

Princeton Public Schools - ISD 477
Tuesday, November 12, 2013 at 7:00 PM
Regular School Board Meeting
District Office Board Room

OUR VISION
NO BOUNDARIES TO LEARNING

OUR MISSION
TO DEVELOP THE POTENTIAL IN EACH PERSON THROUGH ACADEMIC & EXTRA-CURRICULAR PROGRAMS

PROCEDURAL ITEMS

1. Call to Order and Pledge of Allegiance
2. Roll Call
3. Citizen Comments

REPORTS

1. Board Members Committee Reports
2. Student Council Report
3. Superintendent Report

Recognition for our Honoree's of the Leadership In Educational Excellence Award (LEEA)

Shannon Arens (M.S.), Lisa Johnson (North), Lisa Swedzinski (South),
Kathleen Kleinmeyer (D.O.), and Ingeri Milam (H.S.)

APPROVE AGENDA

DISCUSS and ACT on PREVIOUS BOARD MEETING MINUTES 3

CONSENT AGENDA

The consent agenda consists of non-controversial items that the Board adopts routinely without debate. Any single member may remove an item from consent agenda by requesting removal at the time the consent agenda is moved for adoption. The full text of items approved by consent may be found at the conclusion of the agenda.

1. Gifts 8
2. Personnel 9
3. Fundraisers 10

DISCUSSION

1. Report on Community Meeting (Presenter: Gwen Anderson)

ACTION ITEMS

1. Assurance of Compliance Report (Director of Human Resources) 12
2. Amendment to the Flexible Benefits Plan 24

POLICY 1st READINGS

- | | |
|--|----|
| 1. #304 Superintendent Evaluation | 28 |
| 2. #412.1 Employee Travel and Related Expenses | 40 |
| 3. #714 Fund Balances | 44 |

MEETINGS TO BE SET

ADDITIONS TO AGENDA

ADJOURN

Call to order and Pledge of Allegiance

The regular meeting of the School Board of District #477 was called to order by Chair Deb Ulm on the **22nd day of October 2013, at 7:00 p.m.** in the District Office Board Room.

Roll Call: Members Present: Craig Johnson, Jeremy Miller, Chuck Nagle (arrived at 7:04 p.m.), Deb Ulm, Howard Vaillancourt, and Chad Young.

Absent: Eric Minks

Others present: Superintendent Julia Espe and Director of Business Services Michelle Czech

Citizen Comments: None

Student Council Rep: Elizabeth Brooks

REPORTS

Board Reports:

Deb Ulm: Attended: The Policy Board Committee meeting and the agenda meeting with Superintendent Espe.

Howard Vaillancourt: Attended: Facilities Project meeting

Chad Young: Attended: Facilities Project meeting and Policy meeting.

Craig Johnson: Attended: Sectional Tennis

Superintendent Report: Superintendent Espe announced that student Mary Mayerchak is going to the state tournament and our football sectionals start tonight. In addition, Dr. Espe informed the board members about a book study the administrators are involved in using the book A Leaders Guide to 21st Century Education.

APPROVE AGENDA

Motion made by Howard Vaillancourt and seconded by Chad Young, to approve the agenda as presented. Motion passed unanimously.

DISCUSS and ACT on PREVIOUS BOARD MEETING MINUTES

Motion by Chad Young and seconded by Howard Vaillancourt, to approve the October 8, 2013 Regular School Board meeting minutes. Motion passed unanimously.

CONSENT AGENDA

The consent agenda consists of non-controversial items that the Board adopts routinely without debate. Any single member may remove an item from consent agenda by requesting removal at the time the consent agenda is moved for adoption. The full text of items approved by consent may be found at the conclusion of the agenda.

Motion was made by Craig Johnson and seconded by Howard Vaillancourt, **to approve the consent agenda items:** Gifts, Personnel, Fundraiser, Non-Resident Student Agreements, Bills, Wire Transfers, and Treasurers Cash Flow Report. A question was raised regarding the check register be removed to discuss an entry for the bus company. Director of Business Services Michelle Czech responded that it is our monthly amount; the item was not removed for later discussion as the answer was given at this time. Motion passed unanimously.

DISCUSSION ITEMS

Classification and Compensation Study – Final Report (Bob Bjorklund)

Consultant Bob Bjorklund provided the board with a presentation of his classification study. The purpose was to examine all positions, assess the internal responsibility of each job using job evaluation, the value of the positions pay in relation to the market, and to make recommendations on the design of the new salary plan for the district and to estimate the cost of implementing that system.

ACTION ITEMS

Acceptance of 2013 Audit (Presenter – KDV Auditor Manager)

Caroline Stutsman reviewed 2013 Audit and the final results show that the district is in good standing.

Motion made by Howard Vaillancourt and seconded by Jeremy Miller to accept the June 2013 audit report.

Motion passed unanimously.

Refunding Bond (Presenter – Ehlers)

An overview was given to the board regarding the results of bond sale.

Motion by Craig Johnson and seconded by Howard Vaillancourt to accept the sale resolution. By roll call the following voted in favor of: Howard Vaillancourt, Craig Johnson, Chad Young, Deb Ulm, Chuck Nagle, Eric Minks, and Jeremy Miller. Motion passed unanimously.

2nd POLICY READINGS

Motion was made by Chad Young and seconded by Craig Johnson to approve policies 101, 102, 103, 414, 506, 522, and 616. Motion passed unanimously.

ADDITIONS TO AGENDA- None

ADJOURN at 8:45 p.m. Jeremy Miller read the following to close the regular board meeting. *Pursuant to Minnesota Statutes section 13D.05, subdivision 2(b), I move to close the meeting for negotiation strategies.*

Chair Deb Ulm

Recorder: Bridget Sorensen

Clerk Chad Young

Call to order and Pledge of Allegiance The regular meeting of the School Board of District #477 was called to order by Chair Deb Ulm on the 22nd day of October 2013, at 7:00 p.m. in the District Office Board Room. Roll Call: Members Present: Craig Johnson, Jeremy Miller, Deb Ulm, Howard Vaillancourt, Chad Young, and Chuck Nagle (arrived at 7:04 p.m). Member(s) Absent: Eric Minks. Others present: Superintendent Julia Espe and Director of Business Services Michelle Czech. Student Council Representative present was Elizabeth Brooks. Citizen Comments: None and.

APPROVE AGENDA. Motion made by Howard Vaillancourt and seconded by Chad Young, to approve the agenda as presented. Motion passed unanimously.

DISCUSS and ACT on PREVIOUS BOARD MEETING MINUTES

Motion by Chad Young and seconded by Howard Vaillancourt, to approve the October 8, 2013 Regular School Board meeting minutes. Motion passed unanimously.

Motion was made by Craig Johnson and seconded by Howard Vaillancourt, to approve the consent agenda items: Gifts, Personnel, Fundraiser, Non-Resident Student Agreements, Bills, Wire Transfers, and Treasurers Cash Flow Report. A question was raised regarding the check register be removed to discuss an entry for the bus company. Director of Business Services Michelle Czech responded that it is our monthly amount; the item was not removed for later discussion as the answer was given at this time. Motion passed unanimously.

DISCUSSION on the Classification and Compensation Study – Final Report

ACTION ITEMS

Acceptance of 2013 Audit Motion made by Howard Vaillancourt and seconded by Jeremy Miller to accept the June 2013 audit report. Motion passed unanimously.

Refunding Bond Motion by Craig Johnson and seconded by Howard Vaillancourt to accept the sale resolution. By roll call the following voted in favor of: Howard Vaillancourt, Craig Johnson, Chad Young, Deb Ulm, Chuck Nagle, Eric Minks, and Jeremy Miller. Motion passed unanimously.

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ADDITIONS TO AGENDA- None

ADJOURN at 8:45 p.m. Jeremy Miller read the following to close the regular board meeting. *Pursuant to Minnesota Statutes section 13D.05, subdivision 2(b), I move to close the meeting for negotiation strategies.*

Chair Deb Ulm

Recorder: Bridget Sorensen

Clerk Chad Young

The Closed Board of Education Workshop of the School Board of District #477 was called to order by Chair Deb Ulm on the **22nd day of October 2013, at 8:45 p.m.** in the District Office Board Room.

Members present: Craig Johnson, Jeremy Miller, Eric Minks, Chuck Nagle,
Deb Ulm, Howard Vaillancourt, and Chad Young

Others present: Superintendent Julia Espe,
Director of Business Services Michelle Czech

Members absent: None

Discussion: Negotiations Strategies

Minutes:

Michelle Czech provided the board members with a financial overview. The Board reviewed language items that the district is proposing. There will be another closed meeting soon to review the PEA financial proposal and to craft the district's response to this financial proposal.

Adjourn: 9:40 p.m.

Chair Deb Ulm

Recorder: Bridget Sorensen

Clerk Chad Young

Minutes of the Board of Education Workshop

A Board of Education Workshop of the Princeton Public Schools - ISD 477 was held Thursday, October 24, 2013, beginning at 7:00 PM in the District Office Board Room. Members present: Jeremy Miller, Eric Minks, Chuck Nagle, Deb Ulm, Howard Vaillancourt, and Chad Young. Member Absent: Craig Johnson. Other's present: Superintendent Espe and Director of Business Services Michelle Czech.

Agenda

Deliberation regarding the community input for district facilities process.

Vaughn Dierks, from Wold Architects, provided a presentation of criteria that were developed by the facilities study committees. The committees will meet together on Tuesday, October 29, at North Elementary School Commons, from 7:00 – 9:00 p.m.

The workshop adjourned at 8:30 p.m.

Chair Deb Ulm

Clerk Chad Young

Gifts to Princeton Schools
(November 12, 2013)

Item #	School/Program	Amount/Item	Donor	Purpose
1	6 th Grade Deep Portage Trip		Area Businesses: Lions, MD4A, Rotary, and other Princeton Businesses	To assist with scholarships. Jon Steinbrecher will be going to several Princeton Businesses to collect donations for the trip.
2	Middle School Student Activity Account	\$1,022.97 \$32.00	Target Corp.	To assist in funding student activities.
3				
4				
5				
6				
7				

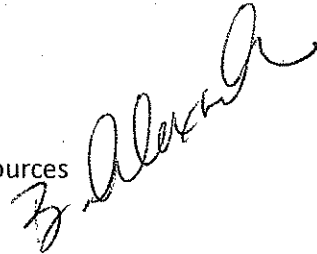
	A	B	C	D	E	F	G
1	November 12, 2013						
2	Name	Status	Job Title	Group	Replacing	Effective Date	Wage
3	Auel, John	Resignation	Track Coach	PEA	N/A	10/24/2013	N/A
4	Bromberg, Jeanne	Retirement	ISS Paraprofessional - MS	ESA	N/A	1/15/2014	N/A
5	Buzzell, Cade	New Hire	MS Wrestling Coach	PEA	Troy Schrupp	2013-14 school year season	\$1663.00 (class G, step 1)
6	Clemons, Sara	Additional Assign	MS Girls Basketball Coach	PEA	New Position	2013-14 school year season	\$1663.00 (class G, step 1)
7	Cody, Tiffany	New Hire	SPED Paraprofessional - NE	ESA	Sally Finstrom	12/2/2013	\$12.90/hour (class III, step 1-3)
8	Fenske, Andy	New	MS Football Coach	PEA	Paul Gross	2013-14 school year season	\$1706.00 (class G, Step 2)
9	Geurkink, Sandi	Retirement	Title I Paraprofessional - NE	ESA	N/A	12/13/2013	N/A
10	Helm, Lori	New Hire	Server - Food Service - HS	FSV	Carol Dalske	11/4/2013	\$10.76/hour (First Year)
11	Johaneson, Vicki	New Hire	ECSE Paraprofessional - DO	ESA	Nancy Leider	12/2/2013	\$12.90/hour (class III, step 1-3)
12	Keykal, Juline	New	Part Time SPED Paraprofessional - SE	ESA	Jeri Gave	11/1/2013	\$12.90/hour (class III, step 1-3)
13	McGuire, Theresa	Resignation	Lunchroom Para - HS	ESA	N/A	10/4/2013	N/A
14	Olmstead, Leanne	New	Mock Trial Co-Advisor	PEA	Stacy Payne	November 2013 - March 2014	\$332.50 (class J, step 1)
15	Sorenson, Heather	New	Mock Trial Co-Advisor	PEA	Stacy Payne	November 2013 - March 2014	\$332.50 (class J, step 1)
16	Whitcomb, Sherry	Retirement	Media Paraprofessional - NE	ESA	N/A	12/20/2013	N/A
17							
18							
19							
20							
21							

FUNDRAISING APPROVAL FORM

Date of fundraiser: 10/22/13	Projected profit: 1000 approx.	Amount earned: 1500 ?	
Group or organization proposing the fundraiser: Princeton Wrestling Booster Club		Item(s) being sold: Calendars	
Company/organization supplying items to be sold: Booster Club			
The money raised will be used for: Camps, Clinics, meals, bus, hotel, coaching			
The school board recognizes a desire and a need for fundraising to support district programs or student activities. The school board also recognizes a need for some constraint to prevent fundraising activities from becoming too numerous and overly demanding on employees, students, and the general public.		Place a checkmark beside each box to indicate whether the criteria for fundraising are met.	
Pupils may engage in raising funds, under the control of the school, for certain approved activities and for a limited number of charities, subject to the following conditions:			
		Yes	No
1.	Individual student participation is optional. Students will not be pressured to sell products or solicit funds and will not be required to meet a sales quota to participate in an activity or field trip.	X	
2.	The charity involved has been selected by the student body as one in which they wish to participate (if applicable).	X	
3.	Addressed envelopes are available to people who prefer to donate directly rather than purchase a product.	X	
4.	The raising of funds shall not be done during normal class time. Students will be informed that they are not to fundraise during class time.	X	
5.	Information is going home with the students to the parents explaining the district's fundraising policy.	X	
6.	I have discussed this fundraiser with the administrator and have identified the purpose of the fundraiser.	X	
7.	The students participating in the fundraiser have been informed that they are representing the school, the student organization and the community in a responsible manner. All rules pertaining to student conduct and discipline extend to student fundraising activities.	X	
8.	Door-to-door sales are discouraged, but if approved, students may be allowed to sell door-to-door according to the following standards: <ul style="list-style-type: none"> K-8: Only allowed if a parent or guardian is with the student 9-12: Groups of two or more students working together. 	X	
I have reviewed Policy #511 Fundraising and agree to its provisions:			
Date: 10/15/13	Teacher/Sponsor Signature: <i>Brian Heller</i>		
As administrator, I understand that approval of this fundraiser means that all provisions of the above policy have been complied with to my satisfaction. <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> NOT APPROVED			
Date: 10/21/13	Administrator Signature: <i>Chris [unclear]</i>		
Date: 10/28/13	Superintendent Signature: <i>Julia Espe</i>		
Date:	School Board Chair Signature:		

Date of fundraiser: 10/20	Projected profit: ?	Amount earned: ?
Group or organization proposing the fundraiser: D.C. Students		Item(s) being sold: wreathes
Company/organization supplying items to be sold: Nelsons Nursey		
The money raised will be used for: individual students cost		
<p>The school board recognizes a desire and a need for fundraising to support district programs or student activities. The school board also recognizes a need for some constraint to prevent fundraising activities from becoming too numerous and overly demanding on employees, students, and the general public.</p> <p>Pupils may engage in raising funds, under the control of the school, for certain approved activities and for a limited number of charities, subject to the following conditions:</p>		Place a checkmark beside each box to indicate whether the criteria for fundraising are met.
		Yes No
1.	Individual student participation is optional. Students will not be pressured to sell products or solicit funds and will not be required to meet a sales quota to participate in an activity or field trip.	<input checked="" type="checkbox"/>
2.	The charity involved has been selected by the student body as one in which they wish to participate (if applicable).	<input checked="" type="checkbox"/>
3.	Addressed envelopes are available to people who prefer to donate directly rather than purchase a product.	<input checked="" type="checkbox"/>
4.	The raising of funds shall not be done during normal class time. Students will be informed that they are not to fundraise during class time.	<input checked="" type="checkbox"/>
5.	Information is going home with the students to the parents explaining the district's fundraising policy.	<input checked="" type="checkbox"/>
6.	I have discussed this fundraiser with the administrator and have identified the purpose of the fundraiser.	<input checked="" type="checkbox"/>
7.	The students participating in the fundraiser have been informed that they are representing the school, the student organization and the community in a responsible manner. All rules pertaining to student conduct and discipline extend to student fundraising activities.	<input checked="" type="checkbox"/>
8.	Door-to-door sales are discouraged, but if approved, students may be allowed to sell door-to-door according to the following standards: <ul style="list-style-type: none"> • K-8: Only allowed if a parent or guardian is with the student • 9-12: Groups of two or more students working together. 	<input checked="" type="checkbox"/>
I have reviewed Policy #511 Fundraising and agree to its provisions: John Bouch		
Date: _____ Teacher/Sponsor Signature: _____		
As administrator, I understand that approval of this fundraiser means that all provisions of the above policy have been complied with to my satisfaction. <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> NOT APPROVED		
Date: 11.4.13 Administrator Signature: _____		
Date: 11.5.13 Superintendent Signature: Julia Espe		
Date: _____ School Board Chair Signature: _____		

TO: Princeton ISD 477 School Board
FROM: Brenda Alexander, Director of Human Resources
RE: Assurance of Compliance Report
DATE: November 12, 2013



All school districts must complete the Assurance of Compliance with state and federal law by November 15, each year. By completing both parts of the Assurance of Compliance, school districts provide written assurance that they do not discriminate in their use of funds provided through the Minnesota Department of Education (MDE).

All policies but two pertaining to the Assurance of Compliance report were up to date.

The District did not have a current Inclusive Educational Plan. The purpose of the plan is to inform students, teachers and families of the District's commitment to provide equal educational opportunities and inclusive programming to all students attending District schools regardless of their cultural or socioeconomic background, gender or disability.

Because Policy 522 – Student Sex Nondiscrimination was recently updated October 8, 2013 we were obligated to send in a copy of the revised policy.

The report and updated policy and Inclusive Educational Plan were all submitted before the November 15 deadline.

Inclusive Educational Program

ISD#477

Princeton Public Schools

**ED-00199-07 Assurance of Compliance
with State and Federal Law Prohibiting Discrimination**

November 2, 2013

Inclusive Education Plan

The purpose of this plan is to inform students, teachers and families of the District's commitment to provide equal educational opportunities and inclusive programming to all students attending District schools regardless of their cultural or socioeconomic background, gender, or disability. Additionally Princeton School District #477 affirms the importance of multicultural, gender-fair, disability sensitive curriculum and instruction. The Director of Teaching and Learning in cooperation with the Superintendent is directed to establish procedures for the implementation of this plan.

For the purposes of this plan, the following terms have the meaning given them in this section:

- a. ***Inclusive Education:*** a curriculum that is developed and delivered so that students and staff gain an understanding and appreciation of the many cultures of the United States and the historical and contemporary contributions to society of women, men and people with disabilities.
- b. ***Instruction:*** a teacher-led process, which transforms well-planned curriculum into student learning. Instruction is standards-focused teaching for the purpose of providing meaningful learning experiences that enable all students to master academic content and achieve personal goals.
- c. ***Curriculum:*** The standards, benchmarks, units of instruction, learning goals, critical information, daily objectives and activities and assignments with an assessment plan inclusive of formal and informal scales.
- d. ***Core Instructional Materials:*** resources recommended through a District process and used by teachers to provide a required common content for students to achieve intended learning.
- e. ***Supplementary Materials:*** resources determined by teachers and principals, as monitored by the Director of Teaching and Learning under the direction of the Superintendent, which supplements the core materials, and provide for different student needs as required to meet the intended student learning.

Education Process

In an attempt to reduce and or eliminate stereotyping, prejudice, and discrimination curriculum developed by the district shall promote experiences in multicultural, gender-fair, and disability sensitive activities, which prepare students to live productively in a multicultural, pluralistic society.

Further development of the Districts Inclusive Education plan happens in conjunction with the District's curriculum review and textbook adoption process. As well as the guidance provided in the system accountability policy for both curriculum and advisory committee.

Staff Development further supports the inclusive education plan emphasizing the importance that multicultural, gender-fair, and disability sensitive activities have in the development of our students. By working with staff to expand their understanding of these inclusive education concepts we have a greater ability to ensure that through the use of the core instructional materials as well as the supplementary materials chosen for each level the content and instruction will be reflective of the pluralistic society we are preparing our students for.

In Princeton Public Schools, the process of textbook adoption ensures that core instructional materials as well as the chosen supplementary materials are appropriate and represent the diversity of our pluralistic society. There is support within the system for input on curriculum choices from women, persons of color, and people with disabilities to provide various points of view about issues, including those considered to be controversial.

The systemic monitoring and evaluation of the plan can be reflected in these five phases.

Phase	Name	Actions
I	PLAN	<ul style="list-style-type: none"> ▪ Study the current situation ▪ Determine the review plan ▪ Identify work ▪ Analyze data
II	Do-1	<ul style="list-style-type: none"> ▪ A. Examine and align to standards Test Specifications Standard Placement (course/unit) ▪ B. Develop Course/Grade Level Outlines What is taught? Where are standards placed? What is eliminated?

III	Do-2	<ul style="list-style-type: none"> ▪ Implement curriculum ▪ Identify materials
IV	Study	<ul style="list-style-type: none"> ▪ Analyze Effectiveness ▪ Identify Common Assessments ▪ Analyze Data ▪ Identify Changes
V	Act	<ul style="list-style-type: none"> ▪ Implement Changes ▪ Monitor Effectiveness

Plan Specifics

It is the intention of the Princeton Public School, ISD#477, to deliver inclusive curriculum and programming which through a system imbedded process:

We address multicultural, gender-fair, and disability sensitive activities, through curriculum and instruction with the use of the selected core instructional materials and the supplementary materials in order to prepare students to live productively in a multicultural, pluralistic society. This happens through the integration and review of the policies and procedures around textbook selection, curriculum development, staff development, equal access to education, instructional goals, and system accountability.

The district has determined that the Curriculum Advisory Committee will work in cooperation with other committees of the school district (such as Technology, Grade Level, Site Instruction, District Wide Staff Development, Title 1 Parent Committee, Site Level Data Teams, Curriculum and Assessment Committees, etc.). The advisory committee will concentrate on focusing attention on the issues in each area surrounding multicultural, gender-fair, and disability sensitive activities, through curriculum and instruction.

In order to maximize the effectiveness of in-service training for all staff in the areas related to inclusive education we use a portion of the District Wide Staff Development days to support the curriculum and instruction that is necessary to prepare students for entry into a pluralistic society as contributing adults.

Princeton Public Schools encourages active community participation in the planning and implementation of the inclusive curriculum, focusing on the substantive involvement of women, persons of color, and persons with disabilities. If any of the above groups are not represented all efforts will be made to solicit information or resources from a larger population (region, state or nationally).

Compliance

The District's Inclusive Education Plan will be on file in the administrative offices of the district and with the commissioner of education.

The district will submit status reports on implementation of the plan as requested by the Commissioner of Education.

The current plan will be reviewed every six years and revised as necessary to maintain compliance with all adjustments to statute or rule.

Regulations

The District's Inclusive Education Plan is reflective of and created in coordination with six-year review cycle in the Minnesota Administrative Rule 3500.0550, Multicultural, and Gender-Fair Curriculum Rule, adopted by the State in December 1988, and printed in the Register May 30, 1989. Renamed Inclusive Educational Program, 1995.

Statutory Authority:

Minnesota Statutes 121.11

Legal Reference:

Minnesota Rules part 3500.0550 Inclusive Education Program

Cross Reference:

Board Policy 102 (Equal Educational Opportunity)
Board Policy 601 (School District Curriculum and Instruction Goals)
Board Policy 603 (Curriculum Development)
Board Policy 606 (Textbooks and Instructional Materials)
Board Policy 616 (School District System Accountability)
Board Policy 425 (Staff Development)

Chair

COPY

PRINCETON PUBLIC SCHOOLS

STUDENT SEX NONDISCRIMINATION**I. PURPOSE**

Students are protected from discrimination on the basis of sex pursuant to Title IX of the Education Amendments of 1972 and the Minnesota Human Rights Act. The purpose of this policy is to provide equal educational opportunity for all students and to prohibit discrimination on the basis of sex.

II. GENERAL STATEMENT OF POLICY

- A. The school district provides equal educational opportunity for all students, and does not unlawfully discriminate on the basis of sex. No student will be excluded from participation in, denied the benefits of, or otherwise subjected to discrimination under any educational program or activity operated by the school district on the basis of sex.
- B. It is the responsibility of every school district employee to comply with this policy.
- C. The school board hereby designates Human Resource Director at 706 First Street, Princeton, Minnesota 55371 (763-389-6181) as its Title IX coordinator. This employee coordinates the school district's efforts to comply with and carry out its responsibilities under Title IX.
- D. Any student, parent or guardian having questions regarding the application of Title IX and its regulations and/or this policy should discuss them with the Title IX coordinator. Questions relating solely to Title IX and its regulations may be referred to the Assistant Secretary for Civil Rights of the United States Department of Education. In the absence of a specific designee, an inquiry or complaint should be referred to the superintendent or the school district human rights officer.

III. REPORTING GRIEVANCE PROCEDURES

- A. Any student who believes he or she has been the victim of unlawful sex discrimination by a teacher, administrator or other school district personnel, or any person with knowledge or belief of conduct which may constitute unlawful sex discrimination toward a student should report the alleged acts immediately to an appropriate school district official designated by this policy or may file a grievance. The school district encourages the reporting party or complainant to use the report form available from the principal of each building or available from the school district office, but oral reports shall be considered complaints as well. Nothing in this policy shall prevent any person from reporting unlawful sex

discrimination toward a student directly to a school district human rights officer or to the superintendent.

- B. In Each School Building. The building principal is the person responsible for receiving oral or written reports or grievances of unlawful sex discrimination toward a student at the building level. Any adult school district personnel who receives a report of unlawful sex discrimination toward a student shall inform the building principal immediately.
- C. Upon receipt of a report or grievance, the principal must notify the school district human rights officer immediately, without screening or investigating the report. The principal 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 principal to the human rights officer. If the report was given verbally, the principal shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any report or complaint of unlawful sex discrimination toward a student as provided herein may result in disciplinary action against the principal. If the complaint involves the building principal, 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. The school board hereby designates Human Resource Director, at 706 1st St., Princeton, MN, 55371, and phone number 763-389-6181, as the school district human rights officer(s) to receive reports, complaints or grievances of unlawful sex discrimination toward a student. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.
- E. The school district shall conspicuously post the name of the Human Resource Director Title IX coordinator and human rights officer(s), including office mailing addresses of 706 1st St, Princeton, MN 55371 and telephone number 763-389-6181.
- F. Submission of a good faith complaint, grievance or report of unlawful sex discrimination toward a student will not affect the complainant or reporter's future employment, grades or work assignments.
- G. Use of formal reporting forms is not mandatory.
- H. The school district will respect the privacy of the complainant, 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 conform with any discovery or disclosure obligations.

IV. INVESTIGATION

- A. By authority of the school district, the human rights officer, upon receipt of a report, complaint or grievance alleging unlawful sex discrimination toward a student shall promptly undertake or authorize an investigation. The investigation

may be conducted by school district officials or by a third party designated by the school district.

- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.
- D. In addition, the school district may take immediate steps, at its discretion, to protect the complainant, pupils, teachers, administrators or other school personnel pending completion of an investigation of alleged unlawful sex discrimination toward a student.
- E. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

V. SCHOOL DISTRICT ACTION

- A. Upon conclusion of the investigation and receipt of a report, 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. 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.
- B. The result of the school district's investigation of each complaint filed under these procedures will be reported in writing to the complainant by the school district in accordance with state and federal law regarding data or records privacy.

VI. REPRISAL

The school district will discipline or take appropriate action against any pupil, teacher, administrator or other school personnel who retaliates against any person who reports alleged unlawful sex discrimination toward a student or any person who testifies, assists or participates in an investigation, or who testifies, assists or participates in a proceeding

or hearing relating to such unlawful sex discrimination. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

VII. 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, or contacting the Office of Civil Rights for the United States Department of Education.

VIII. DISSEMINATION OF POLICY AND EVALUATION

- A. This policy shall be made available to all students, parents/guardians of students, staff members, employee unions and organizations.
- B. The school district shall review this policy and the school district's operation for compliance with state and federal laws prohibiting discrimination on a continuous basis.

Legal References: Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
 Minn. Stat. Ch. 363 (Minnesota Human Rights Act)
 20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
 34 C.F.R. Part 106 (Implementing Regulations of Title IX)

Cross References: Princeton Policy 102 (Equal Educational Opportunity)
 Princeton Policy 413 (Harassment and Violence)
 Princeton Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

Adopted: May 11, 2004
 Revised: November 24, 2009
 Reviewed: March 22, 2011
 Reviewed: May 8, 2012
 Revised: October 8, 2013

INDEPENDENT SCHOOL DISTRICT NO. 0477

UNLAWFUL SEX DISCRIMINATION TOWARD A STUDENT

General Statement of Policy Prohibiting Unlawful Sex Discrimination Toward a Student

Independent School District No. 0477 maintains a firm policy prohibiting all forms of unlawful sex discrimination. All students are to be treated with respect and dignity. Unlawful sex discrimination by any teacher, administrator or other school personnel will not be tolerated under any circumstances.

Complainant: _____
Home Address: _____
Work Address: _____
Home Phone: _____ Work Phone: _____

Date of Alleged Incident(s): _____

Name of person you believe unlawfully discriminated toward you or a student on the basis of sex: _____

If the alleged unlawful sex discrimination was toward another person, identify that person: _____

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 unlawfully discriminated against me or a student on the basis of sex. 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: _____

**ISD 477 Princeton
125 Flexible Benefits Plan**

AMENDMENT

The employer sponsored 125 Flexible Benefits Plan has been amended as follows:

The definition of "spouse" has been revised to reflect the decision of the Supreme Court of the United States in *United States v. Windsor*, that section 3 of the Defense of Marriage Act (DOMA) is unconstitutional. The revised definition of "spouse" is intended to be applied consistent with applicable regulatory guidance, including IRS Revenue Ruling 2013-17. The old definition in Article II, paragraph 2.43 is hereby replaced with the new definition provided below, effective September 6, 2013.

Delete: Old definition in Article II, paragraph 2.43

2.43 **Spouse.** "Spouse" means, for purposes of this Plan and each underlying Benefit available under this Plan, an individual who is married, for Federal income tax law purposes, to another individual of the opposite sex.

Replace with: New definition in Article II, paragraph 2.43

2.43 **Spouse.** "Spouse" means, for purposes of this Plan and each underlying Benefit available under this Plan, an individual who is legally married to a Participant (and who is treated as a spouse as recognized to be legally married under the Code). This provision shall be administered consistent with applicable regulatory guidance, including IRS Revenue Ruling 2013-17.

**RESOLUTION ADOPTED BY CONSENT OF THE
BOARD OF DIRECTORS
OF ISD 477 Princeton
(HEREINAFTER REFERRED TO AS THE "EMPLOYER")**

The School Board of the above referenced Employer adopted the following resolution at the _____ board meeting:

WHEREAS, the Employer currently maintains a cafeteria plan pursuant to the requirements of Section 125 of the Internal Revenue Code called the _____ 125 _____ Flexible Benefits Plan (the Plan), which provides for premium conversion benefits, health care reimbursement benefits and dependent care benefits; and

WHEREAS, the Employer wishes to amend the Plan to conform the definition of "spouse" in Article II, paragraph 2.43 to be applied consistent with the applicable regulatory guidance, including IRS Revenue Ruling 2013-17.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby approves this Resolution and amends the Employer's Flexible Benefits Plan and its component parts, such change is effective as of September 16, 2013.

BE IT FURTHER RESOLVED, that the appropriate designees of the Employer are hereby authorized and directed to execute and deliver all documents necessary for the proper implementation of the Plan to ensure that the amended restated Plan, hereby approved is in effect.

Date: _____

ISD 477 Princeton

BY: _____
Board President – Deb Ulm

125 Flexible Benefits Plan

Summary of Material Modifications

The U.S. Department of Treasury, the Internal Revenue Service, and the U.S. Department of Labor have ruled that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for Federal tax purposes. The ruling applies regardless of whether the couple lives in a jurisdiction that recognizes same-sex marriage or a jurisdiction that does not recognize same-sex marriage. For the purposes of this summary, jurisdiction means any state of the United States, or others as outlined in IRS Revenue Ruling 2013-17, dated August 29, 2013, and U.S. Department of Labor Technical Release 2013-04, dated Sep. 18, 2013.

Please note, that the term legally married does not include a formal relationship recognized by a state that is not denominated a marriage under state law, such as domestic partnership or a civil union, regardless of whether the individuals who are in these relationships have the same rights and responsibilities as those individual who are married under state law.

How Does This Impact Your 125 Flexible Benefits Plan for Tax Purposes?

- The cost of health insurance premiums for same-sex spouses should be treated the same as for opposite-sex couples –do not report as taxable wages (they are pre-tax benefits).
- Same-sex spouses may receive reimbursements from the Medical Flexible Spending Account for expenses incurred by the spouse—not reported as taxable income.
- Same-sex spouses may receive reimbursements from the Dependent Care Flexible Spending Account for expenses incurred by the spouse—not reported as taxable income.
- Change in Status rules apply and provide an opportunity to change an irrevocable election in the Flexible Benefits Plan.

Minnesota Specific:

August 1, 2013, Minnesota legalized same-sex marriage. This state ruling, in conjunction with the recent Federal rulings, means that same-sex married couples in Minnesota will be treated the same under state and federal tax laws. For more information, see:

<http://www.revenue.state.mn.us/businesses/withholding/Pages/Same-SexMarriage.aspx>

Iowa Specific:

April 24, 2009, Iowa legalized same-sex marriage. This state ruling, in conjunction with the recent Federal rulings, means that same-sex married couples in Iowa will be treated the same under state and federal tax laws. For more information, see: <http://www.iowa.gov/tax/taxlaw/ssmarriage.pdf>

North Dakota Specific:

North Dakota does not recognize same-sex marriage. Individuals who enter into a same-sex marriage in another state where it is recognized will not realize a “state” tax-favored benefit while domiciling in North Dakota. For more information, see: <http://www.nd.gov/tax/indincome/pubs/guide/same-sexmarriageguideline.pdf?20131014165854>

Wisconsin Specific:

Wisconsin does not recognize same-sex marriage. Individuals who enter into a same-sex marriage in another state where it is recognized will not realize a “state” tax-favored benefit while domiciling in Wisconsin. For more information, see: <http://revenue.wi.gov/taxpro/news/130906.html>

This is a summary of the guidance that has been issued to date by the Federal agencies involved in this process. Nothing in this document should be taken as legal or tax advice. Please confer with your personal tax preparer on issues specific to you and your state tax law.

PRINCETON PUBLIC SCHOOLS

SUPERINTENDENT EVALUATION

I. PURPOSE

The purpose of this policy is to provide for a systematic evaluation of the Superintendent.

II. GENERAL STATEMENTS

- A. The superintendent's contract shall be used to formalize the employment relationship and to specifically identify and clarify all conditions of employment with the superintendent.
- B. The specific duties for which the superintendent is accountable shall be set forth in a position description for the superintendent. Measurement of those duties shall be by the performance appraisal outlined in this document.
- C. A Superintendent Evaluation shall be conducted at least annually by June 30 (the board chair will meet with the Superintendent prior to the Superintendent evaluation). This evaluation shall be per this document and the results of this evaluation shall be documented, shared with the Superintendent, and a record copy of this evaluation retained in the Superintendent's personnel file.

III. PROCESS AND REQUIREMENTS

A. SETTING OF GOALS

In July of each year the School Board and the Superintendent shall meet to establish the below items. Agreement of the below items shall be by consensus between the majority of the board and the Superintendent. These goals and action plans shall be documented. This group may establish multiple year goals and action plans, however only the upcoming year's goals and action plans shall be used for evaluation purposes of the Superintendent.

- 1. School district goals for the upcoming year
- 2. Superintendent action plan for the upcoming year

B. MONITORING PROGRESS

Periodically throughout the year the Superintendent shall update the School Board on progress made toward the district's goals and Superintendent's action plan. This update shall be at a frequency mutually agreed to by the Superintendent and the School Board.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: MSBA Service Manual, Chapter 5, School Board-Staff Relationships (See Model Contract and Appraisal)

Adopted: April 8, 2003

Revised: July 18, 2006

Reviewed: May 25, 2010

Reviewed: November 12, 2013

SUPERINTENDENT OF SCHOOLS EVALUATION FORM

Relationship with the School Board

Marzano Reference Number	PERFORMANCE FACTORS	COMMENTS	RATING (rating definitions listed on last page)
4 - 3	Keeps the School Board informed on issues, needs and operation of the School District.		
1 - 2	Gives a recommendation to the School Committees on items requiring School Board action, based on thorough research and analysis.		
6 - 3	Interprets, supports and executes the intent of all School Board policies.		
4 - 3	Seeks and accepts opinions from all members of the School Board.		
4 - 2	Maintains a professional working relationship with the School Board.		
6 - 1	Supports and enhances the School Boards' core values, budget commitments and budget priorities.		

SUPERINTENDENT OF SCHOOLS EVALUATION FORM

Marzano Reference Number	PERFORMANCE FACTORS	COMMENTS	RATING (rating definitions listed on last page)
	Educational Leadership		
3-1	Leads the School District in achievement of its strategic plans and goals through renewal of curriculum and instructional programs in compliance with education reform.		
2-3	Sets achievement goals for staff using current principles, best practices and research to foster effective classroom instruction.		
2-2	Holds principals, teachers and staff accountable for having high standards and positive expectation that all students can perform at high levels.		
3-3	Works with principals, teachers and staff to supervise and evaluate their performance, using performance standards to identify areas for growth and continuous improvement, as illustrated by annual staff appraisals.		
3-3	Supervises central office administrators and staff.		

SUPERINTENDENT OF SCHOOLS EVALUATION FORM

Marzano Reference Number	PERFORMANCE FACTORS	COMMENTS	RATING <small>(rating definitions listed on last page)</small>
General Management			
2-1	Develops and/or implements the district's mission and vision statement that provides direction for the School District.		
3-2	Maintains an open communication link with State and Federal Legislatures and the Department of Education.		
5-2	Models ethical behavior; interacts with others in a professional manner and accepts responsibility for his/her actions in accordance with the district's core values.		
Budget Management			
6-1	Works in coordination with the Director of Business Services to develop an effective budget while insuring budget parameters are followed.		
6-1	Fosters a cooperative relationship with all local and county government entities to ensure the financial needs of the District are understood.		

SUPERINTENDENT OF SCHOOLS EVALUATION FORM

Marzano Reference Number	PERFORMANCE FACTORS	COMMENTS	RATING <small>(rating definitions listed on last page)</small>
6-1	Oversees the management of the school district budget and maintains adequate internal controls and accounting practices.		
6-1 6-2	Develops a five-year capital plan for the district.		
6-1 6-2	Works with the district staff to ensure financial accountability and responsibility with the district's finances.		
Personnel Management			
2-3	Develops and executes sound personnel procedures and practices for the District.		
4-2	Demonstrates and promotes an atmosphere of respect for self and others.		

SUPERINTENDENT OF SCHOOLS EVALUATION FORM

Marzano Reference Number	PERFORMANCE FACTORS	COMMENTS	RATING <small>(rating definitions listed on last page)</small>
2-4	Encourages the pursuit of life-long learning and professional development for self and others.		
2-4	Creates and implements a professional development plan for staff based upon the needs of the District.		
6-1	Serves as a resource to the School Board on matters of collective bargaining.		
2-3	Insures that all staff supervision and evaluation procedures are implemented in the District.		
Communications / Public Relations			
5-2	Maintains community respect and support for the School District.		
4-3	Encourages practical and community involvement in the School District.		

SUPERINTENDENT OF SCHOOLS EVALUATION FORM

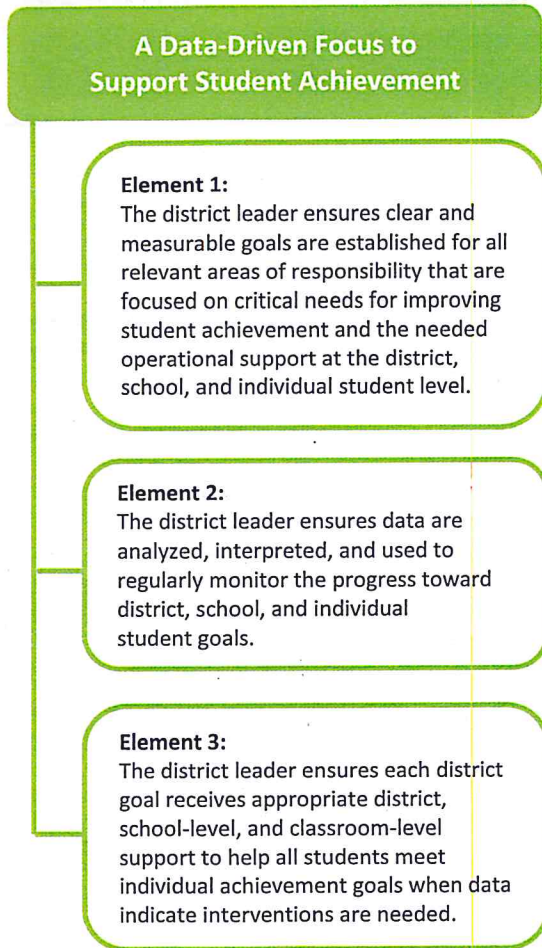
Marzano Reference Number	PERFORMANCE FACTORS	COMMENTS	RATING <small>(rating definitions listed on last page)</small>
4-3	Develops a cooperative relationship with news media.		
General Comments			
<p>I certify that this is my personal evaluation of the Superintendent.</p> <p>_____</p> <p>Signature</p>			

SUPERINTENDENT OF SCHOOLS EVALUATION FORM

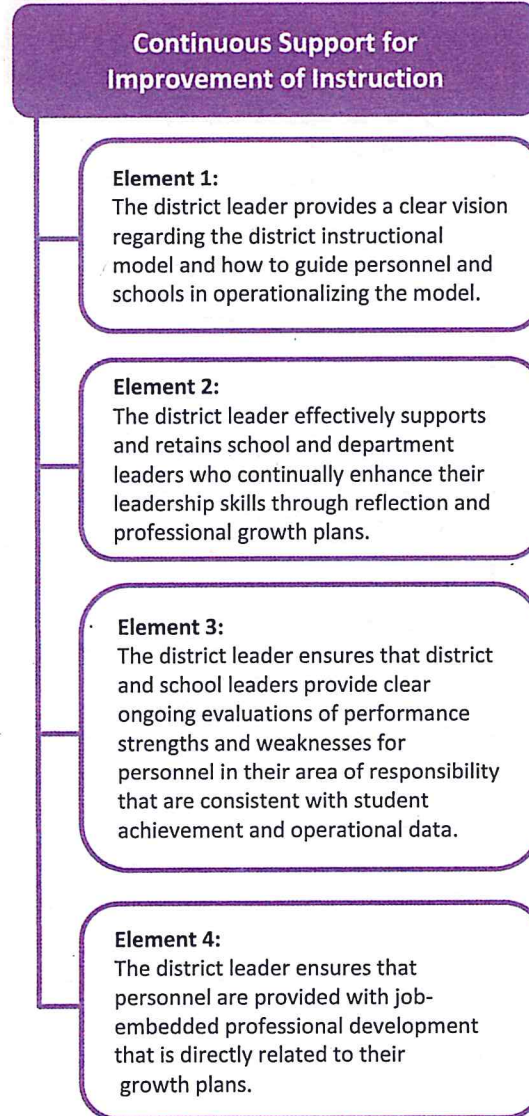
Overall, the rating I give the Superintendent is: (1) (2) (3) (4) (5)

Rating	Performance	Definition
5	Exceptional Performance	Results achieved far exceed the requirements of the job in all key areas. Constantly expands the role and thinking to achieve higher than expected results. Essential skills are of the highest quality.
4	Consistently Exceeds Requirements	Results achieved consistently and exceeds the requirements of the job in all key areas. Demonstrates knowledge of the job to achieve higher than expected results. Essential skills are of superior quality.
3	Achieves all Requirements in a Satisfactory Manner	Results achieved consistently and meets the requirements of the job in all key areas. Results are what you would expect and within expected timeframes. Essential skills are also what you would expect.
2	Needs Improvement	Results achieved inconsistently meet basic requirements of the job in all key areas. Performance falls below acceptable standards in one or more critical areas. Essential skills are not completely applied.
1	Unsatisfactory	Results achieved do not meet requirements of the job. Performance is marginal. May not possess requisite essential skills needed for the job.
N/A	Not Enough Information to Evaluate Effectively	

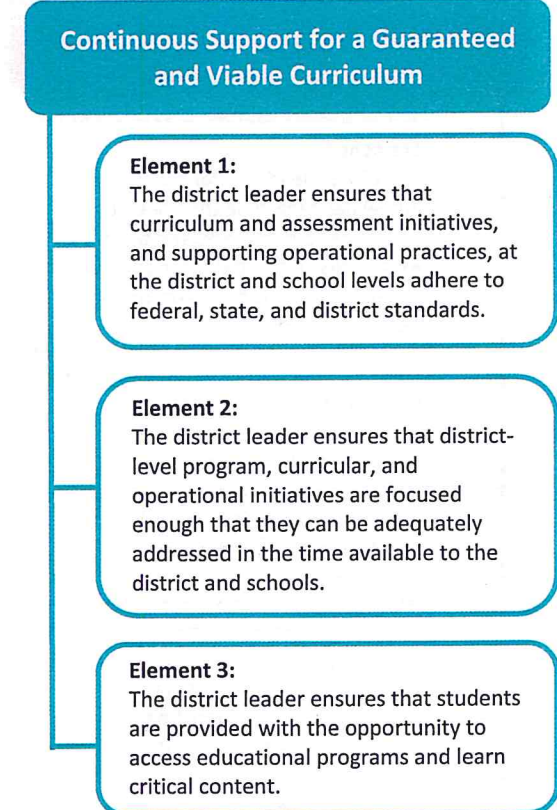
Domain 1



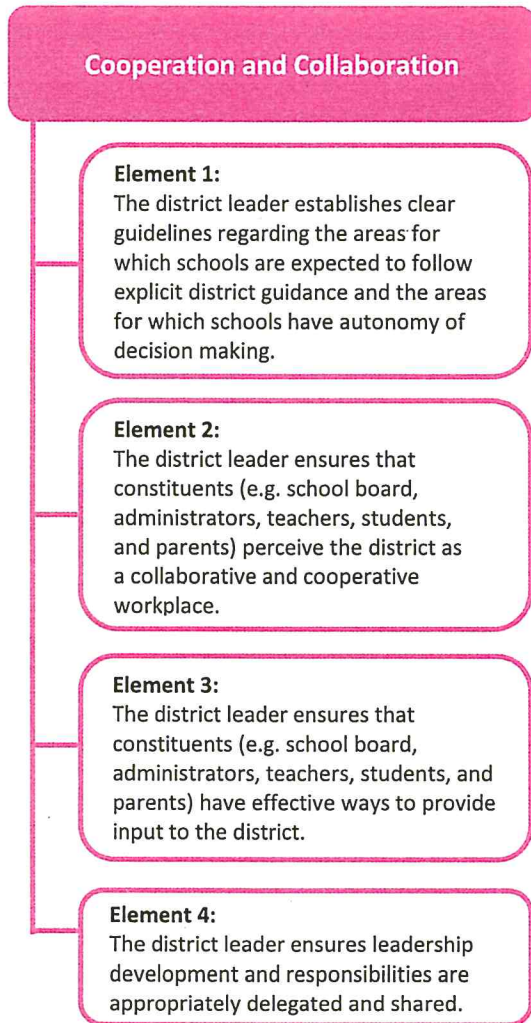
Domain 2



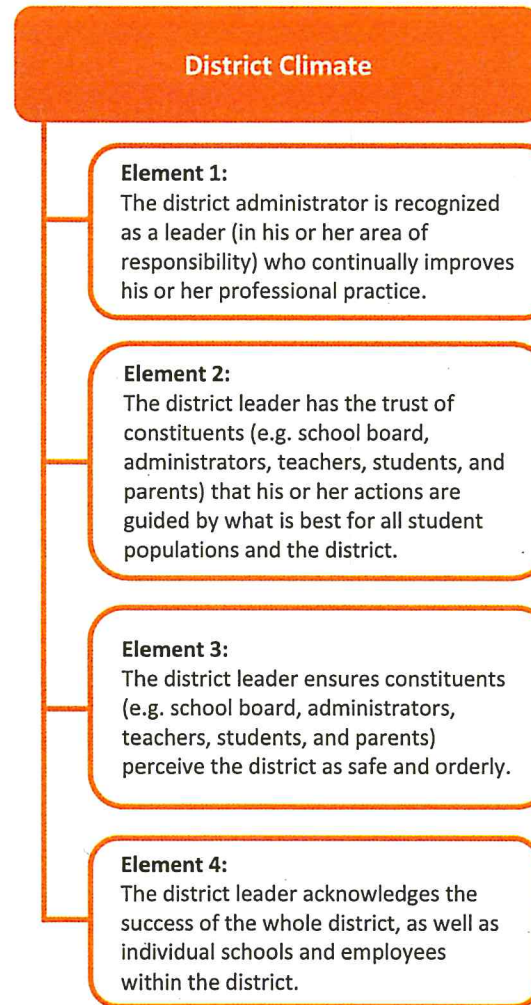
Domain 3



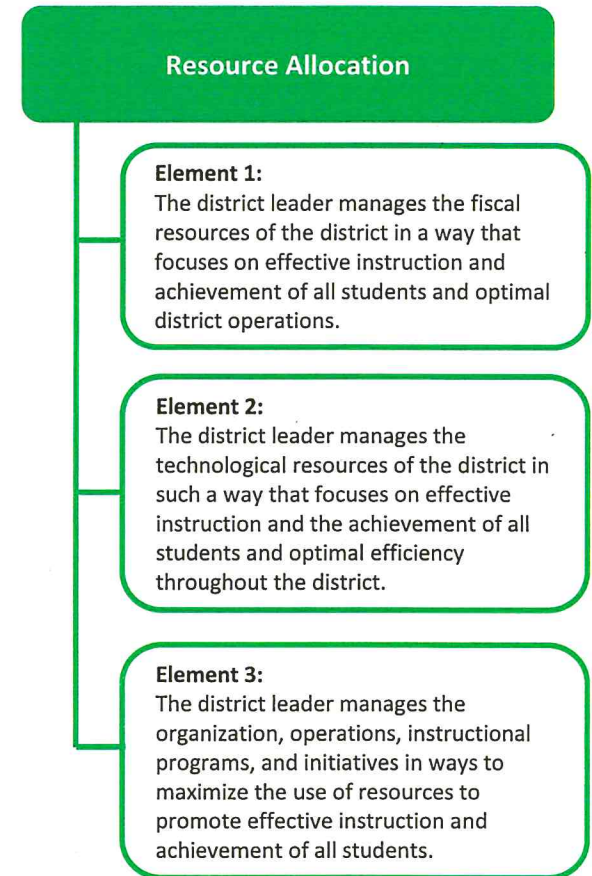
Domain 4



Domain 5



Domain 6



PRINCETON PUBLIC SCHOOLS

EMPLOYEE TRAVEL and RELATED EXPENSES

Note: No reimbursements will be made for expenses incurred other than mileage without itemized receipts.

- A. **Guidelines:** This regulation provides guidelines for travel by District employees at District expense. It is understood that specific situations may call for more restrictive guidelines.
- B. **Definitions:** Travel and related expenses include the cost of transportation, meals, lodging and necessary incidental expenses incurred by District employees, while in attendance at or traveling to and from conferences, seminars and workshops or while engaged in other travel in accordance with District policy.
- C. **Mileage Reimbursement:** District employees traveling in their personal vehicle on District business shall be reimbursed at the IRS rate per mile.
 - 1. Employees shall keep a record of travel from one District building to another and a record of mileage for other travel. A Request for Mileage/Expense Reimbursement form must be completed and submitted for reimbursement within thirty (30) days of the end month in which the expense was incurred.
- D. **Travel:** Travel may be permitted, with Superintendent/Director of Business Services or administrator/director approval, for District employees under the following conditions:
 - 1. The purpose of the travel fits with District and/or school goals and/or curriculum.
 - 2. There is a sufficient balance in the appropriate budget to cover the expenses to be incurred.
 - 3. Consideration is given to the number of employees, from that particular school and/or department and/or the District, planning to attend the same event.
 - 4. If the travel involves at least one overnight stay outside the District, the travel request is submitted in writing to the Superintendent/Director of Business Services or employee's administrator/director.
 - 5. After the travel the employee reports back to his or her supervisor and colleagues.

The Superintendent / Director of Business Services or administrator approving attendance and travel is responsible for determining the reasonableness and necessity of the expense claimed within District policy and has the authority to disallow unreasonable or unnecessary expenses.

E. Airline Travel:

1. The District provides reimbursement for air travel on coach class or tourist class only.
2. In accordance with state law, frequent flyer miles and other airline travel credit resulting from District-paid airfare will accrue to the District and may not be used for personal travel. If the airline will not honor a transfer or assignment of any credit or benefit, the employee must report receipt of the credit or benefit to the District within ninety (90) days of receiving it.

F. Personal Vehicle:

1. In some circumstances, use of a personal vehicle is preferable to travel by commercial air or some other commercial means (i.e., when the meeting is nearby or where travel arrangements are extremely difficult). Such travel will be reimbursed at the prevailing rate as referred to in section C above.
2. Transportation to and from conferences or seminars and workshops shall be selected on the basis of that which is reasonable in cost and on the cost basis consistent with comfort, safety and convenience. If the cost of travel by personal vehicle exceeds the cost of coach airfare, the District will reimburse to the extent of the lesser amount.
3. If more than one person is attending an activity and transportation will be by personal vehicle, the individuals are required to travel together unless there is an extenuating circumstance.

G. Accommodations:

1. Individuals are expected to select accommodations, when they have an option, at the most reasonable rate. Lodging shall be selected on the basis of reasonable cost in conjunction with comfort, safety and convenience.
2. Individuals of the same sex attending the same conference are encouraged to share rooms.
3. When an individual is traveling with a non-employee, the District will reimburse expenses for the employee only.
4. Receipts are required for all accommodation claims.
5. Lodging reimbursements are only permitted when traveling 45 miles or more from the district office.

H. **Meals:** The maximum reimbursement for meals per person (including tax and tip) is as follows:

	<u>In State</u>	<u>Out of State</u>
Breakfast	\$ 8.00 \$10.00	\$10.00 -\$15.00
Lunch	\$10.00 -\$15.00	\$15.00 -\$20.00
Dinner	\$15.00 \$20.00	\$25.00 -\$30.00

1. The District will not reimburse the cost of alcoholic beverages.
2. Reimbursement will be based upon actual expenditures; individuals must provide documentation (itemized receipts) for meal expenditures.

I. **Other Costs:**

1. The District will reimburse registration fees relating to conference, workshop or seminar attendance.
2. The District will not reimburse for entertainment or recreation costs that are either part of or separate from the conference, workshop or seminar.
3. Cassettes, special books, etc., which contain the proceedings or are supplementary to attendance at a given conference, workshop or seminar and which are relevant to the employee's purpose for being there may be purchased with the approval of the Superintendent / Director of Business Services or appropriate supervisor.
4. The District will reimburse a reasonable cost of baggage handling and parking when necessary.
5. Individuals are expected to select transportation at the conference, workshop or seminar, when they have an option, at the reasonable rate. Transportation shall be selected on the basis of that which is reasonable in cost as consistent with comfort, safety and convenience. Individuals are expected to use conference transportation (i.e., shuttle buses) whenever it is available.
6. Reimbursement for the use of rental cars by employees is allowed only with prior approval by the Superintendent / Director of Business Services or designee, or in the case of School Board members, by the School Board majority vote. If two or more employees are attending the same conference only one vehicle may be rented.
7. The District will not reimburse telephone calls for personal or family purposes. When reimbursement is requested for District-related calls, the party called must be noted on the receipt.

8. Exceptions to allowed travel expenses must be approved by the Superintendent for employees and by the School Board majority vote for School Board members.
9. The District will not reimburse employees for personal expenses including the following:
 - . Room Service
 - . Personal Property
 - . Child Care Expenses
 - . Tobacco / Alcohol

Legal References: Minnesota Statute 15.435, Airline Travel Credit
Minnesota Statute 471.665, Mileage allowance

Cross References: Princeton Public Schools Policy #214: Out-of-State Travel by School Board Members
Princeton Public Schools Policy #412: Expense Reimbursement

Implementation Date: May 1, 2008

Adopted: April 28, 2009

Revised: November 12, 2013

PRINCETON PUBLIC SCHOOLS

FUND BALANCES

I. PURPOSE

The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

III. DEFINITIONS

- A. “Assigned” fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- B. “Committed” fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
- C. “Enabling legislation” means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.
- D. “Fund balance” means the arithmetic difference between the assets and liabilities reported in a school district fund.

- E. “Nonspendable” fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- F. “Restricted” fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- G. “Unassigned” fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.
- H. “Unrestricted” fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. This amount can be determined by adding the committed, assigned, and unassigned fund balances.

IV. CLASSIFICATION OF FUND BALANCES

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned, and unassigned.

V. MINIMUM FUND BALANCE

The school district will strive to maintain a minimum unassigned general fund balance of 10 percent of the annual budget.

~~**VI. ORDER OF RESOURCE USE**~~

~~If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.~~

~~**VII. VI. COMMITTING FUND BALANCE**~~

~~A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.~~

~~VIII.~~VII. ASSIGNING FUND BALANCE

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: Superintendent or Director of Business Services. Assignments so made shall be reported to the Finance Committee and/or school board on a quarterly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

~~IX.~~VIII. REVIEW

The school board will conduct an annual review of the sufficiency of the minimum unassigned general fund balance level.

Legal References: Statement No. 54 of the Governmental Accounting Standards Board

Cross References: MSBA Service Manual, Chapter 7, Education Funding

Adopted: May 24, 2011
Revised: November 12, 2013