Assets		
Cash and temporary investments	\$ 35,316,780	\$ 69,664,424
Receivables		
Current taxes	15,272,610	11,988,517
Delinquent taxes	379,987	416,941
Accounts and interest	377,386	551,514
Due from other governmental units	5,872,659	5,030,930
Due from fiduciary fund	350,000	267,136
Inventory	51,548	63,208
Prepaid items	162,916	179,219
Capital assets		
Not depreciated	33,124,606	69,701,307
Depreciated, net of accumulated depreciation	158,106,239	80,671,170
Total capital assets, net of accumulated depreciation	<u>191,230,845</u>	<u>150,372,477</u>
Total assets	249,014,731	238,534,366
Deferred outflows of resources		
Bond refunding deferments	441,788	480,347
OPEB plan deferments	253,405	46,867
Pension plan deferments	57,361,210	76,974,110
Total deferred outflows of resources	<u>58,056,403</u>	<u>77,501,324</u>
Total assets and deferred outflows of resources	<u>\$ 307,071,134</u>	<u>\$ 316,035,690</u>
Liabilities		
Salaries payable	\$ 682,919	\$ 776,512
Accounts and contracts payable	14,050,385	17,812,935
Accrued interest payable	2,500,558	2,222,222
Due to other governmental units	134,783	409,706
Unearned revenue	1,855,631	1,881,074
Claims incurred, but not reported	621,496	528,651
Long-term liabilities		
Due within one year	5,245,335	5,315,510
Due in more than one year	212,077,449	297,559,482
Total long-term liabilities	<u>217,322,784</u>	<u>302,874,992</u>
Total liabilities	237,168,556	326,506,092
Deferred inflows of resources		
Bond refunding deferments	–	143,323
OPEB plan deferments	719,004	258,013
Pension plan deferments	79,361,879	24,462,914
Property taxes levied for subsequent year	26,143,895	21,059,439
Total deferred inflows of resources	<u>106,224,778</u>	<u>45,923,689</u>
Net position		
Net investment in capital assets	39,775,923	36,766,733
Restricted for		
Capital asset acquisition	397,938	795,382
Food service	482,623	292,943
Community service	1,114,714	833,076
Unrestricted	(78,093,398)	(95,082,225)
Total net position	<u>(36,322,200)</u>	<u>(56,394,091)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 307,071,134</u>	<u>\$ 316,035,690</u>

See notes to basic financial statements

INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Activities
 Year Ended June 30, 2019
 (With Partial Comparative Information for the Year Ended June 30, 2018)

Functions/Programs	2019			2018	
	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Governmental Activities
Governmental activities					
Administration	\$ 2,404,931	\$ -	\$ -	\$ (2,404,931)	\$ (3,618,600)
District support services	2,914,489	-	-	(2,914,489)	(2,774,376)
Elementary and secondary regular instruction	15,406,822	1,093,382	1,261,295	(13,052,145)	(34,323,985)
Vocational education instruction	551,470	4,046	25,101	(522,323)	(1,566,432)
Special education instruction	9,188,795	162,079	9,553,368	526,652	(7,036,137)
Instructional support services	3,770,996	-	-	(3,770,996)	(6,356,842)
Pupil support services	9,919,553	-	190,708	(9,728,845)	(11,116,246)
Sites and buildings	9,509,308	65,170	-	(9,444,138)	(10,669,161)
Fiscal and other fixed cost programs	520,000	-	-	(520,000)	(635,768)
Food service	3,642,072	2,368,921	1,517,200	244,049	118,767
Community service	4,447,056	3,197,747	758,817	(490,492)	(1,230,579)
Depreciation not allocated to other functions	4,393,215	-	-	(4,393,215)	(2,946,179)
Interest and fiscal charges	5,170,398	-	-	(5,170,398)	(4,860,767)
Total governmental activities	\$ 71,839,105	\$ 6,891,345	\$ 13,306,489	(51,641,271)	(87,016,305)
General revenues					
Taxes					
Property taxes for general purposes				12,009,508	13,354,770
Property taxes for community service				1,138,000	1,052,396
Property taxes for debt service				9,224,601	9,164,623
General grants and aids				46,735,121	48,177,917
Other general revenues				1,586,759	1,074,102
Investment earnings				1,019,173	881,864
Total general revenues				71,713,162	73,705,672
Change in net position				20,071,891	(13,310,633)
Net position – beginning				(56,394,091)	(43,083,458)
Net position – ending				\$ (36,322,200)	\$ (56,394,091)

INDEPENDENT SCHOOL DISTRICT NO. 831

Balance Sheet
 Governmental Funds
 as of June 30, 2019
 (With Partial Comparative Information as of June 30, 2018)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Assets			
Cash and temporary investments	\$ 12,062,390	\$ 9,830,683	\$ 5,319,269
Receivables			
Current taxes	9,420,572	–	5,161,727
Delinquent taxes	216,750	–	143,647
Accounts and interest	172,361	90,718	–
Due from other governmental units	5,702,225	–	10,735
Due from other funds	350,000	–	–
Inventory	–	–	–
Prepaid items	151,143	–	–
	<u>\$ 28,075,441</u>	<u>\$ 9,921,401</u>	<u>\$ 10,635,378</u>
Liabilities			
Salaries payable	\$ 565,924	\$ –	\$ –
Accounts and contracts payable	8,779,088	4,986,759	–
Due to other governmental units	133,892	–	–
Unearned revenue	2,089	–	–
Total liabilities	<u>9,480,993</u>	<u>4,986,759</u>	<u>–</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	15,925,842	–	9,005,584
Unavailable revenue – delinquent taxes	166,011	–	105,293
Total deferred inflows of resources	<u>16,091,853</u>	<u>–</u>	<u>9,110,877</u>
Fund balances			
Nonspendable	151,143	–	–
Restricted	397,938	4,934,642	1,524,501
Assigned	583,713	–	–
Unassigned	1,369,801	–	–
Total fund balances	<u>2,502,595</u>	<u>4,934,642</u>	<u>1,524,501</u>
	<u>\$ 28,075,441</u>	<u>\$ 9,921,401</u>	<u>\$ 10,635,378</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 28,075,441</u>	<u>\$ 9,921,401</u>	<u>\$ 10,635,378</u>

Nonmajor Funds	Total Governmental Funds	
	2019	2018
\$ 2,137,990	\$ 29,350,332	\$ 63,400,110
690,311	15,272,610	11,988,517
19,590	379,987	416,941
78,622	341,701	540,119
159,699	5,872,659	5,030,930
–	350,000	267,136
51,548	51,548	63,208
11,773	162,916	179,219
<u>\$ 3,149,533</u>	<u>\$ 51,781,753</u>	<u>\$ 81,886,180</u>
\$ 116,995	\$ 682,919	\$ 776,512
81,901	13,847,748	17,496,579
891	134,783	409,706
139,940	142,029	129,280
<u>339,727</u>	<u>14,807,479</u>	<u>18,812,077</u>
1,212,469	26,143,895	21,059,439
14,710	286,014	225,086
<u>1,227,179</u>	<u>26,429,909</u>	<u>21,284,525</u>
63,321	214,464	242,427
1,519,306	8,376,387	40,539,561
–	583,713	461,114
–	1,369,801	546,476
<u>1,582,627</u>	<u>10,544,365</u>	<u>41,789,578</u>
<u>\$ 3,149,533</u>	<u>\$ 51,781,753</u>	<u>\$ 81,886,180</u>

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INDEPENDENT SCHOOL DISTRICT NO. 831

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
as of June 30, 2019
(With Partial Comparative Information as of June 30, 2018)

	<u>2019</u>	<u>2018</u>
Total fund balances – governmental funds	\$ 10,544,365	\$ 41,789,578
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	271,856,971	226,710,897
Accumulated depreciation	(80,626,126)	(76,338,420)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable.		
General obligation bonds payable	(155,405,000)	(151,000,000)
Certificates of participation payable	(2,425,000)	(2,540,000)
Unamortized premium/discount	(3,639,955)	(3,125,777)
Capital lease payable	–	(74,234)
Net pension liability	(46,378,028)	(136,944,300)
Net OPEB liability	(7,012,087)	(6,542,468)
Severance benefits payable	(1,506,246)	(1,709,998)
Compensated absences payable	(956,468)	(938,215)
Accrued interest payable on long-term debt is included in net position, but is excluded from fund balances until due and payable.	(2,500,558)	(2,222,222)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	3,464,398	3,678,908
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – bond refunding deferments	441,788	480,347
Deferred outflows of resources – OPEB plan deferments	253,405	46,867
Deferred outflows of resources – pension plan deferments	57,361,210	76,974,110
Deferred inflows of resources – bond refunding deferments	–	(143,323)
Deferred inflows of resources – OPEB plan deferments	(719,004)	(258,013)
Deferred inflows of resources – pension plan deferments	(79,361,879)	(24,462,914)
Deferred inflows of resources – unavailable revenue – delinquent taxes	286,014	225,086
Total net position – governmental activities	<u>\$ (36,322,200)</u>	<u>\$ (56,394,091)</u>

See notes to basic financial statements

-21-

INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended June 30, 2019
 (With Partial Comparative Information for the Year Ended June 30, 2018)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
Revenue			
Local sources			
Property taxes	\$ 11,976,441	\$ –	\$ 9,200,169
Investment earnings	199,175	652,976	42,662
Other	2,911,436	–	–
State sources	58,120,768	–	107,239
Federal sources	1,943,362	–	–
Total revenue	<u>75,151,182</u>	<u>652,976</u>	<u>9,350,070</u>
Expenditures			
Current			
Administration	3,237,724	–	–
District support services	2,967,753	–	–
Elementary and secondary regular instruction	26,064,394	–	–
Vocational education instruction	1,059,116	–	–
Special education instruction	12,741,535	–	–
Instructional support services	5,286,816	–	–
Pupil support services	11,736,493	–	–
Sites and buildings	10,863,761	–	–
Fiscal and other fixed cost programs	520,000	–	–
Food service	–	–	–
Community service	–	–	–
Capital outlay	–	42,122,856	–
Debt service			
Principal	189,234	–	3,845,000
Interest and fiscal charges	119,231	–	5,230,175
Total expenditures	<u>74,786,057</u>	<u>42,122,856</u>	<u>9,075,175</u>
Excess (deficiency) of revenue over expenditures	365,125	(41,469,880)	274,895
Other financing sources (uses)			
Debt issued	–	8,175,000	75,000
Premium on debt issued	–	866,758	–
Transfers in	–	–	–
Transfers (out)	–	–	–
Total other financing sources (uses)	<u>–</u>	<u>9,041,758</u>	<u>75,000</u>
Net change in fund balances	365,125	(32,428,122)	349,895
Fund balances			
Beginning of year	<u>2,137,470</u>	<u>37,362,764</u>	<u>1,174,606</u>
End of year	<u>\$ 2,502,595</u>	<u>\$ 4,934,642</u>	<u>\$ 1,524,501</u>

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds	
	2019	2018
\$ 1,134,571	\$ 22,311,181	\$ 23,653,474
35,191	930,004	834,182
5,566,668	8,478,104	7,771,616
974,073	59,202,080	58,218,439
1,301,944	3,245,306	3,315,212
<u>9,012,447</u>	<u>94,166,675</u>	<u>93,792,923</u>
–	3,237,724	3,305,470
–	2,967,753	2,794,017
–	26,064,394	27,505,436
–	1,059,116	1,228,503
–	12,741,535	12,505,873
–	5,286,816	5,258,752
–	11,736,493	10,874,254
–	10,863,761	10,193,913
–	520,000	635,768
3,671,166	3,671,166	3,700,468
4,776,430	4,776,430	4,525,699
96,962	42,219,818	52,257,229
–	4,034,234	4,012,235
–	5,349,406	5,875,740
<u>8,544,558</u>	<u>134,528,646</u>	<u>144,673,357</u>
467,889	(40,361,971)	(50,880,434)
–	8,250,000	–
–	866,758	–
–	–	114,709
–	–	(114,709)
<u>–</u>	<u>9,116,758</u>	<u>–</u>
467,889	(31,245,213)	(50,880,434)
<u>1,114,738</u>	<u>41,789,578</u>	<u>92,670,012</u>
<u>\$ 1,582,627</u>	<u>\$ 10,544,365</u>	<u>\$ 41,789,578</u>

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INDEPENDENT SCHOOL DISTRICT NO. 831

Reconciliation of the Statement of
Revenue, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended June 30, 2019

(With Partial Comparative Information for the Year Ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
Total net change in fund balances – governmental funds	\$ (31,245,213)	\$ (50,880,434)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	45,973,151	55,109,345
Depreciation expense	(4,886,261)	(3,177,397)
A gain or loss on the disposal of capital assets, including the difference between the carrying value and any related sale proceeds, is included in the change in net position. However, only the sale proceeds are included in the change in fund balances.		
	(228,522)	(30,376)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	(8,250,000)	–
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	3,845,000	3,825,000
Certificates of participation payable	115,000	115,000
Capital lease payable	74,234	72,235
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	(278,336)	407,534
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.		
	(514,178)	400,301
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Net pension liability	90,566,272	20,484,467
Net OPEB liability	(469,619)	(393,193)
Severance benefits payable	203,752	391,612
Compensated absences payable	(18,253)	109,748
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	(214,510)	311,874
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – bond refunding deferments	(38,559)	(38,559)
Deferred outflows of resources – OPEB plan deferments	206,538	10,694
Deferred outflows of resources – pension plan deferments	(19,612,900)	(19,785,247)
Deferred inflows of resources – bond refunding deferments	143,323	245,697
Deferred inflows of resources – OPEB plan deferments	(460,991)	(258,013)
Deferred inflows of resources – pension plan deferments	(54,898,965)	(20,149,236)
Deferred inflows of resources – unavailable revenue – delinquent taxes	60,928	(81,685)
Change in net position – governmental activities	<u>\$ 20,071,891</u>	<u>\$ (13,310,633)</u>

See notes to basic financial statements

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INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended June 30, 2019

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Local sources				
Property taxes	\$ 11,300,000	\$ 11,800,000	\$ 11,976,441	\$ 176,441
Investment earnings	85,000	85,000	199,175	114,175
Other	2,213,900	2,513,900	2,911,436	397,536
State sources	57,101,100	56,801,100	58,120,768	1,319,668
Federal sources	1,800,000	1,900,000	1,943,362	43,362
Total revenue	<u>72,500,000</u>	<u>73,100,000</u>	<u>75,151,182</u>	<u>2,051,182</u>
Expenditures				
Current				
Administration	3,285,892	3,453,067	3,237,724	(215,343)
District support services	3,047,375	3,179,641	2,967,753	(211,888)
Elementary and secondary regular instruction	29,235,824	27,829,248	26,064,394	(1,764,854)
Vocational education instruction	923,621	988,024	1,059,116	71,092
Special education instruction	12,086,307	12,695,152	12,741,535	46,383
Instructional support services	4,408,070	4,198,216	5,286,816	1,088,600
Pupil support services	11,025,695	11,516,398	11,736,493	220,095
Sites and buildings	7,537,507	8,405,254	10,863,761	2,458,507
Fiscal and other fixed cost programs	520,000	520,000	520,000	–
Debt service				
Principal	190,000	190,000	189,234	(766)
Interest and fiscal charges	125,000	125,000	119,231	(5,769)
Total expenditures	<u>72,385,291</u>	<u>73,100,000</u>	<u>74,786,057</u>	<u>1,686,057</u>
Excess of revenue over expenditures	114,709	–	365,125	365,125
Other financing sources (uses)				
Transfers (out)	<u>(114,709)</u>	<u>–</u>	<u>–</u>	<u>–</u>
Net change in fund balances	<u>\$ –</u>	<u>\$ –</u>	365,125	<u>\$ 365,125</u>
Fund balances				
Beginning of year			<u>2,137,470</u>	
End of year			<u>\$ 2,502,595</u>	

INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Net Position
 Internal Service Funds
 as of June 30, 2019
 (With Partial Comparative Information as of June 30, 2018)

	<u>2019</u>	<u>2018</u>
Assets		
Current assets		
Cash and temporary investments	\$ 5,966,448	\$ 6,264,314
Receivables		
Accounts and interest	<u>35,685</u>	<u>11,395</u>
Total current assets	<u>6,002,133</u>	<u>6,275,709</u>
Liabilities		
Current liabilities		
Accounts and contracts payable	202,637	316,356
Unearned revenue	1,713,602	1,751,794
Claims incurred, but not reported	<u>621,496</u>	<u>528,651</u>
Total current liabilities	<u>2,537,735</u>	<u>2,596,801</u>
Net position		
Unrestricted	<u>\$ 3,464,398</u>	<u>\$ 3,678,908</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Revenue, Expenses, and Changes in Net Position
 Internal Service Funds
 Year Ended June 30, 2019
 (With Partial Comparative Information for the Year Ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
Operating revenue		
Charges for services		
Contributions from governmental funds	\$ 9,381,054	\$ 9,618,118
Operating expenses		
Health benefit claims	9,181,479	8,836,541
Dental benefit claims	<u>503,254</u>	<u>517,385</u>
Total operating expenses	<u>9,684,733</u>	<u>9,353,926</u>
Operating income (loss)	(303,679)	264,192
Nonoperating revenue		
Investment earnings	<u>89,169</u>	<u>47,682</u>
Change in net position	(214,510)	311,874
Net position		
Beginning of year	<u>3,678,908</u>	<u>3,367,034</u>
End of year	<u>\$ 3,464,398</u>	<u>\$ 3,678,908</u>

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INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Cash Flows
 Internal Service Funds
 Year Ended June 30, 2019
 (With Partial Comparative Information for the Year Ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Contributions from governmental funds	\$ 9,318,572	\$ 9,622,703
Payment for health claims	(9,200,838)	(8,834,896)
Payment for dental claims	(504,769)	(520,565)
Net cash flows from operating activities	<u>(387,035)</u>	<u>267,242</u>
Cash flows from investing activities		
Investment income received	<u>89,169</u>	<u>47,682</u>
Net change in cash and cash equivalents	(297,866)	314,924
Cash and cash equivalents		
Beginning of year	<u>6,264,314</u>	<u>5,949,390</u>
End of year	<u>\$ 5,966,448</u>	<u>\$ 6,264,314</u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (303,679)	\$ 264,192
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets and liabilities		
Accounts and interest receivable	(24,290)	12,944
Prepaid items	-	6,732
Accounts and contracts payable	(113,719)	151,566
Unearned revenue	(38,192)	(8,359)
Claims incurred, but not reported	92,845	(159,833)
Net cash flows from operating activities	<u>\$ (387,035)</u>	<u>\$ 267,242</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Statement of Fiduciary Net Position
as of June 30, 2019

	Post-Employment Benefits Trust Fund
	<u> </u>
Assets	
Cash and temporary investments	\$ 2,162,600
Investments	
MNTrust Investment Shares Portfolio	739
Accounts and interest receivable	30,433
Total assets	<u>2,193,772</u>
Liabilities	
Due to other funds	<u>350,000</u>
Net position	
Held in trust for employee benefits	<u><u>\$ 1,843,772</u></u>

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2019

	Post-Employment Benefits Trust Fund
	<u> </u>
Additions	
Investment earnings	\$ 35,861
Deductions	
Benefits paid to plan members and administrative fees	<u>350,250</u>
Change in net position	(314,389)
Net position	
Beginning of year	<u>2,158,161</u>
End of year	<u><u>\$ 1,843,772</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Notes to Basic Financial Statements
as of June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

Independent School District No. 831 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

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

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

Extracurricular student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the District's School Board has elected not to control or be otherwise financially accountable with respect to the underlying extracurricular activities. Accordingly, the extracurricular student activity accounts are not included in the District's basic financial statements.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. Generally, the effect of material interfund activity has been removed from the government-wide financial statements. Transactions representing interfund services provided and used are not eliminated in the consolidation process to the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported instead as general revenues.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar revenues are recognized when all eligibility requirements imposed by the provider have been met.

For capital assets that can be specifically identified with, or allocated to functional areas, depreciation expense is included as a direct expense in the functional areas that utilize the related capital assets. For capital assets that essentially serve all functional areas, depreciation expense is reported as “depreciation not allocated to other functions.” Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to funding formulas established by Minnesota Statutes. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.
- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

The proprietary (internal service) funds are presented in the proprietary fund financial statements. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental activities column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the District’s internal service funds are charges to customers (other district funds) for service. Operating expenses for the internal service funds include the cost of providing the services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary funds are presented in the fiduciary fund financial statements by type, for which the District has one Post-Employment Benefits Trust Fund. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described earlier in these notes.

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education (MDE). Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Major Governmental Funds

General Fund – The General Fund is the government’s primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Capital Projects – Building Construction Fund – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities and as authorized by the District’s MDE-approved long-term facilities maintenance program.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and payment of general obligation debt principal, interest, and related costs. The regular debt service account is used for all general obligation debt service except for the financial activities of the other post-employment benefits (OPEB) debt service account. The OPEB debt service account is used for the taxable OPEB bond issues.

Nonmajor Governmental Funds

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is used to record financial activities of the District’s child nutrition program.

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

Proprietary Funds

Internal Service Funds – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The District’s internal service funds are used to account for dental and health insurance benefits offered by the District to its employees as a self-insured plan.

Fiduciary Fund

Post-Employment Benefits Trust Fund – The Post-Employment Benefits Trust Fund is used to administer resources received and held by the District as the trustee for others. The Post-Employment Benefits Trust Fund includes assets held in an irrevocable trust to fund post-employment insurance benefits of eligible employees.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgetary Information

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Expenditures in the General, Food Service Special Revenue, Community Service Special Revenue, and Capital Projects – Building Construction Funds exceeded budgeted appropriations by \$1,686,057, \$15,440, \$210,793, and \$8,122,856, respectively, during the year ended June 30, 2019. Revenues in excess of budget, along with available fund balance, financed these variances.

F. Cash and Temporary Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Bond proceeds recorded in the Capital Projects – Building Construction Fund are not pooled, and earnings on these proceeds are allocated directly to the fund.

In the Post-Employment Benefits Trust Fund, assets were contributed to an irrevocable trust established to finance the District's liability for post-employment insurance benefits. Earnings from the investments of this trust are allocated directly to this fund.

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalent. The Proprietary Fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

Investments are generally stated at fair value, except for certain investments in external investment pools, which are stated at amortized cost. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less may also be reported at amortized cost. Investment income is accrued at the Balance Sheet date.

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

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Receivables

When necessary, the District utilizes an allowance for uncollectible accounts to value its receivables. However, the District considers all of its current receivables to be collectible. The only receivables not expected to be fully collected within one year are delinquent property taxes receivable.

H. Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food and surplus commodities received from the federal government. Purchased food inventory is recorded at cost on a first-in, first-out basis. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenditures/expenses at the time of consumption.

J. Property Taxes

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$1,055,724 of the property tax levy collectible in 2019 as revenue to the District in fiscal year 2018–2019. The remaining portion of the taxes collectible in 2019 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as they are collected.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District in the current year.

K. Capital Assets

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets are recorded in the government-wide financial statements, but are not reported in the governmental fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for buildings and building and land improvements, 5 to 15 years for furniture and equipment, and 10 to 20 years for intangible assets. Land and construction in progress are not depreciated.

The District does not possess material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. If material, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums or discounts on debt issuances are reported as other financing sources or uses, respectively.

M. Compensated Absences

Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for unused, accrued vacation to the limit specified in their labor contract or School Board policy upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued when earned in the government-wide financial statements. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end, due to employee termination or similar circumstances.

N. Severance Benefits

The District provides lump sum severance benefits to eligible employees in accordance with provisions in certain collectively bargained contracts. Eligibility for these benefits is based on years of service and/or minimum age requirements. The severance benefit is calculated by converting a portion of unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary. Members of certain employee groups may also elect to receive district matching contributions paid into a tax-deferred matching contribution plan. The amount of any severance or retirement benefit due to an individual is reduced by the total matching contributions made by the District to such a plan over the course of that individual's employment.

Severance benefits payable are recorded as a liability in the government-wide financial statements as they are earned and it becomes probable they will vest at some point in the future. Severance benefits payable are accrued in the governmental fund financial statements as the liability matures, due to employee termination.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. State-Wide Pension Plans

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

The TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Special School District No. 1, Minneapolis Public Schools. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association into the TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teachers Retirement Fund Association in 2015.

The PERA has a special funding situation created by a direct aid contribution made by the state of Minnesota. The direct aid is a result of the merger of the Minneapolis Employees Retirement Fund into the PERA on January 1, 2015.

P. Other Post-Employment Benefits (OPEB) Plan

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

Q. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report separate sections for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

The District reports deferred outflows of resources related to bond refunding deferrals in the government-wide Statement of Net Position. A bond refunding deferral results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

The District also reports deferred outflows and inflows of resources related to pensions and OPEB in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, differences between projected and actual investment earnings on pension and OPEB Plan investments, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes levied for subsequent years, which represents property taxes received or reported as a receivable before the period for which the taxes are levied, are reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the governmental funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied, and in the governmental fund financial statements during the year for which they are levied, if available.

Unavailable revenue from property taxes arises under a modified accrual basis of accounting and is reported only in the governmental funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available.

R. Net Position

In the government-wide and internal service fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Unrestricted Net Position** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

S. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In the governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to first use restricted resources, then use unrestricted resources as they are needed.

When committed, assigned, or unassigned resources are available for use, it is the District's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

T. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements during the reporting period. Actual results could differ from those estimates.

U. Risk Management and Self-Insurance

1. **General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in the current year.
2. **Self-Insurance** – The District has established two internal service funds to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the internal service funds provide coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

The District makes premium payments, that include both employer and employee contributions to the internal service funds on behalf of program participants based on rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

District claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. Because actual claim liabilities depend on complex factors such as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claim liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Changes in the balance of dental claim liabilities for the past two years were as follows:

	<u>Balance – Beginning of Year</u>	<u>Charges and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance – End of Year</u>
2018	\$ 10,547	\$ 517,385	\$ 522,098	\$ 5,834
2019	\$ 5,834	\$ 503,254	\$ 498,423	\$ 10,665

Changes in the balance of health claim liabilities for the past two years were as follows:

	<u>Balance – Beginning of Year</u>	<u>Charges and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance – End of Year</u>
2018	\$ 677,937	\$ 8,836,541	\$ 8,991,661	\$ 522,817
2019	\$ 522,817	\$ 9,181,479	\$ 9,093,465	\$ 610,831

V. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's prior year financial statements, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

Deposits	\$ 7,964,616
Investments	<u>29,515,503</u>
Total deposits and investments	<u>\$ 37,480,119</u>

Cash and investments are included on the basic financial statements as follows:

Statement of Net Position	
Cash and temporary investments	\$ 35,316,780
Statement of Fiduciary Net Position	
Cash and temporary investments	2,162,600
Investments – MNTrust Investment Shares Portfolio	<u>739</u>
Total deposits and investments	<u>\$ 37,480,119</u>

B. Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and nonnegotiable certificates of deposit.

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

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

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

At year-end, the carrying amount of the District’s deposits was \$7,964,616, while the balance on the bank records was \$10,774,314. At June 30, 2019, all deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District’s agent in the District’s name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The District has the following investments at year-end:

Deposits/Investments	Credit Risk		Fair Value Measurements Using	Interest Risk – Maturity Duration in Years		Total
	Rating	Agency		Less Than 1	1 to 5	
U.S. treasury securities	AA	S&P	Level 2	\$ 499,637	\$ –	\$ 499,637
U.S. agency securities	AA	S&P	Level 2	\$ 1,198,303	\$ –	1,198,303
State and local bonds	AA	S&P	Level 2	\$ 249,730	\$ –	249,730
State and local bonds	AA	Moody's	Level 2	\$ 1,282,819	\$ –	1,282,819
Negotiable certificates of deposit	N/R	N/A	Level 2	\$ 3,494,000	\$ 1,481,673	4,975,673
Investment pools/mutual funds						
Minnesota School District						
Liquid Asset Fund	AAA	S&P	N/A	N/A	N/A	107,764
MNTrust Investment						
Shares Portfolio	AAA	S&P	N/A	N/A	N/A	3,552,393
MNTrust Term Series	N/R	N/A	N/A	\$ 2,500,000	\$ –	2,500,000
Wells Fargo Federal Treasury						
Obligation I	AAA	S&P	Level 1	N/A	N/A	15,149,184
Total investments						<u>\$ 29,515,503</u>

N/R – Not Rated

N/A – Not Applicable

The District's investments include investment pools managed by MNTrust and the Minnesota School District Liquid Asset Fund (MSDLAF), which are external investment pools regulated by Minnesota Statutes not registered with the Securities and Exchange Commission. The District's investments in these investment pools are measured at the net asset value per share provided by the pools, which are based on amortized cost methods that approximate fair value. There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares Portfolio or MSDLAF Liquid Class investment pools. Investments in the MSDLAF MAX Class must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the state of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24-hour hold on all requests for redemptions. MNTrust Term Series Portfolios are intended to be held until maturity; a participant's withdrawal prior to maturity will require seven-days' notice of redemption and will likely carry a penalty which could be substantial in that it would be intended to allow the MNTrust Term Series Portfolio to recoup any associated penalties, charges, losses or other costs associated with the early redemption of the investments therein.

Investments are subject to various risks, the following of which are considered the most significant:

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form and, therefore, are not subject to custodial credit risk disclosures. Although the District's investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District's investment policies do not address concentration risk.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District’s investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. For assets held in the Post-Employment Benefits Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District’s investment policies do not further restrict investing in specific financial instruments.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year is as follows:

	Beginning Balance	Additions	Deletions	Completed Construction	Ending Balance
Capital assets, not depreciated					
Land	\$ 1,885,726	\$ –	\$ –	\$ –	\$ 1,885,726
Construction in progress	67,815,581	42,495,298	(7,330)	(79,064,669)	31,238,880
Total capital assets, not depreciated	69,701,307	42,495,298	(7,330)	(79,064,669)	33,124,606
Capital assets, depreciated					
Buildings	77,684,188	46,693	–	577,178	78,308,059
Building and land improvements	55,657,392	1,322,812	–	77,585,389	134,565,593
Furniture and equipment	21,773,010	2,108,348	(819,747)	902,102	23,963,713
Intangibles	1,895,000	–	–	–	1,895,000
Total capital assets, depreciated	157,009,590	3,477,853	(819,747)	79,064,669	238,732,365
Less accumulated depreciation for					
Buildings	(49,536,719)	(1,546,759)	–	–	(51,083,478)
Building and land improvements	(10,829,531)	(2,154,166)	–	–	(12,983,697)
Furniture and equipment	(15,766,891)	(1,041,967)	598,555	–	(16,210,303)
Intangibles	(205,279)	(143,369)	–	–	(348,648)
Total accumulated depreciation	(76,338,420)	(4,886,261)	598,555	–	(80,626,126)
Net capital assets, depreciated	80,671,170	(1,408,408)	(221,192)	79,064,669	158,106,239
Total capital assets, net	\$ 150,372,477	\$ 41,086,890	\$ (228,522)	\$ –	\$ 191,230,845

NOTE 3 – CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to the following governmental functions:

Administration	\$ 28,073
District support services	40,300
Elementary and secondary regular instruction	127,298
Vocational education instruction	2,670
Special education instruction	5,548
Instructional support services	32,142
Pupil support services	252,075
Community service	4,940
Depreciation not allocated to other functions	<u>4,393,215</u>
Total depreciation expense	<u>\$ 4,886,261</u>

NOTE 4 – LONG-TERM LIABILITIES

A. General Obligation Bonds Payable

The District currently has the following general obligation bonds payable outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
School building bonds	05/05/2016	2.00–5.00%	\$ 75,000,000	02/01/2046	\$ 75,000,000
School building bonds	12/15/2016	3.00–5.00%	\$ 67,070,000	02/01/2046	67,070,000
Taxable OPEB refunding bonds	12/15/2016	1.25–3.35%	\$ 5,365,000	02/01/2030	5,085,000
Facilities maintenance and tax abatement bonds	08/16/2018	3.00–5.00%	\$ 8,250,000	02/01/2029	<u>8,250,000</u>
Total general obligation bonds payable					<u>\$ 155,405,000</u>

These bonds were issued to finance acquisition, construction, and/or improvements of capital facilities; to finance the retirement (refunding) of prior bond issues; or to finance OPEB obligations. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized are equal to 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

B. Certificates of Participation Payable

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
Certificates of participation	02/25/2014	1.20–5.35%	\$ 3,000,000	02/01/2034	\$ 2,425,000

On February 25, 2014, the District issued \$3,000,000 of Certificates of Participation, Series 2014A. The proceeds were used to purchase the Forest Lake Area Athletic Association (FLAAA) Sports Center and Ice Arena. The District has a nominal ground lease agreement with the City of Forest Lake for the land where the FLAAA Sports Center and Ice Arena are located. The certificates of participation are paid by the General Fund.

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

C. Capital Lease Payable

On December 15, 2014, the District entered into a \$355,257 capital lease agreement to finance the acquisition of telephone and communications technology equipment. This lease had an effective interest rate of 2.735 percent and required annual principal and interest payments of \$76,288 through June 2019. The lease was paid by the General Fund. The leased assets were recorded at \$410,064, which includes the asset and labor costs (the present value of future minimum lease payments as of the inception date of the lease). Total accumulated depreciation on these assets at year-end was \$205,032.

D. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including pensions, severance benefits, compensated absences, and OPEB. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are financed primarily from the General Fund. The District has also established an Employee Benefits Trust Fund to finance OPEB obligations.

District employees participate in two state-wide, cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans for the current year:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
PERA	\$ 12,071,556	\$ 2,786,043	\$ 3,820,709	\$ 230,192
TRA	34,306,472	54,575,167	75,541,170	(15,100,658)
Total	<u>\$ 46,378,028</u>	<u>\$ 57,361,210</u>	<u>\$ 79,361,879</u>	<u>\$ (14,870,466)</u>

E. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds and certificates of participation are as follows:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation	
	Principal	Interest	Principal	Interest
2020	\$ 3,855,000	\$ 5,573,542	\$ 120,000	\$ 114,360
2021	4,195,000	5,222,749	125,000	110,760
2022	4,385,000	5,040,799	125,000	106,573
2023	4,595,000	4,833,286	130,000	101,885
2024	4,745,000	4,681,629	140,000	96,685
2025–2029	26,760,000	20,367,121	785,000	383,468
2030–2034	25,655,000	16,162,991	1,000,000	165,310
2035–2039	29,995,000	11,810,400	–	–
2040–2044	35,330,000	6,473,945	–	–
2045–2046	15,890,000	834,900	–	–
	<u>\$ 155,405,000</u>	<u>\$ 81,001,362</u>	<u>\$ 2,425,000</u>	<u>\$ 1,079,041</u>

NOTE 4 – LONG-TERM LIABILITIES (CONTINUED)

F. Changes in Long-Term Liabilities

	0	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
General obligation bonds payable		\$ 151,000,000	\$ 8,250,000	\$ 3,845,000	\$ 155,405,000	\$ 3,855,000
Certificates of participation payable		2,540,000	–	115,000	2,425,000	120,000
Unamortized premium/discount		3,125,777	866,758	352,580	3,639,955	–
Total bonds and certificates payable		<u>156,665,777</u>	<u>9,116,758</u>	<u>4,312,580</u>	<u>161,469,955</u>	<u>3,975,000</u>
Capital lease payable		74,234	–	74,234	–	–
Net pension liability		136,944,300	1,108,980	91,675,252	46,378,028	–
Net OPEB liability		6,542,468	738,512	268,893	7,012,087	–
Severance benefits payable		1,709,998	–	203,752	1,506,246	583,713
Compensated absences payable		938,215	704,875	686,622	956,468	686,622
		<u>\$ 302,874,992</u>	<u>\$ 11,669,125</u>	<u>\$ 97,221,333</u>	<u>\$ 217,322,784</u>	<u>\$ 5,245,335</u>

NOTE 5 – FUND BALANCES

The following is a breakdown of equity components of governmental funds, which are defined earlier in the report. When applicable, certain restrictions, which have an accumulated deficit balance at June 30, are included in unassigned fund balance in the District’s financial statements in accordance with accounting principles generally accepted in the United States of America. A description of these deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits.

Classifications

At June 30, 2019, a summary of the District’s governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
Nonspendable					
Inventory	\$ –	\$ –	\$ –	\$ 51,548	\$ 51,548
Prepaid items	151,143	–	–	11,773	162,916
Total nonspendable	151,143	–	–	63,321	214,464
Restricted					
Operating capital	397,938	–	–	–	397,938
Capital projects	–	4,934,642	–	–	4,934,642
Debt service	–	–	1,524,501	–	1,524,501
Food service	–	–	–	421,992	421,992
Community education programs	–	–	–	273,851	273,851
Early childhood family education programs	–	–	–	353,549	353,549
School readiness	–	–	–	445,714	445,714
Community service	–	–	–	24,200	24,200
Total restricted	397,938	4,934,642	1,524,501	1,519,306	8,376,387
Assigned					
Severance	583,713	–	–	–	583,713
Unassigned					
Long-term facilities maintenance restricted account deficit	(552,980)	–	–	–	(552,980)
Unassigned	1,922,781	–	–	–	1,922,781
Total unassigned	1,369,801	–	–	–	1,369,801
Total	\$ 2,502,595	\$ 4,934,642	\$ 1,524,501	\$ 1,582,627	\$ 10,544,365

NOTE 6 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA's and the TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA's and the TRA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code (IRC).

1. General Employees Retirement Fund (GERF)

The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

All full-time and certain part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Association (TRA)

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through Minnesota State's Individual Retirement Account Plan within one year of eligible employment.

B. Benefits Provided

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

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

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

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

Benefit increases are provided to benefit recipients each January. GERF benefit recipients receive a future annual increase equal to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age (not applicable to Rule of 90 retirees, disability benefit recipients, or survivors). A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

2. TRA Benefits

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

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

Tier I Benefits

Step-Rate Formula	Percentage per Year
Basic Plan	
First 10 years of service	2.2 %
All years after	2.7 %
Coordinated Plan	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are up to July 1, 2006 or after	1.9 %

With these provisions:

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

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

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated Plan members and 2.7 percent per year for Basic Plan members applies. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated Plan members and 2.7 percent for Basic Plan members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statutes. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

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

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

C. Contributions

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

1. GERF Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Coordinated Plan members were required to contribute 6.5 percent of their annual covered salary in fiscal year 2019 and the District was required to contribute 7.5 percent for Coordinated Plan members. The District’s contributions to the GERF for the year ended June 30, 2019, were \$1,084,088. The District’s contributions were equal to the required contributions as set by state statutes.

2. TRA Contributions

Minnesota Statutes, Chapter 354 sets the rates for employer and employee contributions. Rates for each fiscal year were:

	Year Ended June 30,					
	2017		2018		2019	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic Plan	11.00 %	11.50 %	11.00 %	11.50 %	11.00 %	11.71 %
Coordinated Plan	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %	7.71 %

The District’s contributions to the TRA for the plan’s fiscal year ended June 30, 2019, were \$2,262,283. The District’s contributions were equal to the required contributions for each year as set by state statutes.

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

The following is a reconciliation of employer contributions in the TRA’s Comprehensive Annual Financial Report (CAFR) Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	<i>in thousands</i>
Employer contributions reported in the TRA’s CAFR Statement of Changes in Fiduciary Net Position	\$ 378,728
Add employer contributions not related to future contribution efforts	522
Deduct the TRA’s contributions not included in allocation	<u>(471)</u>
Total employer contributions	378,779
Total nonemployer contributions	<u>35,588</u>
Total contributions reported in the Schedule of Employer and Nonemployer Pension Allocations	<u>\$ 414,367</u>

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

D. Pension Costs

1. GERF Pension Costs

At June 30, 2019, the District reported a liability of \$12,071,556 for its proportionate share of the GERF’s net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.2176 percent at the end of the measurement period and 0.2318 percent for the beginning of the period.

The District’s net pension liability reflected a reduction due to the state of Minnesota’s contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state’s contribution meets the definition of a special funding situation. The amounts recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the net pension liability	\$ 12,071,556
State’s proportionate share of the net pension liability associated with the District	\$ 396,078

For the year ended June 30, 2019, the District recognized pension expense of \$137,868 for its proportionate share of the GERF’s pension expense. In addition, the District recognized an additional \$92,324 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota’s contribution of \$16 million to the GERF.

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

At June 30, 2019, the District reported its proportionate share of the GERF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 339,431	\$ 368,902
Changes in actuarial assumptions	1,208,253	1,416,954
Differences between projected and actual investment earnings	–	1,266,861
Changes in proportion	154,271	767,992
District’s contributions to the GERF subsequent to the measurement date	<u>1,084,088</u>	<u>–</u>
Total	<u>\$ 2,786,043</u>	<u>\$ 3,820,709</u>

A total of \$1,084,088 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to the GERF pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2020	\$ 208,523
2021	\$ (830,709)
2022	\$ (1,244,614)
2023	\$ (251,954)

2. TRA Pension Costs

At June 30, 2019, the District reported a liability of \$34,306,472 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Special School District No. 1, Minneapolis Public Schools. The District’s proportionate share was 0.5462 percent at the end of the measurement period and 0.6119 percent for the beginning of the period.

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

District’s proportionate share of the net pension liability	\$ 34,306,472
State’s proportionate share of the net pension liability associated with the District	\$ 3,223,106

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

For the year ended June 30, 2019, the District recognized negative pension expense of \$12,851,145. It also recognized \$2,249,513 as a decrease to pension expense (and grant revenue) for the support provided by direct aid.

At June 30, 2019, the District reported its proportionate share of the TRA’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 437,842	\$ 765,383
Changes in actuarial assumptions	46,938,300	59,966,545
Difference between projected and actual investment earnings	–	2,864,137
Changes in proportion	4,936,742	11,945,105
District’s contributions to the TRA subsequent to the measurement date	2,262,283	–
Total	\$ 54,575,167	\$ 75,541,170

A total of \$2,262,283 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to the TRA pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2020	\$ 2,898,360
2021	\$ 877,995
2022	\$ (1,009,222)
2023	\$ (14,538,119)
2024	\$ (11,457,300)

E. Actuarial Assumptions

The total pension liability in the June 30, 2018, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.50%	2.50%
Wage growth rate		2.85% for 10 years, and 3.25% thereafter
Active member payroll	3.25%	2.85% to 8.85% for 10 years, and 3.25% to 9.25% thereafter
Investment rate of return	7.50%	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP-2014 tables for males or females, as appropriate, with slight adjustments. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the GERF and 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year up to 1.50 percent annually for the TRA.

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

Actuarial assumptions used in the June 30, 2018 valuations were based on the results of actuarial experience studies. The most recent experience studies were completed in 2015. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

The following changes in actuarial assumptions and plan provisions occurred in 2018:

1. GERP

CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

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

2. TRA

CHANGES IN ACTUARIAL ASSUMPTIONS

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.
- The single discount rate changed from 5.12 percent to 7.50 percent.

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	36 %	5.10 %
International stocks	17	5.30 %
Bonds (fixed income)	20	0.75 %
Alternative assets (private markets)	25	5.90 %
Cash	2	– %
Total	100 %	

F. Discount Rate

1. GERP

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERP was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

2. TRA

The discount rate used to measure the total pension liability was 7.50 percent. This is an increase from the discount rate at the prior measurement date of 5.12 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2018 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

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

G. Pension Liability Sensitivity

The following table presents the District’s proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	6.50%	7.50%	8.50%
District’s proportionate share of the GERF net pension liability	\$ 19,617,824	\$ 12,071,556	\$ 5,842,327
TRA discount rate	6.50%	7.50%	8.50%
District’s proportionate share of the TRA net pension liability	\$ 54,444,233	\$ 34,306,472	\$ 17,692,953

H. Pension Plan Fiduciary Net Position

Detailed information about the GERF’s fiduciary net position is available in a separately issued PERA financial report. That report may be obtained on the PERA website at www.mnpera.org; by writing to the PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103; or by calling (651) 296-7460 or (800) 652-9026.

Detailed information about the TRA’s fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at the TRA website at www.MinnesotaTRA.org; by writing to the TRA at 60 Empire Drive, Suite 400, St. Paul, Minnesota 55103; or by calling (651) 296-2409 or (800) 657-3669.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The District provides post-employment benefits to certain eligible employees through the OPEB Plan, a single-employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements.

The District administers a defined benefit Post-Employment Benefits Trust Fund. The assets of the plan are reported in the District’s financial report in the Post-Employment Benefits Trust Fund, established by the District to finance these obligations. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their medical insurance coverage through the District. For members of certain employee groups, the District pays for all or part of the eligible retiree’s premiums for medical and/or dental insurance from the time of retirement until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an “implicit rate subsidy.” This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District’s younger and statistically healthier active employees.

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations. The District’s contributions in the current year totaled \$14,440 as required on a pay-as-you-go basis to finance current year benefits as described in the previous section.

D. Membership

Membership in the plan consisted of the following as of the most recent study:

Retirees and beneficiaries receiving benefits	81
Active plan members	<u>721</u>
Total members	<u><u>802</u></u>

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

E. Net OPEB Liability of the District

The District's net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	\$ 8,855,859
Plan fiduciary net position	<u>(1,843,772)</u>
District's net OPEB liability	<u><u>\$ 7,012,087</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u><u>20.8%</u></u>

F. Actuarial Method and Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.10%
Expected long-term investment return	2.40% (net of investment expenses)
20-year municipal bond yield	3.10%
Inflation rate	2.50%
Salary increases	3.00%
Medical trend rate	6.50%, grading to 5.00% over 6 years
Dental trend rate	4.00%

Mortality rates were based on the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The District's policy in regard to the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
Fixed income	95.00 %	2.50 %
Cash	<u>5.00</u>	1.00 %
Total	<u>100.00 %</u>	2.40 %

G. Rate of Return

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 1.66 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

H. Discount Rate

The discount rate used to measure the total OPEB liability was 3.10 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate. The contribution and benefit payment history, as well as the funding policy, have also been taken into account. The District discount rate used in the prior measurement date was 3.50 percent.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

I. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Beginning balance	\$ 8,700,629	\$ 2,158,161	\$ 6,542,468
Changes for the year			
Service cost	499,612	–	499,612
Interest	315,686	–	315,686
Assumption changes	233,741	–	233,741
Plan changes	25,530	–	25,530
Employer contributions	–	14,440	(14,440)
Net investment income	–	51,796	(51,796)
Differences between expected and actual experience	(554,899)	(15,935)	(538,964)
Benefit payments	(364,440)	(364,440)	–
Administrative expenses	–	(250)	250
Total net changes	<u>155,230</u>	<u>(314,389)</u>	<u>469,619</u>
Ending balance	<u>\$ 8,855,859</u>	<u>\$ 1,843,772</u>	<u>\$ 7,012,087</u>

Plan changes since the prior measurement date include the following:

- Unused sick days over 100 but limited to 50 days, times the daily rate of pay, is being held by the District to pay medical premiums for the superintendent, who retired during 2017. This benefit was not valued in the prior valuation.

Assumption changes since the prior measurement date include the following:

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.50 percent to 3.10 percent.
- The trend on estimated post-age 65 premiums, which are assumed to be withdrawn from unused sick leave balances held by the District, was changed from being the same as the healthcare trend rates noted above, to 4.00 percent per year.
- For current and future retirees, except directors, we previously assumed the full pre- and post-age 65 premium amounts would be withdrawn from unused sick leave balances each year. This valuation we are assuming 50.00 percent of these amounts will be withdrawn each year. For directors, we are assuming \$5,000 (increasing 4.00 percent per year) will be withdrawn each year, starting after the 10 years of district-paid premiums ends. This is the same assumption used in the prior valuation.

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

J. Net OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	2.10%	3.10%	4.10%
Net OPEB liability	\$ 7,619,907	\$ 7,012,087	\$ 6,437,187

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Trend Rate</u>	<u>Healthcare Trend Rate</u>	<u>1% Increase in Healthcare Trend Rate</u>
OPEB healthcare trend rate	5.50% decreasing to 4.00% over 6 years	6.50% decreasing to 5.00% over 6 years	7.50% decreasing to 6.00% over 6 years
OPEB dental trend rate	3.00%	4.00%	5.00%
Net OPEB liability	\$ 6,216,520	\$ 7,012,087	\$ 7,947,143

K. OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources

For the current year ended, the District recognized OPEB expense of \$738,512. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ –	\$ 493,243
Changes in actuarial assumptions	207,769	225,761
Differences between projected and actual investment earnings	45,636	–
Total	<u>\$ 253,405</u>	<u>\$ 719,004</u>

NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

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

Year Ending June 30,	OPEB Expense Amount
2020	\$ (50,770)
2021	\$ (50,773)
2022	\$ (59,816)
2023	\$ (64,749)
2024	\$ (67,936)
Thereafter	\$ (171,555)

NOTE 8 – FLEXIBLE BENEFIT PLAN

The District has a cafeteria plan (the Plan) established under § 125 of the IRC. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits.

Before the beginning of the Plan year, which is from September 1 to August 31, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant. At June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions to the Plan, whether or not such contributions have been made.

The Plan is administered by the District for child care, medical expense reimbursements, and health insurance premiums. The District withholds amounts from employee payroll checks equal to the amount of the health insurance premiums owing and makes the premium payments when due. These payments are recorded in the General Fund. The medical reimbursement and dependent care activity in the financial statements is accounted for in the General Fund.

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

NOTE 9 – HEALTHCARE REIMBURSEMENT PLAN

The District also maintains a healthcare reimbursement plan (the Healthcare Plan) under § 105 of the IRC. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Participants may use the funds contributed by the District to be reimbursed for uninsured health expenses paid, additional costs associated with health insurance coverage, or insurance premiums paid under a spouse or dependent plan.

All assets of the Healthcare Plan are held by the District. The Healthcare Plan is administered by an independent contract administrator and is included in the financial statements in the various district funds.

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

NOTE 10 – INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

The District’s General Fund has an interfund receivable from the fiduciary Post-Employment Benefits Trust Fund relating to post-employment benefit costs of \$350,000 to be reimbursed as of June 30, 2019.

NOTE 11 – OPERATING LEASES

The District has operating bus leases for student transportation. The leases have monthly payments ranging from \$1,120 to \$31,940, and expire at various times through July 2023. Operating lease expenditures for the year ended June 30, 2019 were \$986,471.

The District is currently utilizing space under an operating lease agreement for the Step Program. The lease has monthly payments ranging from \$12,553 to \$13,931, and will expire in November 2024. Operating lease expenditures for the year ended June 30, 2019 were \$154,227.

Future commitments on these leases are as follows:

Year Ending June 30,	Bus Leases	Space Lease
2020	\$ 2,159,797	\$ 156,536
2021	1,539,601	158,889
2022	257,616	161,272
2023	415,248	163,691
2024	365,328	166,145
2025	–	69,657
	<u>\$ 4,737,590</u>	<u>\$ 876,190</u>

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Revenues

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds that may be disallowed by the agencies cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

B. Legal Claims

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

C. Construction Contracts

At June 30, 2019, the District had commitments totaling \$8,458,045 under various construction contracts for which the work was not yet completed.

D. Guaranteed Energy Savings Commitment

During fiscal year 2016, the District entered into a guaranteed energy savings agreement with APEX under Minnesota Statutes, Section 471.345, Subd. 13, not to exceed 20 years. This agreement is for the purpose of implementing comprehensive utility cost-saving measures to improve the energy efficiency of school district facilities. As of June 30, 2019, the District has recorded \$1,895,000 as an intangible asset related to this energy savings contract. Total accumulated depreciation on these intangible assets at year-end was \$348,648. The District is also required to purchase the energy generated by the solar panels owned by the provider that are installed on various buildings of the District.

E. Purchase Power Commitment

During fiscal year 2018, the District entered into five community solar garden subscription agreements with SoCore Sherburne LLC. The District is committed to purchasing up to 36.94 percent of the annual delivered energy of three solar systems, 29.77 percent of the annual delivered energy of one solar system, and 34.25 percent of the annual delivered energy of one solar system for a period of 25 years from the commercial operation starting date to receive bill credits associated with the energy production.

During fiscal year 2018, the District entered into two community solar garden subscription agreements with New Energy Equity LLC. The District is committed to purchasing up to 23.00 percent of the annual delivered energy for a period of 25 years from the commercial operation date of December 31, 2017 to receive bill credits associated with the energy production.

During fiscal year 2019, the District entered into one community solar garden subscription agreement with New Energy Equity LLC. The District is committed to purchasing up to 40.00 percent of the annual delivered energy for a period of 25 years from the commercial operation starting date to receive bill credits associated with the energy production.

During fiscal year 2019, the District entered into two community solar garden subscription agreements with WGL Energy Systems, Inc. The District is committed to purchasing up to 36.00 percent of the annual delivered energy for a period of 25 years from the commercial operation date of September 30, 2018 to receive bill credits associated with the energy production.

NOTE 13 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 84, *Fiduciary Activities*, is intended to enhance consistency and comparability of fiduciary activity reporting by state and local governments. It is also meant to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The MDE has also issued guidance for implementing this standard, which will impact the reporting of extracurricular student activity accounts previously not under School Board control, beginning in the 2019–2020 fiscal year. This new guidance provided by the MDE will require the activities currently presented separately in this financial statement to be operated under School Board control and reported as part of the District’s General Fund for the year ending June 30, 2020.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 831

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2019

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.2504%	\$ 11,762,537	\$ -	\$ 11,762,537	\$ 13,148,109	89.46%	78.70%
06/30/2016	06/30/2015	0.2348%	\$ 12,168,555	\$ -	\$ 12,168,555	\$ 13,777,131	88.32%	78.20%
06/30/2017	06/30/2016	0.2280%	\$ 18,512,470	\$ 241,803	\$ 18,754,273	\$ 14,132,795	130.99%	68.90%
06/30/2018	06/30/2017	0.2318%	\$ 14,797,960	\$ 186,086	\$ 14,984,046	\$ 14,933,242	99.09%	75.90%
06/30/2019	06/30/2018	0.2176%	\$ 12,071,556	\$ 396,078	\$ 12,467,634	\$ 14,645,936	82.42%	79.50%

Public Employees Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2019

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,018,736	\$ 1,018,736	\$ -	\$ 13,777,131	7.39%
06/30/2016	\$ 1,060,550	\$ 1,060,550	\$ -	\$ 14,132,795	7.50%
06/30/2017	\$ 1,120,066	\$ 1,120,066	\$ -	\$ 14,933,242	7.50%
06/30/2018	\$ 1,096,981	\$ 1,096,981	\$ -	\$ 14,645,936	7.49%
06/30/2019	\$ 1,084,088	\$ 1,084,088	\$ -	\$ 14,467,360	7.49%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 831

Teachers Retirement Association Pension Benefits Plan
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability
 Year Ended June 30, 2019

District Fiscal Year-End	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.6615%	\$ 30,481,444	\$ 2,144,221	\$ 32,625,665	\$ 30,196,677	100.94%	81.50%
06/30/2016	06/30/2015	0.6052%	\$ 37,437,605	\$ 4,591,853	\$ 42,029,458	\$ 30,724,443	121.85%	76.80%
06/30/2017	06/30/2016	0.5824%	\$ 138,916,297	\$ 13,944,490	\$ 152,860,787	\$ 30,285,682	458.69%	44.88%
06/30/2018	06/30/2017	0.6119%	\$ 122,146,340	\$ 11,808,367	\$ 133,954,707	\$ 32,939,487	370.82%	51.57%
06/30/2019	06/30/2018	0.5462%	\$ 34,306,472	\$ 3,223,106	\$ 37,529,578	\$ 30,174,216	113.69%	78.07%

Teachers Retirement Association Pension Benefits Plan
 Schedule of District Contributions
 Year Ended June 30, 2019

District Fiscal Year-End	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 2,304,333	\$ 2,304,333	\$ -	\$ 30,724,443	7.50%
06/30/2016	\$ 2,271,426	\$ 2,271,426	\$ -	\$ 30,285,682	7.50%
06/30/2017	\$ 2,470,228	\$ 2,470,228	\$ -	\$ 32,939,487	7.50%
06/30/2018	\$ 2,267,163	\$ 2,267,163	\$ -	\$ 30,174,216	7.51%
06/30/2019	\$ 2,262,283	\$ 2,262,283	\$ -	\$ 29,353,536	7.71%

Note: The District implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 831

Other Post-Employment Benefits Plan
 Schedule of Changes in the District's Net
 OPEB Liability and Related Ratios
 Year Ended June 30, 2019

	District Fiscal Year-End Date		
	2017	2018	2019
Total OPEB liability			
Service cost	\$ 492,508	\$ 458,783	\$ 499,612
Interest	245,576	257,179	315,686
Assumption changes	-	(290,265)	233,741
Plan changes	-	-	25,530
Differences between expected and actual experience	-	-	(554,899)
Benefit payments	(340,848)	(267,136)	(364,440)
Net change in total OPEB liability	397,236	158,561	155,230
Total OPEB liability – beginning of year	8,144,832	8,542,068	8,700,629
Total OPEB liability – end of year	8,542,068	8,700,629	8,855,859
Plan fiduciary net position			
Employer contributions	-	-	14,440
Net investment income	19,917	32,754	51,796
Differences between expected and actual experience	-	-	(15,935)
Benefit payments	(340,848)	(267,136)	(364,440)
Administrative expenses	(250)	(250)	(250)
Net change in plan fiduciary net position	(321,181)	(234,632)	(314,389)
Plan fiduciary net position – beginning of year	2,713,974	2,392,793	2,158,161
Plan fiduciary net position – end of year	2,392,793	2,158,161	1,843,772
Net OPEB liability	\$ 6,149,275	\$ 6,542,468	\$ 7,012,087
Fiduciary net position as a percentage of the total OPEB liability	28.0%	24.8%	20.8%
Covered-employee payroll	\$ 39,738,394	\$ 40,930,546	\$ 37,903,982
Net OPEB liability as a percentage of covered-employee payroll	15.5%	16.0%	18.5%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 831

Other Post-Employment Benefits Plan
Schedule of Investment Returns
Year Ended June 30, 2019

<u>Year</u>	<u>Annual Money-Weighted Rate of Return Net of Investment Expense</u>
2017	0.70%
2018	1.40%
2019	1.66%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

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INDEPENDENT SCHOOL DISTRICT NO. 831

Notes to Required Supplementary Information
June 30, 2019

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2018 CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio, to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

2017 CHANGES IN PLAN PROVISIONS

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

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

INDEPENDENT SCHOOL DISTRICT NO. 831

Notes to Required Supplementary Information (continued)
June 30, 2019

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2015 CHANGES IN PLAN PROVISIONS

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

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

TEACHERS RETIREMENT ASSOCIATION (TRA)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.
- The single discount rate changed from 5.12 percent to 7.50 percent.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.

TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)

- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The single discount rate was changed from 8.00 percent to 4.66 percent.

2015 CHANGES IN PLAN PROVISIONS

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

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

INDEPENDENT SCHOOL DISTRICT NO. 831

Notes to Required Supplementary Information (continued)
June 30, 2019

OTHER POST-EMPLOYMENT BENEFITS PLAN

2019 PLAN CHANGES

- Unused sick days over 100 but limited to 50 days, times the daily rate of pay, is being held by the District to pay medical premiums for the superintendent, who retired during 2017. This benefit was not valued in the prior valuation.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.50 percent to 3.10 percent.
- The trend on estimated post-age 65 premiums, which are assumed to be withdrawn from unused sick leave balances held by the District, was changed from being the same as the healthcare trend rates noted above to 4.00 percent per year.
- For current and future retirees, except directors, we previously assumed the full pre- and post-age 65 premium amounts would be withdrawn from unused sick leave balances each year. This valuation we are assuming 50.00 percent of these amounts will be withdrawn each year. For directors, we are assuming \$5,000 (increasing 4.00 percent per year) will be withdrawn each year, starting after the 10 years of district-paid premiums ends. This is the same assumption used in the prior valuation.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.90 percent to 3.50 percent.

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SUPPLEMENTAL INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 831

Nonmajor Governmental Funds
 Combining Balance Sheet
 as of June 30, 2019

	Special Revenue Funds		
	Food Service	Community Service	Total
Assets			
Cash and temporary investments	\$ 547,471	\$ 1,590,519	\$ 2,137,990
Receivables			
Current taxes	–	690,311	690,311
Delinquent taxes	–	19,590	19,590
Accounts and interest	4,567	74,055	78,622
Due from other governmental units	38,703	120,996	159,699
Inventory	51,548	–	51,548
Prepaid items	9,083	2,690	11,773
	<u>651,372</u>	<u>2,498,161</u>	<u>3,149,533</u>
Total assets	<u>\$ 651,372</u>	<u>\$ 2,498,161</u>	<u>\$ 3,149,533</u>
Liabilities			
Salaries payable	\$ 10,724	\$ 106,271	\$ 116,995
Accounts and contracts payable	21,995	59,906	81,901
Due to other governmental units	–	891	891
Unearned revenue	136,030	3,910	139,940
Total liabilities	<u>168,749</u>	<u>170,978</u>	<u>339,727</u>
Deferred inflows of resources			
Property taxes levied for subsequent year	–	1,212,469	1,212,469
Unavailable revenue – delinquent taxes	–	14,710	14,710
Total deferred inflows of resources	<u>–</u>	<u>1,227,179</u>	<u>1,227,179</u>
Fund balances			
Nonspendable	60,631	2,690	63,321
Restricted	421,992	1,097,314	1,519,306
Total fund balances	<u>482,623</u>	<u>1,100,004</u>	<u>1,582,627</u>
	<u>\$ 651,372</u>	<u>\$ 2,498,161</u>	<u>\$ 3,149,533</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 651,372</u>	<u>\$ 2,498,161</u>	<u>\$ 3,149,533</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2019

	Special Revenue Funds		Total
	Food Service	Community Service	
Revenue			
Local sources			
Property taxes	\$ -	\$ 1,134,571	\$ 1,134,571
Investment earnings	8,935	26,256	35,191
Other	2,368,921	3,197,747	5,566,668
State sources	218,130	755,943	974,073
Federal sources	1,299,070	2,874	1,301,944
Total revenue	<u>3,895,056</u>	<u>5,117,391</u>	<u>9,012,447</u>
Expenditures			
Current			
Food service	3,671,166	-	3,671,166
Community service	-	4,776,430	4,776,430
Capital outlay	34,210	62,752	96,962
Total expenditures	<u>3,705,376</u>	<u>4,839,182</u>	<u>8,544,558</u>
Net change in fund balances	189,680	278,209	467,889
Fund balances			
Beginning of year	<u>292,943</u>	<u>821,795</u>	<u>1,114,738</u>
End of year	<u>\$ 482,623</u>	<u>\$ 1,100,004</u>	<u>\$ 1,582,627</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

General Fund
Comparative Balance Sheet
as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 12,062,390	\$ 9,936,429
Receivables		
Current taxes	9,420,572	6,220,527
Delinquent taxes	216,750	247,895
Accounts and interest	172,361	37,402
Due from other governmental units	5,702,225	4,897,148
Due from other funds	350,000	267,136
Prepaid items	<u>151,143</u>	<u>170,007</u>
Total assets	<u>\$ 28,075,441</u>	<u>\$ 21,776,544</u>
Liabilities		
Salaries payable	\$ 565,924	\$ 648,372
Accounts and contracts payable	8,779,088	7,827,270
Due to other governmental units	133,892	408,591
Unearned revenue	<u>2,089</u>	<u>—</u>
Total liabilities	9,480,993	8,884,233
Deferred inflows of resources		
Property taxes levied for subsequent year	15,925,842	10,621,897
Unavailable revenue – delinquent taxes	<u>166,011</u>	<u>132,944</u>
Total deferred inflows of resources	16,091,853	10,754,841
Fund balances (deficits)		
Nonspendable for prepaid items	151,143	170,007
Restricted for operating capital	397,938	626,446
Restricted for long-term facilities maintenance	—	168,936
Assigned for severance	583,713	461,114
Unassigned – long-term facilities maintenance restricted account deficit	(552,980)	—
Unassigned	<u>1,922,781</u>	<u>710,967</u>
Total fund balances	<u>2,502,595</u>	<u>2,137,470</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 28,075,441</u>	 <u>\$ 21,776,544</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 11,800,000	\$ 11,976,441	\$ 176,441	\$ 13,421,398
Investment earnings	85,000	199,175	114,175	80,894
Other	2,513,900	2,911,436	397,536	2,508,241
State sources	56,801,100	58,120,768	1,319,668	57,201,749
Federal sources	1,900,000	1,943,362	43,362	1,953,798
Total revenue	73,100,000	75,151,182	2,051,182	75,166,080
Expenditures				
Current				
Administration				
Salaries	2,289,974	2,169,649	(120,325)	2,186,755
Employee benefits	984,734	978,479	(6,255)	1,017,436
Purchased services	64,100	25,005	(39,095)	29,716
Supplies and materials	15,744	8,574	(7,170)	11,621
Other expenditures	98,515	56,017	(42,498)	59,942
Total administration	3,453,067	3,237,724	(215,343)	3,305,470
District support services				
Salaries	1,251,266	1,247,231	(4,035)	1,092,724
Employee benefits	664,523	592,789	(71,734)	555,798
Purchased services	1,095,814	1,000,063	(95,751)	1,023,694
Supplies and materials	114,329	116,995	2,666	113,894
Other expenditures	53,709	10,675	(43,034)	7,907
Total district support services	3,179,641	2,967,753	(211,888)	2,794,017
Elementary and secondary regular instruction				
Salaries	18,712,919	17,144,774	(1,568,145)	18,211,456
Employee benefits	7,419,282	6,956,249	(463,033)	7,602,386
Purchased services	897,780	1,042,397	144,617	933,088
Supplies and materials	765,267	782,279	17,012	606,844
Capital expenditures	12,000	–	(12,000)	4,142
Other expenditures	22,000	138,695	116,695	147,520
Total elementary and secondary regular instruction	27,829,248	26,064,394	(1,764,854)	27,505,436

INDEPENDENT SCHOOL DISTRICT NO. 831

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual (continued)
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	659,033	714,513	55,480	822,948
Employee benefits	273,956	276,522	2,566	317,245
Purchased services	16,270	28,973	12,703	30,721
Supplies and materials	28,765	32,566	3,801	36,148
Capital expenditures	10,000	1,970	(8,030)	16,760
Other expenditures	–	4,572	4,572	4,681
Total vocational education instruction	988,024	1,059,116	71,092	1,228,503
Special education instruction				
Salaries	9,017,214	8,330,262	(686,952)	8,650,005
Employee benefits	3,381,217	3,029,730	(351,487)	3,073,146
Purchased services	261,921	1,162,289	900,368	626,664
Supplies and materials	8,000	58,147	50,147	47,218
Capital expenditures	22,000	104,788	82,788	50,487
Other expenditures	4,800	56,319	51,519	58,353
Total special education instruction	12,695,152	12,741,535	46,383	12,505,873
Instructional support services				
Salaries	2,808,750	3,890,224	1,081,474	3,862,285
Employee benefits	989,012	1,024,298	35,286	1,045,067
Purchased services	267,764	233,504	(34,260)	209,990
Supplies and materials	109,090	108,184	(906)	108,155
Capital expenditures	1,000	–	(1,000)	761
Other expenditures	22,600	30,606	8,006	32,494
Total instructional support services	4,198,216	5,286,816	1,088,600	5,258,752
Pupil support services				
Salaries	5,199,367	4,951,046	(248,321)	4,835,825
Employee benefits	2,005,517	2,078,298	72,781	2,003,444
Purchased services	2,721,714	2,869,120	147,406	2,684,731
Supplies and materials	915,245	896,100	(19,145)	813,296
Capital expenditures	674,440	921,549	247,109	522,920
Other expenditures	115	20,380	20,265	14,038
Total pupil support services	11,516,398	11,736,493	220,095	10,874,254

INDEPENDENT SCHOOL DISTRICT NO. 831

General Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual (continued)
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	2,264,076	2,248,638	(15,438)	2,111,494
Employee benefits	1,053,145	1,122,459	69,314	1,117,176
Purchased services	2,756,612	2,967,737	211,125	2,542,722
Supplies and materials	504,661	411,245	(93,416)	402,223
Capital expenditures	1,821,160	4,105,027	2,283,867	4,013,931
Other expenditures	5,600	8,655	3,055	6,367
Total sites and buildings	8,405,254	10,863,761	2,458,507	10,193,913
Fiscal and other fixed cost programs				
Purchased services	520,000	520,000	–	635,768
Debt service				
Principal	190,000	189,234	(766)	187,235
Interest and fiscal charges	125,000	119,231	(5,769)	123,703
Total debt service	315,000	308,465	(6,535)	310,938
Total expenditures	73,100,000	74,786,057	1,686,057	74,612,924
Excess of revenue over expenditures	–	365,125	365,125	553,156
Other financing (uses)				
Transfers (out)	–	–	–	(114,709)
Net change in fund balances	\$ –	365,125	\$ 365,125	438,447
Fund balances				
Beginning of year		2,137,470		1,699,023
End of year		\$ 2,502,595		\$ 2,137,470

INDEPENDENT SCHOOL DISTRICT NO. 831

Food Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 547,471	\$ 361,626
Receivables		
Accounts and interest	4,567	-
Due from other governmental units	38,703	27,207
Inventory	51,548	63,208
Prepaid items	<u>9,083</u>	<u>2,545</u>
Total assets	<u>\$ 651,372</u>	<u>\$ 454,586</u>
Liabilities		
Salaries payable	\$ 10,724	\$ 13,118
Accounts and contracts payable	21,995	25,740
Unearned revenue	<u>136,030</u>	<u>122,785</u>
Total liabilities	168,749	161,643
Fund balances		
Nonspendable for inventory	51,548	63,208
Nonspendable for prepaid items	9,083	2,545
Restricted for food service	<u>421,992</u>	<u>227,190</u>
Total fund balances	<u>482,623</u>	<u>292,943</u>
Total liabilities and fund balances	<u>\$ 651,372</u>	<u>\$ 454,586</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Food Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019			2018
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	\$ -	\$ 8,935	\$ 8,935	\$ -
Other – primarily meal sales	2,351,159	2,368,921	17,762	2,303,717
State sources	202,956	218,130	15,174	231,603
Federal sources	1,181,005	1,299,070	118,065	1,358,490
Total revenue	<u>3,735,120</u>	<u>3,895,056</u>	<u>159,936</u>	<u>3,893,810</u>
Expenditures				
Current				
Salaries	1,337,337	1,306,059	(31,278)	1,377,710
Employee benefits	426,059	441,026	14,967	406,564
Purchased services	157,299	157,924	625	171,835
Supplies and materials	1,705,439	1,764,567	59,128	1,740,987
Other expenditures	2,402	1,590	(812)	3,372
Capital outlay	61,400	34,210	(27,190)	15,108
Total expenditures	<u>3,689,936</u>	<u>3,705,376</u>	<u>15,440</u>	<u>3,715,576</u>
Excess of revenue over expenditures	45,184	189,680	144,496	178,234
Other financing sources				
Transfers in	-	-	-	114,709
Net change in fund balances	<u>\$ 45,184</u>	189,680	<u>\$ 144,496</u>	292,943
Fund balances				
Beginning of year		<u>292,943</u>		<u>-</u>
End of year		<u>\$ 482,623</u>		<u>\$ 292,943</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Community Service Special Revenue Fund
 Comparative Balance Sheet
 as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 1,590,519	\$ 1,355,850
Receivables		
Current taxes	690,311	628,524
Delinquent taxes	19,590	20,768
Accounts and interest	74,055	45,007
Due from other governmental units	120,996	104,446
Prepaid items	<u>2,690</u>	<u>6,667</u>
Total assets	<u>\$ 2,498,161</u>	<u>\$ 2,161,262</u>
Liabilities		
Salaries payable	\$ 106,271	\$ 115,022
Accounts and contracts payable	59,906	69,194
Due to other governmental units	891	121
Unearned revenue	<u>3,910</u>	<u>6,495</u>
Total liabilities	170,978	190,832
Deferred inflows of resources		
Property taxes levied for subsequent year	1,212,469	1,137,354
Unavailable revenue – delinquent taxes	<u>14,710</u>	<u>11,281</u>
Total deferred inflows of resources	1,227,179	1,148,635
Fund balances		
Nonspendable for prepaid items	2,690	6,667
Restricted for community education programs	273,851	142,368
Restricted for early childhood family education programs	353,549	259,855
Restricted for school readiness	445,714	369,048
Restricted for community service	<u>24,200</u>	<u>43,857</u>
Total fund balances	<u>1,100,004</u>	<u>821,795</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,498,161</u>	<u>\$ 2,161,262</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Community Service Special Revenue Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019		Over (Under) Budget	2018
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 1,093,641	\$ 1,134,571	\$ 40,930	\$ 1,057,526
Investment earnings	–	26,256	26,256	10,310
Other – primarily tuition and fees	2,926,086	3,197,747	271,661	2,959,658
State sources	666,807	755,943	89,136	763,801
Federal sources	2,924	2,874	(50)	2,924
Total revenue	<u>4,689,458</u>	<u>5,117,391</u>	<u>427,933</u>	<u>4,794,219</u>
Expenditures				
Current				
Salaries	3,082,352	3,081,461	(891)	2,906,058
Employee benefits	959,946	974,919	14,973	955,493
Purchased services	371,133	527,322	156,189	476,702
Supplies and materials	185,025	189,194	4,169	178,426
Other expenditures	5,633	3,534	(2,099)	9,020
Capital outlay	24,300	62,752	38,452	3,605
Total expenditures	<u>4,628,389</u>	<u>4,839,182</u>	<u>210,793</u>	<u>4,529,304</u>
Net change in fund balances	<u>\$ 61,069</u>	278,209	<u>\$ 217,140</u>	264,915
Fund balances				
Beginning of year		<u>821,795</u>		<u>556,880</u>
End of year		<u>\$ 1,100,004</u>		<u>\$ 821,795</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Capital Projects – Building Construction Fund
 Comparative Balance Sheet
 as of June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and temporary investments	\$ 9,830,683	\$ 46,477,348
Receivables		
Accounts and interest	<u>90,718</u>	<u>457,710</u>
Total assets	<u>\$ 9,921,401</u>	<u>\$ 46,935,058</u>
Liabilities		
Accounts and contracts payable	\$ 4,986,759	\$ 9,571,300
Due to other governmental units	<u>–</u>	<u>994</u>
Total liabilities	4,986,759	9,572,294
Fund balances (deficit)		
Restricted for capital projects	4,934,642	37,527,255
Unassigned – long-term facilities maintenance restricted account deficit	<u>–</u>	<u>(164,491)</u>
Total fund balances	<u>4,934,642</u>	<u>37,362,764</u>
Total liabilities and fund balances	<u>\$ 9,921,401</u>	<u>\$ 46,935,058</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Capital Projects – Building Construction Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019			2018
	Budget	Actual	Over (Under) Budget	Actual
Revenue				
Local sources				
Investment earnings	\$ 350,000	\$ 652,976	\$ 302,976	\$ 714,844
Expenditures				
Capital outlay				
Salaries	147,083	82,846	(64,237)	80,115
Employee benefits	63,009	39,174	(23,835)	38,767
Purchased services	2,500,000	4,654,903	2,154,903	7,719,933
Capital expenditures	31,289,908	37,345,933	6,056,025	44,399,701
Total expenditures	<u>34,000,000</u>	<u>42,122,856</u>	<u>8,122,856</u>	<u>52,238,516</u>
Excess (deficiency) of revenue over expenditures	(33,650,000)	(41,469,880)	(7,819,880)	(51,523,672)
Other financing sources				
Debt issued	–	8,175,000	8,175,000	–
Premium on debt issued	–	866,758	866,758	–
Total other financing sources	<u>–</u>	<u>9,041,758</u>	<u>9,041,758</u>	<u>–</u>
Net change in fund balances	<u>\$ (33,650,000)</u>	<u>(32,428,122)</u>	<u>\$ 1,221,878</u>	<u>(51,523,672)</u>
Fund balances				
Beginning of year		<u>37,362,764</u>		<u>88,886,436</u>
End of year		<u>\$ 4,934,642</u>		<u>\$ 37,362,764</u>

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INDEPENDENT SCHOOL DISTRICT NO. 831

Debt Service Fund
 Balance Sheet by Account
 as of June 30, 2019
 (With Comparative Totals as of June 30, 2018)

	Regular Debt Service Account	OPEB Debt Service Account	Totals	
			2019	2018
Assets				
Cash and temporary investments	\$ 4,902,590	\$ 416,679	\$ 5,319,269	\$ 5,268,857
Receivables				
Current taxes	4,928,096	233,631	5,161,727	5,139,466
Delinquent taxes	135,628	8,019	143,647	148,278
Due from other governmental units	10,667	68	10,735	2,129
	<u>9,976,981</u>	<u>658,397</u>	<u>10,635,378</u>	<u>10,558,730</u>
Total assets	\$ 9,976,981	\$ 658,397	\$ 10,635,378	\$ 10,558,730
Liabilities				
Accounts and contracts payable	\$ -	\$ -	\$ -	\$ 3,075
Deferred inflows of resources				
Property taxes levied for subsequent year	8,595,232	410,352	9,005,584	9,300,188
Unavailable revenue – delinquent taxes	98,916	6,377	105,293	80,861
	<u>8,694,148</u>	<u>416,729</u>	<u>9,110,877</u>	<u>9,381,049</u>
Total deferred inflows of resources	8,694,148	416,729	9,110,877	9,381,049
Fund balances				
Restricted for debt service	1,282,833	241,668	1,524,501	1,174,606
	<u>1,282,833</u>	<u>241,668</u>	<u>1,524,501</u>	<u>1,174,606</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,976,981	\$ 658,397	\$ 10,635,378	\$ 10,558,730

INDEPENDENT SCHOOL DISTRICT NO. 831

Debt Service Fund
 Schedule of Revenue, Expenditures, and Changes in Fund Balances by Account
 Budget and Actual
 Year Ended June 30, 2019
 (With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget	2019 Actual	
		Regular Debt Service Account	OPEB Debt Service Account
Revenue			
Local sources			
Property taxes	\$ 9,330,000	\$ 8,883,486	\$ 316,683
Investment earnings	10,000	39,293	3,369
State sources	—	106,561	678
Total revenue	<u>9,340,000</u>	<u>9,029,340</u>	<u>320,730</u>
Expenditures			
Debt service			
Principal	4,665,000	3,655,000	190,000
Interest	4,750,000	5,074,399	141,755
Fiscal charges and other	20,000	14,021	—
Total expenditures	<u>9,435,000</u>	<u>8,743,420</u>	<u>331,755</u>
Excess (deficiency) of revenue over expenditures	(95,000)	285,920	(11,025)
Other financing sources			
Debt issued	—	75,000	—
Net change in fund balances	<u>\$ (95,000)</u>	360,920	(11,025)
Fund balances			
Beginning of year		<u>921,913</u>	<u>252,693</u>
End of year		<u>\$ 1,282,833</u>	<u>\$ 241,668</u>

		2018	
Total	Over (Under) Budget	Actual	
\$ 9,200,169	\$ (129,831)	\$ 9,174,550	
42,662	32,662	28,134	
107,239	107,239	21,286	
<u>9,350,070</u>	<u>10,070</u>	<u>9,223,970</u>	
3,845,000	(820,000)	3,825,000	
5,216,154	466,154	5,732,449	
14,021	(5,979)	19,588	
<u>9,075,175</u>	<u>(359,825)</u>	<u>9,577,037</u>	
274,895	369,895	(353,067)	
<u>75,000</u>	<u>75,000</u>	<u>—</u>	
349,895	<u>\$ 444,895</u>	(353,067)	
<u>1,174,606</u>		<u>1,527,673</u>	
<u>\$ 1,524,501</u>		<u>\$ 1,174,606</u>	

INDEPENDENT SCHOOL DISTRICT NO. 831

Internal Service Funds
 Combining Statement of Net Position
 as of June 30, 2019

(With Comparative Totals as of June 30, 2018)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals	
			2019	2018
Assets				
Current assets				
Cash and temporary investments	\$ 5,493,119	\$ 473,329	\$ 5,966,448	\$ 6,264,314
Receivables				
Accounts and interest	33,661	2,024	35,685	11,395
Total current assets	<u>5,526,780</u>	<u>475,353</u>	<u>6,002,133</u>	<u>6,275,709</u>
Liabilities				
Current liabilities				
Accounts and contracts payable	192,396	10,241	202,637	316,356
Unearned revenue	1,610,158	103,444	1,713,602	1,751,794
Claims incurred, but not reported	610,831	10,665	621,496	528,651
Total current liabilities	<u>2,413,385</u>	<u>124,350</u>	<u>2,537,735</u>	<u>2,596,801</u>
Net position				
Unrestricted	<u>\$ 3,113,395</u>	<u>\$ 351,003</u>	<u>\$ 3,464,398</u>	<u>\$ 3,678,908</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Internal Service Funds
 Combining Statement of Revenue, Expenses, and Changes in Net Position
 Year Ended June 30, 2019
 (With Comparative Totals for the Year Ended June 30, 2018)

	Health Benefits Self-Insurance	Dental Self-Insurance	Totals	
			2019	2018
Operating revenue				
Charges for services				
Contributions from governmental funds	\$ 8,834,502	\$ 546,552	\$ 9,381,054	\$ 9,618,118
Operating expenses				
Health benefit claims	9,181,479	-	9,181,479	8,836,541
Dental benefit claims	-	503,254	503,254	517,385
Total operating expenses	<u>9,181,479</u>	<u>503,254</u>	<u>9,684,733</u>	<u>9,353,926</u>
Operating income (loss)	(346,977)	43,298	(303,679)	264,192
Nonoperating revenue				
Investment earnings	<u>82,578</u>	<u>6,591</u>	<u>89,169</u>	<u>47,682</u>
Change in net position	(264,399)	49,889	(214,510)	311,874
Net position				
Beginning of year	<u>3,377,794</u>	<u>301,114</u>	<u>3,678,908</u>	<u>3,367,034</u>
End of year	<u>\$ 3,113,395</u>	<u>\$ 351,003</u>	<u>\$ 3,464,398</u>	<u>\$ 3,678,908</u>

INDEPENDENT SCHOOL DISTRICT NO. 831

Internal Service Funds
 Combining Statement of Cash Flows
 Year Ended June 30, 2019
 (With Comparative Totals for the Year Ended June 30, 2018)

	Health Benefits	Dental	Totals	
	Self-Insurance	Self-Insurance	2019	2018
Cash flows from operating activities				
Contributions from governmental funds	\$ 8,774,015	\$ 544,557	\$ 9,318,572	\$ 9,622,703
Payment for health claims	(9,200,838)	–	(9,200,838)	(8,834,896)
Payment for dental claims	–	(504,769)	(504,769)	(520,565)
Net cash flows from operating activities	(426,823)	39,788	(387,035)	267,242
Cash flows from investing activities				
Investment income received	82,578	6,591	89,169	47,682
Net change in cash and cash equivalents	(344,245)	46,379	(297,866)	314,924
Cash and cash equivalents				
Beginning of year	5,837,364	426,950	6,264,314	5,949,390
End of year	\$ 5,493,119	\$ 473,329	\$ 5,966,448	\$ 6,264,314
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (346,977)	\$ 43,298	\$ (303,679)	\$ 264,192
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets and liabilities				
Accounts and interest receivable	(22,794)	(1,496)	(24,290)	12,944
Prepaid items	–	–	–	6,732
Accounts and contracts payable	(107,373)	(6,346)	(113,719)	151,566
Unearned revenue	(37,693)	(499)	(38,192)	(8,359)
Claims incurred, but not reported	88,014	4,831	92,845	(159,833)
Net cash flows from operating activities	\$ (426,823)	\$ 39,788	\$ (387,035)	\$ 267,242

OTHER DISTRICT INFORMATION

(UNAUDITED)

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INDEPENDENT SCHOOL DISTRICT NO. 831

Government-Wide Revenue by Type
Last Ten Fiscal Years

Year Ended June 30,	Program Revenues		General Revenues			Total
	Charges for Services	Operating Grants and Contributions	Property Taxes	General Grants and Aids	Investment Earnings and Other	
2010	\$ 6,157,018 8%	\$ 9,452,410 13%	\$ 14,997,282 20%	\$ 43,413,186 58%	\$ 622,628 1%	\$ 74,642,524 100%
2011	6,370,292 8%	10,511,839 14%	20,845,675 27%	38,446,379 50%	645,610 1%	76,819,795 100%
2012	6,148,601 8%	11,485,954 14%	15,230,036 20%	44,173,101 57%	591,559 1%	77,629,251 100%
2013	6,115,186 8%	11,490,994 14%	16,176,424 21%	43,429,388 56%	553,293 1%	77,765,285 100%
2014	5,954,935 7%	12,220,938 15%	11,742,462 15%	50,084,696 62%	855,420 1%	80,858,451 100%
2015	6,423,354 7%	11,968,641 14%	17,571,864 21%	49,259,872 57%	1,193,682 1%	86,417,413 100%
2016	6,847,529 8%	12,672,382 14%	17,057,514 20%	49,382,999 57%	629,701 1%	86,590,125 100%
2017	6,437,175 7%	13,194,175 15%	19,430,966 21%	50,352,014 55%	1,585,486 2%	90,999,816 100%
2018	6,697,514 7%	13,334,671 14%	23,571,789 25%	48,177,917 52%	1,955,966 2%	93,737,857 100%
2019	6,891,345 8%	13,306,489 14%	22,372,109 24%	46,735,121 51%	2,605,932 3%	91,910,996 100%

Note: The change in “tax shift,” as approved in legislation, impacted the amount of tax revenue recognized in fiscal years 2011 and 2014. Changes in the amount of revenue recognized, due to the tax shift, are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 831

Government-Wide Expenses by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction	Instructional Support Services
2010	\$ 3,147,946 4%	\$ 1,702,804 2%	\$ 28,492,182 39%	\$ 956,606 1%	\$ 9,584,548 13%	\$ 2,331,929 3%
2011	3,111,531 4%	2,164,587 3%	30,673,422 40%	920,206 1%	10,368,127 14%	1,598,026 2%
2012	3,100,536 4%	2,197,394 3%	25,576,188 35%	810,798 1%	10,620,873 15%	2,077,860 3%
2013	3,201,925 4%	2,254,471 3%	27,594,183 36%	781,880 1%	10,918,573 14%	2,369,743 3%
2014	3,323,552 4%	2,417,192 3%	29,596,211 37%	758,648 1%	11,736,976 15%	3,541,782 4%
2015	3,226,706 4%	3,072,069 4%	29,472,957 36%	863,577 1%	12,018,150 14%	5,120,151 6%
2016	3,796,645 4%	2,322,473 3%	29,008,857 33%	954,911 1%	12,558,342 14%	4,610,217 5%
2017	4,923,047 4%	2,052,095 2%	39,074,208 35%	1,727,610 1%	17,305,271 16%	6,333,778 6%
2018	3,618,600 3%	2,774,376 3%	36,792,292 34%	1,604,135 1%	16,690,659 16%	6,380,709 6%
2019	2,404,931 3%	2,914,489 4%	15,406,822 22%	551,470 1%	9,188,795 13%	3,770,996 5%

Pupil Support Services	Sites and Buildings	Fiscal and Other Fixed Cost Programs	Food Service	Community Service	Depreciation Not Allocated to Other Functions	Interest and Fiscal Charges	Total
\$ 7,668,210 11%	\$ 7,705,210 11%	\$ 264,920 -	\$ 3,932,226 5%	\$ 3,965,024 6%	\$ 2,178,622 3%	\$ 1,659,947 2%	\$ 73,590,174 100%
8,948,191 12%	7,157,893 9%	281,925 -	3,888,660 5%	4,073,291 5%	2,194,397 3%	1,565,753 2%	76,946,009 100%
9,731,943 13%	6,538,037 9%	296,349 -	4,037,265 6%	4,085,559 6%	2,126,662 3%	1,428,442 2%	72,627,906 100%
9,928,802 13%	7,684,483 10%	317,174 1%	3,891,749 5%	4,113,757 5%	2,098,391 3%	1,275,898 2%	76,431,029 100%
10,017,084 12%	7,639,633 9%	351,205 1%	3,959,013 5%	4,007,281 5%	2,535,075 3%	1,158,034 1%	81,041,686 100%
10,278,319 12%	7,444,141 9%	379,529 -	4,138,798 5%	4,321,014 5%	2,488,510 3%	1,019,716 1%	83,843,637 100%
11,046,015 13%	8,776,019 10%	526,412 1%	4,276,582 5%	4,531,548 5%	2,545,922 3%	2,243,227 3%	87,197,170 100%
12,344,131 11%	8,490,188 8%	574,212 1%	3,957,910 4%	4,990,631 4%	2,835,218 3%	5,475,005 5%	110,083,304 100%
11,308,606 11%	10,704,394 10%	635,768 1%	3,775,043 3%	4,956,962 5%	2,946,179 3%	4,860,767 4%	107,048,490 100%
9,919,553 14%	9,509,308 13%	520,000 1%	3,642,072 5%	4,447,056 6%	4,393,215 6%	5,170,398 7%	71,839,105 100%

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INDEPENDENT SCHOOL DISTRICT NO. 831

General Fund Revenue by Source
Last Ten Fiscal Years

<u>Year Ended June 30,</u>	<u>Local Property Tax Levies</u>	<u>State Revenue</u>	<u>Federal Revenue</u>	<u>Other Local and Miscellaneous</u>	<u>Total</u>
2010	\$ 10,431,320 17%	\$ 43,539,037 69%	\$ 7,374,372 12%	\$ 1,668,808 2%	\$ 63,013,537 100%
2011	15,333,557 24%	44,072,843 68%	3,300,695 5%	1,734,346 3%	64,441,441 100%
2012	10,361,414 16%	50,606,450 77%	2,975,539 5%	1,531,090 2%	65,474,493 100%
2013	10,599,904 16%	50,759,534 78%	2,183,794 4%	1,616,894 2%	65,160,126 100%
2014	5,017,095 7%	57,937,865 87%	1,944,413 3%	2,032,995 3%	66,932,368 100%
2015	10,566,174 14%	56,971,250 79%	2,000,562 3%	2,639,541 4%	72,177,527 100%
2016	10,143,433 14%	57,995,977 80%	1,833,859 3%	2,255,801 3%	72,229,070 100%
2017	12,003,610 16%	57,412,440 78%	1,902,513 3%	2,374,673 3%	73,693,236 100%
2018	13,421,398 18%	57,201,749 76%	1,953,798 3%	2,589,135 3%	75,166,080 100%
2019	11,976,441 16%	58,120,768 77%	1,943,362 3%	3,110,611 4%	75,151,182 100%

Note: The change in "tax shift," as approved in legislation, impacted the amount of tax revenue recognized in fiscal years 2011 and 2014. Changes in the amount of revenue recognized, due to the tax shift, are offset by an adjustment to state aid payments by an equal amount.

INDEPENDENT SCHOOL DISTRICT NO. 831

General Fund Expenditures by Function
Last Ten Fiscal Years

Year Ended June 30,	Administration	District Support Services	Elementary and Secondary Regular Instruction	Vocational Education Instruction	Special Education Instruction
2010	\$ 3,042,912 5%	\$ 1,691,524 3%	\$ 29,049,049 46%	\$ 954,236 2%	\$ 9,503,795 15%
2011	3,051,637 5%	2,147,647 3%	29,779,750 46%	917,836 1%	10,293,896 16%
2012	3,112,219 5%	2,178,896 4%	26,302,525 42%	808,428 1%	10,542,937 17%
2013	3,159,778 5%	2,232,860 3%	27,755,921 43%	779,510 1%	10,809,283 17%
2014	3,364,983 5%	2,434,106 3%	30,818,312 43%	764,300 1%	11,842,041 16%
2015	3,298,590 5%	3,085,780 4%	29,877,813 40%	872,825 1%	12,139,538 16%
2016	3,654,157 5%	2,299,936 3%	28,929,355 41%	942,709 1%	12,427,639 18%
2017	3,706,541 5%	1,981,718 3%	27,796,600 38%	1,331,649 2%	13,191,811 18%
2018	3,305,470 4%	2,794,017 4%	27,505,436 37%	1,228,503 2%	12,505,873 17%
2019	3,237,724 4%	2,967,753 4%	26,064,394 35%	1,059,116 1%	12,741,535 17%

<u>Instructional Support Services</u>	<u>Pupil Support Services</u>	<u>Sites and Buildings</u>	<u>Other Programs</u>	<u>Total</u>
\$ 2,300,442 4%	\$ 7,410,014 12%	\$ 8,335,957 13%	\$ 334,789 –	\$ 62,622,718 100%
1,581,361 2%	8,661,991 14%	8,023,299 12%	342,586 1%	64,800,003 100%
2,058,433 3%	9,481,775 15%	7,526,899 12%	355,588 1%	62,367,700 100%
2,345,242 3%	9,699,810 15%	8,058,856 12%	394,099 1%	65,235,359 100%
3,560,499 5%	9,949,597 14%	8,718,984 12%	412,317 1%	71,865,139 100%
5,312,438 7%	10,214,856 14%	8,657,555 12%	692,148 1%	74,151,543 100%
4,571,268 6%	11,113,359 15%	7,306,746 10%	842,963 1%	72,088,132 100%
4,875,659 7%	11,214,282 15%	8,252,564 11%	899,378 1%	73,250,202 100%
5,258,752 7%	10,874,254 14%	10,193,913 14%	946,706 1%	74,612,924 100%
5,286,816 7%	11,736,493 16%	10,863,761 15%	828,465 1%	74,786,057 100%

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INDEPENDENT SCHOOL DISTRICT NO. 831

School Tax Levies and Tax Rates by Fund
Last Ten Fiscal Years

	Year Collectible	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total All Funds
Levies					
	2010	\$ 9,614,370	\$ 786,219	\$ 4,535,664	\$ 14,936,253
	2011	10,432,345	877,092	4,315,521	15,624,958
	2012	9,886,190	903,832	4,750,683	15,540,705
	2013	11,377,392	882,776	4,755,527	17,015,695
	2014	11,573,258	927,114	4,637,561	17,137,933
	2015	11,337,029	915,154	4,658,652	16,910,835
	2016	11,996,073	986,419	6,482,348	19,464,840
	2017	12,927,090	1,057,994	9,197,425	23,182,509
	2018	11,282,541	1,137,354	9,300,188	21,720,083
	2019	16,981,566	1,212,469	9,005,584	27,199,619
Tax rates					
Tax capacity rates					
	2010	3.745	1.352	7.798	12.895
	2011	5.497	1.676	8.238	15.411
	2012	5.458	1.901	9.972	17.331
	2013	8.949	2.050	11.020	22.019
	2014	11.328	2.097	10.471	23.896
	2015	9.898	1.849	9.398	21.145
	2016	10.145	1.952	12.806	24.903
	2017	11.781	2.005	17.427	31.213
	2018	8.426	1.940	15.864	26.230
	2019	8.625	1.926	14.306	24.857
Market value rates					
	2010	0.13710	—	—	0.13710
	2011	0.15293	—	—	0.15293
	2012	0.15390	—	—	0.15390
	2013	0.17389	—	—	0.17389
	2014	0.14626	—	—	0.14626
	2015	0.13351	—	—	0.13351
	2016	0.13979	—	—	0.13979
	2017	0.12865	—	—	0.12865
	2018	0.11395	—	—	0.11395
	2019	0.20186	—	—	0.20186

Note: A tax rate based on market value is used primarily for the District's referendum, equity, and transition levies.

Source: State of Minnesota School Tax Report

INDEPENDENT SCHOOL DISTRICT NO. 831

Tax Capacities and Market Values
Last Ten Fiscal Years

For Taxes Collectible	Net Tax Capacities					
	Agricultural	Nonagricultural	Tax Increment	Fiscal Disparities		
				Contribution	Distribution	
2010	\$ 1,925,510	\$ 56,734,951	\$ (1,567,241)	\$ (3,907,347)	\$ 4,960,891	
2011	1,892,928	51,378,555	(1,383,497)	(3,871,485)	4,938,071	
2012	1,739,170	46,408,764	(1,294,513)	(3,580,022)	4,830,499	
2013	1,741,624	42,273,461	(1,232,190)	(3,176,279)	4,443,326	
2014	1,798,181	42,261,513	(858,721)	(3,136,170)	4,528,567	
2015	1,947,446	46,296,615	(828,748)	(3,089,582)	4,621,327	
2016	1,958,007	48,029,784	(197,609)	(3,149,763)	4,689,654	
2017	2,010,419	50,174,007	(316,163)	(3,216,864)	5,264,712	
2018	2,083,679	53,722,499	(327,428)	(3,169,145)	5,521,366	
2019	2,127,411	58,412,990	(437,588)	(3,258,899)	5,834,684	

Note: Market value is used primarily for extension of the District's referendum levy.

Source: State of Minnesota School Tax Report

<u>Total Taxable</u>	<u>Market Value</u>
\$ 58,146,764	\$ 4,988,746,100
52,954,572	4,505,366,200
48,103,898	4,290,135,700
44,049,942	3,939,600,600
44,593,370	3,956,177,800
48,947,058	4,328,284,000
51,330,073	4,484,223,100
53,916,111	4,672,890,900
57,830,971	4,992,499,000
62,678,598	5,413,348,800

INDEPENDENT SCHOOL DISTRICT NO. 831

Property Tax Levies and Receivables
Last Ten Fiscal Years

For Taxes Collectible	Original Levy			
	Local Spread	Fiscal Disparities	Property Tax Credits	Total Spread
2010	\$ 13,330,800	\$ 1,289,782	\$ 315,671	\$ 14,936,253
2011	13,968,510	1,265,177	391,271	15,624,958
2012	14,095,828	1,444,877	–	15,540,705
2013	15,567,747	1,447,948	–	17,015,695
2014	15,357,515	1,780,418	–	17,137,933
2015	15,139,104	1,771,731	–	16,910,835
2016	17,861,854	1,602,986	–	19,464,840
2017	21,163,913	2,018,596	–	23,182,509
2018	19,314,437	2,405,646	–	21,720,083
2019	24,932,058	2,164,987	102,574	27,199,619

Note 1: A portion of the total spread levy is paid through various property tax credits, which are paid through state aids. Legislative changes, beginning with taxes collectible in 2012, significantly changed the calculation of tax credits applied and paid through state aids.

Note 2: Delinquent taxes are written off after seven years.

Source: State of Minnesota School Tax Report

Uncollected Taxes Receivable as of June 30, 2019

Delinquent		Current	
Amount	Percent	Amount	Percent
\$ -	- %	\$ -	- %
-	-	-	-
-	-	-	-
51,934	0.31	-	-
19,350	0.11	-	-
21,784	0.13	-	-
38,214	0.20	-	-
48,483	0.21	-	-
200,222	0.92	-	-
-	-	15,272,610	56.15
<u>\$ 379,987</u>		<u>\$ 15,272,610</u>	

INDEPENDENT SCHOOL DISTRICT NO. 831

Student Enrollment
Last Ten Fiscal Years

Year Ended June 30,	Adjusted Average Daily Membership (ADM)					Total Pupil Units
	Handicapped and Pre-Kindergarten	Kindergarten	Elementary	Secondary	Total	
2010	94.90	417.96	2,981.31	3,279.96	6,774.13	7,870.97
2011	94.25	467.22	2,980.06	3,209.66	6,751.19	7,808.82
2012	95.96	401.75	2,980.94	3,214.68	6,693.33	7,779.21
2013	102.14	394.47	2,962.30	3,202.66	6,661.57	7,741.35
2014	107.06	429.29	2,969.74	3,102.01	6,608.10	7,642.50
2015	116.37	384.90	2,960.46	3,164.73	6,626.46	7,259.42
2016	111.89	351.77	2,814.95	3,173.63	6,452.24	7,086.98
2017	109.78	389.39	2,701.60	3,091.89	6,292.66	6,911.03
2018	113.01	361.39	2,620.92	3,028.80	6,124.12	6,729.89
2019	116.29	342.54	2,608.94	2,997.50	6,065.27	6,664.77

Note 1: Student enrollment numbers are estimated for the most recent fiscal year.

Note 2: ADM is weighted as follows in computing pupil units:

	Pre-Kindergarten	Handicapped Kindergarten	Half-Day Kindergarten	Full-Day Kindergarten	Elementary 1-3	Elementary 4-6	Secondary
Fiscal 2010 through 2014	1.250	1.000	0.612	0.612	1.115	1.060	1.300
Fiscal 2015 through 2019	1.000	1.000	0.550	1.000	1.000	1.000	1.200

Source: Minnesota Department of Education student reporting system

SINGLE AUDIT AND OTHER REQUIRED REPORTS

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INDEPENDENT SCHOOL DISTRICT NO. 831

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Federal Expenditures	Noncash Assistance
U.S. Department of Agriculture			
Passed through Minnesota Department of Education			
Child nutrition cluster			
School Breakfast Program	10.553	\$ 186,639	
National School Lunch Program	10.555	<u>1,112,431</u>	\$ 267,510
Total child nutrition cluster		\$ 1,299,070	
U.S. Department of Education			
Direct			
Indian Education Grants to Local Educational Agencies			
	84.060		14,326
Passed through Education Cooperative Service Unit of the Metropolitan Twin Cities			
Special education cluster			
Special Education Grants to States	84.027	21,590	
Passed through Minnesota Department of Education			
Special education cluster			
Special Education Grants to States	84.027	<u>1,161,815</u>	
Total CFDA No. 84.027		<u>1,183,405</u>	
Special Education Preschool Grants	84.173	<u>37,612</u>	
Total special education cluster			1,221,017
Passed through Minnesota Department of Education			
Title I Grants to Local Educational Agencies	84.010		552,884
Special Education – Grants for Infants and Families	84.181		28,084
English Language Acquisition State Grants	84.365		5,704
Supporting Effective Instruction State Grants	84.367		95,024
Passed through Independent School District No. 622			
Adult Education – Basic Grants to States	84.002		2,874
Passed through Northeast Metropolitan Intermediate School District No. 916			
Career and Technical Education – Basic Grants to States	84.048		<u>25,101</u>
Total federal awards			<u><u>\$ 3,244,084</u></u>

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: All pass-through entities listed above use the same CFDA numbers as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 831 (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 23, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(continued)

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

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

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
December 23, 2019



PRINCIPALS

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

To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Independent School District No. 831’s (the District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2019. The District’s major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT’S RESPONSIBILITY

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR’S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the District’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District’s compliance.

(continued)

OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to on the previous page that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified one deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, that we consider to be a significant deficiency.

DISTRICT'S RESPONSE TO FINDING

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

PURPOSE OF THIS REPORT

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
December 23, 2019

INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 831 (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 23, 2019.

MINNESOTA LEGAL COMPLIANCE

The *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts*, except as described in the Schedule of Findings and Questioned Costs as item 2019-002. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions.

DISTRICT'S RESPONSE TO FINDING

The District's response to the legal compliance finding identified in our audit has been included in the Schedule of Findings and Questioned Costs. The District's response was not subject to the auditing procedures applied in our audit of the financial statements and, accordingly, we express no opinion on it.

PURPOSE OF THIS REPORT

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

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
Minneapolis, Minnesota
December 23, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 831

Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

Financial Statements

What type of auditor’s report is issued? X Unmodified
 Qualified
 Adverse
 Disclaimer

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiencies identified? Yes X None reported

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

Internal controls over major federal award programs:

Material weakness(es) identified? Yes X No

Significant deficiencies identified? X Yes None reported

Type of auditor’s report issued on compliance for major programs?

U.S. Department of Agriculture – child nutrition cluster Unmodified

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

Programs tested as major programs:

Program or Cluster	CFDA No.
The U.S. Department of Agriculture – child nutrition cluster consisting of:	
– School Breakfast Program	10.553
– National School Lunch Program	10.555

Threshold for distinguishing between type A and B programs. \$ 750,000

Does the auditee qualify as a low-risk auditee? Yes X No

INDEPENDENT SCHOOL DISTRICT NO. 831

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2019

B. FINANCIAL STATEMENT FINDINGS

None.

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF AGRICULTURE, PASSED THROUGH MINNESOTA DEPARTMENT OF EDUCATION, CHILD NUTRITION CLUSTER – CFDA NOS. 10.553 AND 10.555

2019-001 Internal Control Over Compliance With Federal Procurement Requirements

Criteria – 2 CFR § 200.320(b) requires Independent School District No. 831 (the District) to establish and maintain effective internal control over compliance with requirements applicable to federal program expenditures, including procurement requirements applicable to the child nutrition cluster program.

Condition – During our audit, we noted that the District did not have sufficient controls in place within its child nutrition cluster federal program to ensure compliance with federal procurement requirements. For three of seven vendors tested, the District had not awarded a contract based on quotations as required by the Uniform Guidance.

Questioned Costs – None noted.

Context – Three of seven vendors tested were not in compliance. This was not a statistically valid sample.

Repeat Finding – This is a current year and prior year finding.

Cause – This was an oversight by district personnel.

Effect – Noncompliance with the procurement requirements could result in the District expending federal funds with vendors prior to obtaining bids or quotes if required, which could be viewed as a violation of the award agreement.

Recommendation – We recommend that the District review its internal control procedures relating to procurement for all federal programs. The District should verify compliance with federal procurement procedures, including awarding contracts based on sealed bids or quotations for the purchase of goods or services exceeding applicable federal dollar thresholds.

View of Responsible Official and Planned Corrective Actions – The District agrees with the finding. The District intends to review its procedures relating to procurement for its federal programs, and will ensure that bids and/or quotations are obtained when required. The District has separately issued a Corrective Action Plan related to this finding.

INDEPENDENT SCHOOL DISTRICT NO. 831

Schedule of Findings and Questioned Costs (continued)
Year Ended June 30, 2019

D. MINNESOTA LEGAL COMPLIANCE FINDINGS

2019-002 Contracting and Bid Law Compliance

Criteria – Minnesota Statutes § 471.345, Subd. 4.

Condition – Minnesota Statutes require contracts for goods or services in excess of \$25,000 to be awarded using quotations or sealed bids. For one of three vendors tested to which this requirement applied, the District had not awarded a contract based on quotations or sealed bids.

Questioned Costs – Not applicable.

Context – One of three vendors tested was not in compliance.

Repeat Finding – This is a current year and prior year finding.

Cause – This was an oversight by district personnel.

Effect – The District was not in compliance with state quote law requirements.

Recommendation – We recommend that the District comply with state statutory contracting requirements for all applicable vendors.

View of Responsible Official and Planned Corrective Actions – The District agrees with the finding. The District will review its procedures relating to contracting and bid laws to ensure compliance in the future. The District has separately issued a Corrective Action Plan related to this finding.

INDEPENDENT SCHOOL DISTRICT NO. 831

Uniform Financial Accounting and Reporting Standards
Compliance Table
June 30, 2019

	Audit	UFARS	Audit – UFARS
General Fund			
Total revenue	\$ 75,151,182	\$ 75,151,182	\$ –
Total expenditures	\$ 74,786,057	\$ 74,786,057	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ 151,143	\$ 151,143	\$ –
Restricted			
403 Staff development	\$ –	\$ –	\$ –
406 Health and safety	\$ –	\$ –	\$ –
407 Capital projects levy	\$ –	\$ –	\$ –
408 Cooperative revenue	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
414 Operating debt	\$ –	\$ –	\$ –
416 Levy reduction	\$ –	\$ –	\$ –
417 Taconite building maintenance	\$ –	\$ –	\$ –
423 Certain teacher programs	\$ –	\$ –	\$ –
424 Operating capital	\$ 397,938	\$ 397,938	\$ –
426 \$25 taconite	\$ –	\$ –	\$ –
427 Disabled accessibility	\$ –	\$ –	\$ –
428 Learning and development	\$ –	\$ –	\$ –
434 Area learning center	\$ –	\$ –	\$ –
435 Contracted alternative programs	\$ –	\$ –	\$ –
436 State approved alternative program	\$ –	\$ –	\$ –
438 Gifted and talented	\$ –	\$ –	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
441 Basic skills programs	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
449 Safe schools levy	\$ –	\$ –	\$ –
450 Pre-kindergarten	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
453 Unfunded severance and retirement levy	\$ –	\$ –	\$ –
459 Basic skills extended time	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ (552,980)	\$ (552,980)	\$ –
472 Medical Assistance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
475 Title VII – Impact Aid	\$ –	\$ –	\$ –
476 PILT	\$ –	\$ –	\$ –
Committed			
418 Committed for separation	\$ –	\$ –	\$ –
461 Committed fund balance	\$ –	\$ –	\$ –
Assigned			
462 Assigned fund balance	\$ 583,713	\$ 583,713	\$ –
Unassigned			
422 Unassigned fund balance	\$ 1,922,781	\$ 1,922,781	\$ –
Food Service			
Total revenue	\$ 3,895,056	\$ 3,895,056	\$ –
Total expenditures	\$ 3,705,376	\$ 3,705,376	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ 60,631	\$ 60,631	\$ –
Restricted			
452 OPEB liability not in trust	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 421,992	\$ 421,992	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Community Service			
Total revenue	\$ 5,117,391	\$ 5,117,391	\$ –
Total expenditures	\$ 4,839,182	\$ 4,839,182	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ 2,690	\$ 2,690	\$ –
Restricted			
426 \$25 taconite	\$ –	\$ –	\$ –
431 Community education	\$ 273,851	\$ 273,851	\$ –
432 ECFE	\$ 353,549	\$ 353,549	\$ –
440 Teacher development and evaluation	\$ –	\$ –	\$ –
444 School readiness	\$ 445,714	\$ 445,714	\$ –
447 Adult basic education	\$ –	\$ –	\$ –
452 OPEB liability not in trust	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 24,200	\$ 24,200	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 831
 Uniform Financial Accounting and Reporting Standards
 Compliance Table (continued)
 June 30, 2019

	Audit	UFARS	Audit – UFARS
Building Construction			
Total revenue	\$ 652,976	\$ 652,976	\$ –
Total expenditures	\$ 42,122,856	\$ 42,122,857	\$ (1)
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 4,934,642	\$ 4,934,642	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Debt Service			
Total revenue	\$ 9,029,340	\$ 9,029,340	\$ –
Total expenditures	\$ 8,743,420	\$ 8,743,420	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
433 Maximum effort loan	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 1,282,833	\$ 1,282,833	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
Trust			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
Internal Service			
Total revenue	\$ 9,470,223	\$ 9,470,223	\$ –
Total expenditures	\$ 9,684,733	\$ 9,684,734	\$ (1)
422 Net position	\$ 3,464,398	\$ 3,464,398	\$ –
OPEB Revocable Trust Fund			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
OPEB Irrevocable Trust Fund			
Total revenue	\$ 35,861	\$ 35,861	\$ –
Total expenditures	\$ 350,250	\$ 350,250	\$ –
422 Net position	\$ 1,843,772	\$ 1,843,772	\$ –
OPEB Debt Service Fund			
Total revenue	\$ 320,730	\$ 320,730	\$ –
Total expenditures	\$ 331,755	\$ 331,755	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 241,668	\$ 241,668	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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INDEPENDENT SCHOOL DISTRICT NO. 831
FOREST LAKE, MINNESOTA

Extracurricular Student Activity Accounts
Financial Report

Year Ended
June 30, 2019

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PRINCIPALS

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INDEPENDENT AUDITOR'S REPORT

To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statement of Independent School District No. 831 (the District), which comprises the statement of cash receipts and disbursements of the extracurricular student activity accounts as of and for the year ended June 30, 2019, and the related notes to the extracurricular student activity accounts financial statement.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The District's extracurricular student activities management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Minnesota Department of Education (MDE), as described in Note 1 of the notes to extracurricular student activity accounts financial statement; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(continued)

BASIS FOR QUALIFIED OPINION

The District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. Accordingly, it was not practicable for us to extend our audit of such cash collections beyond the amounts recorded.

QUALIFIED OPINION

In our opinion, except for the possible effects of the matter discussed in the “Basis for Qualified Opinion” paragraph, the financial statement referred to on the previous page presents fairly, in all material respects, the cash balances of the District’s extracurricular student activity accounts as of June 30, 2019, and the cash receipts and disbursements for the year then ended, in accordance with the financial reporting provisions of the MDE described in Note 1 of the notes to extracurricular student activity accounts financial statement.

EMPHASIS OF MATTER

As described in Note 3 of the notes to extracurricular student activity accounts financial statement, the District is required to implement Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, during the year ending June 30, 2020. The implementation of this standard will require the District’s extracurricular student activity accounts to be operated under School Board control. As a result, the account balances and transactions included in this financial statement must instead be reported within the District’s financial statements going forward. Our opinion is not modified with respect to this matter.

BASIS OF ACCOUNTING

We draw attention to Note 1 of the notes to extracurricular student activity accounts financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of the financial reporting provisions of the MDE, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the MDE. Our opinion is not modified with respect to this matter.

RESTRICTION ON USE

This report is intended solely for the information and use of those charged with governance, management of the District, the MDE, and the state of Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karnowski, Radosevich & Co., P. A.

Minneapolis, Minnesota
December 23, 2019

INDEPENDENT SCHOOL DISTRICT NO. 831

Extracurricular Student Activity Accounts
 Statement of Cash Receipts and Disbursements
 Year Ended June 30, 2019

	Beginning Balance	Transfers In (Out)	Receipts	Disbursements	Ending Balance
Senior High School	\$ 55,127	\$ -	\$ 190,535	\$ 172,153	\$ 73,509
Century Junior High School	14,265	(14,265)	-	-	-
Southwest Junior High School	17,242	(17,242)	-	-	-
Forest Lake Area Middle School	-	31,507	45,909	55,270	22,146
Area Learning Center	819	-	541	607	753
Columbus Elementary	2,807	-	10,512	11,002	2,317
Forest Lake Elementary	173	-	8,860	9,033	-
Forest View Elementary	3,309	-	4,030	5,744	1,595
Lino Lakes Elementary	2,634	-	11,603	9,687	4,550
Linwood Elementary	3,925	-	10,711	9,058	5,578
Scandia Elementary	853	-	9,608	9,480	981
Wyoming Elementary	10,489	-	9,608	9,688	10,409
	<u>\$ 111,643</u>	<u>\$ -</u>	<u>\$ 301,917</u>	<u>\$ 291,722</u>	<u>\$ 121,838</u>

See notes to extracurricular student activity accounts financial statement

INDEPENDENT SCHOOL DISTRICT NO. 831

Notes to Extracurricular Student Activity Accounts Financial Statement
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Extracurricular student activity fund transactions are defined as extracurricular programs conducted for the motivation and enjoyment of students. These programs and activities are not offered for school credits nor required for graduation. Activities are generally conducted outside of school hours. The content of the activities is determined primarily by the students, under the guidance of a staff member or other adult.

Extracurricular student activities are to be self-sustaining with all expenses paid by dues, admissions, or other student fundraising events.

The accounts of Independent School District No. 831's (the District) extracurricular student activity accounts are maintained, and the accompanying financial statement has been prepared, in accordance with financial reporting provisions of the Minnesota Department of Education (MDE), which constitutes a regulatory basis of accounting that differs from accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting, receipts are recorded when received rather than when earned, and disbursements are recognized when paid rather than when the obligations are incurred.

NOTE 2 – CASH AND INVESTMENTS

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board for extracurricular student activity accounts.

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

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

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

The District's deposit policies do not further limit depository choices.

At year-end, extracurricular student activity account deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District's agent in the District's name.

INDEPENDENT SCHOOL DISTRICT NO. 831

Notes to Extracurricular Student Activity Accounts Financial Statement (continued)
June 30, 2019

NOTE 3 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 84, *Fiduciary Activities*, is intended to enhance consistency and comparability of fiduciary activity reporting by state and local governments. It is also meant to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The MDE has also issued guidance for implementing this standard, which will impact the reporting of extracurricular student activity accounts previously not under School Board control, beginning in the 2019–2020 fiscal year. This new guidance provided by the MDE will require the activities currently presented separately in this financial statement to be operated under School Board control and reported as part of the District’s General Fund for the year ending June 30, 2020.

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OTHER REQUIRED REPORTS

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INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING

To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

In planning and performing our audit of the statement of cash receipts and disbursements of the extracurricular student activity accounts of Independent School District No. 831 (the District) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Corrective Action as item 2019-001, to be a material weakness.

The District's response to the finding identified in our audit has been included in the Schedule of Findings and Corrective Action. The District's response was not subject to the auditing procedures applied in our audit of the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of those charged with governance, management of the District, the Minnesota Department of Education, and the state of Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
December 23, 2019

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

To the School Board and Management of
Independent School District No. 831
Forest Lake, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the statement of cash receipts and disbursements of the extracurricular student activity accounts of Independent School District No. 831 (the District) as of and for the year ended June 30, 2019, and the related notes to the extracurricular student activity accounts financial statement, and have issued our report thereon dated December 23, 2019. The financial statement is prepared in a manner that demonstrates compliance with the regulatory basis of accounting prescribed by the Minnesota Department of Education (MDE), which differs from accounting principles generally accepted in the United States of America. Our report on the regulatory basis of accounting is qualified for a restriction on the scope of our audit resulting from the accounting system relating to cash receipts, which allows us only to audit cash collections that are recorded.

The provisions of the *Manual for Activity Fund Accounting* (MAFA), issued by the MDE, provides uniform financial accounting and reporting standards for student activities. Compliance with student activity laws and regulations is the responsibility of the District's extracurricular student activity accounts management. We have performed auditing procedures to test compliance with the provisions of this manual. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the MAFA, except as described in the Schedule of Findings and Corrective Action as items 2019-002 through 2019-007. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions.

The District's responses to the findings identified in our audit have been included in the Schedule of Findings and Corrective Action. The District's responses were not subject to the auditing procedures applied in our audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of those charged with governance, management of the District, the MDE, and the state of Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
December 23, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 831

Extracurricular Student Activity Accounts
Schedule of Findings and Corrective Action
June 30, 2019

FINDINGS AND CORRECTIVE ACTION – INTERNAL CONTROL OVER FINANCIAL REPORTING

2019-001 MATERIAL WEAKNESS IN INTERNAL CONTROLS – CASH RECEIPTS

Condition – Independent School District No. 831 (the District) reports the cash receipts and disbursements of its extracurricular student activity accounts in accordance with the regulatory basis of accounting prescribed by the Minnesota Department of Education. The internal controls at the various district school sites are not sufficient to assure that all cash receipts have been recorded.

Type of Finding – Current year and prior year finding.

Criteria – Management is responsible for establishing and maintaining a system of internal controls sufficient to reduce to an acceptable level, the possibility that a material misstatement of the District’s financial statement will not be prevented, or detected and corrected, on a timely basis.

Recommendation – We recommend that the District continue to review the internal controls over extracurricular student activity accounts at its various school sites, and consider adding procedures to strengthen the controls over the recording of cash receipts, such as the use and reconciliation of prenumbered receipts, the use and reconciliation of prenumbered admission tickets for events, and inventory controls over items sold for fundraisers. As is the case with all internal controls, the potential benefit of any contemplated procedural modifications in this area should be weighed against the cost.

Corrective Action Plan

Actions Planned – The District regularly reviews internal controls over extracurricular student activity account transactions along with the personnel at the various district school sites that maintain such accounts. The District will continue this process, and will be implementing these changes to be consistent and compliant with other General Fund receipts with the required transition to account for student activities within the General Fund for the year ending June 30, 2020.

Official Responsible – The Director of Business Services and Advisors.

Planned Completion Date – June 30, 2020.

Disagreement With or Explanation of Finding – The District is in agreement with this finding.

Plan to Monitor – The Director of Business Services and Advisors will oversee the continued review and evaluation of internal controls over the recording of extracurricular student activity account receipts at the District’s various school sites, and the implementation of any control procedure modifications.

INDEPENDENT SCHOOL DISTRICT NO. 831

Extracurricular Student Activity Accounts
Schedule of Findings and Corrective Action (continued)
June 30, 2019

FINDINGS AND CORRECTIVE ACTION – COMPLIANCE

2019-002 IMPROPER ACCOUNTS AND ACTIVITY

Condition – We noted 46 of 116 groups and activities accounted for by the District as student activities during the year ended June 30, 2019, do not meet the definition of an extracurricular activity as defined by the standards in the *Manual for Activity Fund Accounting* (MAFA).

Type of Finding – Current year and prior year finding.

Criteria – MAFA.

Recommendation – It is our recommendation that the District assure all student activity accounts and related activity meet the definition of an extracurricular activity as defined by the standards of the MAFA.

2019-003 INACTIVE ACCOUNTS

Condition – We noted 8 of 116 groups and activities accounted for by the District as student activities during the year ended June 30, 2019, were inactive for the year, and should be closed.

Type of Finding – Current year and prior year finding.

Criteria – MAFA.

Recommendation – It is our recommendation that the District close all inactive accounts and transfer any residual balances to other active student activity accounts.

2019-004 DISBURSEMENT DOCUMENTATION AND PROCEDURES

Condition – We noted 13 of 39 student activity cash disbursement transactions we selected for testing, lacked proper authorization on the check requests and were not approved by the student representative, the advisor, and the building principal (or his/her designee). We also noted 1 of 39 cash disbursement transactions lacked two signatures on the check, and 1 of 39 cash disbursement transactions lacked proper supporting documentation.

Type of Finding – Current year and prior year finding.

Criteria – MAFA.

Recommendation – It is our recommendation that the District assure all student activity cash disbursements obtain the proper authorizations on the check requests and proper signatures on the check. It is also our recommendation that the District assure all student activity cash disbursements obtain the proper supporting documentation.

INDEPENDENT SCHOOL DISTRICT NO. 831

Extracurricular Student Activity Accounts
Schedule of Findings and Corrective Action (continued)
June 30, 2019

FINDINGS AND CORRECTIVE ACTION – COMPLIANCE (CONTINUED)

2019-005 RECEIPT DOCUMENTATION AND PROCEDURES

Condition – We noted 3 of 37 student activity cash receipt transactions we selected for testing lacked documentation to allow us to determine if it was deposited in a timely manner. We also noted 19 of 37 cash receipt transactions lacked proper documentation on the deposit form and were not approved by the student representatives.

Type of Finding – Current year finding.

Criteria – MAFA.

Recommendation – It is our recommendation that the District review procedures for cash receipt transactions and verify appropriate documentation and approval is kept on file and assure all receipts are deposited in a timely manner.

2019-006 NEGATIVE BALANCES IN STUDENT ACTIVITY ACCOUNTS

Condition – We noted 1 of 116 active student activity accounts had a deficit balance at year-end. Accounts are not allowed to have deficit balances, and the activity advisor may be held personally responsible if the account does go negative.

Type of Finding – Current year and prior year finding.

Criteria – MAFA.

Recommendation – It is our recommendation that the individual responsible for overseeing these accounts review the requirements per the MAFA prohibiting student activity accounts from accumulating deficit balances.

2019-007 ACTIVITY PURPOSE FORMS

Condition – Activity purpose forms, which state the purpose of each individual activity account, were not available for 46 of 116 accounts tested for the year ended June 30, 2019. Per the MAFA, these forms are necessary for all student activity accounts and should be signed by both the activity advisor and the principal of the respective school.

Type of Finding – Current year and prior year finding.

Criteria – MAFA.

Recommendation – It is our recommendation that the District maintains activity purpose forms on file for each student activity account within the District.

INDEPENDENT SCHOOL DISTRICT NO. 831

Extracurricular Student Activity Accounts
Schedule of Findings and Corrective Action (continued)
June 30, 2019

FINDINGS AND CORRECTIVE ACTION – COMPLIANCE (CONTINUED)

2019-002, 2019-003, 2019-004, 2019-005, 2019-006, AND 2019-007 CORRECTIVE ACTION PLANS

Actions Planned – The District will work with the individuals responsible for overseeing student activities to improve controls and correct findings identified during the audit. The District will be implementing these changes to be consistent and compliant with other General Fund transactions with the required transition to account for student activities within the General Fund for the year ending June 30, 2020.

Official Responsible – The Director of Business Services and Advisors.

Planned Completion Date – June 30, 2020.

Disagreement With or Explanation of Finding – The District is in agreement with these findings.

Plan to Monitor – The Director of Business Services and Advisors will review the procedures and internal controls over student activity funds with the responsible individuals at each site where student activity accounts are maintained in order to comply with requirements of the MAFA.



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.2

TOPIC: Approve Strategic Plan

BACKGROUND: The District's current Strategic Plan was drafted in 2006. The Plan has been updated a number of times over the years with the last update taking place in 2017.

An updated and renewed Strategic Plan is necessary to provide direction as the District strives to meet the demands of a changing global economy and changes to the educational landscape.

PROCESS: In the Fall of 2019, The Minnesota School Boards Association facilitated the development of a new Strategic Plan. The process included 21 community focus groups and listening sessions involving over 300 community and staff members, internal and external surveys completed by close to 800 people, and four planning meetings of the 40 member Strategic Planning Team.

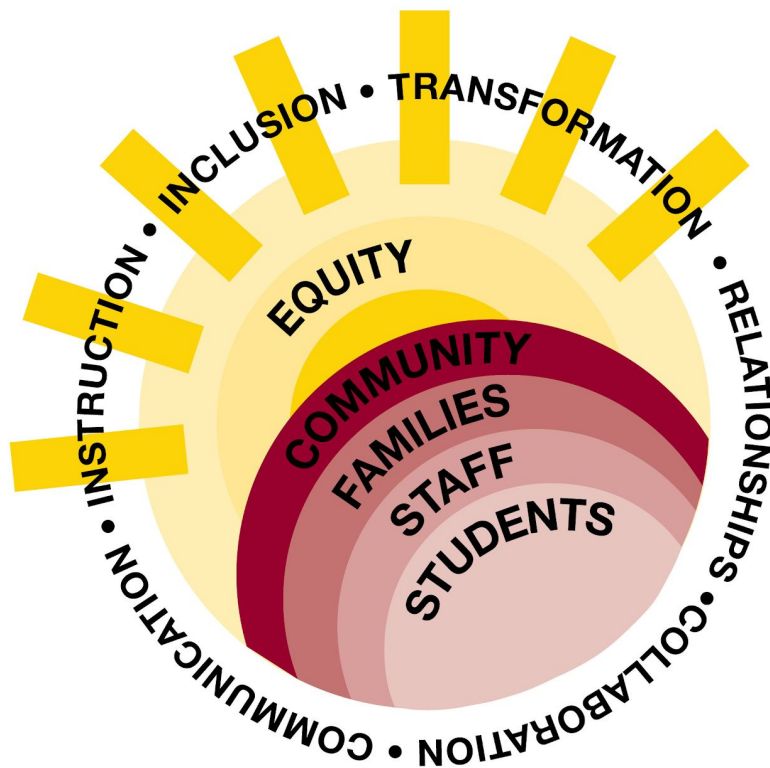
RECOMMENDATION: Approve Strategic Plan.



Forest Lake Area Schools Equity Framework

Our Educational Equity and Inclusion Commitment:

Each student will have the resources and support needed for their educational journey each and every day.



With students, staff, families and the community as our foundation and educational equity and inclusion as our goal,

We commit to...

- Quality **Instruction** for each student.
- **Inclusion** of all students, families, staff and community members.
- **Transformation** of systems that contribute to inequities.
- **Relationships** that are intentional and reciprocal.
- **Collaboration** with families, students, staff and community.
- **Communication** that is honest, open and courageous.

Outcomes and Strategies

Quality **Instruction** for each student.

Outcomes:

- Each student feels valued and empowered in their learning.
- Every student achieves their full academic potential and is prepared for their next level of education.
- Adults in FLAS ensure that barriers are lifted for each student, so that they have the opportunity to reach their highest academic potential at all points along the continuum of their education.
- Race-based achievement gaps are eliminated.
- The FLAS workforce reflects our student demographics.

Strategies:

- Intentionally focus on student populations that data shows experience the biggest disparities in opportunities.
- Regularly review curriculum materials for equity and bias.
- Purposefully seek out and purchase inclusive curriculum.
- Ensure that curriculum materials reflect the diversity of our community and the larger global community.
- Ensure that stories from marginalized groups are not only told and shared, but are taught from multiple perspectives.
- Build a culturally responsive environment.
- Train teachers in inclusive teaching practices.
- Purposefully recruit, hire and retain staff and teachers of color so that the demographics of faculty and staff reflect the demographics of the student body.
- Implement culturally responsive teacher and staff training.
- Personalize learning tailored to the needs of each student.
- Evaluate and adjust systems that match individual students to their needs.

Inclusion of all students, families, staff, and community members.

Outcomes:

- Increased participation
 - Parent and community input - make this easy, accessible and streamlined.
- Inclusive communication.
- Student clubs and activities reflect the makeup of the student body
 - support current groups and activities
 - embrace, support and promote new groups and activities
- Upper level elective courses registrants reflect the makeup of our student body.

Strategies:

- Ensure all feel welcome in the established student groups, including culturally-specific affinity groups, and promote new affinity groups as the need arises.
- Offer opportunities for students to showcase work celebrating culture and diversity, and invite families and community to participate.
- Assist families in making connections that support the student experience.
- Inclusive curriculum review process.
- Inclusive instructional methods.
- Create and support affinity groups for students and families.
- Facilitate conversations about identity.

Transformation of systems that contribute to inequities.

Outcomes:

Strategies:

- Monitor suspension/detention rates and quantify the data to mitigate inequities
 - school-to-prison pipeline
 - consistent and predictable patterns
 - offer alternatives (restorative justice, mediation)
- Monitor and correct Special Education referral rates for inequities.
- Provide equitable access to all curricular, co-curricular, and extra-curricular opportunities.
- Create behavior systems that are flexible to meet all student needs.
- Align resources and schedules to fit student needs.
- Implement a system of restorative justice that help students learn from their choices.
- Hold adult staff accountable for interactions with students and other staff.
- Train teachers and administrators in restorative justice practices.

Relationships that are intentional and reciprocal.

Outcomes:

- Each student has the opportunity and support to make at least one additional connection to school culture either inside or outside of the classroom.

Strategies:

- Build empathy among adults and students.
- Community building activities in each classroom to create student-student and staff-student connections.
- Student and staff equity leaders vetted and clearly identified as a resource or an advocate for equity needs.
- Communication between teachers and families
 - Language translation
 - Live
 - Written documents

- Provide professional development for adults and students around empathy.
- Awareness of available activities or pathways to extracurricular group creation.
- Foster positive student-to-student opportunities and relationships.

Collaboration with families, students, staff and community.

Outcomes:

- Families, students and community members feel heard and valued.
- Decisions are transparent.

Strategies:

- Develop partnerships with community groups and organizations to acknowledge and support various family structures, situations, and needs.
- Increase collaboration with mayor, city council.
- Updates and reports to school board
 - Make equity discussions part of every school board meeting
 - Include student ambassadors to school board

Communication that is honest, open and courageous.

Outcomes:

Strategies:

- Bring in/use “Courageous Conversations” protocol, Pacific Education Group, Glenn Singleton
 - Departments and Professional Learning Communities (PLC’s)
 - Administration and building leadership levels

Notes on Next Steps:

- Further develop this framework into a 3-year plan of activities, timeframe, staff responsible, resources needed/available and evaluation/measurement metrics.
- Specific outcomes and strategies will be reviewed, revised and developed through district PLC work, professional development, emerging needs, instructional coaching, and individual student, staff and family needs.

Addendum

Alignment

- FLAS Strategic Plan
- FLAS Achievement & Integration 3-year Plan
- FLAS World's Best Workforce Plan
- FLAS Curriculum & Instructional Review Process

Review

- This document will be reviewed annually by the District Equity Steering Committee that will be formed as an outcome of the Everyone Belongs process.
- Include members of this District Equity Steering Committee on the Curriculum, Instruction & Equity Committee as well as other district-wide committees.

Definitions

Include in relevant strategies above. Reference vocabulary/definitions used by YMCA through Everyone Belongs Project.

- Culturally Responsive Teaching
- Culturally Responsive School Leadership
- Cultural Lens
- Cultural Bias
- Dimensions of Diversity

Data Sources

- Data from Student, Staff, Family and Community Surveys
- Quick Look Data from District Equity Portrait/Audit
- 2012 Equity Audit Recommendations

Resources

- [What Does Educational Equity Look Like/Feel Like? \(MPS\)](#)

Forest Lake Area Schools

Strategic Plan | 2020-2025

BELIEF STATEMENTS

We believe that in Forest Lake Area Schools:

- Educational equity is the foundation for everything we do
- All students deserve highly qualified, high-performing educators
- Each student can learn and excel in an environment developed to meet their individual needs
- Each individual has value for their diverse talents, background and cultures
- Each individual needs a safe environment with positive relationships and caring, supportive networks to thrive and prosper
- Collaboration between school, home and community has a positive impact on all stakeholders
- Transparency and open communication are the hallmarks of an educational community that builds trust and strong partnerships
- The best interest of each student guides all decisions

MISSION STATEMENT

- Prepare and empower every student to thrive in and contribute to an ever-changing world

VISION STATEMENT

- Excellence for Every Student Every Day



FOCUS AREA	GOALS	OBJECTIVES
EXCELLENCE IN HIGH-QUALITY INSTRUCTION	1. Achieve the goals of the World's Best Workforce (WBWF) for all students in the school district.	1.1. (Annually) We will annually evaluate the results of the five goals of the WBWF Plan (2021) 1.2. Establish a process to adjust efforts to meet each WBWF Goals: #1: All students are kindergarten ready; #2: All students reading at grade level by third grade; #3: Closing the achievement gap for identified student groups; #4: All students graduating career and college ready; and #5: All students graduating on time.
	2. We will attract, develop and retain highly qualified, high-performing educators.	2.1. By 2021, identify characteristics of and establish consistent high-quality instruction. 2.2. By 2023, create and implement a plan for recruitment and retention of highly talented educators who reflect the demographic needs of our district.
EXCELLENCE IN EQUITABLE LEARNING OPPORTUNITIES	3. Identify and transform systems that contribute to inequities.	3.1. By 2021, create and implement a plan to enhance cultural competency among staff and students. 3.2. By 2021, identify and develop consistent and regular activities to make all students feel welcome at all grade levels. 3.3. By 2023, establish a process to annually identify and develop programming and practices to eliminate gaps in learning, opportunities, and resources across the district.
EXCELLENCE IN CAREER, COLLEGE AND FUTURE PREPAREDNESS	4. Develop and enhance each student's academic, technical and professional skills to equip them in identifying and preparing for their career path.	4.1. By 2021, establish a system through which each student receives guidance to help them identify and prepare for their career path. 4.2. By 2022, establish a process to ensure parents/guardians have the resources and information to support their child's intended career path. 4.3. By 2025, establish programming to ensure students have the academic background and skills to be successful in their chosen career and personal life.
	5. Engage students in learning systems that foster life skills both in and out of the classroom.	5.1. By 2021, identify the essential skills and dispositions necessary for students' future success in life and career. 5.2. By 2025, we will encourage the pursuit of student passions beyond the classroom, through activities such as art, academics, athletics, and service opportunities for all students.



FOCUS AREA	GOALS	OBJECTIVES
EXCELLENCE IN FOSTERING PERSONAL WELL-BEING IN A SAFE AND RESPECTFUL ENVIRONMENT	6. Create a safe, inclusive learning environment that fosters personal well-being.	6.1. By 2022, develop and implement teaching practices throughout the district that ensure students attain social and emotional health both now and in the future. 6.2. By 2023, develop and implement a system to provide a safe, predictable environment and healthy relationships between and among staff, students and families.
EXCELLENCE IN COLLABORATION WITH FAMILIES, PARTNERS AND THE COMMUNITY	7. Provide communication that enhances collaboration between our schools and families.	7.1. By 2021, create and implement a plan to foster communication and collaboration between teachers and families to support the needs and achievement of all students.
	8. Seek out, enhance, and build family and community partnerships to meet the needs of each student.	8.1. By 2021, identify and strengthen school/community partnerships that contribute to the district's ability to accomplish its mission and vision. 8.2. By 2025, provide regular and consistent learning opportunities for and in collaboration with the community that is responsive to its needs
EXCELLENCE IN COMMUNICATION AND OUTREACH	9. Create a community of communities.	9.1. Annually, implement strategies to promote the school district as a unifying identity. 9.2. By 2022, develop and carry out initiatives to communicate with and connect all residents, businesses and organizations to the district.
	10. Promote and celebrate the opportunities that make Forest Lake Area School District an educational leader.	10.1. Annually, boldly promote the abundance of opportunities the district offers. 10.2. By 2023, develop and carry out initiatives for outreach within and beyond the district's geographical boundaries.





**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.3

TOPIC: Approve the Legislative Platform

BACKGROUND: Adopting a legislative platform allows the school district to provide a consistent message when communicating with legislators. The Legislative Session will be a bonding session as the biennial budget was set last year.

PROCESS: Significant funding inequities exist between school districts. Advocacy with the Minnesota Legislature and working directly with our local legislators is critically important for the school district to address funding shortfalls.

Besides identifying the issue(s), we need to also provide solutions to our legislators that are fair, reasonable, and within their power to accomplish. The following four solutions will serve as the Legislative Agenda for the Forest Lake Area School District.

1. Special Education Funding - Increase state funding to cover districts' unfunded special education costs (cross subsidy).
2. Transportation - Increase aid to Forest Lake Area Schools for funding that exceeds the Transportation Sparsity Allowance provided under the current transportation formula.
3. Per Pupil Basic Funding Formula - Increase the state's per-pupil funding formula allowance by 1% for the 2020-2021 school year.

4. Highway 97 and Goodview Avenue Intersection Pedestrian Overpass

RECOMMENDATION: Approve the legislative platform.



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.4

**TOPIC: Out-Of-State Travel by School Board Members –
Policy 103B**

BACKGROUND: The purpose of this policy is to control out-of-state travel by school board members as required by law.

PROCESS: The School Board Policy Committee has reviewed this policy, and they are presenting it to the School Board with no changes recommended at this time.

RECOMMENDATION: Approval of this policy.

OUT-OF-STATE TRAVEL BY SCHOOL BOARD MEMBERS

103B

I. PURPOSE

The purpose of this policy is to control out-of-state travel by school board members as required by law.

II. GENERAL STATEMENT OF POLICY

School board members have an obligation to become informed on the proper duties and functions of a school board member, to become familiar with issues that may affect the school district, to acquire a basic understanding of school finance and budgeting, and to acquire sufficient knowledge to comply with federal, state and local laws, rules, regulations and school district policies that relate to their functions as school board members. Occasionally, it may be appropriate for school board members to travel out of state to fulfill their obligations.

III. APPROPRIATE TRAVEL

Travel outside the state is appropriate when the school board finds it proper for school board members to acquire knowledge and information necessary to allow them to carry out their responsibilities as school board members. Travel to regional or national meetings of the National School Boards Association is presumed to fulfill this purpose. Travel to other out-of-state meetings for which the member intends to seek reimbursement from the school district should be preapproved by the school board.

IV. REIMBURSABLE EXPENSES

Expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district-related expenses consistent with Policy #302.

V. REIMBURSEMENT

- A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.
- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

1. Airline Travel Credit

a. Elected officials utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the elected official.

1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the elected official to the school district, the elected official shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.

2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.

3. Elected officials who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.

4. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

C. Amounts to be reimbursed shall be within the school board's approved budget allocations, including attendance at workshops and conventions.

VI. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit)
Minn. Stat. § 123B.09, Subd. 2 (School Board Member Training)
Minn. Stat. § 471.661 (Out-of-State Travel)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (August 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (August 4, 1997) (Transportation Expenses)

Cross References: Travel Expense Reimbursement Policy 302
School Board Member Reimbursement Guidelines Policy 103A

ADOPTED: 12/15/05
12/07/06
02/07/08
02/05/09
02/04/10
05/05/11
02/02/12
02/06/13
No Changes: 02/06/14
No Changes: 01/08/15
No Changes: 02/04/16
No Changes: 02/02/17
No Changes: 01/04/18
No Changes: 01/10/19



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.5

TOPIC: Harassment and Violence Policy #425

BACKGROUND: The purpose of this policy is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability. This policy requires annual review.

PROCESS: The School Board Policy Committee has reviewed this policy, and they are presenting it to the School Board with no changes recommended at this time.

RECOMMENDATION: Approval of this policy.

[Note: State law (Minn. Stat. § 121A.03) requires that school districts adopt a sexual, religious, and racial harassment and violence policy that conforms with the Minnesota Human Rights Act, Minn. Stat. Ch. 363A (MHRA). This policy complies with that statutory requirement and addresses the other classifications protected by the MHRA and/or federal law. While the recommendation is that school districts incorporate the other protected classifications, in addition to sex, religion, and race, into this policy, they are not specifically required to do so by Minn. Stat. § 121A.03. The Minnesota Department of Education (MDE) is required to maintain and make available a model sexual, religious, and racial harassment policy in accordance with Minn. Stat. § 121A.03. MDE's policy differs from that of MSBA and imposes greater requirements upon school districts than required by law. For that reason, MSBA recommends the adoption of its model policy by school districts. Each school board must submit a copy of the policy the board has adopted to the Commissioner of MDE.]

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.

[Note: The Minnesota Human Rights Act defines "sexual orientation" to include "having or being perceived as having a self-image or identity not traditionally associated with one's biological maleness or femaleness." Minn. Stat. § 363A.03, Subd. 44.]

II. GENERAL STATEMENT OF POLICY

- A. The policy of Independent School District No. 831 (the "School District") is to maintain a learning and working environment that is free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability. The School District prohibits any form of harassment or violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.

- B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, as defined by this policy. (For purposes of this policy, school district personnel includes school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the District.)
- C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.
- D. The School District will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, and to discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who is found to have violated this policy.

III. DEFINITIONS

- A. "Assault" is:
 - 1. an act done with intent to cause fear in another of immediate bodily harm or death;
 - 2. the intentional infliction of or attempt to inflict bodily harm upon another; or
 - 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating

to an individual's or group of individuals' race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability when the conduct:

1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
3. otherwise adversely affects an individual's employment or academic opportunities.

C. "Immediately" means as soon as possible but in no event longer than 24 hours.

D. Protected Classifications; Definitions

1. "Disability" means any condition or characteristic that renders a person a disabled person. A disabled person is any person who:
 - a. has a physical, sensory, or mental impairment which materially limits one or more major life activities;
 - b. has a record of such an impairment; or
 - c. is regarded as having such an impairment.
2. "Familial status" means the condition of one or more minors being domiciled with:
 - a. their parent or parents or the minor's legal guardian; or
 - b. the designee of the parent or parents or guardian with the written permission of the parent or parents or guardian. The protections afforded against harassment on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.
3. "Marital status" means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment on the

basis of the identity, situation, actions, or beliefs of a spouse or former spouse.

4. "National origin" means the place of birth of an individual or of any of the individual's lineal ancestors.
 5. "Sex" includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
 6. "Sexual orientation" means having or being perceived as having an emotional, physical, or sexual attachment to another person without regard to the sex of that person or having or being perceived as having an orientation for such attachment, or having or being perceived as having a self-image or identity not traditionally associated with one's biological maleness or femaleness. "Sexual orientation" does not include a physical or sexual attachment to children by an adult.
 7. "Status with regard to public assistance" means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.
- E. "Remedial response" means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel who are the target or victim of acts of harassment or violence.
- F. Sexual Harassment; Definition
1. Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:
 - a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or
 - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or

- c. that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.

2. Sexual harassment may include, but is not limited to:

- a. unwelcome verbal harassment or abuse;
- b. unwelcome pressure for sexual activity;
- c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of student(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;
- d. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status;
- e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
- f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence: Definition

- 1. Sexual violence is a physical act of aggression or force or the threat thereof which involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minn. Stat. § 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.
- 2. Sexual violence may include, but is not limited to:

- a. touching, patting, grabbing, or pinching another person's intimate parts, whether that person is of the same sex or the opposite sex;
 - b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
 - c. coercing, forcing or attempting to coerce or force sexual intercourse or a sexual act on another; or
 - d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.
- H. Violence; Definition:
Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to, race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability.

IV. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate School District official designated by this policy. A person may report conduct which may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.

- B. The School District encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available from the School District office, but oral reports shall be considered complaints as well.
- C. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a School District Human Rights Officer or to the Superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.
- D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult School District personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the School District human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.
- E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.
- F. Upon receipt of a report, the building report taker must notify the School District Human Rights Officers immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the Human Rights Officers. If the report was given verbally, the building report taker shall personally reduce it to written form within 24

hours and forward it to the Human Rights Officers. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.

- G. In the District. The School Board hereby designates the Director of Administration and Human Resources and the Director of Special Education as the School District Human Rights Officers to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves a Human Rights Officer, the complaint shall be filed directly with the Superintendent.
- H. The School District shall conspicuously post the name of the Human Rights Officers, including mailing addresses and telephone numbers.
- I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades or work assignments, or educational or work environment.
- J. Use of formal reporting forms is not mandatory.
- K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.
- L. The School District will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the School District's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.
- M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- N. False accusations or reports of violence or harassment against another person are prohibited.
- O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

V. INVESTIGATION

- A. By authority of the School District, the Human Rights Officers, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by School District officials or by a third party designated by the School District.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the School District should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and the surrounding circumstances.
- D. In addition, the School District may take immediate steps, at its discretion, to protect the target or victim, the complainant, and students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.

- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- F. The investigation will be completed as soon as practicable. The School District Human Rights Officers shall make a written report to the Superintendent upon completion of the investigation. If the complaint involves the Superintendent, the report may be filed directly with the School Board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

- A. Upon completion of the investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and school district policies and regulations.
- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.
- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The School District will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minn. Stat. § 626.556 may be applicable,
- B. Nothing in this policy will prohibit the School District from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.
- B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the School District.
- C. A summary of this policy shall appear in the student handbook. This policy shall be referenced in the employee handbook with an indication

that the policy is available online or a printed copy is available upon request.

- D. The School District will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness, and/or sexual abuse prevention.
- F. This policy shall be reviewed at least annually for compliance with state and federal laws.

Legal References: Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. § 626.556 *et seq.* (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: Policy 535 (Equal Educational Opportunity)
Policy 412 (Equal Employment Opportunity)
Policy 432 (Disability Nondiscrimination Policy)
Policy 406 (Public and Private Personnel Data)
Policy 522 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
Policy 414 (Mandated Reporting of Maltreatment of Vulnerable Adults)
Policy 515 (Student Discipline)
Policy 505 (Use of Student Records)
Policy 421 (Student Sex Nondiscrimination)

Policy 540 (Technology Acceptable Use and Safety Policy)
Policy 419 (Prohibiting Discrimination)
Policy 541 (Bullying Prohibition)
Policy 431 (Hazing Prohibition)

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Revised: 02/07/19

INDEPENDENT SCHOOL DISTRICT NO. 831
HARASSMENT AND VIOLENCE REPORT FORM

Reports can be made anonymously if you don't want to identify yourself. However, it would be helpful if you did provide your name so that we can clarify details for our investigation.

General Statement of Policy Prohibiting Harassment and Violence

Independent School District No. 831 maintains a firm policy prohibiting all forms of discrimination. Harassment or violence against students or employees or groups of students or employees on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity and expression, or disability is strictly prohibited. All persons are to be treated with respect and dignity. Harassment or violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity and expression, or disability by any pupil, teacher, administrator, or other school personnel, which create an intimidating, hostile, or offensive environment will not be tolerated under any circumstances.

Complainant _____

Home Address _____

Work Address _____

Home Phone _____ Work Phone _____

Date of Alleged Incident(s) _____

Basis of Alleged Harassment/Violence - circle as appropriate: race \ color \ creed \ religion \ national origin \ sex \ age \ marital status \ familial status \ status with regard to public assistance \ sexual orientation, including gender identity and expression \ disability

Name of person you believe harassed or was violent toward you or another person or group.

If the alleged harassment or violence was toward another person or group, identify that person or group.

Describe the incident(s) as clearly as possible, including such things as: what force, if any, was used; any verbal statements (i.e., threats, requests, demands, etc.); what, if any, physical contact was involved; etc. (Attach additional pages if necessary.)

Where and when did the incident(s) occur? _____

List any witnesses that were present _____

This complaint is filed based on my honest belief that _____ has harassed or has been violent to me or to another person or group. I hereby certify that the information I have provided in this complaint is true, correct, and complete to the best of my knowledge and belief.

(Complainant Signature)

(Date)

Received by _____

(Date)



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.6

TOPIC: Student Transportation Safety Policy #531

BACKGROUND: The purpose of this policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

PROCESS: The School Board Policy Committee has reviewed this policy, and they are presenting it to the School Board with the changes noted.

RECOMMENDATION: Approval of this policy.

I. PURPOSE

The purpose of this Policy is to provide safe transportation for students and to educate students on safety issues and the responsibilities of school bus ridership.

II. PLAN FOR STUDENT TRANSPORTATION SAFETY TRAINING**A. School Bus Safety Week.**

The first week of school is designated as school bus safety week.

B. Student Training.

1. The School District shall provide students enrolled in grades kindergarten through grade 10 with age appropriate school bus safety training in the following concepts.
 - a. transportation by school bus is a privilege not a right;
 - b. District policies for student conduct and school bus safety;
 - c. appropriate conduct while on the bus;
 - d. the danger zones surrounding a school bus;
 - e. procedures for safely boarding and leaving a school bus;
 - f. procedures for safe street or road crossing; and
 - g. school bus evacuation.
2. Each nonpublic or charter school located within the district must provide all nonpublic or charter school pupils enrolled in kindergarten through grade 10 who are transported by school bus at public expense and attend school within the district's boundaries with training as required in paragraph (1).
3. Students enrolled in kindergarten through grade 6 enrolled during the first or second week of school must receive the school bus safety training competencies by the end of the third week of school. Students in grades kindergarten through grade 3 must receive the training twice each school year. Pre-kindergarten students who participate in district transportation will receive the same training as do kindergarten students. Students enrolled in grades 7 through 10 enrolled during the first or second week of school and have not previously received school bus safety training must receive the training or receive bus safety instructional materials by the end of the sixth week of school. Students enrolled in kindergarten through grade 10 who enroll in a school after the second week of school and are transported by school bus and have not received training in their previous school district shall undergo school bus safety training or receive bus safety instructional materials by the end of the sixth week of school. Upon request of the superintendent of schools, the school transportation safety director in each district must certify to the superintendent that all students transported by school bus within the district have received the school bus safety training according to this section. Upon request of the superintendent of the school district where a nonpublic or charter school is located, the principal or other chief administrator of

each nonpublic or charter school must certify to the school transportation safety director of the district in which the school is located that the school's students transported by school bus at public expense have received training according to this section.

4. The School District will make reasonable accommodations in training for students known to speak English as a second language and students with disabilities.
5. The District may, to the extent possible, provide kindergarten students with school bus safety training before the first day of school.
6. The School District may also provide student safety education for bicycling and pedestrian safety.
7. The School District's curriculum for student transportation safety training is maintained and available for review in the office of the Transportation Safety Director.
8. Nonpublic or charter school students transported by the School District will receive School Bus Safety training in their nonpublic or charter school. The nonpublic or charter school must certify to the School District's School Transportation Safety Director that all students have received the appropriate training.
9. Students taking driver's training instructional classes must receive training in the laws and proper procedures when operating a motor vehicle in the vicinity of a school bus as required by section 169.446, subdivisions 2 and 3.

III. PARENT AND GUARDIAN INVOLVEMENT

A. Parent/Guardian Responsibilities For Transportation Safety.

1. Become familiar with District rules and policies, regulations and principles of school bus safety.
2. Assist students in understanding safety rules and encourage them to abide by them.
3. Recognize their responsibilities for the actions of their children.
4. Support safe riding and walking practices and reasonable discipline efforts.
5. When appropriate, assist students in safely crossing local streets before boarding and after leaving the bus.
6. Support procedures for emergency evacuation, and procedures in emergencies as set up by the School District.
7. Respect the rights and privileges of others.
8. Communicate safety concerns to school administrators.
9. Monitor bus stops, if possible.
10. Support all efforts to improve school bus safety.

11. Have their children to the bus stop five minutes before the bus arrives.
12. Have their children properly dressed for the weather.
13. Have a plan in case the bus is late.
14. It is recommended that students have something reflective or a flashlight for better visibility.

B. Parent/Guardian Notification.

A copy of the School District school bus and bus stop rules will be provided to each family at the beginning of the school year or when a child enrolls, if this occurs during the school year. Parents/guardians are asked to review the rules with their students.

IV. CONDUCT ON SCHOOL BUSES AND CONSEQUENCES FOR MISBEHAVIOR

- A. Riding the school bus is a privilege, not a right. Students are expected to follow the same behavioral standards while riding school buses as are expected on school property or at school activities, functions or events. All school rules are in effect while a student is riding the bus or at the bus stop.
- B. Consequences for school bus/bus stop misconduct will be imposed by the Building Principal or the Principal's designee. The Transportation Supervisor or designee may impose consequences for student bus/bus stop misconduct for charter and non-public school students who ride general education buses at his/her discretion in accordance with this policy. In addition, all school bus/bus stop misconduct will be reported to the District's Transportation Safety Director and may be reported to local law enforcement.
 1. School Bus and Bus Stop Rules.

The School District school bus safety rules are to be posted on every bus. If these rules are broken, the School District's discipline procedures are to be followed. In most circumstances, consequences are progressive and may include suspension of bus privileges. It is the school bus driver's responsibility to report unacceptable behavior to the School Office. Upon completion of the investigation of student misconduct, a copy of the form will be forwarded to the School District Transportation Office.
 2. Rules at the Bus Stop.
 - a. Get to your bus stop 5 minutes before your scheduled pick up time. The school bus driver will stop, but not wait for late students. Waiting inside the home or garage is not considered the bus stop.
 - b. Respect the property of others while waiting at your bus stop.
 - c. Keep your arms, legs and belongings to yourself.
 - d. Use appropriate language.
 - e. Stay away from the street, road or highway when waiting for the bus. Wait until the bus stops before approaching the bus.
 - f. After getting off the bus, move away from the bus.

- g. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal you before crossing the street.
- h. No fighting, harassment, intimidation or horseplay.
- i. No use of alcohol, tobacco, e-cigarettes or drugs.

3. Rules on the Bus.

- a. Immediately follow the directions of the driver.
- b. Sit in your seat facing forward.
- c. Talk quietly and use appropriate language.
- d. Keep all parts of your body inside the bus.
- e. Keep your arms, legs and belongings to yourself.
- f. No fighting, harassment, intimidation or horseplay.
- g. Do not throw any object.
- h. No use of alcohol, tobacco or drugs.
- i. Do not bring any weapon or dangerous objects on the school bus.
- j. Do not damage the school bus.
- k. Do not eat or drink on the school bus on regular school bus routes to and from school. Exceptions may be made for medical reasons.

4. Consequences.

- a. Consequences for school bus/bus stop misconduct will apply to all regular routes. Decisions regarding a student's ability to ride the bus in connection with co-curricular and extra-curricular events (for example, field trips or competitions) will be in the sole discretion of the School District. Parents/guardians will be notified of any offenses and/or suspension of bus privileges.

1) Elementary (K-6) per school year.

1st offense -- warning

2nd offense -- warning or 1-3 school day suspension from riding the bus

3rd offense -- 5 school day suspension from riding the bus

4th offense -- 10 school day suspension from riding
the bus / meeting with parent/guardian

Further offenses -- individually considered. Students may be suspended for longer periods of time, including the remainder of the school year.

2) Secondary (7-12) per school year.

1st offense -- warning

2nd offense -- 3-5 day suspension from riding the bus

3rd offense -- 10 day suspension from riding the bus

4th offense -- 20 day suspension from riding the bus/meeting with
parent/guardian

5th offense -- suspended from riding the bus for the remainder of the school year

3) Other Discipline.

Based on the severity of a student's conduct, more serious consequences may be imposed at any time. Depending on the nature of the offense, consequences such as suspension or expulsion from school may also result from school bus/bus stop misconduct.

A school bus driver, after having a conversation with the Transportation Supervisor or designee, shall have the authority to remove a student from the bus for one day for misbehavior on the afternoon take home route that is considered to be causing an immediate and substantial danger to self or surrounding persons or property, provided the driver follows the administrative regulations addressing these suspensions. The driver must make direct contact (telephone or meeting) with the parent/guardian prior to the end of the evening on the day preceding the removal from the bus.

4) Records.

Records of school bus/bus stop misconduct will be forwarded to the individual school building and will be retained in the same manner as other student discipline records. Records may also be maintained in the transportation office.

5) Vandalism/Bus Damage.

Students damaging school buses will be responsible for the damages. Failure to pay such damages (or make arrangements to pay) within two weeks may result in the loss of bus privileges until damages are paid.

6) Notice.

Students will be given a copy of school bus and bus stop rules during school bus safety training. Rules are to be posted on each bus and both rules and consequences will be periodically reviewed with students by the driver.

7) Criminal Conduct.

In cases involving criminal conduct the Superintendent, local law enforcement officials and the Department of Public Safety will be informed.

V. SCHOOL BUS DRIVER DUTIES AND RESPONSIBILITIES

All school bus drivers shall be adequately prepared, both physically and mentally, each day to perform required duties. These shall include:

- A. Operating the vehicle in a safe and efficient manner.

1. Safety. The primary concern of each driver is safety. Drivers will exercise extreme caution during the loading and unloading process as well as when driving.
 2. Defensive Driving. All drivers are to drive defensively at all times. A definition of defensive driving is: driving in a manner to avoid accident involvement despite adverse conditions created by roads, weather, traffic, or errors of other drivers or pedestrians.
 3. Driving Adjustments. Winter and wet weather driving may require adjusting speed and normal driving practices to compensate for road conditions.
 4. Emergency Doors. Emergency doors must be free and operable. Under no circumstances may the doors be obstructed to prevent easy access.
 5. Service Door. The service door of the bus must be closed at all times while the bus is in motion.
 6. Overloads. The registration card in all vehicles designates the maximum number of passengers allowed to be carried. This limit cannot be exceeded. A driver should call the designated individual for instructions should a vehicle become overloaded.
 7. Railroad Crossings. All school buses must stop at railroad crossings, using required procedures, whether they are loaded or empty. School buses shall not activate the eight-way lights; four-way hazard lights are to be used before stopping and when crossing the tracks.
 8. Speeding and Other Moving Violations. No bus will travel faster than road, traffic and weather conditions safely permit, regardless of the posted speed limit. Any driver convicted of a moving violation with a school bus will face disciplinary action. Other reports or warnings regarding speeding will result in suspension and/or termination.
 9. Tobacco Products Prohibited. Smoking or use of tobacco products by either the driver or the passengers is prohibited on any school bus, Type III vehicle, or on school property.
- B. Conducting thorough pre-trip and post-trip inspections of the vehicle and special equipment.
1. Pre-Trip/Post-Trip Bus Inspection. Drivers are required to perform a pre-trip inspection of the bus before each trip. Failure to do so is a violation of State law. Defects are to be reported in writing. Drivers are required to check their buses for students, vandalism and articles left on the bus after each route segment.

2. Safety Equipment. All drivers are responsible for ensuring that the necessary safety equipment is aboard the bus, including fire extinguisher, first aid kit, bodily fluids clean-up kit, reflectorized emergency warning device, and any additional items required by the District. Drivers of vehicles for disabled students will ensure all student health information cards will be maintained as a hard copy on the vehicle or available through 2-way communication in the dispatch office.
 3. Bus Cleaning. Drivers are required to keep the interior of their buses swept and free of trash at all times.
 4. Fueling. The driver is responsible for ensuring that his or her assigned vehicle is adequately fueled before leaving the yard. Smoking is prohibited on all district grounds, including in the fueling area. Smoking in the fueling area will result in serious disciplinary action up to and including termination of employment, regardless of the existence or lack previous disciplinary measures. The engine shall be turned off while fueling. Drivers should never fuel with passengers aboard.
- C. Ensuring the safety, welfare and orderly conduct of passengers while on the bus. (See Section II).
- D. Meeting emergency situations in accordance with operating procedures. (See Sections VIII and VI).
- E. Communicating effectively with school staff, students, parents, law enforcement officials and the motoring public.
1. Relations with Students. Bus drivers will treat students with respect and will refrain from any conduct which is intended or could be perceived as demeaning, intimidating or harassing.
 2. Relations with School Officials. School officials can and will be of considerable assistance to drivers. They are trained in the education of students and it is in their best interest that control and discipline be maintained on the bus. Therefore, it is very important drivers have good relationships with the school officials and give them full cooperation.
 3. Relations with the Public. It is important to remember that to the general public, the driver represents the School. Buses are one of the most visible vehicles on the road. Drivers must deal with students, parents, and other motorists in a polite, professional and considerate manner.
 4. Student Discipline. Although drivers are responsible for maintaining order on the bus, drivers must always remember that the types of actions they may use are limited. Drivers must never, under any circumstances, use corporal punishment.

Drivers have no authority to permanently deny a child the privilege of riding the bus, or drop the student at other than the designated stop. Any denial of bus-riding privileges can come only from the school authorities, except as noted under Section IV. B.4.a.3.

5. Route Problems. Any problems encountered by the driver that require assistance should be brought to the attention of the Transportation Office immediately.
6. Unauthorized Passengers. Only authorized passengers may be transported in a bus. Any other passenger must be specifically approved by the Director of Transportation or his/her designee.
7. Notices. It is the responsibility of the driver to check for notices each day and to check with his or her supervisor regularly.

F. Completing required reports.

It is the responsibility of the driver to completely fill out and timely turn in all reports, discipline referrals, time cards, and mechanical defect slips as required. This includes all requirements pertaining to pre-trip inspections and stop-arm violation reports.

G. Completing required training programs successfully. (See Section VII).

H. Providing maximum safety for passengers during loading and unloading.

1. Standing Prohibited. Standing is not allowed on a moving school bus. Drivers must not move a bus from a stopped position until all passengers are seated. Students are to remain seated until the bus has stopped.
2. Dangerous Articles. No weapons or articles that may be classified as dangerous, may be transported on a school bus. This includes any and all weapons, gasoline cans, animals, and other dangerous or objectionable items. Possession of weapons on school property or the bus will not be tolerated. Companion dogs are allowed.
3. Driver must wear the seat belt whenever the bus is in motion. Additional driver duties and responsibilities may be found in the driver handbook.

VI. OPERATING RULES AND PROCEDURES

A. General Operating Rules.

1. All routes shall be on file with the School District's Transportation Office.
2. Only students assigned to the school bus by the District shall be transported. The number of students or other authorized passengers transported in or assigned to a

school bus shall not be more than the legal capacity for the bus. No person shall be allowed to stand when the bus is in motion.

3. Drivers are to enforce the provisions of the school bus and bus stop rules as appropriate. Students may be released from the bus at only three points, the approved bus stop, shuttle location or at school, except in case of an emergency.
4. The parent/guardian may designate by a signed, written request a day care facility, respite care facility, the residence of a relative or the residence of a person chosen by the parent or guardian as the address of the student for transportation purposes. The address must be in the attendance area of the assigned school and meet other eligibility requirements.
5. Students who misbehave severely may be returned to the school immediately and reported to the Building Principal or other designated individual.
6. Safety evacuation drills for the student-passengers shall be conducted at least twice a year.
7. There shall be no students in the bus while the fuel tank is being filled. On leaving the vehicle when students are in the bus, the driver shall stop the bus, remove the ignition key, set the brakes and otherwise render the bus immobile.
8. Buses shall not be run backwards on the school grounds or any other point if it can be avoided. If it is necessary to run a bus backwards on school grounds, the driver shall have another responsible person act as a guard flagman in back of the bus to keep other persons out of the path and to issue warnings to the driver of approaching traffic.
9. When arriving or leaving the school grounds, the driver must not follow closer than 50 feet from the vehicle directly in front of the bus or closer than 500 feet when traveling on the highway.
10. No school bus shall pull any trailer when students are being transported on regular routes to or from school.
11. In case of an accident or breakdown of the bus, the driver shall contact the dispatcher using the two-way radio. If no radio contact is available, the driver shall not leave the bus unattended.
12. The District may adopt such additional operating rules as are deemed necessary to meet local conditions and needs, provided they do not conflict with State laws and regulations.

13. A bus driver may not operate a school bus while communicating over, or otherwise operating, a cell phone, whether hand-held or hands free, when the vehicle is in motion. For purposes of this paragraph, "school bus" has the meaning given in Minn. Stat. § 169.011, Subd. 71. In addition, "school bus" also includes type III vehicles when driven by employees or agents of the school district. "Cell phone" means a cell, analog, wireless, or digital telephone capable of sending or receiving telephone or text messages without an access line for service.
14. Bus drivers must minimize, to the extent practical, the idling of school bus engines and exposure of children to diesel exhaust fumes.
15. To the extent practical, the school district will designate school bus loading/unloading zones at a sufficient distance from school air-intake systems to avoid diesel fumes from being drawn into the systems.

B. Use of Signals, Loading or Unloading.

1. The driver shall activate the flashing eight-light system of the bus at least 300 feet before stopping to load or unload students, in a speed zone of more than 35 mph and 100 feet in a speed zone of 35 mph or less, and shall not extinguish such lights until loading or unloading is completed and persons who must cross the roadway or highway are safely across.
2. Bring the vehicle to a complete stop in the right hand lane of the roadway parallel to the center line.
3. Prior to discharging students, open door, activate red flashing lights and extend the stop arm. Discharge students only after all traffic (front and rear) has come to a complete stop.
4. Keep eight-light system operating until all students have been loaded or unloaded safely.
5. The driver should avoid loading or unloading students where the view is obstructed to other motorists for 500 feet in either direction.
6. The driver will not permit students to stand or get on or off the bus while it is in motion.
7. The driver will bring the bus to a full stop and disengage gears by shifting gear shift lever into neutral position or selector into neutral or park position before loading or unloading students.
8. Buses shall load and unload students only at designated locations.

C. Crossing Highways and Streets.

1. The driver shall be responsible for safely delivering the students who must cross the highway or street by one of the following methods:
 - a. Students shall pass approximately 10 feet in front of the school bus so as to be seen by the driver and cross the road only upon receiving a hand signal from the driver, or
 - b. The student shall pass approximately 10 feet in front of the bus so as to be seen by the driver and be conducted across the road by the school bus patrol, or
 - c. The driver shall personally conduct the students across the road after following required procedures for disabling the bus.
 - d. The driver shall visually ascertain that students getting off the bus who do not need to cross the road are a safe distance from the bus before moving the vehicle.

D. Type III Vehicles.

1. Type III vehicles are restricted to passenger cars, station wagons, vans, and buses having a maximum manufacturer's rated seating capacity of 10 or fewer people including the driver and a gross vehicle weight rating of 10,000 pounds or less. A van or bus converted to a seating capacity of 10 or fewer and placed in service on or after August 1, 1999, must have been originally manufactured to comply with the passenger safety standards.
2. Type III vehicles must be painted a color other than national school bus yellow.
3. Type III vehicles shall be state inspected in accordance with legal requirements.
4. A type III vehicle cannot be older than 12 years old unless excepted by state and federal law.
5. If a type III vehicle is school district owned, the school district name will be clearly marked on the side of the vehicle. The type III vehicle must not have the words "school bus" in any location on the exterior of the vehicle or in any interior location visible to a motorist.
6. A "type III vehicle" must not be outwardly equipped and identified as a type A, B, C, or D bus.
7. Eight-lamp warning systems and stop arms must not be installed or used on type III vehicles.

8. Type III vehicles must be equipped with mirrors as required by law.
9. Any type III vehicle may not stop traffic and may not load or unload before making a complete stop and disengaging gears by shifting into park. Any type III vehicle used to transport students must not load or unload so that a student has to cross the road, except where not possible or impractical, then the driver or assistant must escort a student across the road. If the driver escorts the student across the road, then the motor must be stopped, the ignition key removed, the brakes set, and the vehicle otherwise rendered immobile.
10. Any type III vehicle used to transport students must carry emergency equipment including:
 - a. Fire extinguisher. A minimum of one 10BC rated dry chemical type fire extinguisher is required. The extinguisher must be mounted in a bracket, and must be located in the driver's compartment and be readily accessible to the driver and passengers. A pressure indicator is required and must be easily read without removing the extinguisher from its mounted position.
 - b. First aid kit and body fluids cleanup kit. A minimum of a ten-unit first aid kit and a body fluids cleanup kit is required. They must be contained in removable, moisture- and dust-proof containers mounted in an accessible place within the driver's compartment and must be marked to indicate their identity and location.
 - c. Passenger cars and station wagons may carry a fire extinguisher, a first aid kit, and warning triangles in the trunk or trunk area of the vehicle if a label in the driver and front passenger area clearly indicates the location of these items.
11. Students will not be regularly transported in private vehicles that are not state inspected as type III vehicles. Only emergency, unscheduled transportation may be conducted in vehicles with a seating capacity of 10 or fewer without meeting the requirements for a type III vehicle. Also, parents may use a private vehicle to transport their own children under a contract with the district. The school district has no system of inspection for private vehicles.
12. All drivers of type III vehicles will be licensed drivers and will be familiar with the use of required emergency equipment. The school district will not knowingly allow a person to operate a type III vehicle if the person has been convicted of an offense that disqualifies the person from operating a school bus.

E. Type III Vehicle Driven by Employees with a Class A-D Driver's License

1. The holder of a Class A, B, C, or D driver's license, without a school bus endorsement, may operate a type III vehicle, described above, under the following conditions:
 - a. The operator is an employee of the entity that owns, leases, or contracts for the school bus, which may include the school district.
 - b. The operator's employer, which may include the school district, has adopted and implemented a policy that provides for annual training and certification of the operator in:
 - (1) safe operation of a type III vehicle;
 - (2) understanding student behavior, including issues relating to students with disabilities;
 - (3) encouraging orderly conduct of students on the bus and handling incidents of misconduct appropriately;
 - (4) knowing and understanding relevant laws, rules of the road, and local school bus safety policies;
 - (5) handling emergency situations;
 - (6) proper use of seat belts and child safety restraints;
 - (7) performance of pretrip vehicle inspections;
 - (8) safe loading and unloading of students, including, but not limited to:
 - (a) utilizing a safe location for loading and unloading students at the curb, on the nontraffic side of the roadway, or at off-street loading areas, driveways, yards, and other areas to enable the student to avoid hazardous conditions;
 - (b) refraining from loading and unloading students in a vehicular traffic lane, on the shoulder, in a designated turn lane, or a lane adjacent to a designated turn lane;
 - (c) avoiding a loading or unloading location that would require a student to cross a road, or ensuring that the driver or an aide personally escort the student across the road if it is not reasonably feasible to avoid such a location; and

- (d) placing the type III vehicle in “park” during loading and unloading;
and
 - (9) compliance with paragraph V.E. concerning reporting convictions to the employer within ten days of the date of conviction.
- c. A background check or background investigation of the operator has been conducted that meets the requirements under Minn. Stat. § 122A.18, Subd. 8, or Minn. Stat. § 123B.03 for school district employees; Minn. Stat. § 144.057 or Minn. Stat. Ch. 245C for day care employees; or Minn. Stat. § 171.321, Subd. 3, for all other persons operating a type A or type III vehicle under this section.
 - d. The operator’s driver’s license is verified annually by the entity that owns, leases, or contracts for the school bus.
 - e. A person who sustains a conviction, as defined under Minn. Stat. § 609.02, of violating Minn. Stat. § 169A.25, § 169A.26, § 169A.27 (driving while impaired offenses), or § 169A.31 (alcohol-related school bus driver offenses), or whose driver’s license is revoked under Minn. Stat. §§ 169A.50 to 169A.53 of the implied consent law, or who is convicted of or has his or her driver’s license revoked under a similar statute or ordinance of another state, is precluded from operating a type III vehicle for five years from the date of conviction.
 - f. A person who has ever been convicted of a disqualifying offense as defined in Minn. Stat. § 171.3215, Subd.1(c), (*i.e.*, felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor) may not operate a type III vehicle.
 - g. A person who sustains a conviction, as defined under Minn. Stat. § 609.02, of a moving offense in violation of Minn. Stat. Ch. 169 within three years of the first of three other moving offenses is precluded from operating a type III vehicle for one year from the date of the last conviction.
 - h. Students riding the type III vehicle must have training required under Minn. Stat. § 123B.90, Subd. 2 (See Section II.B., above).
 - i. Documentation of meeting the requirements listed in this section must be maintained under separate file at the business location for each type III vehicle operator. The school district or any other entity that owns, leases, or contracts for the type III vehicle operating under this section is responsible

for maintaining these files for inspection.

- j. A person who operates a type III vehicle and who sustains a conviction as described in Section VI.E.1.g. (i.e., driving while impaired offenses, VI.E.1.h. (i.e., felony, controlled substance, criminal sexual conduct offenses, or offenses for surreptitious observation, indecent exposure, use of minor in a sexual performance, or possession of child pornography or display of pornography to a minor), or VI.E.1.i. (multiple moving violations) while employed by the entity that owns, leases, or contracts for the school bus, shall report the conviction to the person's employer within ten days of the date of the conviction. The notification shall be in writing and shall contain all the information set forth in Attachment C accompanying this policy. This provision does not apply to a school district employee whose normal duties do not include operating a type III vehicle.
2. The type III vehicle must bear a current certificate of inspection issued under Minn. Stat. § 169.451.
3. An operator employed by the school district, whose normal duties do not include operating a type III vehicle, who holds a Class D driver's license without a school bus endorsement, may operate a type III vehicle and is exempt from paragraphs VII.C.1.d. (physical examination) above.

F. Type A-I "Activity" Buses Driven by Employees with Class D Driver's License

1. The holder of a Class D driver's license, without a school bus endorsement, may operate a type A-I school bus or a Multifunctional School Activity Bus (MFSAB) under the following conditions:
 - a. The operator is an employee of the school district or an independent contractor with whom the school district contracts for the school bus and is not solely hired to provide transportation services under this paragraph.
 - b. The operator drives the school bus only from points of origin to points of destination, not including home-to-school trips to pick up or drop off students.
 - c. The operator is prohibited from using the eight-light system if the vehicle is so equipped.
 - d. The operator has submitted to a background check and physical examination as required by Minn. Stat. § 171.321, Subd. 2.

- e. The operator has a valid driver's license and has not sustained a conviction of a disqualifying offense as set forth in Minn. Stat. § 171.02, Subd. 2a(h) - 2a(j).
 - f. The operator has been trained in the proper use of child safety restraints as set forth in the National Highway Traffic Safety Administration's "Guideline for the Safe Transportation of Pre-school Age Children in School Buses," if child safety restraints are used by passengers, in addition to the training required in Section VI., above.
 - g. The bus has a gross vehicle weight of 10,000 pounds or less and is designed to transport 15 or fewer passengers, including the driver.
- 2. The school district shall maintain annual certification of the requirements listed in this section for each Class D license operator.
 - 3. A school bus operated under this section must bear a current certificate of inspection.
 - 4. The word "School" on the front and rear of the bus must be covered by a sign that reads "Activities" when the bus is being operated under authority of this section.

VII. SCHOOL BUS DRIVER TRAINING

A. Training.

All new bus drivers shall be provided with pre-service training, including in-vehicle (actual driving) instruction before transporting students and shall meet the competencies specified by the Department of Public Safety. All school bus drivers shall receive in-service training annually. The following driver training standards represent the minimum areas of training which each driver must receive prior to entering service to the School District.

- 1. Pre-Trip Inspection
Both new and experienced drivers must be familiar with the elements of the mandatory pre-trip inspection required under Minnesota law including:
 - a. The engine compartment -- belts, valves, fluid leaks
 - b. Engine start, warning lights, gauges, horn
 - c. Fuel level
 - d. Brakes -- pedal reserve and air/vacuum gauges
 - e. Interior -- seats, floor, lights
 - f. Electrical charging system
 - g. Emergency door

- 1) smooth latch operation
- 2) alarm buzzer
- h. Entrance door operation
- i. Lift door operation and alarm
- j. Lift equipment for wheelchairs
- k. Wheels, service brakes, emergency brake
- l. Exterior lights -- headlights, brake lights, marker lights, turn signals
- m. Exhaust system
- n. Windows, windshield, and inspection sticker
- o. Eight-light system and stop arm
- p. Emergency equipment -- first aid kit, body fluids clean-up kit, reflectors, two-way radio

2. Fundamentals and Techniques of School Bus Driving

The driver training program must include:

- a. Relevant laws
- b. Rules of the road and School District safety policies
- c. Defensive driving
- d. Driving in inclement weather conditions
 - 1) reduced visibility -- rain, snow, fog
 - 2) wet roads
 - 3) icy roads
- e. Dealing with pedestrians and students in traffic
- f. Operation of the manual or automatic transmission
- g. The use of the drive train for stopping the school bus
- h. Situations where the hand brake will and will not stop a moving bus
- i. Steering and turning techniques
- j. Right and left turn maneuvers
- k. Gauging the speed of other vehicles on cross streets
- l. Use of mirrors
- m. Merging into traffic
- n. Visual perceptions
- o. Safe following distances
- p. Safe passing procedures
- q. Safe backing procedures
- r. Use of the eight-light system and School District policy regarding its use
- s. Loading and unloading procedures
- t. Knowledge of the danger zone concept
- u. Policies and Procedures for grade level railroad crossings
- v. Emergency use of the public address system
- w. Response to an approaching emergency vehicle while unloading
- x. Leaving the bus unattended at school sites

3. Special Education Transportation

Special education transportation requires skills and abilities that exceed those required to provide normal school bus service. Drivers and Bus Aides will be familiar with:

- a. Handling of wheelchairs
- b. Operation of lift equipment
- c. What to do in a medical emergency
- d. Proper use of wheelchair securement devices
- e. School District policies on the use of seat belts on designated students
- f. Handicapping conditions
- g. Responsibilities of the bus driver and the bus aide
- h. School District policy in situations where a responsible person is not available to receive a student

4. Emergency Procedures

Drivers must be prepared to deal with emergency situations while operating on routes and field trips. Included in these emergency situations are mechanical breakdown, fire, accident, or passenger injury. Drivers are to receive training in:

- a. Identifying the degree of an emergency before beginning an evacuation
- b. Identifying a safe evacuation unloading area
- c. Preplanning emergency evacuations for both conventional and lift buses
 - 1) front rear, and both door evacuations
 - 2) evacuation of special education students
 - 3) evacuation of physically disabled students and students using wheelchairs
 - 4) placement of students in a safe location
- d. Cooperation in emergency evacuation drills
- e. Mechanical breakdowns
 - 1) stop bus in safe location
 - 2) keep passengers in bus if safe to do so
 - 3) take steps to warn motorists
 - 4) radio or call for assistance
- f. How to secure the school bus and place emergency triangles
- g. Use of the two-way communication system in an emergency
- h. When it is appropriate to evacuate the school bus
- i. How to supervise an emergency evacuation
- j. Emergency evacuation of the disabled
- k. Special considerations when evacuating a lift bus
- l. Lifting techniques for handling disabled students in an emergency situation
- m. Priorities when dealing with injured passengers
- n. How to use the school bus first aid kit
- o. Use and operation of the fire extinguisher
- p. Dealing with other motorists and the police
- q. Use of emergency reflectors and hazard lights
- r. Control of exposure to blood borne pathogens
- s. Use of body fluid clean-up kits

- t. School District policy on medical emergencies
- u. Recognition and handling of epileptic seizures
- v. How to respond if a passenger has a weapon on the bus

5. First Aid

All special education school bus drivers and bus aides must be certified in first aid and CPR and be familiar with the procedures for dealing with obstructed airways, shock, bleeding and seizures.

6. Private or Confidential Student Information

Types of student data that are considered private or confidential under Minnesota Statutes

7. Student Discipline

- a. Creating a positive attitude on the school bus
- b. Oral and visual communications skills between the driver and the passenger
- c. Dealing confidently with a disruptive student
- d. District discipline policy
- e. Developing and enforcing workable rules
- f. Incident report forms
- g. District policy on possession of weapons by a student
- h. District policy on sexual, racial and religious harassment/violence
- i. District policy on smoking

8. Human Relations

- a. Appropriate driver behavior
- b. Sensitivity to a diverse student population
- c. Sensitivity to handicapping conditions
- d. Relations with parents and school staff
- e. Working with a special education bus aide

9. Chemical Abuse

- a. How alcohol and/or drugs can affect driving skills
- b. Drug-testing programs
- c. State and federal requirements

B. Evaluation.

All drivers will be evaluated for the following competencies at least once annually:

- 1. safely operate the type of school bus the driver will be driving
- 2. understand student behavior, including issues relating to students with disabilities
- 3. ensure orderly conduct of students on the bus and handle incidents of misconduct appropriately
- 4. know and understand relevant laws, rules of the road and local school bus safety policies
- 5. handle emergency situations

6. safely load and unload students, and;

VIII. EMERGENCY PROCEDURES

A. Fire.

In the event of a fire, the first priority is to evacuate the bus. Drivers will make certain passengers are safe before attempting to put out the fire.

B. Injuries/Medical Emergencies.

Drivers should first contact the dispatcher to call 911 in the case of serious injuries. Drivers should administer proper first aid in accordance with their training and level of ability. In the event an injured passenger is taken to the hospital, record the students' name and the name of the hospital where the student is sent.

C. Tornado.

If there is likelihood that the tornado will hit a vehicle, and there is no escape route available or no time to drive to a safe location, the driver should evacuate the bus, taking the first aid kit. The driver will take the students to the basement of a nearby building or to the nearest depression or ditch upwind (toward the storm) of the bus far enough away from the bus so that the bus will not roll over on them and instruct them to cover their heads with their arms. If the students are wearing coats or jackets, these can be used to provide additional protection for their heads and bodies. Drivers should take only the first aid kit from the bus.

If drivers are on the road when they hear a tornado warning or spot a funnel, and there is no time to evacuate the students after stopping the bus, drivers should have the students assume the protective position, remaining in their seats, with their heads below window level.

D. Evacuation.

Drivers should evacuate buses only when there is a danger of fire, collision or other potential hazard. Drivers should inform passengers that there is an emergency, and in very calm and precise terms, tell them exactly what they are to do. When safely possible, drivers will keep all evacuees a minimum of 100 feet from the bus. They should be loaded back onto the bus only when the driver has determined it is safe to do so.

E. Accident.

In case of an accident, the driver should immediately assess students for injuries. In the event of serious emergencies or injuries, the driver must first contact the dispatcher in order to initiate a 911 call. After the 911 call, the driver must begin any emergency first aid procedures if necessary. The driver must also notify the School District of any school bus accidents immediately.

Upon providing emergency care and notifying the District, the driver shall:

1. In cooperation with police officer and/or ambulance service, assist with the care of students.
2. See that all injured students receive proper care.
3. Determine facts pertaining to accident.
4. Call Transportation/District staff to give list of names and circumstances so they can begin calling parents.
5. Discuss the accident only with police and School District officials.
6. Record all students' names.
7. Not leave the scene of an accident until released by the driver's supervisor.

To the extent possible, before leaving for the day, the driver shall fill out an accident report. All bus accidents with damage exceeding \$1000 will be reported to the Department of Public Safety.

F. Cold Weather Stop.

If a driver is stuck or stalled in cold weather, the driver should call for assistance and wait for help. The driver should avoid relying on the engine to provide heat for the driver and passengers as long as possible. If it is necessary to run the engine to provide heat, the driver will make sure the exhaust pipe is clear of snow, open windows for ventilation, and check passengers frequently for headaches or drowsiness.

G. Dangerous Weapons.

If a driver observes or learns that a passenger may have a dangerous weapon on the bus, he or she should remain calm and call for assistance using a pre-determined code. The driver should give the location of the bus to the dispatcher, continue the route and wait for assistance. The driver should not inform the passenger suspected of having the weapon that he or she knows of the weapon.

H. Lights.

In an emergency stop, the driver should turn on the four-way hazard warning lights, and running or clearance lights.

I. Getting Assistance.

Use the two-way radio communications system to get assistance. Drivers should report the location and number of the bus, the nature of the problem, and the status of the passengers. If the driver cannot use a radio to contact the dispatcher, ask a passerby or other motorist to do so from the nearest telephone. The driver should write out the number and location of the school bus, the nature of the emergency, and the status of the passengers.

IX. VEHICLE MAINTENANCE STANDARDS

- A. All school vehicles shall be maintained in safe operating conditions through a systematic preventive maintenance and inspection program adopted or approved by the School District.

- B. All school vehicles shall be inspected in accordance with legal requirements.
- C. Daily pre-trip inspections shall be required and prompt reports submitted of defects to be immediately corrected.

X. EXPENDITURES FOR SCHOOL BUS SAFETY ACTIVITIES

A description of School District funds expended for school bus safety activities from student transportation reserved revenue is kept in the office of the Transportation Safety Director and is available for review. As required by law, these expenditures will be annually reported to the Department of Public Safety.

The School District's expenditures for transportation safety are incorporated by reference into this policy.

XI. SCHOOL TRANSPORTATION SAFETY DIRECTOR

The School Board has designated an individual to serve as the School District's School Transportation Safety Director. The School Transportation Safety Director shall have day-to-day responsibility for pupil transportation safety, including transportation of nonpublic and charter school children when provided by the District. The School Board authorizes the School Transportation Safety Director to designate each location where a school bus shall not use the stop-signal arm system and flashing red signals while loading or unloading school children. The School Board Policy Committee will annually review this policy and forward it to the School Board for approval. The name, address and telephone number of the School Transportation Safety Director are on file with the Superintendent. Any questions regarding student transportation or this policy should be addressed to the School Transportation Safety Director.

- Legal References:*
- Minn. Stat. § 122A.18, Subd. 8 (Board to Issue Licenses)
 - Minn. Stat. § 123B.03 (Background Check)
 - Minn. Stat. § 123B.42 (Textbooks; Individual Instructor or Cooperative Learning Material; Standard Tests)
 - Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
 - Minn. Stat. § 123B.885 (Diesel School Buses; Operation of Engine; Parking)
 - Minn. Stat. § 123B.90 (School Bus Safety Training)
 - Minn. Stat. § 123B.91 (School District Bus Safety Responsibilities)
 - Minn. Stat. § 144.057 (Background Studies on Licensees and Other Personnel)
 - Minn. Stat. Ch. 169 (Traffic Regulations)
 - Minn. Stat. § 169.011, Subds. 15 and 71 (Definitions)
 - Minn. Stat. § 169.443 (Safety of School Children; Bus Driver's Duties)
 - Minn. Stat. § 169.446, Subd. 2 (Driver Training Programs)
 - Minn. Stat. § 169.451 (Inspecting School and Head Start Buses; Rules; Misdemeanor)
 - Minn. Stat. § 169.454 (Type III Vehicle Standards)
 - Minn. Stat. § 169.4582 (Reportable Offense on School Buses)
 - Minn. Stat. §§ 169A.25-169A.27 (Driving While Impaired)
 - Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)

Minn. Stat. §§ 169A.50-169A.53 (Implied Consent Law)
 Minn. Stat. § 171.02, Subds. 2, 2a, and 2b (Licenses; Types, Endorsements, Restrictions)
 Minn. Stat. § 171.168 (Notification of Conviction for Violation by a Commercial Driver)
 Minn. Stat. § 171.169 (Notification of Suspension of License of Commercial Driver)
 Minn. Stat. § 171.321 (Qualifications of School Bus Driver)
 Minn. Stat. § 171.3215, Subd. 1(c) (Canceling Bus Endorsement for Certain Offenses)
 Minn. Stat. § 181.951 (Authorized Drug and Alcohol Testing)
 Minn. Stat. Ch. 245C (Human Services Background Studies)
 Minn. Stat. § 609.02 (Definitions)
 Minn. Rules Parts 7470.1000-7470.1700 (School Bus Inspection)
 49 C.F.R. § 383.31 (Notification of Convictions for Driver Violations)
 49 C.F.R. § 383.33 (Notification of Driver's License Suspensions)
 49 C.F.R. § 383.5 (Transportation Definitions)

Cross References:

Policy 304 (Transportation of Pupils)
 Policy 430 (Transportation Employee Drug & Alcohol Policy)
 Policy 505 (Use of Student Records)
 Policy 515 (Discipline Policy)

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 Revised: 5/04/06
 Revised: 2/07/08
 Revised: 1/08/09
 Revised: 2/04/10
 Revised: 3/03/11
 Readopted: 1/05/12
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 Revised: 1/02/14
 Revised: 3/05/15
 Readopted: 6/23/16
 Revised: 6/01/17
 Revised: 2/7/19



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.7

TOPIC: Recommendation to Approve New Course – IT Exploration

BACKGROUND:

Administrators and staff have been discussing ways to create entry points to AP courses in the computer sciences, including AP Computer Science and AP Computer Science Principles, leading to careers in the area of Manufacturing and Information Technology

PROCESS:

Through their discussions, the team was made aware of the *IT Exploration* course, sponsored by Minnesota State IT Center of Excellence. This course is made available for free to Minnesota high schools and serves as a hands-on survey and introduction to information technology and the associated skills and competencies within the industry. *IT Exploration* focuses on the development of real world projects that students can use to demonstrate their IT skills and exposes students to careers within the field. The course outline and content overview accompanies this course proposal.

RECOMMENDATION: Approval of New Course *IT Exploration*

**To be offered in 20-21 pending Board Approval*



Request for Curriculum Change New Course Proposal

Date: 11/6/2019

Department/Subject: Math, Business, Industrial Tech

Person(s) initiating the request: Jim Caldwell

Department members involved in the development of the course proposal:

Bruce Leventhal, Brian Roy and Molly Bonnett

School(s): Forest Lake Area High School

Grade(s): 9-12

Course Title: IT Exploration

Describe the process that led to this request for a new course:

We have been looking at creating entry points for AP courses in the computer sciences such as AP Computer Science and AP Computer Science Principles leading to careers in the area of Manufacturing and Information Technology. This course will provide that entry point.

Specific Information to Accompany Request

Course Outline/Learner Outcomes

Complete a [Course Outline](#) for your proposed course and submit it with your proposal.

Budget Considerations

Check any of the following that will be needed for your proposed course and indicate the anticipated cost for each:

Textbooks

Digital Curriculum Resources

Title(s): stemfuse.com/shop/it-exploration

Approximate total cost: Free to US Customers

One-time cost or annual renewal?

Other Curriculum Materials (consumables, supplies, ancillaries, etc.)

Materials:

Consumable/non-consumable?

Approximate total cost:

Technology Devices/Equipment/Hardware

Devices/equipment needed: Lap Top or Chromebook

Approximate cost: NA

Staff Development

Staff Development description: Curriculum writing time to fully develop course:

Approximate cost: 1 teacher x 3 days (30.50 an hour or sub coverage)

Effects of the New Course Proposal

Provide a brief explanation for any of the following the new course proposal will affect:

Current curriculum:

Programs in other departments/grade levels: none

Credit requirements: none

Prerequisite requirements: none

Staffing: Possible additional part FTE depending on enrollment and who teaches

Space allocation: none

Master schedule: Teachers will be assigned English 11A or B.

District Technology impact: none

Other: This course provides an entry level pre AP experience in the Computer Sciences.

Signatures

Signatures indicate agreement with the course proposal.

Jim Caldwell

Administrative Department Lead

John-Paul Jacobson

Forest Lake Area Middle School Principal

__ Kelly Lafean

Forest Lake Area Community School Principal

Jim Caldwell

High School Principal

__ Diane Giorgi

Director of Teaching and Learning



Secondary Course Outline

Forest Lake Area Schools

Course name: [IT Exploration](#)

Grade(s): 9-12

Course description (as found in the registration guide):

The course serves as a hands-on survey and introduction to information technology and the associated skills and competencies within the industry. IT Exploration focuses on the development of real world projects that students can use to demonstrate their IT skills and exposes students to careers within the field.

The extensive IT Exploration materials introduces students to the myriad of IT careers, and the range of computer-based skills and competencies employers are seeking

Graduation standard(s) information: (alignment with Minnesota Academic Standards or national standards)
All Minnesota 11-12 standards in the following domains will be covered:

[Course Content Standards](#)

Learner outcomes: [IT Exploration Course Standards](#)

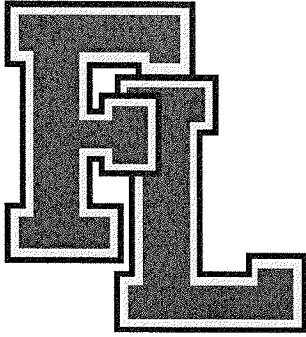
Course content: (Write this in outline format.) See Link Above

- **Module 1** - Office Productivity
- **Module 2** - Digital Media
- **Module 3** - Computing Systems & IT Services
- **Module 4** - Networks & the Internet
- **Module 5** - Game Development & Design
- **Module 6** - Programming & Software Development
- **Module 7** - Data Analytics
- **Module 8** - IT Careers & Capstone Project

Required Curriculum Materials: (This section should contain information regarding textbooks, technology integration, films, videos and various resources used in teaching the course. Please note whether items already exist in-district or will need to be purchased. Any additional notes that are useful to teachers should be included.)

Students and teachers will need access to:

- High Speed Internet
- Audi-Enabled Workstations (required for some Activities)
- Access to Google Apps or Microsoft Office
- Access to You Tube



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

JANUARY 9, 2020

AGENDA ITEM: 11.8

**TOPIC: ADOPT NORTH SUBURBAN SUMMER ACADEMY JOINT
POWERS AGREEMENT**

BACKGROUND: For several years, a number of northeast suburban school districts have been operating a successful educational enrichment summer program called "Summer Academy". The Summer Academy has been held at the Columbia Heights School District each summer, with busing and tuition paid by the families of participating students.

PROCESS: Participating school districts have formalized the joint offering of the Summer Academy by establishing a Joint Powers Agreement that will continue to facilitate the provisions of educational summer enrichment programming. The Joint Powers Agreement shall be effective from July 1, 2019 through June 30, 2020. Columbia Heights School District will continue to be the Host District and the fiscal agent until the Summer Academy Board of Directors decides otherwise.

RECOMMENDATION: Approve the North Suburban Summer Academy Joint Powers Agreement effective July 1, 2019 through June 30, 2020.

JOINT POWERS AGREEMENT

THIS AGREEMENT, is made and entered into by and between Independent School District No. 11, Anoka-Hennepin School District; Independent School District No. 12, Centennial Public Schools; Independent School District No. 13, Columbia Heights Public Schools; Independent School District No. 831, Forest Lake Area Schools; Independent School District No. 14, Fridley Public Schools; Independent School District No. 832, Mahtomedi Public Schools; Independent School District No. 621, Mounds View Public Schools; Independent School District No. 622, North St. Paul-Maplewood- Oakdale School District; Independent School District No. 623, Roseville Area Schools; Independent School District No. 282, St. Anthony-New Brighton School District; Independent School District No. 16, Spring Lake Park Schools; and Independent School District No. 624, White Bear Lake Area Schools.

WHEREAS, the school districts named above have a mutual desire to continue to provide gifted and talented enrichment opportunities through the North Suburban Summer Academy Program ("Summer Academy"); and

WHEREAS, the Parties to this Agreement desire to make available to each participating school district the administrative and financial benefits of cooperative educational enrichment summer programming for students served by their respective school districts; and

WHEREAS, the Parties to this Agreement desire to enter into a Joint Powers Agreement to facilitate the provision of educational enrichment summer programming through Summer Academy, as described herein, pursuant to Minn. Stat. § 471.59, as amended, which authorizes

political subdivisions to enter into an agreement to exercise jointly the governmental powers and functions each has individually;

NOW, THEREFORE, it is hereby agreed, by and between the Parties hereto as follows:

I. PURPOSE

- A. The North Suburban Summer Academy is established as a cooperative, rigorous summer educational program for district identified students.
- B. The management and control of the North Suburban Summer Academy shall be vested in the Summer Academy Board of Directors.

II. ORGANIZATION OF THE SUMMER ACADEMY BOARD

- A. The Summer Academy shall be governed by a Board of Directors composed of the Superintendent or designee of each participating school district. It is preferred that designee have a Minnesota K-12 Principal license. In addition, the host district, the school district serving as fiscal agent, and a participating school district employing Summer Academy's Executive Director, if any, shall each have an additional voting administrative representative on the Summer Academy Board of Directors. The Academy's Executive Director shall be an ex-officio member of the Board of Directors.
- B. The Officers of the Summer Academy Board shall be a Chair, Vice-Chair, and recording Secretary who shall be representatives of the participating districts.
- C. The Summer Academy Board officers shall be determined by the members of the Summer Academy Board at its first fall meeting of each school year. A term of an officer is for one year and such term shall expire at the meeting at which the new officers are determined. Officers may serve consecutive terms.
- D. The Summer Academy Board shall meet at least quarterly and at such other times as deemed necessary. Meetings of the Board shall be called by the Chair or by any two Board Members. Board meeting shall be conducted in accordance with the Minnesota Open Meeting Law, except at least a five-day notice shall be given for meetings held outside the regular schedule. A majority of participating representatives shall constitute a quorum for the transaction of business. A simple majority of those Board Members present is required for all matters, with the exception of budget adoption and approval of the Executive Director's contract, which shall require a vote of two-thirds of the Board Members.
- E. Representation on the Summer Academy Board is essential to the operation of the Academy. Participating districts are strongly encouraged to make sure they are represented at each meeting.

- F. The Board of Directors shall retain an Executive Director as an independent contractor who shall attend to the daily operations of the Summer Academy.
- G. The Summer Academy shall have an Executive Committee composed of the following: the Officers of the Summer Academy Board of Directors, the Summer Academy Executive Director, an administrative representative from the school district serving as the fiscal agent of Summer Academy and one at large administrative representative from a participating school district, designated by the Board of Directors of Summer Academy.
- H. The Executive Committee shall convene as necessary during periods between Board of Directors' meetings to address matters and engage in decision-making related to the operation of the Summer Academy, except those matters delineated in Article III, which are exclusively Board powers. Decisions of the Executive Committee shall be by a majority vote of the Executive Committee members in attendance, provided a quorum is present. Each Executive Committee member shall have one vote. Actions/decisions taken by the Executive Committee shall be submitted to the Board of Directors at its next regularly scheduled meeting for review, and actions/decisions of the Executive Committee are subject to ratification or rescission by the Board of Directors.
- I. The Superintendents of all member districts shall receive a copy of the current Summer Academy brochure, and an annual written summary of the most recent concluded Summer Academy shall be submitted to each Superintendent.

III. POWERS AND RESPONSIBILITIES OF THE SUMMER ACADEMY BOARD

- A. The Summer Academy Board is empowered to act in the interest of the participating districts.
- B. The Summer Academy Board may:
 1. Take and hold by purchase, lease, grant or assignment, property for its use within the scope of this Agreement, to provide and to dispose of the same when the need for it is ended.
 2. Apply for and receive federal, state, local, private or other funds for which it is eligible.
 3. Enter into contracts and disburse funds, as it deems appropriate, for the purpose of the Academy programs and in accord with the adopted budget.
 4. Retain contractors, employees, support staff, and consultants as and when the need arises, but only to the extent that funds have been made available to it for that purpose.

5. Organize and establish educational programs and services.
 6. Approve by majority vote the participation of and addition to the Summer Academy Board of Directors additional school districts after the execution of this Agreement.
- C. The Summer Academy Board shall:
1. Approve job descriptions, qualifications and compensation for employees, consultants and independent contractors who serve the Summer Academy.
 2. Enter into a contract with the Executive Director as an independent contractor, who shall be responsible to the Summer Academy Board for the administration of the Summer Academy.
 3. Obtain criminal background checks on all employees, consultants and independent contractors retained by the Board.
 4. Establish and adopt policy and guidelines for the operation of the Summer Academy program.
 5. Review and approve the Summer Academy annual budget submitted by the Executive Director on or before April 1 each year.
 6. Review and approve the Summer Academy financial statements following the conclusion of each Summer Academy program year on or before October 1 each year.
- D. The Summer Academy Board shall also have authority and duties necessary to achieve the purpose of this Agreement, to the extent that its action(s) is consistent with the intent and purpose of this Agreement and complies with all state and federal statutes applicable to the participating districts.

IV. OBLIGATIONS AND RESPONSIBILITIES OF PARTICIPATING DISTRICTS

- A. Appoint one representative (Superintendent or designee) and provide release time as necessary to serve as a member of the Summer Academy Board.
- B. Refer qualified students to the Summer Academy.
- C. Assist with recruitment of employees, consultants and independent contractors, such as:
 1. Summer Academy Board members participating on interview teams and the selection process for employees, consultants and independent contractors.

2. Summer Academy Board members providing input into the approval of course offerings.
 3. Posting and/or advertising for Summer Academy staff within member districts.
- D. Provide equipment for Summer Academy programs, including but not limited to computers.

V. POWERS AND RESPONSIBILITIES OF THE HOST DISTRICT

- A. The Host District for the Summer Academy shall be Independent School District No. 13, Columbia Heights Schools, unless the Summer Academy Board decides otherwise.
- B. The Host District shall provide the physical facilities and related services, such as custodial, technology, food service and other services, as determined by the Summer Academy Board.
- C. \$12,500.00 shall be paid to the Host District each fiscal year in compensation for services provided as the Host District.

VI. PROGRAMS AND SERVICES

- A. The rigorous summer enrichment opportunities shall be available for participating district-identified students. Summer Academy programs and services will be coordinated with district programs to enhance opportunities without conflicting with district programs through duplication of efforts.
- B. Joint research, evaluation and planning related to programs for district-identified students shall be carried out when authorized by the Summer Academy Board.
- C. Summer program attendance for students from non-participating districts shall be permitted on a space available basis, after a specified date, and may be at an alternative fee, as determined by the Summer Academy Board.

VII. FINANCING THE NORTH SUBURBAN SUMMER ACADEMY FOR HIGH POTENTIAL STUDENTS

The Summer Academy Board shall be empowered to finance the education programs implemented pursuant to the Agreement as follows:

- A. By payments in the form of student tuition to attend the Summer Academy, the amount to be determined by the Summer Academy Board.

- B. Student tuition shall cover all actual costs of the Summer Academy, including, but not limited to staff, transportation, field trips and supplies.
- C. By maintaining records, disbursing funds and accepting receipts in accordance with the budget as established by the Summer Academy Board.
- D. By recommending that the reserve fund balance be set at 5% of the most recent year's net tuition, to be reviewed annually.
- E. The fiscal year for the North Suburban Summer Academy shall be from July 1 through June 30.

VIII. POWERS AND RESPONSIBILITIES OF THE FISCAL AGENT

- A. The Summer Academy Board shall contract with a fiscal agent. The fiscal agent shall be Independent School District No. 13, Columbia Heights Schools, unless the Summer Academy Board decides otherwise.
- B. The fiscal agent shall pay bills, issue payroll checks, and receive monies for the Summer Academy, as well as provide financial statements of revenues and expenditures.
- C. The fiscal agent shall receive \$12,500.00 each fiscal year on June 30, as payment for services rendered.
- D. The Summer Academy Executive Director shall have authority to approve expenditures that are no more than \$30,000. All expenditures in excess of \$30,000 must receive advance approval by the Summer Academy Board, or, if necessary, by the Executive Committee prior to disbursement of funds. All expenditures must be reported to the fiscal agent and the Summer Academy Board.
- E. The fiscal agent shall submit a report of any interest earned on Summer Academy funds to the Summer Academy Board each fiscal year for a determination regarding allocation.
- F. The duties and obligations of the fiscal agent are further set forth in Exhibit A, attached hereto and made a part hereof.

IX. TERM OF AGREEMENT, WITHDRAWAL AND TERMINATION

- 1. This Agreement shall remain in effect from June 30, 2019 through June 30, 2020, subject to termination described in this Agreement.
- 2. This Agreement shall terminate: (a) upon written agreement of all member districts; (b) upon operation of law or court order; or (c) when there are no more than two participating member districts.

3. A member district may withdraw from the North Suburban Summer Academy Program and this Agreement with written notice to all member school districts on or before December 31 of a contract year. A withdrawing member shall satisfy all of its financial responsibilities and other commitments up to the effective date of withdrawal.
4. Upon expiration or termination of this Agreement, any Summer Academy funds shall be distributed to the member districts at the time of expiration/termination, in amounts determined by the Summer Academy Board. Any property acquired on behalf of the Summer Academy as a result of this Agreement shall either be: (a) sold on the open market, on whatever terms the Board deems legal and desirable, and the proceeds (subject to outstanding interests of third parties) shall be distributed among participating member districts; or (b) distributed to participating member districts, as determined by the Academy Board.

X. INDEMNIFICATION AND LIMITATION OF LIABILITY

- A. Action by Parties to this Agreement are intended to be and shall be construed as a “cooperative activity” and it is the intent of the Parties that they shall be deemed a “single government unit” for the purposes of liability, as set forth in Minnesota Statutes §471.59, subd. 1a(a), provided further that for purposes of that statute, each Party to this Agreement expressly declines responsibility for the acts of omissions of the other Parties. The tort cap limits specified for cooperative agreements under Minnesota Statutes §471.59 shall apply to this Agreement and to the activities of the Parties to this Agreement. The statutory limits for the Parties may not be added together or stacked.
- B. To the fullest extent permitted by law, each member district of the North Suburban Summer Academy Program agrees to defend and indemnify the others, their school board members, and employees from and against all claims, damages, losses, and expenses, including attorneys’ fees, arising out of or resulting from the activities under this Agreement; but only to the extent caused in whole or in part by the negligent acts, errors or omissions of the member district, or anyone directly or indirectly employed or hired by the member district, or anyone whose acts the member district may be liable.
- C. The Board of Summer Academy shall purchase a policy of liability insurance, and may purchase such other insurance as it deems appropriate and necessary, covering the acts and omissions of the Board and the Parties to this Agreement and their employees, officials and agents, in an amount not less than the statutory maximum set forth in Minnesota Statutes §466.04. The cost of the liability insurance policy shall be paid from Summer Academy funds.
- D. Nothing in this section shall be construed as a waiver by any participating member of the Summer Academy of any immunity, defenses or other limitations on liability to which the member is entitled by law.

XI. NOTICES

Any notices to or communication regarding Summer Academy for purposes of this Agreement shall be sent to:

Kathy Kelly, Superintendent
Columbia Heights Public Schools
1440 49th Avenue, N.E.
Columbia Heights, MN 55421

Summer Academy Executive Director:
Michael Schroeder
Michael.schroeder@isd623.org

XII. COUNTERPARTS; FACSIMILE COPIES

This Agreement may be executed in two or more counterparts, each of which shall be considered an original, but all of which together shall constitute the same instrument. The Parties to this Agreement acknowledge and agree to accept and be bound by facsimile transmitted copies of this Agreement and its counterparts.

IN WITNESS WHEREOF, ISD No.11, ISD No. 12, ISD No.13, ISD No. 831, ISD No. 14, ISD No. 832, ISD No. 621, ISD No. 622, ISD No. 623, ISD No. 282, ISD No. 16, and ISD No. 624 have executed this Agreement by the signatures below and have approved this Agreement by their respective school boards, on the dates written below.

Independent School District No. 11

Date: _____

Independent School District No. 12

Date: _____

Independent School District No. 13

Date: _____

Independent School District No. 831

Date: _____

Independent School District No. 14

Date: _____

Independent School District No. 832

Date: _____

Independent School District No. 621

Date: _____

Independent School District No. 622

Date: _____

Independent School District No. 623

Date: _____

Independent School District No. 282

Date: _____

Independent School District No. 16

Date: _____

Independent School District No. 624

Date: _____

EXHIBIT A

FISCAL AGENCY AGREEMENT BETWEEN ISD NO. 13 AND NORTH SUBURBAN SUMMER ACADEMY

THIS AGREEMENT, is made and entered into by and between the North Suburban Summer Academy, hereinafter known as the "Academy", and Independent School District No. 13, Columbia Heights Minnesota, hereinafter known as the "District".

WHEREAS, the Academy provides a rigorous summer educational programs for district identified students in accordance with the Joint Powers Agreement by and between the twelve participating school districts, for the term July 1, 2019 through June 30, 2020; and

WHEREAS, the Academy obtains its funding through tuition, grants and other resources available to it; and

WHEREAS, the District's sole obligation shall be to act as fiscal agent as set forth in this Agreement; and

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein and other good and valuable consideration, it is agreed as follows:

1. The District shall serve as the fiscal agent to the Academy. Services shall include the reporting of the financial condition of the Academy in accordance with UFARS and standard financial practices. All funds and accounts of the Academy shall be maintained separate and apart from District funds and accounts.
2. The District shall include the Academy as part of its annual fiscal report, and that report shall be subject to regular District and State audits as required by law.
3. As payment for services provided by the District as fiscal agent, including but not limited to, custodial services provided during regular custodial shift hours, the Academy shall pay the District \$12,500.00 each fiscal year on June 30th. Such payments shall be made to the District on an annual basis and shall be received on or before the end of each contract year.

4. The Academy shall have access to District copy and duplication equipment for office and administrative purposes only. Said use shall be subject to mutual agreement by the Academy and the District, and shall be in accordance with duplication procedures in place within the District. The Academy shall provide at its expense all supplies needed for its use of district duplication equipment.
5. The Academy is organized as a cooperative, self-sustaining educational program through a Joint Powers Agreement, and is not a part of the legal structure of the District. The Academy is governed by its own Board of Directors, which is comprised of participating school districts. The Academy Board of Directors shall enter into whatever contracts it deems necessary to facilitate its purposes and programs.
6. To the extent that any profit or loss is sustained by the Academy, such profit or loss is attributed only to the Academy and its Board of Directors, and not to the District. The Academy Board of Directors shall designate the individual who shall have authority to approve and submit expenditures to the District for payment and shall provide to the District minutes of the Academy Board of Directors meeting(s) at which the Board designated such individual who shall have authority to approve and submit expenditures to the District. The Academy Board of Directors or its designee shall also provide the District with copies of all contracts or agreements, which are submitted to the District for payment, and all such contracts must be signed by the Chairperson or designee of the Summer Academy Board of Directors. As the fiscal agent for the Academy, the District shall not have authority to approve or disapprove expenditures, but shall only function as the conduit of monies received and expenditures made by the Academy, which have been approved by the Summer Academy Board of Directors in accordance with the Joint Powers Agreement.
7. The Academy may use the District's taxpayer identification number to purchase supplies and services necessary for the operation of the Academy.
8. The District shall issue a P-card for the Academy's use, permitting funds to be withdrawn directly from or deposited directly to the Academy's accounts payable and accounts receivable.
9. If the District provides services beyond those described in this Exhibit and the Joint Powers Agreement, such services and related payment must be approved by the Summer Academy Board or the Executive Committee (subject to Board Approval).

10. The Academy Board shall acquire and keep in full force and effect liability insurance coverage as is necessary to adequately insure against any and all potential losses resulting directly or indirectly from the operation of the Academy, and shall provide proof of such insurance to the District on an annual basis. The District shall be named as an additional insured on such insurance policy.
11. The Academy and the District shall assume full liability for its own activities and programs and shall indemnify and hold harmless each other, their officers, agents, and employees from any suits, claims, or liability arising under this Agreement or arising from their own operations.
12. The Academy and its Board shall determine what programs are offered each year, and shall determine all staffing needs each year, without the consultation or approval of the District.
13. All payments made in the operation of the Academy, shall be made from funds generated by the Academy and it is understood that under no circumstances is the District undertaking or obligated to provide its funds for the operation of the Academy.
14. No employee, independent contractor or agent of the Academy shall be considered an employee of the District for any purpose, including, but not limited to, salaries, wages or other compensation or fringe benefits; worker's compensation; unemployment compensation; teachers' or public employees' retirement; social security; liability; insurance; keeping of personnel records; termination or discharge of employment; individual contracts; and continuing contract rights.
15. The District shall have no authority under any circumstances to hire or retain, discipline, supervise, evaluate, provide work direction, set hours of work or operation of the Academy, or discharge any employee, independent contractor, or agent of the Academy.
16. This Agreement may be amended only in writing executed by both Parties.
17. This Agreement shall be governed by the laws of the State of Minnesota.
18. This Agreement shall be in full force and effect for the period from July 1, 2019 through June 30, 2020, and may be extended by mutual agreement. Either party wishing to terminate this Agreement must give a 90-day notice prior to the expiration date.

IN WITNESS WHEREOF, the Parties have hereunto set their hands and each warrants that s/he is empowered and authorized to execute this Agreement.

North Suburban Summer Academy

By _____
Its _____

Date: _____

Independent School District No. 13

By _____
Its _____

Date: _____



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.9

TOPIC: GENERAL FUND BUDGET ADJUSTMENT

BACKGROUND: Each month the revenue and expenditure budgets are reviewed and compared to the prior year's budget for trend analysis and program review. The proposed budget adjustments result from a detailed review of expenditure patterns.

PROCESS: The Finance Committee has reviewed and discussed the general fund revenue and expenditures. The proposed adjustments will result in a small reduction to the general fund anticipated fund balance.

RECOMMENDATION: Administration recommends the School Board approve the attached budget adjustment to the 2019-2020 General Fund expenditure budget.

Proposed Second Budget Adjustment for FY20

Forest Lake Area Schools

Finance Committee December 2019

School Board January 2020

	General Fund
Revenue	
State Aids (safety & security)	\$ 200,000
Other Local Sources (Rebates)	<u>120,000</u>
Total Revenue Adjustments	<u><u>\$ 320,000</u></u>
Expenditure:	
Salaries and Wages	\$ 450,000
Employee Benefits	<u>100,000</u>
Total Expenditure Adjustments	<u><u>\$ 550,000</u></u>
change to fund balance	\$ (230,000)

Prepared by the Business Office 12 20 2019



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 11.10

TOPIC: Pay Equity Report Submission

BACKGROUND: Pursuant to the Government Pay Equity Act, M.S. 471.991 - 471.999 and Minnesota Rules, Chapter 3920 which require local jurisdictions to submit a pay equity report to the State of Minnesota every three years, the school district will be submitting the required pay equity report which is due January 31, 2020.

PROCESS: Since the late 1980's the State of Minnesota has required school districts along with all other local units of government, to comply with "Comparable Worth" or Pay Equity laws. The laws are designed to provide statistically comparable pay to employees in jobs of similar classification regardless of gender. The report uses statistical regression analysis of salaries and benefits calculating underpayment and overpayment ratios of male employee classes to female classes.

There are substantial state aid reduction penalties associated with noncompliance. The school district has completed the Pay Equity Report and is in compliance. Primary compliance has been achieved using uniform salary schedules across all classes of employees.

RECOMMENDATION: Administration is requesting approval of the Pay Equity Report Submission.

Compliance Report

Jurisdiction: ISD No. 831 - Forest Lake
6100 North 210th Street

Report Year: 2020
Case: 1 - 2020 DATA (Private (Jur Only))

Forest Lake MN 55025

Contact: Lawrence Martini

Phone: (651) 982-8125

E-Mail: lmartini@flaschools.org

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	24	52	5	81
# Employees	42	846	120	1,008
Avg. Max Monthly Pay per employee	7,177.05	8,056.46		7,704.44

II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 89.66 *

	Male Classes	Female Classes
a. # At or above Predicted Pay	12	23
b. # Below Predicted Pay	12	29
c. TOTAL	24	52
d. % Below Predicted Pay (b divided by c = d)	50.00	55.77

*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

B. T-test Results

Degrees of Freedom (DF) = 886

Value of T = -2.677

- a. Avg. diff. in pay from predicted pay for male jobs = (\$11)
- b. Avg. diff. in pay from predicted pay for female jobs = \$124

III. SALARY RANGE TEST = 84.15 (Result is A divided by B)

- A. Avg. # of years to max salary for male jobs = 5.09
- B. Avg. # of years to max salary for female jobs = 6.05

IV. EXCEPTIONAL SERVICE PAY TEST = 0.00 (Result is B divided by A)

- A. % of male classes receiving ESP 0.00 *
- B. % of female classes receiving ESP 11.54

*(If 20% or less, test result will be 0.00)

Interpreting Results of Compliance Tests

Your jurisdiction is required to pass four tests to be in compliance.

1. Completeness and Accuracy Test

Report is submitted on time

Data is correct

Required information has been provided

For more information, refer to the [Guide to Understanding Pay Equity Compliance](#)

2. Statistical or Alternative Test

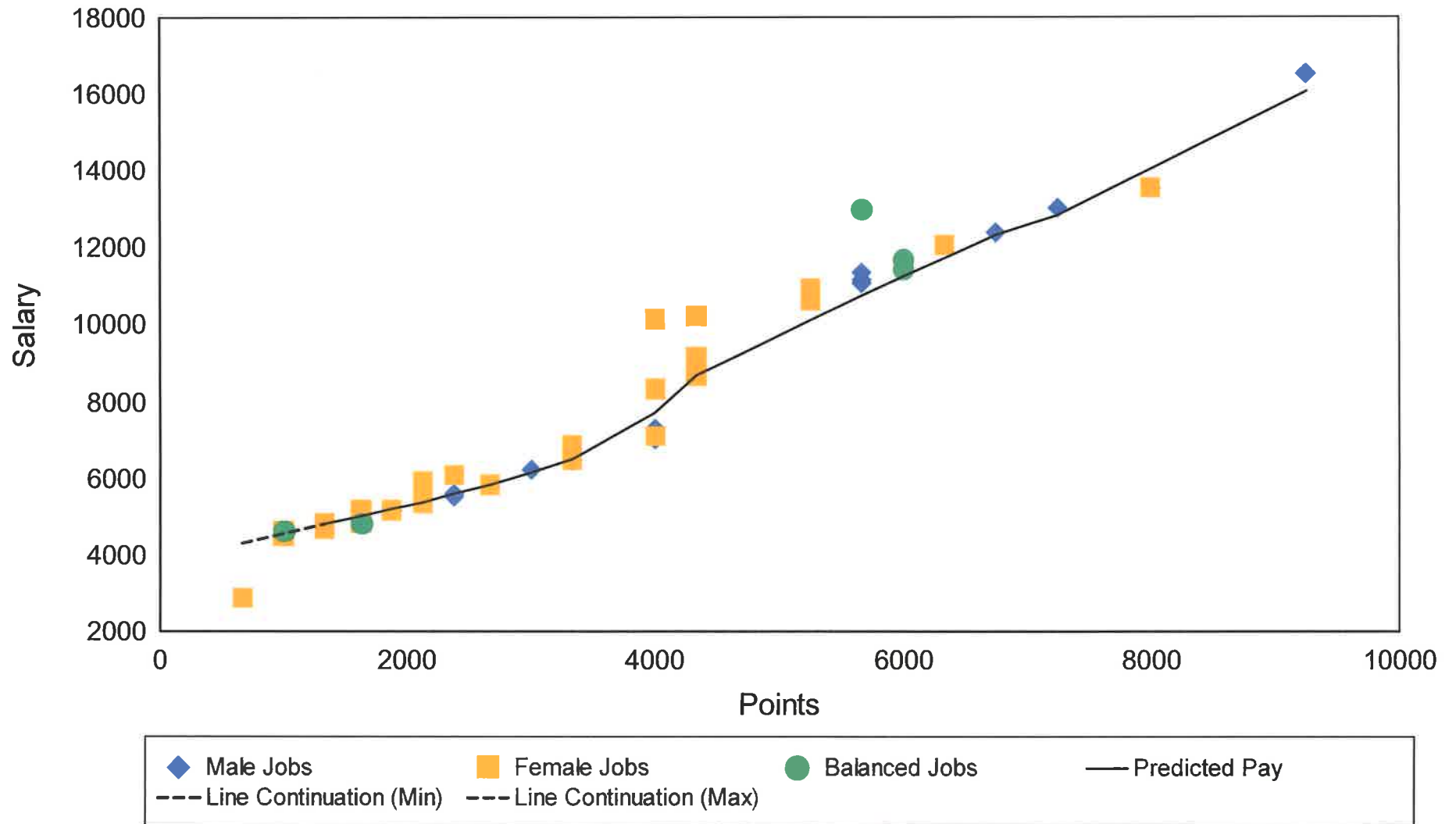
Compares salary data to determine if female classes are paid consistently below male classes of comparable work value (job points). The Minnesota Pay Equity Management System will generate results applying the Statistical Analysis Test. Underpayment ratio results of 80 and above are passing. In some cases, the Alternative Analysis is required and consists of a manual review of the data. Refer to the following page to determine which test applies to your report. For more information, refer to the [Guide to Understanding Pay Equity Compliance](#).

3. Salary Range Test

Compares the average number of years required for female classes to move through a salary range consisting of a time-phased step progression to the average number of years required for male classes. Results of 0 or 80 and above are passing scores. (Test does not apply if years to achieve maximum salary are not defined or if salary ranges are not defined). For more information, refer to the [Guide to Understanding Pay Equity Compliance](#).

4. Exceptional Service Pay Test

Compares the percentage of female classes receiving longevity or performance pay to the percentage of male classes receiving longevity or performance pay. In noting exceptional service pay, recipients must exceed the maximum salary reported. Results of 0 or 80 and above are passing scores. (Test does not apply if exceptional service pay is not available in your jurisdiction). For more information, refer to the [Guide to Understanding Pay Equity Compliance](#).



312



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 12.1

TOPIC: First Reading of Proposed High School Athletic Field Improvements

BACKGROUND:

High School athletic fields and the track are in need of improvements. The track is unusable and has not held a home track meet in over 20 years. The athletic field has substandard turf that limits the number of event uses each year. Home bleachers are on the wrong side of the field and there are no visitor bleachers.

Two high school softball fields were lost due to the construction of the new field house and extended parking lot. The loss of these fields significantly impacts the varsity and community softball programs.

The field projects were part of two failed bond referenda. Since that time, all district school facilities have received significant upgrades and improvements through the 2015 Bond Referendum. District operating revenue needs have been addressed with the successful 2018 Operating Referendum. The success of these referenda allows other district financial resources to be used to address outdoor high school facility needs. Additionally, other funding sources have become available since the bond referenda requests to address these needs.

PROCESS:

A 25-member community-based Athletic Field Task Force was formed to review the high school outdoor athletic facility needs. The task force reviewed current conditions and considered options for improving the high school athletic field and track and to replace a softball field. The task force has provided recommendations to address these needs.

RECOMMENDATION:

First Reading. Questions and Discussion.



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 12.2

**TOPIC: School Board Member Reimbursement Guidelines –
Policy 103A**

BACKGROUND: It shall be the practice of the School District to reimburse Board Members for expenses incurred in travel where such travel is to represent the School District as a Board Member.

PROCESS: The School Board Policy Committee has reviewed this policy, and they are presenting it to the School Board with no changes recommended at this time.

RECOMMENDATION: First reading of this policy.

SCHOOL BOARD MEMBER
REIMBURSEMENT GUIDELINES
Attachment to Policy 103

1. It shall be the practice of the School District to reimburse Board Members for expenses incurred in travel where such travel is to represent the School District as a Board Member. Travel mileage inside and outside of the School District would be reimbursed at the current mileage rate approved in School Board policy #302.
2. School Board Member travel outside the School District shall be reimbursed as follows:
 - 2.1 For personal car at approved rate per mile.
 - 2.2 For public conveyance at tourist class airplane fare. If personal car is used, the reimbursement for long trips will be no greater than tourist class airfare for the same trip.

Airline Travel Credit: Elected officials utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the elected official. To the extent an airline will not honor a transfer or assignment of credit or benefit from the elected official to the school district, the elected official shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided. Elected officials who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.
 - 2.3 For lodging - actual cost plus tax.
 - 2.4 For meals - actual cost plus tip subject to per diem limitations established by the School Board (\$35.00 per day).
 - 2.5 For legitimate miscellaneous expenses at meeting site at actual cost (registration fee, cab fare, tips, parking, etc.).
3. Board Members may claim salary reimbursement for meetings outside of the school district boundaries as follows:
 - 3.1 Any conference, meeting or activity where they are acting in their official capacity as a member of the School Board. Examples: Representative to SEE, ECSU, MSBA, and other educational organizations.
 - 3.2 School Board representation to special committees or task forces.
 - 3.3 School Board representation for special district functions or events such as negotiations, hearings, court cases, and any other activity appropriately related to School Board membership that occur outside of the school district boundaries.

- 3.4 Reimbursement will be \$75.00 for attendance at half-day meetings, and \$150.00 for attendance at full-day meetings.
- 3.5 The total combined reimbursement from the district and the educational organization shall not exceed the amounts listed in 3.4.
4. Regular School Board Member salaries are established at the organizational meeting each year. Board Members are paid \$400.00 per month, plus the President will receive an additional annual stipend of \$400.00 per year, the Vice President will receive an additional annual stipend of \$200 per year, and the Clerk and Treasurer will receive an additional annual stipend of \$200.00 per year.

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit)
 Minn. Stat. § 471.665 (Mileage Allowances)
 Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)
 Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)
 Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

Cross References: Out-of-State Travel by School Board Members Policy 103B
 Travel Expense Reimbursement Policy 302

Reviewed:	Revised:
01/04/99	07/24/95
01/05/04	09/18/95
03/03/11	01/06/03 (Effective 07/01/03)
03/01/12	11/04/04 (Effective 07/01/05)
02/06/14	01/04/07 (Effective 07/01/06)
01/08/15	02/07/08
02/04/16	03/05/09
02/02/17	02/04/10
01/10/19	02/06/13
	02/05/15
	01/04/18
	04/04/19



**FOREST LAKE AREA SCHOOLS
FOREST LAKE, MN 55025**

January 9, 2020

AGENDA ITEM: 12.3

TOPIC: Bullying Prohibition Policy 541

BACKGROUND: The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, reprisal, retaliation, and other similar disruptive and detrimental behavior.

PROCESS: The School Board Policy Committee has reviewed this policy, and they are presenting it to the School Board with no changes recommended at this time.

RECOMMENDATION: First reading of this policy.

I. PURPOSE

A safe and civil environment is needed for students to learn and attain high academic standards and to promote healthy human relationships. Bullying, like other violent or disruptive behavior, is conduct that interferes with a student's ability to learn and/or a teacher's ability to educate students in a safe environment. The school district cannot monitor the activities of students at all times and eliminate all incidents of bullying between students, particularly when students are not under the direct supervision of school personnel. However, to the extent such conduct affects the educational environment of the school district and the rights and welfare of its students and is within the control of the school district in its normal operations, the school district intends to prevent bullying and to take action to investigate, respond to, and to remediate and discipline for those acts of bullying which have not been successfully prevented. The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, reprisal, retaliation, and other similar disruptive and detrimental behavior.

II. GENERAL STATEMENT OF POLICY

- A. An act of bullying, by either an individual student or a group of students, is expressly prohibited on school premises, on school district property, at school functions or activities, or on school transportation. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying or other prohibited conduct that interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student or other students, or materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges. This policy also applies to an act of cyberbullying regardless of whether such act is committed on or off school district property and/or with or without the use of school district resources.
- B. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.
- C. Apparent permission or consent by a student being bullied does not lessen or negate the prohibitions contained in this policy.
- D. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.

- E. False accusations or reports of bullying against another student are prohibited.
- F. A person who engages in an act of bullying, reprisal, retaliation, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures, including the school district's Discipline Policy 515. The school district may take into account the following factors:
 - 1. The developmental ages and maturity levels of the parties involved;
 - 2. The levels of harm, surrounding circumstances, and nature of the behavior;
 - 3. Past incidences or past or continuing patterns of behavior;
 - 4. The relationship between the parties involved; and
 - 5. The context in which the alleged incidents occurred.

Consequences for students who commit prohibited acts of bullying may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion. The school district shall employ research-based developmentally appropriate best practices that include preventative and remedial measures and effective discipline for deterring violations of this policy, apply throughout the school district, and foster student, parent, and community participation.

Consequences for employees who permit, condone, or tolerate bullying or engage in an act of reprisal or intentional false reporting of bullying may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of bullying may include, but not be limited to, exclusion from school district property and events.

- G. The school district will act to investigate all complaints of bullying reported to the school district and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who is found to have violated this policy.

III. DEFINITIONS

For purposes of this policy, the definitions included in this section apply.

- A. "Bullying" means intimidating, threatening, abusive, or harming conduct that is objectively offensive and:

1. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the prohibited conduct, and the conduct is repeated or forms a pattern; or
2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term, "bullying," specifically includes cyberbullying as defined in this policy.

- B. "Cyberbullying" means bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.
- C. "Immediately" means as soon as possible but in no event longer than 24 hours.
- D. "Intimidating, threatening, abusive, or harming conduct" means, but is not limited to, conduct that does the following:
1. Causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property;
 2. Under Minnesota common law, violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or
 3. Is directed at any student or students, including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation including gender identity and expression, academic status related to student performance, disability, or status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.
- E. "On school premises, on school district property, at school functions or activities, or on school transportation" means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure

from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

- F. "Prohibited conduct" means bullying or cyberbullying as defined in this policy or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about bullying.
- G. "Remedial response" means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.
- H. "Student" means a student enrolled in a public school or a charter school.

IV. REPORTING PROCEDURE

- A. Any person who believes he or she has been the target or victim of bullying or any person with knowledge or belief of conduct that may constitute bullying or prohibited conduct under this policy shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report bullying anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available in the school district office, but oral reports shall be considered complaints as well.
- C. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving reports of bullying or other prohibited conduct at the building level. Any person may report bullying or other prohibited conduct directly to a school district human rights officer or the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as the primary contact on policy and procedural matters. The building report taker or a third party designated by the school district shall be responsible for the investigation. The building report taker shall provide information about available community resources to the target or victim of the bullying or other prohibited conduct, the perpetrator, and other affected individuals as appropriate.

- D. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include bullying. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute bullying or other prohibited conduct shall make reasonable efforts to address and resolve the bullying or prohibited conduct and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute bullying or other prohibited conduct or who fail to make reasonable efforts to address and resolve the bullying or prohibited conduct in a timely manner may be subject to disciplinary action.
- E. Reports of bullying or other prohibited conduct are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building report taker, in conjunction with the responsible authority, shall be responsible for keeping and regulating access to any report of bullying and the record of any resulting investigation.
- F. Submission of a good faith complaint or report of bullying or other prohibited conduct will not affect the complainant's or reporter's future employment, grades, work assignments, or educational or work environment.
- G. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's obligation to investigate, take appropriate action, and comply with any legal disclosure obligations.

V. SCHOOL DISTRICT ACTION

- A. Within three days of the receipt of a complaint or report of bullying or other prohibited conduct, the school district shall undertake or authorize an investigation by the building report taker or a third party designated by the school district.
- B. The building report taker or other appropriate school district officials may take immediate steps, at their discretion, to protect the target or victim of the bullying or other prohibited conduct, the complainant, the reporter, and students or others, pending completion of an investigation of the bullying or other prohibited conduct, consistent with applicable law.
- C. The alleged perpetrator of the bullying or other prohibited conduct shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

- D. Upon completion of an investigation that determines that bullying or other prohibited conduct has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct. Remedial responses to the bullying or other prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy. School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; the school district's Discipline Policy 515 and other applicable school district policies; and applicable regulations.
- E. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets of bullying or other prohibited conduct and the parent(s) or guardian(s) of alleged perpetrators of bullying or other prohibited conduct who have been involved in a reported and confirmed bullying incident of the remedial or disciplinary action taken, to the extent permitted by law.
- F. In order to prevent or respond to bullying or other prohibited conduct committed by or directed against a child with a disability, the school district shall, when determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in bullying or other prohibited conduct.

VI. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged bullying or prohibited conduct, who provides information about bullying or prohibited conduct, who testifies, assists, or participates in an investigation of alleged bullying or prohibited conduct, or who testifies, assists, or participates in a proceeding or hearing relating to such bullying or prohibited conduct. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the prohibited conduct. Remedial responses to the prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II.F. of this policy.

VII. TRAINING AND EDUCATION

- A. The school district shall discuss this policy with school personnel and volunteers and provide appropriate training to school district personnel regarding this policy. The school district shall establish a training cycle for school personnel to occur during a period not to exceed every three school years. Newly employed school personnel must receive the training within the first year of their employment with the school district. The school district or a school administrator may accelerate the training cycle or provide additional training based on a particular need or circumstance. This policy shall be included in employee handbooks, training materials, and publications on school rules, procedures, and standards of conduct, which materials shall also be used to publicize this policy.
- B. The school district shall require ongoing professional development, consistent with Minn. Stat. § 122A.60, to build the skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. Such professional development includes, but is not limited to, the following:
1. Developmentally appropriate strategies both to prevent and to immediately and effectively intervene to stop prohibited conduct;
 2. The complex dynamics affecting a perpetrator, target, and witnesses to prohibited conduct;
 3. Research on prohibited conduct, including specific categories of students at risk for perpetrating or being the target or victim of bullying or other prohibited conduct in school;
 4. The incidence and nature of cyberbullying; and
 5. Internet safety and cyberbullying.
- C. The school district annually will provide education and information to students regarding bullying, including information regarding this school district policy prohibiting bullying, the harmful effects of bullying, and other applicable initiatives to prevent bullying and other prohibited conduct.
- D. The administration of the school district is directed to implement programs and other initiatives to prevent bullying, to respond to bullying in a manner that does not stigmatize the target or victim, and to make resources or referrals to resources available to targets or victims of bullying.
- E. The administration is encouraged to provide developmentally appropriate instruction and is directed to review programmatic instruction to determine if adjustments are necessary to help students identify and prevent or reduce bullying and other prohibited conduct, to value diversity in school and society, to develop and improve students' knowledge and skills for solving problems, managing

conflict, engaging in civil discourse, and recognizing, responding to, and reporting bullying or other prohibited conduct, and to make effective prevention and intervention programs available to students.

The administration must establish strategies for creating a positive school climate and use evidence-based social-emotional learning to prevent and reduce discrimination and other improper conduct.

The administration is encouraged, to the extent practicable, to take such actions as it may deem appropriate to accomplish the following:

1. Engage all students in creating a safe and supportive school environment;
2. Partner with parents and other community members to develop and implement prevention and intervention programs;
3. Engage all students and adults in integrating education, intervention, and other remedial responses into the school environment;
4. Train student bystanders to intervene in and report incidents of bullying and other prohibited conduct to the schools' primary contact person;
5. Teach students to advocate for themselves and others;
6. Prevent inappropriate referrals to special education of students who may engage in bullying or other prohibited conduct; and
7. Foster student collaborations that, in turn, foster a safe and supportive school climate.

F. The school district may implement violence prevention and character development education programs to prevent or reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.

G. The school district shall inform affected students and their parents of rights they may have under state and federal data practices laws to obtain access to data related to an incident and their right to contest the accuracy or completeness of the data. The school district may accomplish this requirement by inclusion of all or applicable parts of its Use of Student Records Policy 505.

VIII. NOTICE

- A. The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.
- B. This policy or a summary thereof must be conspicuously posted in the administrative offices of the school district and the office of each school.
- C. This policy must be given to each school employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- D. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student Discipline Policy 515 distributed to parents at the beginning of each school year.
- E. This policy shall be available to all parents and other school community members in an electronic format in the language appearing on the school district's or a school's website.
- F. The school district shall provide an electronic copy of its most recently amended policy to the Commissioner of Education.

IX. POLICY REVIEW

To the extent practicable, the school board shall, on a cycle consistent with other school district policies, review and revise this policy. The policy shall be made consistent with Minn. Stat. § 121A.031 and other applicable law. Revisions shall be made in consultation with students, parents, and community organizations.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120A.05, Subds. 9, 11, 13, and 17 (Definition of Public School)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.03 (Sexual, Religious and Racial Harassment and Violence)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. § 121A.0311 (Notice of Rights and Responsibilities of Students and Parents under the Safe and Supportive Minnesota Schools Act)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.69 (Hazing Policy)
Minn. Stat. Ch. 124E (Charter School)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1 - 99.67 (Family Educational Rights and Privacy)

Cross References: Harassment and Violence Policy 425
Mandated Reporting of Child Neglect or Physical or Sexual Abuse Policy 522
Mandated Reporting of Maltreatment of Vulnerable Adults Policy 414
Employee-Student Relationships Policy 409
Student Weapons Policy 532
Student Discipline Policy 515
Use of Student Records Policy 505
Student Disability Nondiscrimination Policy 536
Student Sex Nondiscrimination Policy 421
Technology Acceptable Use and Safety Policy 540
Hazing Prohibition Policy 431
Student Transportation Safety Policy 531

Adopted: 07/07/03
Revised: 03/08/07
Revised: 02/07/08
Revised: 03/05/09
Revised: 02/04/10
Revised: 03/03/11
Revised: 02/06/13
No Changes: 02/06/14
Revised: 03/05/15
No Changes: 03/03/16
Revised: 03/02/17
No Changes: 02/01/18
No Changes: 02/07/19

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
V4155	A101.00	01/10/19	E41166 TIMOTHY P AUGUSTIN	401	WELLNESS PROGRAM	84.00
V4156	A101.00	01/10/19	E7341 LAURIE M BAUER	366	MONTHLY EXPENSES	179.22
V4157	A101.00	01/10/19	E4310 KATHLEEN F BEACH	366	MONTHLY EXPENSES	109.33
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	65.25
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	73.95
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	55.51
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	56.26
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	19.49
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	29.99
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	34.97
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	41.18
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	43.09
V4158	A101.00	01/10/19	E41567 VANESSA N BLANEY	366	MONTHLY EXPENSES	49.59
			TOTAL VOUCHER			469.28
V4159	A101.00	01/10/19	E7766 MOLLY A BONNETT	366	EMP REIMB 12/20/19	121.80
V4160	A101.00	01/10/19	E40839 ALISSA C BOSS	401	WELLNESS PROGRAM	95.80
V4161	A101.00	01/10/19	E8446 SHANNON L CARUFEL	401	WELLNESS PROGRAM	27.50
V4162	A101.00	01/10/19	E6860 WENDY M COOK	401	WELLNESS PROGRAM	84.00
V4162	A101.00	01/10/19	E6860 WENDY M COOK	401	WELLNESS PROGRAM	150.00
			TOTAL VOUCHER			234.00
V4163	A101.00	01/10/19	E9121 BENJAMIN T DAHMES	401	WELLNESS PROGRAM	30.00
V4164	A101.00	01/10/19	E9219 JEANNE M D'ALOIA	366	MONTHLY EXPENSES	59.86
V4164	A101.00	01/10/19	E9219 JEANNE M D'ALOIA	366	MONTHLY EXPENSES	114.84
			TOTAL VOUCHER			174.70
V4165	A101.00	01/10/19	E4631 SHARON R DIERKHISING	401	WELLNESS PROGRAM	28.33
V4166	A101.00	01/10/19	E6343 LORI J FIRKUS	366	MONTHLY EXPENSES	63.05
V4167	A101.00	01/10/19	E40870 NICOLE M FLAHERTY	366	MONTHLY EXPENSES	61.48
V4168	A101.00	01/10/19	E41601 LEHI GERTZ	366	EMP REIMB 12/20/19	118.55
V4169	A101.00	01/10/19	E41577 JUSTINE DB HARREN	366	MONTHLY EXPENSES	5.75
V4170	A101.00	01/10/19	E41351 KAITLYN A HARTMAN	366	MONTHLY EXPENSES	70.53
V4170	A101.00	01/10/19	E41351 KAITLYN A HARTMAN	366	MONTHLY EXPENSES	76.97
			TOTAL VOUCHER			147.50
V4171	A101.00	01/10/19	E41328 MICHAEL J HENNEN	366	MONTHLY EXPENSES	1,871.66
V4172	A101.00	01/10/19	E41641 PATRICIA N JENTS	366	MONTHLY EXPENSES	27.73
V4173	A101.00	01/10/19	E3973 MARIA A KAISER	401	WELLNESS PROGRAM	55.00
V4174	A101.00	01/10/19	E6443 HEATHER L KARSTENS	401	MONTHLY EXPENSES	200.00

328

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 13:21:42

FOREST LAKE AREA SCHOOLS ISD #831
 VOUCHER REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
V4175	A101.00	01/10/19	E8440 ELIZABETH R KELLEY	366	MONTHLY EXPENSES	33.64
V4176	A101.00	01/10/19	E8371 MICHAEL E KOPIETZ	366	MONTHLY EXPENSES	418.42
V4177	A101.00	01/10/19	E7530 JILL A KRAUTKREMER	366	MONTHLY EXPENSES	153.76
V4178	A101.00	01/10/19	E8736 KRISTA J LANGE	401	WELLNESS PROGRAM	30.05
V4179	A101.00	01/10/19	E2516 ALISON M LINDEMAN	401	WELLNESS PROGRAM	25.00
V4180	A101.00	01/10/19	E40470 ASHLEY J LYREK	401	WELLNESS PROGRAM	122.80
V4181	A101.00	01/10/19	E7802 MICHAEL F MIRON	366	EMP REIMB	170.23
V4182	A101.00	01/10/19	E8402 JOY L MOUCH	401	WELLNESS PROGRAM	154.80
V4183	A101.00	01/10/19	E41689 CYNTHIA J NOBLE	366	MONTHLY EXPENSES	25.52
V4184	A101.00	01/10/19	E7149 MARY BETH OLSON	366	MONTHLY EXPENSES	10.15
V4185	A101.00	01/10/19	E8175 MARIA R PARENTEAU	366	MONTHLY EXPENSES	61.70
V4186	A101.00	01/10/19	E8114 DAAN PENG	366	MONTHLY EXPENSES	66.36
V4187	A101.00	01/10/19	E41373 MICHELLE E PENKAVA	366	MONTHLY EXPENSES	102.08
V4188	A101.00	01/10/19	E40699 RACHEL A REDEPENNING	366	MONTHLY EXPENSES	60.44
V4189	A101.00	01/10/19	E40866 ANDREW O RICHARDSON	401	MONTHLY EXPENSES	25.00
V4190	A101.00	01/10/19	E41649 AARON C RICKART	366	MONTHLY EXPENSES	103.82
V4191	A101.00	01/10/19	E41083 KIMBERLEE R SCHENZ	366	MONTHLY EXPENSES	29.93
V4192	A101.00	01/10/19	E7599 WILLIAM J SCHWARTZ	366	MONTHLY EXPENSES	61.25
V4193	A101.00	01/10/19	E41190 LAURIE J SMITH	401	WELLNESS PROGRAM	75.00
V4194	A101.00	01/10/19	E6883 KELLY A TSCHUDY-LAFEAN	366	MONTHLY EXPENSES	146.16
V4195	A101.00	01/10/19	E3961 SUSAN M WAATAJA	366	MONTHLY EXPENSES	183.86
V4196	A101.00	01/10/19	E8529 EMILY J WALDOCH	366	MONTHLY EXPENSES	52.32
V4197	A101.00	01/10/19	E9913 HEIDI L WIBERG	366	MONTHLY EXPENSES	143.26
TOTAL FUND						6,360.23
TOTAL REPORT						6,360.23

329

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530229	A101.00	01/09/20	16358 1000 PETALS	305	CONFIRMING ORDER	2,000.00
530230	A101.00	01/09/20	15004 ADVANTAGE EMBLEM & SCREEN	401	ESTIMATED SHIPPING/HANDLI	12.75
530230	A101.00	01/09/20	15004 ADVANTAGE EMBLEM & SCREEN	401	HMONG CLUB SHIRTS	362.00
			TOTAL CHECK			374.75
530231	A101.00	01/09/20	11775 ALLINA HEALTH SYSTEM	305	DOT PHYSICALS/TESTING	414.00
530232	A101.00	01/09/20	10999 ALTERNATOR & STARTER STOR	401	ALT PARTS INV#45418	260.00
530233	A101.00	01/09/20	17227 AMERICAN SCHOOL FOR THE D	390	OUT OF STATE TUITION FOR	1,252.86
530233	A101.00	01/09/20	17227 AMERICAN SCHOOL FOR THE D	392	OUT OF STATE TUITION FOR	14,405.80
			TOTAL CHECK			15,658.66
530234	A101.00	01/09/20	07117 ANDERSON & KOCH FORD	409	SWITCH ASY INV#159306	93.25
530235	A101.00	01/09/20	01738 APPLE COMPUTER INC	430	ABE-APPLE APP 'ENDLESS AL	8.99
530235	A101.00	01/09/20	01738 APPLE COMPUTER INC	430	ABE-APPLE APP 'ENDLESS RE	29.99
			TOTAL CHECK			38.98
530236	A101.00	01/09/20	05694 BAREFOOT ATHLETICS	401	LONG SLEEVE T-SHIRTS	250.25
530237	A101.00	01/09/20	03880 BARTHOLD INC	305	FLAMS - FOOD RECYCLING /	181.20
530237	A101.00	01/09/20	03880 BARTHOLD INC	305	FOREST LAKE ELEM - FOOD R	203.85
530237	A101.00	01/09/20	03880 BARTHOLD INC	305	FOREST VIEW - FOOD RECYCL	258.21
530237	A101.00	01/09/20	03880 BARTHOLD INC	305	HIGH SCHOOL - FOOD RECYCL	90.60
530237	A101.00	01/09/20	03880 BARTHOLD INC	305	SCANDIA - FOOD RECYCLING	95.13
530237	A101.00	01/09/20	03880 BARTHOLD INC	305	WYOMING - FOOD RECYCLING	185.73
			TOTAL CHECK			1,014.72
530238	A101.00	01/09/20	18015 BEAUDRY DYLAN	364	MILAGE	576.29
530239	A101.00	01/09/20	02995 BECKER ARENA PRODUCTS INC	401	PROTECT-ALL 1/4"	949.59
530240	A101.00	01/09/20	02805 BERNICK'S FULL LINE VENDI	R619	POP & GATORADE FOR INDOOR	278.40
530240	A101.00	01/09/20	02805 BERNICK'S FULL LINE VENDI	R619	GATORADE FOR CONCESSIONS	111.36
			TOTAL CHECK			389.76
530241	A101.00	01/09/20	05496 BFG SUPPLY CO. LLC	430	DRM1071000	23.18
530241	A101.00	01/09/20	05496 BFG SUPPLY CO. LLC	430	DRM13485	32.26
530241	A101.00	01/09/20	05496 BFG SUPPLY CO. LLC	430	DRM17989330	403.18
530241	A101.00	01/09/20	05496 BFG SUPPLY CO. LLC	430	ESTIMATED SHIPPING/HANDLI	85.00
530241	A101.00	01/09/20	05496 BFG SUPPLY CO. LLC	430	GSG2259	897.00
			TOTAL CHECK			1,440.62
530242	A101.00	01/09/20	17000 BG INNOVATIONS	350	INSTALLATION OF MIMIO	225.00
530242	A101.00	01/09/20	17000 BG INNOVATIONS	350	MIMIO 75 INCH 20 POINT TO	3,009.00
530242	A101.00	01/09/20	17000 BG INNOVATIONS	350	WIFI MODULE FOR MIMIO	57.00
			TOTAL CHECK			3,291.00
530243	A101.00	01/09/20	17944 BRIGHT SOLUTIONS FOR DYSL	433	ESTIMATED SHIPPING/HANDLI	14.95
530243	A101.00	01/09/20	17944 BRIGHT SOLUTIONS FOR DYSL	433	LEVEL 2 TILES FOR BARTON	30.00
530243	A101.00	01/09/20	17944 BRIGHT SOLUTIONS FOR DYSL	433	LEVEL 3 TILES FOR BARTON	30.00
530243	A101.00	01/09/20	17944 BRIGHT SOLUTIONS FOR DYSL	433	LEVEL 4 TILES FOR BARTON	30.00
530243	A101.00	01/09/20	17944 BRIGHT SOLUTIONS FOR DYSL	433	LEVEL 5 TILES FOR BARTON	30.00
			TOTAL CHECK			134.95

330

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530244	A101.00	01/09/20	11320 BRIH DESIGN	394	INVOICE #106363	505.00
530245	A101.00	01/09/20	12999 BUG COMPANY THE	430	SM/MED CRICKETS (1000 CT)	20.00
530246	A101.00	01/09/20	03209 CANVAS HEALTH	305	THERAPEUTIC ASSISTANCE PR	7,625.00
530247	A101.00	01/09/20	08531 CDW GOVERNMENT INC	401	LIGHTSPEED RELAY FOR INTE	34,068.80
530248	A101.00	01/09/20	13933 CENGAGE LEARNING	430	ESTIMATED SHIPPING/HANDLI	26.50
530248	A101.00	01/09/20	13933 CENGAGE LEARNING	430	INSIDE THE USA: ST BOOK W	265.00
			TOTAL CHECK			291.50
530249	A101.00	01/09/20	16289 CHEER AMERICA	305	YOUTH ENRICH-CHEER & DANC	1,935.00
530250	A101.00	01/09/20	00814 CHISAGO LAKES SCHOOL DIST	390	18-19 SY TUITION FOR GEN	2,049.19
530251	A101.00	01/09/20	14979 CINTAS CORPORATION	305	SHIRTS AND PANTS INV#4032	98.14
530251	A101.00	01/09/20	14979 CINTAS CORPORATION	305	SHIRTS AND PANTS INV#4032	98.14
530251	A101.00	01/09/20	14979 CINTAS CORPORATION	305	SHIRTS AND PANTS INV#4037	227.09
			TOTAL CHECK			423.37
530252	A101.00	01/09/20	03176 CONTINENTAL CLAY COMPANY	430	ESTIMATED SHIPPING/HANDLI	83.60
530252	A101.00	01/09/20	03176 CONTINENTAL CLAY COMPANY	430	GLAZE	71.10
530252	A101.00	01/09/20	03176 CONTINENTAL CLAY COMPANY	430	MID-RANGE OXIDATION BOY C	664.89
530252	A101.00	01/09/20	03176 CONTINENTAL CLAY COMPANY	430	PALLET FEE	9.50
530252	A101.00	01/09/20	03176 CONTINENTAL CLAY COMPANY	530	BRENT WHEEL MODEL C - W/S	1,479.00
530252	A101.00	01/09/20	03176 CONTINENTAL CLAY COMPANY	530	ESTIMATED SHIPPING/HANDLI	75.00
			TOTAL CHECK			2,383.09
530253	A101.00	01/09/20	03254 CROYLE THERESA	305	COMM ED ADULT CLASSES	108.00
530254	A101.00	01/09/20	05154 CRYSTEEL TRUCK EQUIPMENT	401	ESTIMATED SHIPPING/HANDLI	15.00
530254	A101.00	01/09/20	05154 CRYSTEEL TRUCK EQUIPMENT	401	HAND HELD CONTROLLER FOR	275.00
			TOTAL CHECK			290.00
530255	A101.00	01/09/20	04377 CUB FOODS	433	SUPPLIES FOR INDEPENDENT	37.95
530255	A101.00	01/09/20	04377 CUB FOODS	433	SUPPLIES FOR INDEPENDENT	12.39
530255	A101.00	01/09/20	04377 CUB FOODS	433	SUPPLIES FOR INDEPENDENT	21.95
530255	A101.00	01/09/20	04377 CUB FOODS	433	SUPPLIES FOR INDEPENDENT	15.07
530255	A101.00	01/09/20	04377 CUB FOODS	433	SUPPLIES FOR INDEPENDENT	39.32
530255	A101.00	01/09/20	04377 CUB FOODS	401	HOLIDAY LUNCHEON SUPPLIES	142.97
530255	A101.00	01/09/20	04377 CUB FOODS	433	SUPPLIES FOR INDEPENDENT	65.52
			TOTAL CHECK			335.17
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	510.86
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	22.60
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	1,852.00
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	567.00
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	1,068.20
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	955.10
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	129.37
530256	A101.00	01/09/20	00112 DALCO	401	MAINT SUPPLY	942.88
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	1,111.62
530256	A101.00	01/09/20	00112 DALCO	401	CUSTODIAL SUPPLIES	30.35
			TOTAL CHECK			7,189.98

331

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 3
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530257	A101.00	01/09/20	02125 DECKER PEGGY	305	MAKE & TAKE CLASS	150.00
530258	A101.00	01/09/20	00118 DEMCO INC	530	W13603200	42.04
530258	A101.00	01/09/20	00118 DEMCO INC	530	W13636340	78.68
530258	A101.00	01/09/20	00118 DEMCO INC	530	W13785630	48.29
530258	A101.00	01/09/20	00118 DEMCO INC	430	ALL IN ONE SUBJECT CLASS	34.19
530258	A101.00	01/09/20	00118 DEMCO INC	430	BOOK REPAIR WINGS CLEAR	7.54
530258	A101.00	01/09/20	00118 DEMCO INC	430	BOOK REPAIR WINGS CLEAR	6.76
530258	A101.00	01/09/20	00118 DEMCO INC	430	CHARACTER BOOKMARKS	8.37
530258	A101.00	01/09/20	00118 DEMCO INC	430	CIRCEXTENDED RIGID COVER	96.78
530258	A101.00	01/09/20	00118 DEMCO INC	430	COUNTER TOP STAND	13.88
530258	A101.00	01/09/20	00118 DEMCO INC	430	KINDNESS BOOKMARKS	8.37
530258	A101.00	01/09/20	00118 DEMCO INC	430	PEACH SCENTED BOOKMARKS	7.06
530258	A101.00	01/09/20	00118 DEMCO INC	430	RETRO BUTTOMS	7.43
530258	A101.00	01/09/20	00118 DEMCO INC	430	STRAWBERRY SCENTED BOOKMA	7.06
530258	A101.00	01/09/20	00118 DEMCO INC	430	TABLETOP DISPLAY STAND	25.32
530258	A101.00	01/09/20	00118 DEMCO INC	430	WINTER PINE SCENTED BOOKM	7.06
			TOTAL CHECK			398.83
530259	A101.00	01/09/20	06431 DISCOUNT SCHOOL SUPPLY	401	COLORATIONS WASHABLE WHIT	6.99
530259	A101.00	01/09/20	06431 DISCOUNT SCHOOL SUPPLY	401	CONFIRMING ORDER	26.91
			TOTAL CHECK			33.90
530260	A101.00	01/09/20	02865 DOMINO'S PIZZA	490	PIZZA / POP	96.43
530260	A101.00	01/09/20	02865 DOMINO'S PIZZA	490	26 PIZZA'S FOR STUDENT CO	178.73
530260	A101.00	01/09/20	02865 DOMINO'S PIZZA	490	2ND DELIVERY OF 24 PIZZAS	166.75
			TOTAL CHECK			441.91
530261	A101.00	01/09/20	01845 DRAMATISTS PLAY SERVICE I	401	ESTIMATED SHIPPING/HANDLI	9.85
530261	A101.00	01/09/20	01845 DRAMATISTS PLAY SERVICE I	401	SCRIPT FOR LITTLE WOMEN	25.00
			TOTAL CHECK			34.85
530262	A101.00	01/09/20	00420 ECM PUBLISHERS INC	305	NOV 14 BOARD LEGAL MINUTE	190.40
530262	A101.00	01/09/20	00420 ECM PUBLISHERS INC	305	NOV 21 LEGAL BOARD MINUTE	42.00
			TOTAL CHECK			232.40
530263	A101.00	01/09/20	14038 ECOLAB	401	FS SERVICE	992.50
530263	A101.00	01/09/20	14038 ECOLAB	401	CUSTODIAL SUPPLIES	457.65
			TOTAL CHECK			1,450.15
530264	A101.00	01/09/20	03710 EDUCATORS BENEFIT CONSULT	305	ACA MTHLY PARTICIPATION F	343.00
530265	A101.00	01/09/20	01281 ELECTRO WATCHMAN INC	305	ED CTR REPAIRS	190.29
530266	A101.00	01/09/20	13442 FIELD ENVIRONMENTAL CONSU	305	EHS TECHNICIAN	1,554.00
530266	A101.00	01/09/20	13442 FIELD ENVIRONMENTAL CONSU	305	LAB/TECHNICIAN WORK	8,581.99
			TOTAL CHECK			10,135.99
530267	A101.00	01/09/20	15392 FIREFLY COMPUTERS LLC	430	FIREFLY COMPUTERS	3,480.00
530268	A101.00	01/09/20	17455 FOR INSPIRATION AND RECOG	401	ESTIMATED SHIPPING/HANDLI	15.00
530268	A101.00	01/09/20	17455 FOR INSPIRATION AND RECOG	401	FIRST - YE LEGO CLASS REG	99.00
			TOTAL CHECK			114.00
530269	A101.00	01/09/20	04050 FLEETPRIDE INC	401	SPIN ON FUEL FILTER INV#4	1,389.12

332

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 4
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530269	A101.00	01/09/20	04050 FLEETPRIDE INC	401	FUEL/WATER SEPARATOR INV#	3,758.94
530269	A101.00	01/09/20	04050 FLEETPRIDE INC	401	SPIN ON FILTER INV#414194	779.74
530269	A101.00	01/09/20	04050 FLEETPRIDE INC	401	FILTER INV#41419755	655.88
530269	A101.00	01/09/20	04050 FLEETPRIDE INC	401	SPIN ON FUEL FILTER INV#4	4,838.58
530269	A101.00	01/09/20	04050 FLEETPRIDE INC	401	POSI QUIET INV#42016170	552.80
			TOTAL CHECK			11,975.06
530270	A101.00	01/09/20	11696 FOREST LAKE ACE HARDWARE	401	ANTI-FREEZE	6.00
530270	A101.00	01/09/20	11696 FOREST LAKE ACE HARDWARE	401	MAINT SUPPLIES	5.62
530270	A101.00	01/09/20	11696 FOREST LAKE ACE HARDWARE	401	MAINT SUPPLIES	15.09
530270	A101.00	01/09/20	11696 FOREST LAKE ACE HARDWARE	401	MAINT SUPPLIES	23.38
			TOTAL CHECK			50.09
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	ABE BUSINESS CARDS (400)	46.00
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	ADULT LL BUSINESS CARDS (25.87
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	AQUATICS BUSINESS CARDS (11.50
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	ATHLETICS BUSINESS CARDS	14.38
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	ECFE BUSINESS CARDS (800)	92.00
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	PR BUSINESS CARDS (450)	51.75
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	SAC BUSINESS CARDS (1400)	161.00
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	YOUTH ELEMENTARY BUSINESS	23.00
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	305	YOUTH SECONDARY BUSINESS	23.00
530271	A101.00	01/09/20	00162 FOREST LAKE PRINTING	401	GOLDEN TICKETS	315.00
			TOTAL CHECK			763.50
530272	A101.00	01/09/20	17828 FRONTIER AG & TURF	401	BULB	10.95
530273	A101.00	01/09/20	17204 GERTY MARGARET	305	SKATING INSTRUCT	90.00
530274	A101.00	01/09/20	02905 BSN SPORTS INC	401	DIAMOND D1-PRO BASEBALLS	1,500.00
530274	A101.00	01/09/20	02905 BSN SPORTS INC	401	ESTIMATED SHIPPING/HANDLI	37.50
530274	A101.00	01/09/20	02905 BSN SPORTS INC	401	POWER VOLLEYBALL CART	749.97
			TOTAL CHECK			2,287.47
530275	A101.00	01/09/20	00722 GOODIN COMPANY	401	2" E GASKET	112.70
530276	A101.00	01/09/20	00187 GOPHER	430	DURACOAT-DOGEBALLS 6.5" S	805.00
530276	A101.00	01/09/20	00187 GOPHER	430	HOT SPOT EXERCISE SPOTS I	2,198.70
			TOTAL CHECK			3,003.70
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	MAINT SUPPLIES	55.08
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	MAINT SUPPLIES	61.45
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	MAINT SUPPLIES	84.18
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	BOOT/RUBBER DRAIN	110.21
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	MAINT SUPPLIES	79.85
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	CR VBELT PULLEY RET	-67.82
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	MAINT SUPPLIES	369.52
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	MAINT SUPPLIES	102.23
530277	A101.00	01/09/20	00557 GRAINGER INDUSTRIAL SUPPL	401	MAINT SUPPLY	81.80
			TOTAL CHECK			876.50
530278	A101.00	01/09/20	17144 GREEN SIDNEY	305	SKATING INSTRUCT	45.00
530279	A101.00	01/09/20	15947 GREER FREDDY	314	REFEREE	120.00
530280	A101.00	01/09/20	17671 H. BROOKS AND COMPANY, LL	490	NOVEMBER INVOICES	1,330.35

333

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 5
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	INV 218980	58.00
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	BASS REPAIR	256.60
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	INV. 219673	15.54
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	INVOICE # 219902	47.34
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	INV. 220130	210.00
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	INV. 220460	68.00
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	INV 220464	70.44
530281	A101.00	01/09/20	01097 HAAS MUSICAL INSTRUMENT R	350	INV. 220469	61.61
	TOTAL CHECK					787.53
530282	A101.00	01/09/20	18072 HALO BRANDED SOLUTIONS, I	430	SHIPPING	9.64
530282	A101.00	01/09/20	18072 HALO BRANDED SOLUTIONS, I	430	WHO KNEW THE GROWING UP I	127.10
530282	A101.00	01/09/20	18072 HALO BRANDED SOLUTIONS, I	430	WHO KNEW? THE GROWING UP	79.42
	TOTAL CHECK					216.16
530283	A101.00	01/09/20	07871 HARDWARE DISTRIBUTORS LTD	430	1 1/4 FACE FRAME SCREEN	26.40
530283	A101.00	01/09/20	07871 HARDWARE DISTRIBUTORS LTD	430	ESTIMATED SHIPPING/HANDLI	10.25
530283	A101.00	01/09/20	07871 HARDWARE DISTRIBUTORS LTD	430	OAK SHAKER PEGS	117.00
530283	A101.00	01/09/20	07871 HARDWARE DISTRIBUTORS LTD	430	TITEBOND CABLE	52.80
	TOTAL CHECK					206.45
530284	A101.00	01/09/20	18061 HEGGIES PIZZA, LLC	401	PIZZA FUNDRAISER	1,118.65
530285	A101.00	01/09/20	12938 HILLBERG ILIANA G	305	INTERPRETER FLP	200.00
530286	A101.00	01/09/20	17941 HIRT RENEE	305	SKATING INSTRUCT	60.00
530287	A101.00	01/09/20	16398 HI-TECH REFRIGERATION INC	350	COMM SCHOOL REPAIRS	434.00
530288	A101.00	01/09/20	00213 HOGLUND BUS CO INC	401	DPF THERMAL CLEANING INV#	681.89
530288	A101.00	01/09/20	00213 HOGLUND BUS CO INC	409	LIGHT STROSOR INV#881407	220.94
530288	A101.00	01/09/20	00213 HOGLUND BUS CO INC	401	ARM INV#882041	66.68
	TOTAL CHECK					969.51
530289	A101.00	01/09/20	08217 HOME DEPOT THE	401	REFUND-BLUEGRASS SEED	-37.39
530289	A101.00	01/09/20	08217 HOME DEPOT THE	430	MODEL # 6850	24.01
530289	A101.00	01/09/20	08217 HOME DEPOT THE	401	COATED GLOVES 12/10/19	71.84
	TOTAL CHECK					58.46
530290	A101.00	01/09/20	00353 J.W. PEPPER & SON INC	430	ESTIMATED SHIPPING/HANDLI	19.99
530290	A101.00	01/09/20	00353 J.W. PEPPER & SON INC	430	SALVATION IS CREATED	58.50
530290	A101.00	01/09/20	00353 J.W. PEPPER & SON INC	430	SHENANDOAH	82.50
530290	A101.00	01/09/20	00353 J.W. PEPPER & SON INC	430	AMERICANA	67.50
530290	A101.00	01/09/20	00353 J.W. PEPPER & SON INC	430	RISE UP MY LOVE	63.00
530290	A101.00	01/09/20	00353 J.W. PEPPER & SON INC	430	THE LONE WILD BIRD	64.50
530290	A101.00	01/09/20	00353 J.W. PEPPER & SON INC	430	OMNIA VINCIT AMOR	67.50
	TOTAL CHECK					423.49
530291	A101.00	01/09/20	17628 JACOBSON LAW GROUP	305	SERVICES	30,000.00
530292	A101.00	01/09/20	01751 JAYTECH, INC.	350	BIOSCAN TEST	3,150.00
530292	A101.00	01/09/20	01751 JAYTECH, INC.	401	BOILER TREATMENT	926.70
530292	A101.00	01/09/20	01751 JAYTECH, INC.	401	RESIN CLEANER	227.20
	TOTAL CHECK					4,303.90

334

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 6
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530293	A101.00	01/09/20	17826 JOHNSON CHRISTINE	303	INDIAN ED	1,000.00
530293	A101.00	01/09/20	17826 JOHNSON CHRISTINE	305	WORK AGREEMENT	500.00
	TOTAL CHECK					1,500.00
530294	A101.00	01/09/20	17902 JOHNSON CONTROLS FIRE PRO	350	REPL DUCT DETECTOR	1,364.25
530295	A101.00	01/09/20	08954 KATH FUEL OIL SERVICE CO	401	GREASE INV#672606	440.00
530296	A101.00	01/09/20	00633 KENNEDY & GRAVEN CHARTERE	305	LEGAL SERVICES	135.00
530296	A101.00	01/09/20	00633 KENNEDY & GRAVEN CHARTERE	305	LEGAL SERVICES	3,195.00
	TOTAL CHECK					3,330.00
530297	A101.00	01/09/20	15682 KID CREATE STUDIO	305	YOUTH ENRICH-CLASSES ART	400.00
530297	A101.00	01/09/20	15682 KID CREATE STUDIO	305	YOUTH ENRICH-CLASSES ART	750.00
530297	A101.00	01/09/20	15682 KID CREATE STUDIO	305	YOUTH ENRICH-CLASSES ART	850.00
530297	A101.00	01/09/20	15682 KID CREATE STUDIO	305	YOUTH ENRICH-CLASSES ART	950.00
	TOTAL CHECK					2,950.00
530298	A101.00	01/09/20	15876 KRUEGER ELEANOR (ELLIE)	305	SKATING INSTRUCT	65.00
530299	A101.00	01/09/20	01651 LAKES CENTER FOR YOUTH &	305	MENTAL HEALTH GRANT	2,000.00
530300	A101.00	01/09/20	01748 LAKESHORE LEARNING MATERI	433	EASY-CLEAN ROOM DIVIDERS	1,112.00
530300	A101.00	01/09/20	01748 LAKESHORE LEARNING MATERI	433	EASY CLEAN DIVIDERS FOR S	556.00
	TOTAL CHECK					1,668.00
530301	A101.00	01/09/20	05167 LANGUAGE LINE SERVICE	305	OVER THE PHONE INTERPRETI	81.53
530302	A101.00	01/09/20	17145 LARO MOLLIE	305	ZUMBA INSTRUCTOR	280.00
530303	A101.00	01/09/20	05456 LARSON ENGINEERING INC	305	ATH FAC TASK FORCE	330.00
530304	A101.00	01/09/20	17989 LASZEWSKI EMILY	305	SKATING INSTRUCTOR	60.00
530305	A101.00	01/09/20	17032 LEARNING WITHOUT TEARS	433	ESTIMATED SHIPPING/HANDLI	6.50
530305	A101.00	01/09/20	17032 LEARNING WITHOUT TEARS	433	ITEM #LAM	41.90
	TOTAL CHECK					48.40
530306	A101.00	01/09/20	18077 LEMON RACHEL	R601	LUNCH ACCT REFUND	50.50
530307	A101.00	01/09/20	03552 LINE UP THE	530	KICK ROUTINE COSTUMES FOR	7,072.27
530308	A101.00	01/09/20	01009 WILLIAM V. MACGILL & CO.	401	ESTIMATED SHIPPING/HANDLI	12.95
530308	A101.00	01/09/20	01009 WILLIAM V. MACGILL & CO.	401	OMRON REUSABLE NEBULIZER	3.94
530308	A101.00	01/09/20	01009 WILLIAM V. MACGILL & CO.	401	OMRON REUSABLE NEBULIZER	1.99
	TOTAL CHECK					18.88
530309	A101.00	01/09/20	09494 MAD SCIENCE OF MINNESOTA	305	YOUTH ENRICH-CLASSES SCIE	1,020.00
530309	A101.00	01/09/20	09494 MAD SCIENCE OF MINNESOTA	305	YOUTH ENRICH-CLASSES SCIE	720.00
530309	A101.00	01/09/20	09494 MAD SCIENCE OF MINNESOTA	305	YOUTH ENRICH-CLASSES SCIE	720.00
	TOTAL CHECK					2,460.00
530310	A101.00	01/09/20	15121 MANSFIELD OIL COMPANY OF	440	COLDPRO UL2 INV#683313	12,253.03
530310	A101.00	01/09/20	15121 MANSFIELD OIL COMPANY OF	440	COLDPRO INV#683314	6,274.00
	TOTAL CHECK					18,527.03

335

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 7
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530311	A101.00	01/09/20	12184 MEEKER & WRIGHT SPEC ED C	390	INVOICE #1934	561.96
530312	A101.00	01/09/20	04632 MEADOW MARY JO	305	COM ED ADULT INSTR	36.00
530313	A101.00	01/09/20	01112 FREDERICK C MEISSNER PIAN	350	PIANO TUNING	115.00
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	47.95
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	38.95
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	143.96
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	25.36
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	184.95
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	45.64
530314	A101.00	01/09/20	01604 MENARDS INC	430	3 PACK LEATHER PALM GLOVE	10.78
530314	A101.00	01/09/20	01604 MENARDS INC	401	500W COB RETURN	-49.99
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	51.75
530314	A101.00	01/09/20	01604 MENARDS INC	401	YLW TRI-TAP CORD INV#2691	65.88
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	29.41
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	47.51
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	104.92
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	12.48
530314	A101.00	01/09/20	01604 MENARDS INC	401	MAINT SUPPLIES	41.98
			TOTAL CHECK			801.53
530315	A101.00	01/09/20	00799 MERZER SHEILA M.A.	394	INVOICE #22000	570.00
530316	A101.00	01/09/20	01100 METRO ECSU	366	12/9/19 LITERACY COACHING	585.00
530317	A101.00	01/09/20	18069 METROPOLITAN PLUMBING	305	3 RPZ TESTS	405.00
530317	A101.00	01/09/20	18069 METROPOLITAN PLUMBING	305	RPZ TEST	1,350.00
			TOTAL CHECK			1,755.00
530318	A101.00	01/09/20	13336 MIDWEST BUS PARTS INC	409	FUEL TANK INV#131493	1,366.54
530318	A101.00	01/09/20	13336 MIDWEST BUS PARTS INC	401	WINTER BLADE INV#131791	179.64
			TOTAL CHECK			1,546.18
530319	A101.00	01/09/20	01801 MINNESOTA CHILDREN'S MUSE	369	FIRST GRADE FIELD TRIP TO	422.50
530320	A101.00	01/09/20	01593 MINNESOTA SWORD PLAY	305	YOUTH ENRICH-CLASSES FENC	1,320.00
530321	A101.00	01/09/20	18057 MINTEX CITRUS INC	401	JERKY AND CHEESE SPREAD-F	6.09
530322	A101.00	01/09/20	12465 MK MECHANICAL INC	350	FV-LABOR CHGS	124.00
530323	A101.00	01/09/20	03253 MMKR	305	SERVICE	15,495.00
530324	A101.00	01/09/20	13665 MURPHY CONSTRUCTION SERVI	530	PRIVACY FUNCTION LOCK BOD	495.00
530325	A101.00	01/09/20	01530 MUSIC CONNECTION INC	430	BASS DRUM	235.00
530326	A101.00	01/09/20	02208 MUSKA ELECTRIC COMPANY	350	MAINT SERVICE	821.86
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	409	RECPT 945691	53.68
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	409	RECPT 946400	159.77
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	401	EXACTFIT INV#946460	15.24
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 946526	82.48
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	401	SEAL LD ACID BATTERY	50.94

336

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 8
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 947001	103.18
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 947053	5.99
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 947175	1.38
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 947486	9.99
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 947487	46.35
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	409	RECPT 947874	131.76
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	409	SNOW PLOW ATL KIT INV#948	182.82
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 948076	8.59
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 944207	27.48
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	409	RECPT 949264	23.98
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	401	STRAT FL DE ICER INV#9483	87.56
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 948441	8.36
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	401	POWER STEERING PRESS INV#	30.59
530327	A101.00	01/09/20	02019 NAPA AUTO PARTS	430	RECPT 949442	6.98
			TOTAL CHECK			1,037.12
530328	A101.00	01/09/20	17198 NATURAL SYSTEMS UTILITIES	350	PROFESSIONAL SVCS	2,025.08
530329	A101.00	01/09/20	16099 NEOFUNDS BY NEOPOST	401	BRUSH & SPONGE	20.00
530330	A101.00	01/09/20	03842 NORTHEAST METRO DISTRICT	391	FY2020 3RD QTR MBRSHP	35,974.88
530331	A101.00	01/09/20	06570 NAC MECHANICAL & ELECTRIC	350	MAINT SERVICE	261.00
530331	A101.00	01/09/20	06570 NAC MECHANICAL & ELECTRIC	305	MAINT SERVICE AND LAB	2,543.99
530331	A101.00	01/09/20	06570 NAC MECHANICAL & ELECTRIC	305	MAINT LABOR AND SERVI	561.80
530331	A101.00	01/09/20	06570 NAC MECHANICAL & ELECTRIC	350	MAINT SERVICE	656.65
			TOTAL CHECK			4,023.44
530332	A101.00	01/09/20	05036 OFFICE DEPOT	401	PO201812-LINE 11	34.99
530333	A101.00	01/09/20	08226 OFFICE OF MNIT	320	TELEPHONE CHARGES	2,440.06
530334	A101.00	01/09/20	00346 OLSON'S SEWER SERVICE INC	350	MAINT SERVICE AND LAB	925.00
530335	A101.00	01/09/20	03846 OLSTAD MEGAN	305	SECURITY AT DANCE	180.00
530336	A101.00	01/09/20	11486 PAPA JOHN'S	401	ATHLETICS-MS GIRLS BASKET	100.06
530336	A101.00	01/09/20	11486 PAPA JOHN'S	409	YOUTH ENRICH-PIZZA FOR YO	108.50
			TOTAL CHECK			208.56
530337	A101.00	01/09/20	04439 PARK SUPPLY OF AMERICA IN	401	MAINT SUPPLY	211.90
530337	A101.00	01/09/20	04439 PARK SUPPLY OF AMERICA IN	401	MULTI-FOUNT CARTRIDGE	449.10
530337	A101.00	01/09/20	04439 PARK SUPPLY OF AMERICA IN	401	COMM SCHOOL REPAIRS	180.60
530337	A101.00	01/09/20	04439 PARK SUPPLY OF AMERICA IN	401	MAINT SUPPLY	168.73
			TOTAL CHECK			1,010.33
530338	A101.00	01/09/20	05646 PCS REVENUE CONTROL SYSTE	555	LIGHTNING BRASWELL	7,767.22
530339	A101.00	01/09/20	16370 PETERSON ABIGAIL A	305	SKATE INSTRUCTOR	22.50
530340	A101.00	01/09/20	11006 PETERSON SUSAN	366	MILAGE	93.03
530341	A101.00	01/09/20	08326 KYOSHIN RYU KARATE ACADEM	305	COM ED ADULT INSTRUCT	705.00
530342	A101.00	01/09/20	17992 PIONEER VALLEY EDUCATIONA	430	DRY-ERASE LAPBOARD	17.00
530342	A101.00	01/09/20	17992 PIONEER VALLEY EDUCATIONA	430	DRY-ERASE PRACTICE BOARD	13.60

337

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 9
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530342	A101.00	01/09/20	17992 PIONEER VALLEY EDUCATIONA	430	ESTIMATED SHIPPING/HANDLI	5.93
530342	A101.00	01/09/20	17992 PIONEER VALLEY EDUCATIONA	430	LITERACY FOOTPRINTS WORD	10.00
530342	A101.00	01/09/20	17992 PIONEER VALLEY EDUCATIONA	430	MAGNETIC DRY-ERASE EASEL	18.70
	TOTAL CHECK					65.23
530343	A101.00	01/09/20	17719 PRODUCTIVITY, INC.	430	1/4" ROUND SHANK+S/H	26.33
530343	A101.00	01/09/20	17719 PRODUCTIVITY, INC.	430	RB100008 - 1/8" ROUND SHA	20.00
530343	A101.00	01/09/20	17719 PRODUCTIVITY, INC.	430	RB12012 - 3/16" ROUND SHA	23.62
530343	A101.00	01/09/20	17719 PRODUCTIVITY, INC.	430	RB12017 - 1/4" ROUND SHAN	53.37
530343	A101.00	01/09/20	17719 PRODUCTIVITY, INC.	430	RE10804 - 1/16" ROUND SHA	28.56
530343	A101.00	01/09/20	17719 PRODUCTIVITY, INC.	430	CR CHUCK WRENCH	-27.98
	TOTAL CHECK					123.90
530344	A101.00	01/09/20	01322 PRO-ED	433	ESTIMATED SHIPPING/HANDLI	34.70
530344	A101.00	01/09/20	01322 PRO-ED	433	ITEM #13080	347.00
	TOTAL CHECK					381.70
530345	A101.00	01/09/20	01744 R&R SPECIALTIES INC	350	SC SUPPLY	36.40
530345	A101.00	01/09/20	01744 R&R SPECIALTIES INC	530	SC SUPPLY	6,825.00
530345	A101.00	01/09/20	01744 R&R SPECIALTIES INC	401	SC SUPPLY	65.00
	TOTAL CHECK					6,926.40
530346	A101.00	01/09/20	02715 RAPID PRESS	401	SHIP TO MIDWEST AUDIO	16.67
530346	A101.00	01/09/20	02715 RAPID PRESS	433	NAME STAMP FOR WYO SPED S	25.00
530346	A101.00	01/09/20	02715 RAPID PRESS	401	SHIPPING	10.38
	TOTAL CHECK					52.05
530347	A101.00	01/09/20	02000 RATWIK ROSZAK & MALONEY P	305	SERVICES	841.34
530348	A101.00	01/09/20	01085 REHBEIN TRANSIT CO INC	360	BUS FOR 6TH GRADE FIELD T	489.32
530349	A101.00	01/09/20	11069 RELIABLE MEDICAL SUPPLY I	556	ESTIMATED SHIPPING/HANDLI	10.00
530349	A101.00	01/09/20	11069 RELIABLE MEDICAL SUPPLY I	556	REPLACEMENT POWER CORD FO	65.00
530349	A101.00	01/09/20	11069 RELIABLE MEDICAL SUPPLY I	433	RED RIFTON ADAPTIVE TRIKE	1,264.00
	TOTAL CHECK					1,339.00
530350	A101.00	01/09/20	11127 RIECHMANN PEDERSON DESIGN	305	DECEMBER 2019 RETAINER	3,333.00
530351	A101.00	01/09/20	00528 RIFTON EQUIPMENT	433	COMPASS CHAIR SIZE 3 FOR	292.50
530352	A101.00	01/09/20	18023 RIVERSIDE INSIGHTS	433	ESTIMATED SHIPPING/HANDLI	65.43
530352	A101.00	01/09/20	18023 RIVERSIDE INSIGHTS	433	ITEM #1625573	184.92
530352	A101.00	01/09/20	18023 RIVERSIDE INSIGHTS	433	ITEM #1652631	112.89
530352	A101.00	01/09/20	18023 RIVERSIDE INSIGHTS	433	ITEM #1655605	178.26
	TOTAL CHECK					541.50
530353	A101.00	01/09/20	17592 ROWAN, AMY	364	MONTHLY EXPENSES	192.56
530354	A101.00	01/09/20	00403 SCAN AIR FILTER INC	401	MAINT SUPPLY	349.56
530354	A101.00	01/09/20	00403 SCAN AIR FILTER INC	401	MAINT SUPPLY	96.82
530354	A101.00	01/09/20	00403 SCAN AIR FILTER INC	401	MAINT SERVICE	4,086.07
	TOTAL CHECK					4,532.45
530355	A101.00	01/09/20	02016 SCHOLASTIC INC	401	CONFIRMING	236.80
530355	A101.00	01/09/20	02016 SCHOLASTIC INC	401	CONFIRMING	177.60
530355	A101.00	01/09/20	02016 SCHOLASTIC INC	401	CONFIRMING	296.00

338

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 10
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530355	A101.00	01/09/20	02016 SCHOLASTIC INC	401	CONFIRMING	59.80
530355	A101.00	01/09/20	02016 SCHOLASTIC INC	401	CONFIRMING	299.00
	TOTAL CHECK					1,069.20
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	BLACK FELT TIP PEN- 12 PK	15.52
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	CALCULATOR	3.23
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	PURPLE FELT TIP PEN- 12 P	15.52
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	RED FELT TIP PENS- 12 PK	15.52
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	032400 BINDER CLIP/ MEDIU	4.56
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	070314 HANGING FOLDERS/ L	31.17
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	077432 COLORED CARDSTOCK/	15.40
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	084442 JUMBO PAPER CLIPS	16.20
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	084473 PAPERCLIPS/ STANDA	12.24
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1369044 SCOTCH MAGIC TAPE	48.55
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1396805 SELF STICK NOTES/	7.14
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1446216 DOUBLE SIDED TAPE	20.70
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1495114 ASTROBRIGHTS CARD	15.40
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1571427 BIC BLACK PEN/ PA	18.96
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1571428 BLUE BIC PENS/ PA	18.96
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1593101 BLUE DRY ERASE PA	12.98
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1593102 RED DRY ERASE MAR	12.98
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	1593103 GREEN DRY ERASE M	12.98
530356	A101.00	01/09/20	00486 SCHOOL SPECIALTY INC	430	BLACK FELT TIP PENS	93.12
	TOTAL CHECK					391.13
530357	A101.00	01/09/20	18036 SEW WHAT MOBILE EMBROIDER	401	YOUTH ENRICH-SHIRTS FOR L	154.00
530358	A101.00	01/09/20	01148 SHIFFLER EQUIPMENT SALES	401	MAINT SUPPLY	30.96
530358	A101.00	01/09/20	01148 SHIFFLER EQUIPMENT SALES	401	CLEAR TABLE CHAIR LEG	38.80
	TOTAL CHECK					69.76
530359	A101.00	01/09/20	14092 SHRED RIGHT	305	ACCT 2044 - 2019-20 SHRED	26.00
530359	A101.00	01/09/20	14092 SHRED RIGHT	401	SHREDDING - CONFIRMING -	26.00
530359	A101.00	01/09/20	14092 SHRED RIGHT	401	SHREDDING SVCS	26.00
530359	A101.00	01/09/20	14092 SHRED RIGHT	401	JULY SHREDDING FEES	26.00
	TOTAL CHECK					104.00
530360	A101.00	01/09/20	00603 SIGNATURE CONCEPTS INC	401	CONFIRMING	800.00
530360	A101.00	01/09/20	00603 SIGNATURE CONCEPTS INC	401	CLOTHING	130.22
530360	A101.00	01/09/20	00603 SIGNATURE CONCEPTS INC	401	MAINT SUPPLY	1,695.94
	TOTAL CHECK					2,626.16
530361	A101.00	01/09/20	00521 SOURCEWELL TECHNOLOGY	370	SERVICES	86,072.00
530362	A101.00	01/09/20	13656 SANTANDER LEASING LLC	370	LEASE PAYMENT	16,376.51
530363	A101.00	01/09/20	07976 SPARTAN PROMOTIONAL GROUP	401	ESTIMATED SHIPPING/HANDLI	16.28
530363	A101.00	01/09/20	07976 SPARTAN PROMOTIONAL GROUP	401	YOUTH SERVICE CLUB T-SHIR	178.72
	TOTAL CHECK					195.00
530364	A101.00	01/09/20	16365 SPECIALTY SOLUTIONS LLC	401	SALT	3,851.40
530365	A101.00	01/09/20	03838 SUNBELT STAFFING LLC	394	INVOICE #10988547	1,939.38
530365	A101.00	01/09/20	03838 SUNBELT STAFFING LLC	376	INVOICE #10988696	1,672.50
530365	A101.00	01/09/20	03838 SUNBELT STAFFING LLC	394	INVOICE #10989301	580.00
530365	A101.00	01/09/20	03838 SUNBELT STAFFING LLC	376	INVOICE #11005168	1,672.50

339

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 11
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530365	A101.00	01/09/20	03838 SUNBELT STAFFING LLC	394	INVOICE #11005239	1,872.50
530365	A101.00	01/09/20	03838 SUNBELT STAFFING LLC	394	INVOICE #11005839	580.00
	TOTAL CHECK					8,316.88
530366	A101.00	01/09/20	17447 TANK GIRL/AMANDA BUDE	305	CONFIRMING	128.00
530367	A101.00	01/09/20	15448 TERMINAL SUPPLY, INC	401	2450-5/16 INV#89607-00	49.30
530368	A101.00	01/09/20	16450 SFRC, LLC	330	SOLAR POWER	2,157.45
530369	A101.00	01/09/20	02245 TIRE WAREHOUSE	409	SCAN, BATTERY INV#85440	389.94
530370	A101.00	01/09/20	11749 TRIO SUPPLY COMPANY	401	DECEMBER INVOICES	1,572.03
530371	A101.00	01/09/20	12763 TRI-STATE BOBCAT	530	BOBCAT ANGLE BROOM	3,871.00
530371	A101.00	01/09/20	12763 TRI-STATE BOBCAT	401	LEAF BLOWER	1,875.00
	TOTAL CHECK					5,746.00
530372	A101.00	01/09/20	15683 TWIN CITY TRANSPORTATION	364	INVOICE #636475	20,098.05
530372	A101.00	01/09/20	15683 TWIN CITY TRANSPORTATION	364	INVOICE #636475	68,280.44
	TOTAL CHECK					88,378.49
530373	A101.00	01/09/20	17876 TYSON PREPARED FOODS, INC	490	FS SUPPLY	810.90
530374	A101.00	01/09/20	16337 VARITRONICS LLC	401	2400CY VARIQUEST PERFECTA	79.98
530374	A101.00	01/09/20	16337 VARITRONICS LLC	401	2400MG VARIQUEST PERFECTA	79.98
530374	A101.00	01/09/20	16337 VARITRONICS LLC	401	2400YE VARIQUEST PERFECTA	79.98
530374	A101.00	01/09/20	16337 VARITRONICS LLC	401	ESTIMATED SHIPPING/HANDLI	11.82
	TOTAL CHECK					251.76
530375	A101.00	01/09/20	06321 VERNIER SOFTWARE & TECHNO	430	COLORIMETER	357.00
530375	A101.00	01/09/20	06321 VERNIER SOFTWARE & TECHNO	430	ESTIMATED SHIPPING/HANDLI	14.49
530375	A101.00	01/09/20	06321 VERNIER SOFTWARE & TECHNO	430	LABQUEST 2 BATTERY	190.00
	TOTAL CHECK					561.49
530376	A101.00	01/09/20	07224 VISUALZ	530	ESTIMATED SHIPPING/HANDLI	28.12
530376	A101.00	01/09/20	07224 VISUALZ	530	QUOTE SQ06169 - ITEM 9701	112.95
530376	A101.00	01/09/20	07224 VISUALZ	530	QUOTE SQ06169, ITEM #4606	139.90
530376	A101.00	01/09/20	07224 VISUALZ	530	QUOTE SQ06172 ITEM 410335	23.85
530376	A101.00	01/09/20	07224 VISUALZ	530	QUOTE SQ06172, ITEM #4102	14.95
530376	A101.00	01/09/20	07224 VISUALZ	530	QUOTE SQ06172, ITEM #4102	44.85
530376	A101.00	01/09/20	07224 VISUALZ	530	QUOTE SQ6172, ITEM #4491,	14.95
	TOTAL CHECK					379.57
530377	A101.00	01/09/20	00452 WASTE MANAGEMENT OF WI-MN	330	LL WASTE SERVICES	394.58
530378	A101.00	01/09/20	17777 WATERTEK TD LLC	401	REPL CARTRIDGE	406.58
530379	A101.00	01/09/20	18052 WEAVER MORGAN	305	SKATE INSTRUCTOR	45.00
530380	A101.00	01/09/20	16350 WEDPHORIA	305	YOUTH ENRICH-YOUTH NIGHT	295.00
530381	A101.00	01/09/20	02235 WINNICK SUPPLY INC	401	MAINT SUPPLIES	86.94
530381	A101.00	01/09/20	02235 WINNICK SUPPLY INC	401	MAINT SUPPLIES	113.40
	TOTAL CHECK					200.34

340

WASHINGTON COUNTY ISD #831
 DATE: 12/30/2019
 TIME: 11:48:12

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 12
 VENCHK11
 ACCOUNTING PERIOD: 7/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530382	A101.00	01/09/20	00495 WESTERN PSYCHOLOGICAL SER	433	ESTIMATED SHIPPING/HANDLI	12.60
530382	A101.00	01/09/20	00495 WESTERN PSYCHOLOGICAL SER	433	ITEM W-688A	126.00
	TOTAL CHECK					138.60
530383	A101.00	01/09/20	16102 WYOMING AREA CREATIVE ART	305	ADULT/ELEM ENRICH-PAINTI	81.00
530384	A101.00	01/09/20	14667 YOUTH ENRICHMENT LEAGUE	305	YOUTH ENRICH-CLASSES BASK	3,180.00
530384	A101.00	01/09/20	14667 YOUTH ENRICHMENT LEAGUE	305	YOUTH ENRICH-CLASSES BASK	800.00
530384	A101.00	01/09/20	14667 YOUTH ENRICHMENT LEAGUE	305	YOUTH ENRICH-CLASSES CHES	980.00
530384	A101.00	01/09/20	14667 YOUTH ENRICHMENT LEAGUE	305	YOUTH ENRICH-CLASSES COPT	2,120.00
530384	A101.00	01/09/20	14667 YOUTH ENRICHMENT LEAGUE	305	YOUTH ENRICH-CLASSES COPT	180.00
530384	A101.00	01/09/20	14667 YOUTH ENRICHMENT LEAGUE	305	YOUTH ENRICH-CLASSES SOCC	2,480.00
	TOTAL CHECK					9,740.00
530385	A101.00	01/09/20	01230 ZEE MEDICAL SERVICE	401	BANDAGE, ZEE STRIP INV#54	84.60
	TOTAL FUND					534,310.52
	TOTAL REPORT					534,310.52

WASHINGTON COUNTY ISD #831
 DATE: 12/27/2019
 TIME: 09:53:57

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530222	A101.00	12/27/19	16047 CANON FINANCIAL SERVICES	370	CANNON COPIERS ST CONT #8	4,008.00
530222	A101.00	12/27/19	16047 CANON FINANCIAL SERVICES	370	MS, CANON 4535, 60 MO LEA	84.43
530222	A101.00	12/27/19	16047 CANON FINANCIAL SERVICES	370	SR HIGH, CANON 4535, 60 M	93.98
530222	A101.00	12/27/19	16047 CANON FINANCIAL SERVICES	370	STEP, CANON 4535, 60 MO L	93.99
	TOTAL CHECK					4,280.40
530223	A101.00	12/27/19	03710 EDUCATORS BENEFIT CONSULT	L215.80	H MANN-403B REFUND	495.00
530224	A101.00	12/27/19	50057 NCPERS MINNESOTA	L215.08	LIFE INS PREM-1/2020	377.00
530225	A101.00	12/27/19	01522 HOLIDAY	440	GASOLINE CHARGES	601.19
530225	A101.00	12/27/19	01522 HOLIDAY	440	GASOLINE CHARGES	46.58
530225	A101.00	12/27/19	01522 HOLIDAY	440	GASOLINE CHARGES	46.73
530225	A101.00	12/27/19	01522 HOLIDAY	440	GASOLINE CHARGES	55.10
530225	A101.00	12/27/19	01522 HOLIDAY	401	LCTS FUEL ONLY GIFT CARDS	125.00
530225	A101.00	12/27/19	01522 HOLIDAY	401	LCTS FUEL ONLY GIFT CARDS	175.00
530225	A101.00	12/27/19	01522 HOLIDAY	401	FUEL ONLY GIFT CARDS	150.00
530225	A101.00	12/27/19	01522 HOLIDAY	401	LCTS FUEL ONLY GIFT CARDS	225.00
	TOTAL CHECK					1,424.60
530226	A101.00	12/27/19	14120 LOFFLER COMPANIES INC	370	XEROX D110 .0045/CPY, 650	1,922.01
530227	A101.00	12/27/19	05276 TOLZMANN JENNIFER	291	USL 3/31/20&12/9/19	890.30
530228	A101.00	12/27/19	16333 WASHINGTON COUNTY CTIC	820	CTIC FEE FOR SERVICES	250.00
	TOTAL FUND					9,639.31
	TOTAL REPORT					9,639.31

342

WASHINGTON COUNTY ISD #831
 DATE: 12/20/2019
 TIME: 10:29:01

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530189	A101.00	12/20/19	04131 467 LLC	370	LEASE OF BLDG 1/2020	13,125.88
530190	A101.00	12/20/19	15386 AFSA HIGH SCHOOL	368	FFA NAT CONF-WARD V	850.00
530191	A101.00	12/20/19	18084 BELL ROYCE	314	REF-B BBALL-BELL	61.00
530192	A101.00	12/20/19	04751 BLOOD DOUGLAS	314	REF-B BBALL-BLOOD	61.00
530193	A101.00	12/20/19	12713 CONTINENTAL WESTERN INSUR	340	MONTHLY PAYMENT	179,608.00
530194	A101.00	12/20/19	E8468 LISA N COTTRELL	305	LIC REIMB-COTTRELL	47.00
530195	A101.00	12/20/19	04922 MN DEPT OF LABOR AND INDU	305	ELV ANNUAL FEE-HS	100.00
530196	A101.00	12/20/19	02865 DOMINO'S PIZZA	490	HS-STUDENT COUNCIL	99.91
530197	A101.00	12/20/19	13903 FENNE WHITNEY	314	REF-B BBALL-FENNE	100.00
530198	A101.00	12/20/19	00811 FOREST LAKE AREA CHAMBER	366	HOLIDAY LUNCH-MCKINNO	25.00
530199	A101.00	12/20/19	02081 HAMLINE UNIVERSITY	366	WRKSHP-MULTI-1/23-24	90.00
530200	A101.00	12/20/19	03578 JIMMY JOHN'S	490	C & D-12/17/19	11.77
530201	A101.00	12/20/19	03608 KEYS CAFE	401	12/19/19-SUPPLIES	171.19
530202	A101.00	12/20/19	17759 LEARNING RESOURCES NETWOR	366	WRKSHP- '20 LRN-NUTTER	199.00
530203	A101.00	12/20/19	17759 LEARNING RESOURCES NETWOR	366	WRKSHP- '20 LRN-CONNOL	199.00
530204	A101.00	12/20/19	03669 LIVINGSTON TYLER	314	REF-B BBALL-LIVINGSTO	116.00
530205	A101.00	12/20/19	16098 MAILFINANCE INC	370	QUARTERLY LEASE N18062057	1,230.03
530206	A101.00	12/20/19	17072 MARCO HOLDINGS, LLC	350	CN114458-02 CONTRACT NO.	3,088.72
530207	A101.00	12/20/19	09310 MN ASSOC OF SCHOOL PERSON	366	MASPA CONF-FRIEDMANN	60.00
530208	A101.00	12/20/19	14360 MATH MASTERS OF MN	305	REG-2/28/20-HIRSCH	279.00
530209	A101.00	12/20/19	14213 MAUER BRIAN	314	REF-B BBALL-MAUER B	116.00
530210	A101.00	12/20/19	12140 MAUER TOM	314	REF-B BBALL-MAUER T	116.00
530211	A101.00	12/20/19	01100 METRO ECSU	366	WRKSHP-MULTI-1/28-29	600.00
530212	A101.00	12/20/19	04758 MIDCONTINENT COMMUNICATIO	320	MONTHLY SERVICE	66.38
530213	A101.00	12/20/19	18085 MINNESOTA LANDMARK, INC	370	HS-PROM-4/4/2020	5,000.00
530214	A101.00	12/20/19	18083 MSC-CHISAGO01	330	OCTOBER '19 SUMMARY	5,094.66
530215	A101.00	12/20/19	16002 PRC SOLAR LLC	330	11/15-12/14/19	3,455.16
530216	A101.00	12/20/19	11111 PREMIUM WATERS INC	401	2ND QTR - 37 WELLNESS DIR	99.70

343

WASHINGTON COUNTY ISD #831
 DATE: 12/20/2019
 TIME: 10:29:01

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530217	A101.00	12/20/19	00521 SOURCEWELL TECHNOLOGY	820	CREATIVE CLOUD CC MLP NAM	823.20
530217	A101.00	12/20/19	00521 SOURCEWELL TECHNOLOGY	820	CREATIVE CLOUD CC MLP NAM	411.60
530217	A101.00	12/20/19	00521 SOURCEWELL TECHNOLOGY	401	CREATIVE CLOUD CC MLP NAM	411.60
	TOTAL CHECK					1,646.40
530218	A101.00	12/20/19	09972 STEENBLOCK LYNN	291	USL-1/1-12/31/2020	831.32
530219	A101.00	12/20/19	00668 UPPER LAKES FOODS INC	490	DECEMBER INVOICES	80,075.54
530220	A101.00	12/20/19	00337 XCEL ENERGY	330	ENERGY CHARGES	494.73
530221	A101.00	12/20/19	14654 ZENTZIS MICHAEL	314	REF-B BBALL-ZENTZIS	100.00
TOTAL FUND						297,218.39
TOTAL REPORT						297,218.39

WASHINGTON COUNTY ISD #831
 DATE: 12/17/2019
 TIME: 12:53:37

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530158	A101.00	12/17/19	02353 ARNHOLT JOAN	291	USL-7/1-12/31/2019	1,314.00
530159	A101.00	12/17/19	17588 BAILEY NICHOLE	314	EW-B HCKY-BAILEY	50.00
530159	A101.00	12/17/19	17588 BAILEY NICHOLE	314	EW-G HCKY-BAILEY	50.00
	TOTAL CHECK					100.00
530160	A101.00	12/17/19	18078 BARBELN BRIAN	314	REF-G BBALL-BARBELN	61.00
530161	A101.00	12/17/19	15403 BOLDT STEVE	314	EW-B HCKY-BOLDT	35.00
530162	A101.00	12/17/19	00022 CONNEXUS ENERGY	330	ENERGY CHARGES	2,725.15
530162	A101.00	12/17/19	00022 CONNEXUS ENERGY	330	ENERGY CHARGES	3,060.62
530162	A101.00	12/17/19	00022 CONNEXUS ENERGY	330	ENERGY CHARGES	4,589.49
	TOTAL CHECK					10,375.26
530163	A101.00	12/17/19	18076 ENGET AMY	305	HR-REIMB FOR CBC	38.50
530164	A101.00	12/17/19	15493 ERICKSON ROBERT	314	REF-B HCKY-ERICKSON	90.00
530165	A101.00	12/17/19	18079 HANSEN CALEB	314	REF-G BBALL-HANSEN	61.00
530166	A101.00	12/17/19	11849 HAUGEN CHRIS	314	REF-G BBALL-HAUGEN	116.00
530167	A101.00	12/17/19	18081 HEALY MICHAEL	314	REF-G BBALL-HEALY	116.00
530168	A101.00	12/17/19	15620 HOLCOMB BRADLEY P	314	REF-G HCKY-HOLCOMB	90.00
530169	A101.00	12/17/19	10762 KUBES TOM	314	REF-G HCKY-KUBES	163.00
530170	A101.00	12/17/19	E7039 PEGGY KUTZ	L215.60	REFUND-WAIVER OF PREM	57.00
530171	A101.00	12/17/19	09179 LEIGHTON TIM	314	REF-G BBALL-LEIGHTON	116.00
530172	A101.00	12/17/19	14120 LOFFLER COMPANIES INC	370	XEROX D110 .0045/CPY, 650	8,064.51
530173	A101.00	12/17/19	17931 MADISON NATIONAL LIFE INS	L215.60	LIFE PREM-NOV 2019	28,874.26
530173	A101.00	12/17/19	17931 MADISON NATIONAL LIFE INS	L215.65	LIFE PREM-NOV 2019	2,331.67
	TOTAL CHECK					31,205.93
530174	A101.00	12/17/19	04758 MIDCONTINENT COMMUNICATIO	320	LINO LAKES ELEMENTARY, AC	1,000.00
530174	A101.00	12/17/19	04758 MIDCONTINENT COMMUNICATIO	320	SCANDIA ELEMENTARY, ACCT	1,000.00
530174	A101.00	12/17/19	04758 MIDCONTINENT COMMUNICATIO	320	COLUMBUS ELEMENTARY, ACCT	1,000.00
530174	A101.00	12/17/19	04758 MIDCONTINENT COMMUNICATIO	320	LINWOOD ELEMENTARY, ACCT	1,000.00
530174	A101.00	12/17/19	04758 MIDCONTINENT COMMUNICATIO	320	WYOMING ELEMENTARY, ACCT	1,150.00
	TOTAL CHECK					5,150.00
530175	A101.00	12/17/19	00440 MINNEAPOLIS SOUTH HIGH SC	369	B SWIM-1/4/20-MINN S	275.00
530176	A101.00	12/17/19	11546 FKG OIL	440	GASOLINE CHARGES	280.42
530176	A101.00	12/17/19	11546 FKG OIL	440	GASOLINE CHARGES	244.53
530176	A101.00	12/17/19	11546 FKG OIL	440	GASOLINE CHARGES	125.13
	TOTAL CHECK					650.08
530177	A101.00	12/17/19	13536 PETERSON COMPANIES INC	350	FALL BLOWOUT	275.00
530178	A101.00	12/17/19	16299 PETERSON DAVID CHARLES	314	EW-B HCKY-PETERSON	50.00

345

WASHINGTON COUNTY ISD #831
 DATE: 12/17/2019
 TIME: 12:53:37

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
530178	A101.00	12/17/19	16299 PETERSON DAVID CHARLES	314	EW-G HCKY-PETERSON	50.00
			TOTAL CHECK			100.00
530179	A101.00	12/17/19	17440 REGION 1	366	REG 1 CONF-BROCKMAN	195.00
530179	A101.00	12/17/19	17440 REGION 1	366	REG 1 CONF-FLORIN	195.00
530179	A101.00	12/17/19	17440 REGION 1	366	REG 1 CONF-KASPRZAK	195.00
			TOTAL CHECK			585.00
530180	A101.00	12/17/19	18034 SCHMIDT CHAD	314	EW-G HCKY-SCHMIDT C	35.00
530181	A101.00	12/17/19	18082 SCHWANDT JORDAN	314	REF-G HCKY-SCHWANDT	146.00
530182	A101.00	12/17/19	09972 STEENBLOCK LYNN	291	USL-1/1-12/31/2020	2,796.00
530183	A101.00	12/17/19	02664 SULLIVAN BETH	291	USL-1/1-12/12/2019	7,891.20
530184	A101.00	12/17/19	00056 SVAC NICHOLAS	314	REF-B HCKY-SVAC	163.00
530185	A101.00	12/17/19	17191 SZYMANSKI MATT	314	REF-B HCKY-SZYMANSKI	146.00
530186	A101.00	12/17/19	03609 VISA	820	DEBATE-ANNUAL MEMBERSHIP	74.50
530186	A101.00	12/17/19	03609 VISA	820	SPEECH-ANNUAL MEMBERSHIP	74.50
530186	A101.00	12/17/19	03609 VISA	369	HONORS CHOIR AUDITIONS	96.00
530186	A101.00	12/17/19	03609 VISA	820	LIFETIME MEMBERSHIP FOR 2	40.00
			TOTAL CHECK			285.00
530187	A101.00	12/17/19	00337 XCEL ENERGY	330	ENERGY CHARGES	1,641.08
530187	A101.00	12/17/19	00337 XCEL ENERGY	330	ENERGY CHARGES	3,144.78
			TOTAL CHECK			4,785.86
530188	A101.00	12/17/19	14654 ZENTZIS MICHAEL	314	REF-G BBALL-ZENTZIS	61.00
TOTAL FUND						75,347.34
TOTAL REPORT						75,347.34

346

WASHINGTON COUNTY ISD #831
 DATE: 12/13/2019
 TIME: 13:17:53

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530135	A101.00	12/20/19	15057 ICS CONSULTING INC	305	PROF SVCS-CONST MGMT	14,753.08
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	SW POOL LINER	3,150.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	HS-GYM STORAGE DOOR	3,459.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	HS-WOOD SHOP DOOR	1,989.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	CO-BOILER RM EXIT DR	6,642.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	530	MS-CONF TABLES	1,476.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	MS-SHOP VICE INSTALL	1,796.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	MS-RESTROOM LOCK	844.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	MS-ELECTRIC STRIKES	3,855.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	530	WY-MEDIA CTR DESK	2,028.00
530136	A101.00	12/20/19	13665 MURPHY CONSTRUCTION SERVI	520	LW-SPEC ED SWING	330.00
TOTAL CHECK						25,569.00
TOTAL FUND						40,322.08
TOTAL REPORT						40,322.08

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530103	A101.00	12/13/19	15026 ALVIN ZACHERY	314	REF- B BBALL-ALVIN	116.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-BAUER	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-NUEBEL	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-LESSMAN	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-VORCE	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-WALDOCH	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-GRAFF	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-VAN TASSEL	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-GLOWACKI	225.00
530104	A101.00	12/13/19	11885 AMERICAN SPEECH-LANGUAGE-	820	2020 DUES-LUHRS	225.00
	TOTAL CHECK					2,025.00
530105	A101.00	12/13/19	17588 BAILEY NICHOLE	314	EW- G HCKY-BAILEY	50.00
530105	A101.00	12/13/19	17588 BAILEY NICHOLE	314	EW-B HCKY-BAILEY	50.00
	TOTAL CHECK					100.00
530106	A101.00	12/13/19	11250 BENSON WILLIAM	314	REF-WRESTLING-BENSON	125.00
530107	A101.00	12/13/19	00408 BOHL STEVE	314	REF-B BBALL-BOHL	116.00
530108	A101.00	12/13/19	15403 BOLDT STEVE	314	EW-B HCKY-BOLDT	35.00
530109	A101.00	12/13/19	17269 CAMPBELL BENTON	314	REF-G HCKY-CAMPBELL	163.00
530110	A101.00	12/13/19	15480 ELLINGSON GREGG	314	REF-B BBALL-ELLINGSON	116.00
530111	A101.00	12/13/19	17235 ERCHUL CORY	314	REF-B HCKY-ERCHUL	146.00
530112	A101.00	12/13/19	13903 FENNE WHITNEY	314	REF-B BBALL-FENNE	100.00
530113	A101.00	12/13/19	14360 MATH MASTERS OF MN	369	COMP 2/29/19	85.00
530113	A101.00	12/13/19	14360 MATH MASTERS OF MN	369	COMP 4/18/19	85.00
	TOTAL CHECK					170.00
530114	A101.00	12/13/19	03639 MN CONTINUING LEGAL EDUCA	366	MN CLE-CONF-FRIEDMANN	175.00
530115	A101.00	12/13/19	16298 MOTTINGER HUNTER	314	REF-G HCKY-MOTTINGER	90.00
530116	A101.00	12/13/19	00322 NCTM	820	PREMIUM MEMBERSHIP (1 YEA	139.00
530117	A101.00	12/13/19	15233 NORTHERN LIGHTS	305	HS-DJ-12/13/19	910.00
530118	A101.00	12/13/19	18016 O'BRIEN ERIN	314	REF-DEBATE-O'BRIEN	30.00
530118	A101.00	12/13/19	18016 O'BRIEN ERIN	314	REF-DEBATE-O'BRIEN	30.00
	TOTAL CHECK					60.00
530119	A101.00	12/13/19	00725 OFFICE OF THE SECRETARY O	401	DISTRICT ADDRESS LIST	35.00
530120	A101.00	12/13/19	18073 OVERLIE CHRISTOPHER	314	REF-B BBALL-OVERLIE	61.00
530121	A101.00	12/13/19	17185 RENELT MARK	314	REF-G HCKY-RENELT	146.00
530122	A101.00	12/13/19	18034 SCHMIDT CHAD	314	EW-G HCKY-SCHMIDT C	35.00
530123	A101.00	12/13/19	02265 SCHOOL NUTRITION ASSOCIAT	820	SNA CERT-EGELKRAUT	15.00

348

WASHINGTON COUNTY ISD #831
 DATE: 12/13/2019
 TIME: 09:42:41

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
530124	A101.00	12/13/19	17483 SIGN SOURCE, INC.	520	WALL PLAQUES	2,945.00
530125	A101.00	12/13/19	09972 STEENBLOCK LYNN	291	USL-9/16-17/2019	152.41
530126	A101.00	12/13/19	15523 STURM JASON	314	REF-B HCKY-STURM	90.00
530127	A101.00	12/13/19	18074 SUNDRE ZACHARY	314	REF-B BBALL-SUNDRE	61.00
530128	A101.00	12/13/19	00457 TARGET GIFTCARD ORDER	401	WELLNESS GIFT CARDS	1,250.00
530129	A101.00	12/13/19	09591 TESSIER NEIL	314	REF-B HCKY-TESSIER	163.00
530130	A101.00	12/13/19	08482 TILTON BRUCE	314	EW-G HCKY-TILTON	50.00
530131	A101.00	12/13/19	03609 VISA	305	COM ED SHUTTERSTOCK	206.00
530131	A101.00	12/13/19	03609 VISA	366	DELTA-SEATTLE WA	356.59
530131	A101.00	12/13/19	03609 VISA	366	EXPEDIA CANCEL INS	25.00
530131	A101.00	12/13/19	03609 VISA	366	RENAISSANCE HTLS	297.72
530131	A101.00	12/13/19	03609 VISA	305	SAC DEPT OF HUM SVCS	40.00
530131	A101.00	12/13/19	03609 VISA	305	SAC DEPT OF HUM SVCS	40.00
530131	A101.00	12/13/19	03609 VISA	305	SAC DEPT OF HUM SVCS	40.00
530131	A101.00	12/13/19	03609 VISA	305	SAC DEPT OF HUM SVCS	40.00
530131	A101.00	12/13/19	03609 VISA	305	SAC DEPT OF HUM SVCS	40.00
530131	A101.00	12/13/19	03609 VISA	305	SAC DEPT OF HUM SVCS	40.00
530131	A101.00	12/13/19	03609 VISA	406	SPLASHTOP.COM	29.99
530131	A101.00	12/13/19	03609 VISA	366	TRAUMA INFRMD CONF	329.00
530131	A101.00	12/13/19	03609 VISA	366	TRAUMA INFRMD CONF	329.00
530131	A101.00	12/13/19	03609 VISA	430	UB FOUNDATION	150.00
			TOTAL CHECK			1,923.30
530132	A101.00	12/13/19	17874 WATSON COMPANY THE, INC	R619	CANDY AND FOOD	210.64
530133	A101.00	12/13/19	00337 XCEL ENERGY	330	ENERGY CHARGES	3,091.62
530133	A101.00	12/13/19	00337 XCEL ENERGY	330	ENERGY CHARGES	3,498.41
			TOTAL CHECK			6,590.03
530134	A101.00	12/13/19	14654 ZENTZIS MICHAEL	314	REF-B BBALL-ZENTZIS	100.00
			TOTAL FUND			18,413.38
			TOTAL REPORT			18,413.38

349

WASHINGTON COUNTY ISD #831
 DATE: 12/10/2019
 TIME: 10:38:41

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
529930	A101.00	12/10/19	18060 ANDERSON CARLY	314	GYMNASTICS-C ANDERSON	94.00
529931	A101.00	12/10/19	17588 BAILEY NICHOLE	314	B HOCKEY EVENT 12/7/1	50.00
529931	A101.00	12/10/19	17588 BAILEY NICHOLE	314	G HOCKEY EVENT 12/7	50.00
529931	A101.00	12/10/19	17588 BAILEY NICHOLE	314	HOCKEY-EVENT-12/3/19	50.00
529931	A101.00	12/10/19	17588 BAILEY NICHOLE	314	HOCKEY EVENT-12/5/19	50.00
	TOTAL CHECK					200.00
529932	A101.00	12/10/19	17168 BALANCE POINT STRATEGY, S	305	HLTH PLN STRAT REVIEW	1,300.00
529933	A101.00	12/10/19	15404 BERTHIAUME DAVID	314	B HOCKEY OFF-12/5/19	146.00
529934	A101.00	12/10/19	18064 BEVIN ARLENE	291	USL-12/1/19-1/1/2020	1,629.84
529935	A101.00	12/10/19	15403 BOLDT STEVE	314	B/G HOCKEY EVENTS	105.00
529936	A101.00	12/10/19	18066 BURT ROBERT	314	G BBALL OFF 12/6/19	116.00
529937	A101.00	12/10/19	10520 CAPOCASA KEVIN	314	B HOCKEY OFF 12/3/19	90.00
529938	A101.00	12/10/19	17573 DAHLE CAROL J	305	CHOIR ACCOMP-MS	200.00
529939	A101.00	12/10/19	18068 DOWLING CATHOLIC HIGH SCH	369	TOURNY 12/13-15/2019	144.00
529940	A101.00	12/10/19	18033 DUB JACOB	314	B HOCKEY OFF 12/7/19	146.00
529941	A101.00	12/10/19	16284 ELLWEIN DANIEL LEE	314	B HOCKEY OFF 12/3/19	146.00
529942	A101.00	12/10/19	13903 FENNE WHITNEY	314	G BBALL OFF 12/6/19	61.00
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	160.74
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	98.13
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	78.75
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	120.42
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	165.98
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	185.14
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	327.78
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	478.99
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	484.31
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	519.67
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	2,375.59
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	413.02
529943	A101.00	12/10/19	00163 FOREST LAKE SANITATION	330	DISPOSAL FEES	1,046.22
	TOTAL CHECK					6,454.74
529944	A101.00	12/10/19	05790 GIANT'S RIDGE	369	1/4/20 INVITATIONAL	300.00
529945	A101.00	12/10/19	16305 GOETSCH WIL	314	G HOCKEY OFF 12/7/19	163.00
529946	A101.00	12/10/19	15538 BLOOM JENNIFER	314	G BBALL OFF 12/6/19	61.00
529947	A101.00	12/10/19	18067 HOFSTEDT JASON	314	G BBALL OFF 12/6/19	116.00
529948	A101.00	12/10/19	17789 LAGESSE AUSTIN	314	G BBALL OFF 12/6/19	116.00
529949	A101.00	12/10/19	10390 MN ASSOC OF AGRICULTURE E	366	2020 AG TECH CONF	440.00

350

WASHINGTON COUNTY ISD #831
 DATE: 12/10/2019
 TIME: 10:38:41

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
529950	A101.00	12/10/19	00300 MN ASSOC OF SCHOOL BUSINE	366	INSTITUTE REG	420.00
529951	A101.00	12/10/19	18024 MRI SOFTWARE LLC	305	BACKGROUND CKS	100.00
529951	A101.00	12/10/19	18024 MRI SOFTWARE LLC	305	BCKGROUND CK	38.50
529951	A101.00	12/10/19	18024 MRI SOFTWARE LLC	305	BACKGROUND CHECKS	48.50
529951	A101.00	12/10/19	18024 MRI SOFTWARE LLC	305	BACKGROUND CHECKS	202.50
529951	A101.00	12/10/19	18024 MRI SOFTWARE LLC	305	BACKGROUND CK FEES	60.00
	TOTAL CHECK					449.50
529952	A101.00	12/10/19	13790 ODEGARD DAN	314	B HOCKEY OFF 12/7/19	90.00
529953	A101.00	12/10/19	14432 PEARSON CHRIS	314	B HOCKEY OFF 12/7/19	163.00
529954	A101.00	12/10/19	02371 POEPARD DANIEL	291	UNUSED SICK LEAVE REI	2,538.78
529955	A101.00	12/10/19	18034 SCHMIDT CHAD	314	G HOCKEY EVENT 12/7	35.00
529956	A101.00	12/10/19	00224 SFM MUTUAL INSURANCE COMP	270	11/1-30/2019	8,884.88
529957	A101.00	12/10/19	09775 SHOMION RICHARD	314	G HOCKEY OFF 12/7/19	90.00
529958	A101.00	12/10/19	11317 SMITH JENNIFER	314	GYMN OFF 12/5/19	94.00
529959	A101.00	12/10/19	09972 STEENBLOCK LYNN	291	USL-JAN-DEC 2019	2,424.00
529960	A101.00	12/10/19	00056 SVAC NICHOLAS	314	B HOCKEY OFF 12/3/19	163.00
529961	A101.00	12/10/19	08482 TILTON BRUCE	314	B HOCKEY EVENT 12/3	50.00
529961	A101.00	12/10/19	08482 TILTON BRUCE	314	B HOCKEY EVENT 12/5	50.00
529961	A101.00	12/10/19	08482 TILTON BRUCE	314	B HOCKEY EVENT 12/7	50.00
529961	A101.00	12/10/19	08482 TILTON BRUCE	314	G HOCKEY EVENT 12/7	50.00
	TOTAL CHECK					200.00
529962	A101.00	12/10/19	00169 TOWN & COUNTRY DISPOSAL	330	DISPOSAL FEES	330.69
529962	A101.00	12/10/19	00169 TOWN & COUNTRY DISPOSAL	330	DISPOSAL FEES	780.95
	TOTAL CHECK					1,111.64
529963	A101.00	12/10/19	04661 TURCOTTE AMBER	314	GYMN OFF 12/5/19	94.00
529964	A101.00	12/10/19	13796 VERPLAETSE MARK J.	314	B HOCKEY OFF 12/5/19	163.00
529965	A101.00	12/10/19	17584 WEBER ANDREW	314	G HOCKEY OFF 12/7	146.00
529966	A101.00	12/10/19	02758 WILD MOUNTAIN	369	12/20/19CHISAGO INV	690.00
529967	A101.00	12/10/19	00337 XCEL ENERGY	330	ENERGY CHARGES	2,262.19
529967	A101.00	12/10/19	00337 XCEL ENERGY	330	ENERGY CHARGES	4,774.52
	TOTAL CHECK					7,036.71
529968	A101.00	12/10/19	17589 YANEZ BENJAMIN	314	B HOCKEY OFF 12/5	90.00
529969	A101.00	12/10/19	14654 ZENTZIS MICHAEL	314	G BBALL OFF 12/6/19	61.00
	TOTAL FUND					36,973.09

351

WASHINGTON COUNTY ISD #831
DATE: 12/10/2019
TIME: 10:38:41

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER

PAGE NUMBER: 3
VENCHK11
ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
TOTAL REPORT						36,973.09

WASHINGTON COUNTY ISD #831
 DATE: 12/06/2019
 TIME: 10:29:35

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
529916	A101.00	12/06/19	01959 BEST WESTERN KELLY INN	366	PERKINS CONF	213.98
529917	A101.00	12/06/19	00022 CONNEXUS ENERGY	330	ENERGY CHARGES	35.72
529917	A101.00	12/06/19	00022 CONNEXUS ENERGY	330	ENERGY CHARGES	22.08
529917	A101.00	12/06/19	00022 CONNEXUS ENERGY	330	ENERGY CHARGES	1,239.54
	TOTAL CHECK					1,297.34
529918	A101.00	12/06/19	06792 CRISIS PREVENTION INSTITU	820	PASCHKE/ZANISH MBRSH	1,139.00
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	812.88
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	849.58
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	956.21
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	5,018.37
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	11,671.18
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	1,352.59
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	1,392.32
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	1,873.75
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	1,876.86
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	1,959.98
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	1,974.52
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	2,092.82
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	2,413.36
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	139.23
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	179.54
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	57.50
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	69.62
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	69.62
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	408.08
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	556.93
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	256.36
529919	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	ENERGY CHARGES	325.07
	TOTAL CHECK					36,306.37
529920	A101.00	12/06/19	12477 KINECT ENERGY, INC	330	MNTHLY ENERGY MGMT	791.00
529921	A101.00	12/06/19	00606 MN ELEMENTARY SCHOOL PRIN	366	MESPA CONF REG	350.00
529922	A101.00	12/06/19	00606 MN ELEMENTARY SCHOOL PRIN	366	REG-MESPA CONF 2020	375.00
529923	A101.00	12/06/19	18057 MINTEX CITRUS INC	401	ORDER O-002866	4,983.51
529924	A101.00	12/06/19	01082 O'REILLY AUTO PARTS	401	WINTER BLADES	250.00
529924	A101.00	12/06/19	01082 O'REILLY AUTO PARTS	401	MAINT EQUIP	26.25
	TOTAL CHECK					276.25
529925	A101.00	12/06/19	04533 PEARSON EDUCATION	460	9780328969739 MATH 2011	3,811.50
529925	A101.00	12/06/19	04533 PEARSON EDUCATION	460	9780328969753 MATH 2011	4,235.00
	TOTAL CHECK					8,046.50
529926	A101.00	12/06/19	00478 UNITED STATES POST OFFICE	329	PER#59-COM ED CATALOG	3,546.79
529927	A101.00	12/06/19	00478 UNITED STATES POST OFFICE	329	200 STAMPS	110.00
529928	A101.00	12/06/19	03618 VERIZON WIRELESS	320	WIRELESS CHARGES	105.03
529929	A101.00	12/06/19	00337 XCEL ENERGY	330	ENERGY CHARGES	13,796.95

353

WASHINGTON COUNTY ISD #831
DATE: 12/06/2019
TIME: 10:29:35

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER

PAGE NUMBER: 2
VENCHK11
ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
TOTAL FUND						71,337.72
TOTAL REPORT						71,337.72

WASHINGTON COUNTY ISD #831
 DATE: 12/03/2019
 TIME: 13:09:09

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 1
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
529911			04948 WALMART STORE #2274		VOID: MULTI STUB CHECK	
529912			04948 WALMART STORE #2274		VOID: MULTI STUB CHECK	
529913			04948 WALMART STORE #2274		VOID: MULTI STUB CHECK	
529914			04948 WALMART STORE #2274		VOID: MULTI STUB CHECK	
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	RECPT 11/5/19	73.29
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 11/5/19	23.67
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	CONFIRMING	220.42
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	CONFIRMING ORDER	5.94
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	CONFIRMING	37.48
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	RECPT 11/5/19	22.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 11/6/19	24.43
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	ADVISORY SUPPLIES	139.66
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	BABYSITTING CLASS SUPPLIE	96.39
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	AFFINITY MTG	19.96
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	EQUITY MTG SNACKS	34.52
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	IND ED MTG SNACKS	19.96
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FOOD FOR FACS CLASS	79.46
529915	A101.00	12/03/19	04948 WALMART STORE #2274	305	LINO LAKES SAC SUPPLIES	86.56
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 11/7/19	105.84
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES	86.86
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	HP INK COLOR FOR PRINCIPA	44.89
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	HP INK FOR FAX MACHINE	69.89
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	HP63 BLACK INK FOR PRINCI	20.89
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FOOD FOR FACS CLASS	28.89
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES/SUPPLIES	46.22
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	MEETING SUPPLIES FOR FFA	137.14
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FOOD FOR FACS	173.28
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	SAC SUPPLIES	36.25
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FOOD FOR FACS CLASS	239.13
529915	A101.00	12/03/19	04948 WALMART STORE #2274	433	SUPPLIES FOR INDEPENDENT	-5.76
529915	A101.00	12/03/19	04948 WALMART STORE #2274	433	ECSE SUPPLIES	5.38
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LINK COSTUME PARTY 10/30/	22.61
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	LINK COSTUME PARTY 10/30/	3.48
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LCTS GIFT CARDS	175.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LCTS SUPPLIES FOR STUDENT	35.95
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	EGGS 8DOZEN	5.92
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 10/25/19	283.92
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES	139.76
529915	A101.00	12/03/19	04948 WALMART STORE #2274	433	SUPPLIES FOR ECSE.	23.51
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS SUPPLIES AND CONSUMA	12.06
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 10/29/19	180.90
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	BUBBLE MAILER FOR RETURN	.94
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	COMMAND STRIP REFILLS	7.14
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	PLASTIC SPOONS FOR GRADE	3.13
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	SMALL MAILING BOX	.58
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	SMALL MAILING BOX	.62
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	WHITE DUCK TAPE FOR LABEL	3.48
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	ZIPLOC BAGGIES FOR GRADE	4.66
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES	25.58
529915	A101.00	12/03/19	04948 WALMART STORE #2274	433	SUPPLIES FOR INDEPENDENT	16.50
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FUZZY STICKS	2.83
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	JUMBO STRAWS	3.46

355

WASHINGTON COUNTY ISD #831
 DATE: 12/03/2019
 TIME: 13:09:09

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 2
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	KNOX GELATIN	10.40
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	MINI MARSHMALLOWS	4.14
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	SEA SALT	2.14
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	TOOTHPICKS	3.86
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	WAX PAPER	1.46
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	WOOD DOWEL	7.88
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 10/16/19	173.45
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	COGNITIVE COACHING PD	9.98
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	SUPPLIES FOR DEMONSTRATIO	39.48
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 10/23/19	200.38
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LINWOOD SAC SUPPLIES	33.76
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES/SUPPLIES	40.64
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	STORAGE CONTAINER	8.58
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	TRACKBALL MOUSE	34.97
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	USB WALL BLOCK	14.64
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 11/8/19	87.66
529915	A101.00	12/03/19	04948 WALMART STORE #2274	433	"DIAPER PAIL" FOR ECSE CL	25.46
529915	A101.00	12/03/19	04948 WALMART STORE #2274	433	COOKIE SHEETS FOR MAGNETI	7.40
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	FILE FOLDER TABS FOR ECSE	5.64
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	SHEET PROTECTORS FOR ECSE	2.47
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	FOOD FOR FRENCH CUISINE E	107.52
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES	32.42
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	CRAFT ITEMS	38.21
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 10/30/19	63.91
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	FILLER PAPER	.82
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	LINK FOOD- BINGO NIGHT FO	23.59
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LINK SUPPLIES- BINGO NIGH	27.22
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FOOD FOR FACS CLASS	68.30
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS SUPPLIES AND CONSUMA	23.06
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	BROOM/DUSTPAN	51.88
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	INFLATER	34.88
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	LAUNDRY BASKET	17.08
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	LAUNDRY BASKET	26.19
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	WALL CLOCK	24.92
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LINK PUMPKIN PAINTING	35.76
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	RET TRACKBALL	-34.97
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	DECORATIONS FOR ADVISORY	17.82
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES	27.79
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LCTS GIFT CARDS	225.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	NEW EDUCATOR MTG # 2	24.10
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	TI HSA GIFT CARDS	150.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	ED CTR STF LNG-GRANT	393.74
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	RECPT 11/7/19	112.53
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 10/29/19	57.42
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	MONITOR AND MOUNTS FOR SE	158.88
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 10/30/19	56.49
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	SAC SUPPLIES - CONFIRMING	260.34
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	POULTRY CDE MATERIAL	29.76
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	POP FOR CONCESSIONS AT FA	45.48
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	HISENSE 75" TV FOR USE IN	798.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	ENVELOPES BATTERY'S COFFE	89.39
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	RECPT 11/13/19	120.61
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	COGNITIVE COACHING PD	12.96
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LCTS GIFT CARDS	75.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	AD COUNCIL	28.90
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	ELEMENTARY SCIENCE	31.44

356

WASHINGTON COUNTY ISD #831
 DATE: 12/03/2019
 TIME: 13:09:09

FOREST LAKE AREA SCHOOLS ISD #831
 CHECK REGISTER

PAGE NUMBER: 3
 VENCHK11
 ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LCTS GIFT CARDS	250.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	TI HSA GIFT CARDS	250.00
529915	A101.00	12/03/19	04948 WALMART STORE #2274	490	LINK SUPPLIES - FOOD	23.80
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LINK SUPPLIES - GENERAL	63.61
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	MS ATHLETICS- EOS PIZZA P	3.88
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FOOD FOR FACS	143.27
529915	A101.00	12/03/19	04948 WALMART STORE #2274	401	LINK-PUMPKINS FOR PAINTIN	8.94
529915	A101.00	12/03/19	04948 WALMART STORE #2274	433	SUPPLIES FOR ECSE.	19.76
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	CONSUMABLES AND SUPPLIES	37.75
529915	A101.00	12/03/19	04948 WALMART STORE #2274	430	FACS CONSUMABLES	2.68
TOTAL CHECK						7,599.19
TOTAL FUND						7,599.19
TOTAL REPORT						7,599.19

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
529887	A101.00	12/03/19	01738 APPLE COMPUTER INC	406	VOLUME PURCHASING FOR BUY	500.00
529888	A101.00	12/03/19	07725 BLAINE HIGH SCHOOL	369	B SWIM-1/25/20-BLAINE	110.00
529888	A101.00	12/03/19	07725 BLAINE HIGH SCHOOL	369	B SWIM-12/14-BLAINE	110.00
	TOTAL CHECK					220.00
529889	A101.00	12/03/19	11399 CONNOLLY JENNIFER	305	START UP CASH-YN 12/6	500.00
529890	A101.00	12/03/19	04922 MN DEPT OF LABOR AND INDU	305	ELV ANNUAL FEE-ARENA	100.00
529891	A101.00	12/03/19	02865 DOMINO'S PIZZA	490	HS-STUDENT COUNCIL	172.43
529892	A101.00	12/03/19	E2648 LAURIE A EHLERS-JOHNSON	291	USL-SEP-NOV 2019	4,889.52
529893	A101.00	12/03/19	00811 FOREST LAKE AREA CHAMBER	305	EXPO REG-MCKINNON	220.00
529893	A101.00	12/03/19	00811 FOREST LAKE AREA CHAMBER	305	EXPO REG-MCKINNON	220.00
	TOTAL CHECK					440.00
529894	A101.00	12/03/19	08498 HILL-MURRAY SCHOOL	369	G BBALL-HILL-MURRAY	725.00
529895	A101.00	12/03/19	01522 HOLIDAY	440	GASOLINE CHARGES	206.38
529895	A101.00	12/03/19	01522 HOLIDAY	440	GASOLINE CHARGES	246.69
529895	A101.00	12/03/19	01522 HOLIDAY	440	GASOLINE CHARGES	92.12
529895	A101.00	12/03/19	01522 HOLIDAY	440	GASOLINE CHARGES	46.03
529895	A101.00	12/03/19	01522 HOLIDAY	401	LCTS CARDS	250.00
529895	A101.00	12/03/19	01522 HOLIDAY	401	TI HSA GIFT CARDS	250.00
529895	A101.00	12/03/19	01522 HOLIDAY	401	LCTS FUEL ONLY GIFT CARDS	75.00
529895	A101.00	12/03/19	01522 HOLIDAY	401	LCTS FUEL ONLY GIFT CARDS	125.00
529895	A101.00	12/03/19	01522 HOLIDAY	401	TI HSA FUEL ONLY GIFT CAR	225.00
	TOTAL CHECK					1,516.22
529896	A101.00	12/03/19	05371 INDUSTRIAL HEALTH SERVICE	305	DOT SCRIN & MRO SERV	314.30
529897	A101.00	12/03/19	18053 MADELINE MAE SCHULD	314	REF-DEBATE-SCHULD	60.00
529898	A101.00	12/03/19	17931 MADISON NATIONAL LIFE INS	L215.60	LIFE PREM-OCT-2019	966.72
529899	A101.00	12/03/19	04758 MIDCONTINENT COMMUNICATIO	320	SPORTS CENTER, ACCT 14440	525.00
529900	A101.00	12/03/19	03910 MN BUREAU OF CRIMINAL APP	305	CBC-WALKER	15.00
529901	A101.00	12/03/19	12580 MN BOARD OF SCHOOL ADMINI	820	LICENSE RENEWAL FEE	25.00
529902	A101.00	12/03/19	08226 OFFICE OF MNIT	320	VOICE SERV-OCT 2019	2,456.06
529903	A101.00	12/03/19	E2323 KEVIN L RIVARD	291	USL-12/1-31/2019	824.42
529904	A101.00	12/03/19	03939 SAM'S CLUB DIRECT	820	SAM'S CLUB MEMBERSHIP	80.00
529904	A101.00	12/03/19	03939 SAM'S CLUB DIRECT	820	SAM'S CLUB MEMBERSHIP	165.00
	TOTAL CHECK					245.00
529905	A101.00	12/03/19	05266 SMITH MARK T	291	USL-DEC 2019	886.92
529906	A101.00	12/03/19	00521 SOURCEWELL	366	CONF-BROCKMAN L	199.50
529907	A101.00	12/03/19	04901 ST. MICHAEL/ALBERTVILLE	369	WRESTLING-ST MICHAEL	250.00

358

WASHINGTON COUNTY ISD #831
DATE: 12/03/2019
TIME: 09:08:18

FOREST LAKE AREA SCHOOLS ISD #831
CHECK REGISTER

PAGE NUMBER: 2
VENCHK11
ACCOUNTING PERIOD: 6/20

FUND - 01 - GENERAL

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
529908	A101.00	12/03/19	09972 STEENBLOCK LYNN	291	USL-LONG TERM CARE	3,828.01
529909	A101.00	12/03/19	01214 STILLWATER HIGH SCHOOL	369	G BB-2/22-STILLWATER	90.00
529910	A101.00	12/03/19	18048 WINZER STUBE	490	MS-FT-12/3/19	912.54
TOTAL FUND						20,661.64
TOTAL REPORT						20,661.64