

Yellow Medicine East ISD 2190 School Board Meeting Agenda



Monday, March 9, 2020 at 6:00 PM
Regular Meeting
YME Board Room - # 113

Our Mission Is: To provide a caring environment of high expectations that prepares every student for a successful future and instills the value of learning.

1. Call the Meeting to Order
2. Pledge of Allegiance
3. Roll Call of Board Members
4. Approval of Agenda
5. Reading of the YME Mission Statement
6. Public Address to the Board of Education
7. Consent Agenda
 1. Regular Business
 1. Approval of Meeting Minutes - February 10, 2020 3
 2. Approval of Special Meeting Minutes - February 18, 2020 6
 3. Approval of Payment for Claims 7
 4. Approval of Finance Report 26
 5. Enrollment Report 27
8. Reports
 1. Tammy Isfeld - Art LYFT Grant Programs (Room #13)
 2. District Report - Rich Schneider, Superintendent 29
 3. Bert Raney Elementary Report - Lisa Hansen, Principal 32
 4. YME MS/HS Report - Ryan Luft, Principal 33
 5. Celebrations & Recognitions 37
 6. Committee Reports (Board Members)
9. New Business
 1. Personnel Items 38
 1. Leave Requests & Resignations
 1. Resignation - Food Service - Robin West 40

2. Resignation - Custodian - Tim Knutson	41
2. New Hires	
1. Head Track Coach - Dave Schueler	
2. Assistant Track Coach - Adam Savariego	
3. Junior High Softball Coach - Contingent Upon Participation Numbers - Kristi Klassen	
4. Recognize Volunteer Tennis Coach - Anne Clark	
5. Recognize Volunteer Softball Coach - Angela Winter	
6. Recognize Volunteer Track Coach - Bill Nelson	
2. Approval of Negotiated Master Agreement with Education Minnesota - Yellow Medicine East	42
3. Approve Resolution for the Sale of OPEB Bonds	74
4. Authorize Payment of all Invoices Associated with Bond Refunding	203
5. American Indian Parent Advisory Committee Compliance	204
6. Approve Contract with SW/WC Service Cooperative 2020-2021	208
7. Approval of Achievement and Integration Budget	231
10. Policy Update	
11. Discussion Items	
1. Music Trip	
12. Correspondence	
13. Upcoming Events	
1. Buildings & Grounds Meeting - March 10, 2020 - 5:30 pm	
2. Early Dismissal - Staff Development - March 11, 2020 - 2:30 pm	
3. No School - Staff Development - April 9, 2020	
4. No School - Easter Break - April 10 & 13, 2020	
5. Board Meeting - April 14, 2020 - 6:00 pm - Board Room	
14. Adjournment	

**YELLOW MEDICINE EAST ISD #2190
BOARD MEETING MINUTES
MONDAY, FEBRUARY 10, 2020 – 6:00 PM
YME BOARD ROOM**

Sharon Rupp called the meeting to order.

The Pledge of Allegiance was recited.

Roll Call of Board Members Present: Susan Bones, Jeremy Corner, Jeremy LeBlanc, Amandy Lecy, Sonja Pederson, Sharon Rupp, Ron Winter

Board Members Excused: None

Staff/Public Present: LeeAnn Boushek, Julie Butterbrodt, Lisa Hansen, Beth Jahn, Doug Jans, Rich Schneider, Kelly Smith, Denise Streich, Tom Walsh

Motion by Sonja Pederson, second by Ron Winter and carried to approve the agenda for the meeting, with the addition of a discussion item proposed by Jeremy Corner.

Sonja Pederson read the YME Mission Statement.

The public address to the School Board received no response.

CTE Instructor Tom Walsh reviewed his presentation which outlined the various classes he instructs at YME.

Presentation by Kelly Smith from Baker Tilly regarding OPEB refunding Bonds. Mr. Smith fielded questions regarding the sale of bonds from Superintendent Schneider and the board members.

Motion Susan Bones, second by Amanda Lecy and carried to approve the consent agenda items as follows:

- approval of the January 13, 2020 meeting minutes.
- payment for claims in the amount of 401,705.74 with checks numbered 19272-19412 and wire transfers in the amount of \$230,184.58, numbered 201900145-201900154.
- finance report, as submitted.
- enrollment report, as submitted.

Mr. Schneider reviewed his report which included information - congratulations to the YME Silhouettes and their attaining a trip to the state tournament at the end of the week, tested a staff eLearning day on January 17, vaping education, reviewed exemplary grant applications that were approved, the updating of the weight room and the sale of obsolete weight machines, use of the auxiliary gym, and available coaching positions for the spring season.

Mrs. Hansen reviewed her report which included information on the Little Stingers Preschool Program and its offerings, science standards, enrollment trends, and the staff development schedule for February 14.

Mr. Luft submitted a written report.

Sharon Rupp reviewed the submitted recognitions.

Board members reported on the MSBA Conference, the Policy Committee Meeting held on February 3, and the Finance Committee Meeting held on February 5.

Motion by Amanda Lecy, second by Sonja Pederson and carried unanimously by roll call vote to adopt a resolution to authorize signatory on Board Account # 40264 at Granite Falls Bank, Granite Falls, MN: LeeAnn Boushek, Tara Miller, Alyssa Johnson, Sharon Rupp, Susan Bones, Jeremy LeBlanc

Motion by Jeremy Corner, second by Ron Winter and carried unanimously by roll call vote to adopt a resolution to authorize signatory on Payroll Account # 40598 at Granite Falls Bank, Granite Falls, MN: LeeAnn Boushek, Tara Miller, Sharon Rupp, Susan Bones, Jeremy LeBlanc

Motion by Jeremy Corner, second by Ron Winter and carried unanimously by roll call vote to adopt a resolution to authorize signatory on Payroll Account # 219030007 at F&M Bank, Clarkfield, MN: LeeAnn Boushek, Tara Miller, Sharon Rupp, Susan Bones, Jeremy LeBlanc

Motion by Susan Bones, second by Sonja Pederson and carried to adopt a resolution to authorize signatory on Safe Deposit Box #300116 at F&M Bank, Clarkfield, MN: Rich Schneider, LeeAnn Boushek

Motion by Amanda Lecy, second by Jeremy LeBlanc and carried unanimously by roll call vote to adopt a resolution directing administration to make recommendations on the reduction of programs and positions due to declining enrollment.

Motion by Susan Bones, second by Jeremy LeBlanc and carried to approve a letter of intent for membership with PACT for Families Collaborative.

Motion by Sonja Pederson, second by Susan Bones and carried to approve Indian Policies and Procedures for the 2019-2020 school year.

Motion by Jeremy LeBlanc, second by Susan Bones and carried to authorize administration to pursue leasing options for the purchase of staff and student computers for the 2020-2021 school year.

Motion by Susan Bones, second by Jeremy LeBlanc and carried unanimously by roll call vote to adopt a resolution providing for the sale of General Obligation Taxable OPEB Refunding Bonds, Series 2020A.

Motion by Sonja Pederson, second by Jeremy LeBlanc and carried to approve to begin the hiring process, if necessary.

The first readings of Policy 501 - School Weapons Policy and Policy 516 - Student Medication were held.

Discussion was held regarding allowing teachers to use an excused day to attend state tournaments.

Motion by Jeremy Corner, second by Ron Winter, to move discussion item 13.1 Staff at state tournaments to an action item. Those in favor: Jeremy Corner, Jeremy LeBlanc, Ron Winter, Sonja Pederson. Those opposed: Sue Bones, Amanda Lecy, Sharon Rupp

Motion by Jeremy Corner, second by Ron Winter to allow all district employees to attend state tournaments that are held on an inservice day, without having to take a personal day, provided they submit their ticket stub.

Upon further discussion, the motion was withdrawn by Jeremy Corner.

Upcoming Events:

Mediation Pre-Meeting - February 11, 2020 - Board Room 9:00 am

Mediation - EMYME - February 11, 2020 - Board Room & Fireplace Room - 9:30 am

No School - Staff Development - February 14, 2020

No School - President's Day - February 17, 2020

Early Dismissal - Staff Development - February 26, 2020

Buildings & Grounds Committee Meeting - March 2, 2020 - Board Room - 5:30 pm

The meeting was adjourned at 8:16 pm by Sharon Rupp.

**YELLOW MEDICINE EAST ISD #2190
SPECIAL BOARD MEETING MINUTES
TUESDAY, FEBRUARY 18, 2020 – 5:00 PM
YME BOARD ROOM**

Sharon Rupp called the meeting to order at 5:07 pm.

The Pledge of Allegiance was recited.

Roll Call of Board Members Present: Susan Bones, Jeremy Corner, Jeremy LeBlanc, Amandy Lecy, Sonja Pederson, Sharon Rupp, Ron Winter

Staff/Public Present: LeeAnn Boushek, Rich Schneider, Francis Staab

Motion by Jeremy Corner, second by Susan Bones and carried to approve the agenda for the meeting, with the addition of a discussion item: ceilings at Bert Raney Elementary.

Superintendent Schneider read the YME Mission Statement.

Discussion regarding the suspended ceilings at Bert Raney was held.

The meeting entered into executive session at 5:30 pm.

Executive session ended at 6:10 pm.

Members of the Buildings & Grounds Committee requested to move the scheduled meeting from March 2. A new date will be identified and sent to the board members.

Upcoming Events:

Early Dismissal - Staff Development - February 26, 2020 - 2:30 pm

Board Meeting - March 9, 2020 - Board Room - 6:00 pm

The meeting was adjourned at 6:13 pm by Sharon Rupp.

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
19427	Vendor Continued Void	03/09/2020					0.00
19428	ALMICH'S MARKET	03/09/2020	1	CONCESSIONS	0	10.00	1,185.46
01 L	230 21			GENERAL FUND/DEFERRED REVENUE/CONCESSIONS		10.00	
			10		0	187.45	
02 E	005 770 000 701 490			FOOD SERVICES/SCHOOL LUNCH/FOOD/---		98.72	
02 E	005 770 000 701 495			FOOD SERVICES/SCHOOL LUNCH/MILK/---		28.93	
02 E	005 770 104 707 401			FOOD SERVICES/ALA CARTE/OTHER/GENERAL SUPPLIES/FOOD ORD		59.80	
			2	JS SCIENCE	0	19.71	
01 E	300 260 000 000 430			NATURAL SCIENCES/---/SUPPLIES/---		19.71	
			3	SH MS SCIENCE	0	4.66	
01 E	350 260 000 000 430			NATURAL SCIENCES/---/SUPPLIES/---		4.66	
			4	SCHOOL READINESS	0	21.51	
04 E	500 582 000 344 430			LEARNING READINESS/LEARNING READINESS/SUPPLIES/---		21.51	
			5	FOOD EXPL. CLASS	0	36.49	
01 E	350 301 501 000 433			CTE- AG EDUCATION/---/INDIVIDUAL INST SUPPLIES/VOC AG		36.49	
			6	BBB	0	48.19	
01 E	300 294 213 000 401			BOYS ATHLETICS/---/GENERAL SUPPLIES/BASKETBALL		48.19	
			7	FACS	0	857.45	
01 E	300 331 000 830 490			CTE- FAMILY LIFE SCIENCE/VOCATIONAL PROGRAMS/FOOD/---		857.45	
19429	Vendor Continued Void	03/09/2020					0.00
19430	Vendor Continued Void	03/09/2020					0.00
19431	Vendor Continued Void	03/09/2020					0.00
19432	AMAZON CAPITAL SERVICES	03/09/2020	1	SIGN	0	23.90	3,057.94
01 E	005 810 000 000 410			OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/---		23.90	
			10	MAT MIRROR NAME PLATE	0	67.51	
01 E	300 298 000 000 899			EXTRACURRICULAR ACTIVITIES/---/MISCELLANEOUS EXPENSE/--		67.51	
			11	READ ACROSS AMERICA - CABLE	0	172.48	
01 E	100 203 000 000 430			ELEMENTARY GENERAL ED./---/SUPPLIES/---		166.49	
01 E	005 630 199 000 401			TECHNOLOGY INSTRUCTIONAL/---/GENERAL SUPPLIES/TECHNOLOG		5.99	
			12	MUSIC BOOK - ELL BOOK	0	75.75	
01 L	230 33			GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU		66.25	
01 E	100 219 000 317 430			LEP/COMPENSATORY/SUPPLIES/---		9.50	
			13	MARKERS	0	38.99	
01 E	100 203 000 000 430			ELEMENTARY GENERAL ED./---/SUPPLIES/---		38.99	
			14	CLOROX- EASEL	0	104.03	
01 E	100 203 000 000 430			ELEMENTARY GENERAL ED./---/SUPPLIES/---		104.03	
			15	SOFTBALL BAT	0	449.95	
01 E	300 296 210 000 401			GIRLS ATHLETICS/---/GENERAL SUPPLIES/SOFTBALL		449.95	
			16	LIGHT COVERS	0	34.99	
01 L	230 33			GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU		34.99	
			17		0	27.10	
04 E	500 582 000 344 430			LEARNING READINESS/LEARNING READINESS/SUPPLIES/---		18.15	
01 E	100 219 000 317 430			LEP/COMPENSATORY/SUPPLIES/---		8.95	
			18	UTILITY CART	0	78.78	
01 E	100 203 000 000 430			ELEMENTARY GENERAL ED./---/SUPPLIES/---		78.78	
			19	TENNIS SPEAKER-BALLS-	0	207.45	
01 E	300 294 224 000 401			BOYS ATHLETICS/---/GENERAL SUPPLIES/TENNIS		207.45	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 100 201 000 000 430		2		STICKERS-PAINTS KINDERGARTEN/---/SUPPLIES/---	0	45.81	45.81
01 E 100 216 000 401 401		3		EASY BUCKETS TITLE I - PART A/TITLE I/GENERAL SUPPLIES/---	0	19.27	19.27
01 E 100 201 000 000 433		4		LAMINATING KINDERGARTEN/---/INDIVIDUAL INST SUPPLIES/---	0	11.72	11.72
01 E 100 201 000 000 433		4.1		PUZZLES KINDERGARTEN/---/INDIVIDUAL INST SUPPLIES/---	0	19.23	19.23
01 E 100 203 000 000 430		5		LIGHTS, TONER, FOOD TRAYS ELEMENTARY GENERAL ED./---/SUPPLIES/---	0	144.52	109.24
01 E 100 203 407 000 430				ELEMENTARY GENERAL ED./---/SUPPLIES/ELEM MUSIC			15.99
04 E 500 582 000 344 490				LEARNING READINESS/LEARNING READINESS/FOOD/---			19.29
01 E 100 050 000 000 899		6		BOOK PRINCIPAL'S OFFICE/---/MISCELLANEOUS EXPENSE/---	0	24.95	24.95
01 L 230 33		7		BEAN BAG CHAIR GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU	0	222.75	222.75
01 E 300 790 154 000 401		8		IPAD-LED-TRIPOD OTHER PUPIL SUPPORT SERVICES/---/GENERAL SUPPLIES/ART G	0	1,148.78	1,148.78
01 E 005 810 000 000 410		9		CHANGING TABLES OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/---	0	139.98	139.98
19433 AMERICAN WELDING AND GAS, INC.		03/09/2020	06893128		0	69.71	613.03
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST S		69.71	
01 E 300 301 501 830 433			06913931		0	40.02	40.02
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST S		40.02	
01 E 300 301 501 830 433			06914812	ag	0	503.30	503.30
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST S		503.30	
19434 AP DESIGN		03/09/2020	72617	plaque-gbb	0	106.25	106.25
01 E 300 296 213 000 401				GIRLS ATHLETICS/---/GENERAL SUPPLIES/BASKETBALL		106.25	
19435 BENNETT & BENNETT INC.		03/09/2020	1	BBB	0	702.45	4,497.24
01 E 300 294 213 733 360				BOYS ATHLETICS/TRANSPORTATION/NON-AUTHORIZED/TRANSPORTA		702.45	
01 E 005 760 000 725 360			10	BOWLING PUPIL TRANSPORTATION/BETWEEN SCHOOLS/TRANSPORTATION CON	0	225.84	225.84
01 E 300 296 228 733 360			2	DANCELINE GIRLS ATHLETICS/TRANSPORTATION/NON-AUTHORIZED/TRANSPORT	0	202.32	202.32
01 E 300 296 213 733 360			3	GBB GIRLS ATHLETICS/TRANSPORTATION/NON-AUTHORIZED/TRANSPORT	0	1,327.73	1,327.73
01 E 350 296 213 733 360			4	JH GBB' GIRLS ATHLETICS/TRANSPORTATION/NON-AUTHORIZED/TRANSPORT	0	512.20	512.20
01 E 300 294 221 733 360			55	WRESTLING BOYS ATHLETICS/TRANSPORTATION/NON-AUTHORIZED/TRANSPORTA	0	1,526.70	1,526.70
19436 BENSON LAUNDRY		03/09/2020	1	LAUNDRY	0	51.62	51.62
02 E 005 770 000 701 382				FOOD SERVICES/SCHOOL LUNCH/LAUNDRY AND DRY CLEANING/---		51.62	
19437 CANON FINANCIAL SERVICES		03/09/2020	1	copier LEASE	0	682.46	682.46
01 E 005 020 290 302 580				SUPERINTENDENT'S OFFICE/CAPITAL OUTLAY/CAPITAL LEASE PR		68.25	
01 E 100 203 290 302 580				ELEMENTARY GENERAL ED./CAPITAL OUTLAY/CAPITAL LEASE PRI		307.11	
01 E 300 211 290 302 580				SECONDARY EDUCATION GENERAL/CAPITAL OUTLAY/CAPITAL LEAS		175.48	
01 E 350 211 290 302 580				SECONDARY EDUCATION GENERAL/CAPITAL OUTLAY/CAPITAL LEAS		131.62	
19438 CENEX CREDIT CARD		03/09/2020	1		0	216.89	313.21

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 005 810 191 000 442				OPERATIONS AND MAINTENANCE/---/GAS & OIL/OUTSIDE MAINTENANCE		216.89	
			2		0 96.32		
01 E 005 810 193 000 442				OPERATIONS AND MAINTENANCE/---/GAS & OIL/CAR EXPENSES		96.32	
19439	CENTRAL SUSPENSIONS	03/09/2020	1	REPAIR CEILING-- BRE OFFICE	0	884.00	884.00
01 E 005 865 000 379 520				LONG TERM FACILITY MAINT./INTERIOR SURFACES LTFM/BUILDING		884.00	
19440	Vendor Continued Void	03/09/2020					0.00
19441	Vendor Continued Void	03/09/2020					0.00
19442	Vendor Continued Void	03/09/2020					0.00
19443	Vendor Continued Void	03/09/2020					0.00
19444	Vendor Continued Void	03/09/2020					0.00
19445	CITIZENS ALLIANCE BANK	03/09/2020	1	CHG DISPUTED	0	-50.00	10,076.56
01 E 005 110 000 000 899				ACCOUNTING OFFICE/---/MISCELLANEOUS EXPENSE/---		-50.00	
			10	DECC	0 419.25		
01 E 300 298 194 000 339				EXTRACURRICULAR ACTIVITIES/---/STATE EXPENSES/ROBOTICS		419.25	
			11	B&H PHOTO	0 1,648.72		
01 E 300 399 149 000 530				VOCATIONAL GENERAL/---/EQUIPMENT PURCHASES/MISCELLANEOUS		1,648.72	
			12	B&H PHOTO	0 97.46		
01 E 005 790 335 000 556				OTHER PUPIL SUPPORT SERVICES/---/INSTRUCTIONAL TECHNOLOGY		97.46	
			13	CUSTOM INK	0 -6.81		
01 E 300 298 194 301 899				EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELLANEOUS		-6.81	
			14	NATL ART EDU ASSOC	0 185.00		
01 E 300 790 153 000 366				OTHER PUPIL SUPPORT SERVICES/---/TRAVEL-SCHOOL BUSINESS		185.00	
			15	DOUBLETREE	0 325.26		
01 E 100 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSINESS		325.26	
			16	DOUBLETREE	0 37.59		
01 E 100 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSINESS		37.59	
			17	TPT	0 85.50		
01 E 100 216 309 401 433				TITLE I - PART A/TITLE I/INDIVIDUAL INST SUPPLIES/AFTER		85.50	
			18	B&H PHOTO	0 376.92		
01 E 005 790 335 000 556				OTHER PUPIL SUPPORT SERVICES/---/INSTRUCTIONAL TECHNOLOGY		376.92	
			19	MENARDS CREDITS	0 -23.97		
01 E 300 361 000 830 433				CTE-INDUSTRIAL TECH./VOCATIONAL PROGRAMS/INDIVIDUAL INST		-23.97	
			2	GF SUPER MOTEL	2 329.50		
01 E 300 790 154 000 366				OTHER PUPIL SUPPORT SERVICES/---/TRAVEL-SCHOOL BUSINESS		329.50	
			21	JACKS SMALL ENGINES	0 937.33		
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST		937.33	
			22	TOM GROWERS SUPPLY	0 164.70		
01 E 300 298 214 301 899				EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELLANEOUS		164.70	
			23	HICKEYS	0 10.90		
01 E 300 258 233 000 430				MUSIC/---/SUPPLIES/INSTRUMENTAL MUSIC		10.90	
			24	NASCO CR	0 -116.00		
09 L 230 00				TRUST FUND/DEFERRED REVENUE		-116.00	
			25	HILTON	0 183.97		
01 E 300 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSINESS		183.97	
			25.5	HILTON MMEA	0 91.98		
01 E 100 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSINESS		91.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 300 296 228 000 339		26		COUNTRY INN GIRLS ATHLETICS/---/STATE EXPENSES/DANCELINE	0	2,247.30	2,247.30
01 E 300 361 000 830 433		27		MENARDS CTE-INDUSTRIAL TECH./VOCATIONAL PROGRAMS/INDIVIDUAL INS	0	35.98	35.98
01 E 300 230 251 000 430		28		GIMKIT FOREIGN/NATIVE LANGUAGES/---/SUPPLIES/SPANISH	0	59.88	59.88
01 E 300 211 000 000 329		29		UPS SECONDARY EDUCATION GENERAL/---/POSTAGE AND EXPRESS/---	0	12.12	12.12
01 E 100 298 198 000 401		3		LEGO ED EXTRACURRICULAR ACTIVITIES/---/GENERAL SUPPLIES/LEGO LE	0	859.80	199.90
01 E 300 298 194 301 899				EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL			659.90
01 E 300 296 209 301 899		30		BACKSPIN GIRLS ATHLETICS/STUDENT ACTIVITY '20/MISCELLANEOUS EXPE	0	399.99	399.99
04 E 500 582 000 344 305		31		MNAFEE LEARNING READINESS/LEARNING READINESS/PROFESSIONAL FEES	0	440.00	440.00
01 E 100 216 000 401 433		33		TPT TITLE I - PART A/TITLE I/INDIVIDUAL INST SUPPLIES/---	0	5.34	5.34
01 E 005 850 000 342 401		34		CHARGERS FACILITIES/SAFE SCHOOLS/GENERAL SUPPLIES/---	0	93.41	93.41
04 E 500 582 000 344 305		35		MNAFEE LEARNING READINESS/LEARNING READINESS/PROFESSIONAL FEES	0	220.00	220.00
01 E 300 399 149 000 433		37		ADOBE VOCATIONAL GENERAL/---/INDIVIDUAL INST SUPPLIES/MISCELL	0	21.36	21.36
01 L 230 33		38		AMAZON GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU	0	31.95	31.95
01 E 300 640 000 316 366		4		MARRIOTT MPLS STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSIN	0	355.74	355.74
01 E 300 298 194 301 899		5		SIGNS EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL	0	70.24	70.24
01 E 300 298 194 301 899		8		CUSTOM INK EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL	0	482.70	482.70
01 E 300 298 194 301 899		9		CUSTOM INK EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL	0	43.45	43.45
19446 Vendor Continued Void		03/09/2020					0.00
19447 CITY OF GRANITE FALLS		03/09/2020 1		BR WATER/SEWER	0	664.06	14,049.97
01 E 005 810 183 000 330				OPERATIONS AND MAINTENANCE/---/UTILITY SERVICES/SEWER-W			664.06
01 E 300 361 000 000 330		10		carpentry CTE-INDUSTRIAL TECH./---/UTILITY SERVICES/---	0	18.00	18.00
01 E 005 810 191 000 330		11		om OPERATIONS AND MAINTENANCE/---/UTILITY SERVICES/OUTSIDE	0	651.15	651.15
01 E 005 810 184 000 330		2		BR ELEC OPERATIONS AND MAINTENANCE/---/UTILITY SERVICES/ELECTRI	0	2,844.19	2,844.19
01 E 005 810 183 000 330		3		HS WATER-SEWER OPERATIONS AND MAINTENANCE/---/UTILITY SERVICES/SEWER-W	0	877.59	877.59
01 E 005 810 184 000 330		4		HS ELECTRICITY OPERATIONS AND MAINTENANCE/---/UTILITY SERVICES/ELECTRI	0	8,975.95	8,975.95
01 E 005 810 184 000 330		5		TRACK OPERATIONS AND MAINTENANCE/---/UTILITY SERVICES/ELECTRI	0	19.03	19.03

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
19448	CITY OF GRANITE FALLS	03/09/2020	6518	SRO FEB	0	4,300.00	4,300.00
01 E 005 790 600 342 305				OTHER PUPIL SUPPORT SERVICES/SAFE SCHOOLS/PROFESSIONAL		4,300.00	
19449	DEAN FOODS NORTH CENTRAL	03/09/2020	1		0	2,539.42	2,539.42
02 E 005 770 000 701 495				FOOD SERVICES/SCHOOL LUNCH/MILK/---		1,479.05	
02 E 005 770 000 705 495				FOOD SERVICES/BREAKFAST/MILK/---		735.47	
02 E 005 770 104 707 495				FOOD SERVICES/ALA CARTE/OTHER/MILK/FOOD ORDERED ONLY/CA		250.56	
02 E 005 770 000 703 495				FOOD SERVICES/SPECIAL MILK/MILK/---		74.34	
19450	DYNAMIC FITNESS & STRENGTH	03/09/2020	15652	WEIGHT LIFTING	0	16,749.84	16,749.84
01 L 230 19				GENERAL FUND/DEFERRED REVENUE/ST. ACTIVITY CLOSED ACCTS		7,698.68	
01 L 230 29				GENERAL FUND/DEFERRED REVENUE/WEIGHTROOM		6,551.16	
01 L 230 92				GENERAL FUND/DEFERRED REVENUE/WELLNESS \$		1,000.00	
01 E 300 294 211 301 899				BOYS ATHLETICS/STUDENT ACTIVITY '20/MISCELLANEOUS EXPEN		1,500.00	
19451	EMC INSURANCE COMPANIES	03/09/2020	20-09	INSURANCE - WORK	0	10,982.05	10,982.05
01 E 005 940 000 000 340				COMP PROPERTY AND OTHER INSURANCE/---/INSURANCE/---		10,982.05	
19452	FARMERS COOP OIL OF ECHO	03/09/2020	1	REPAIR GREENHOUSE	0	306.78	306.78
01 E 005 810 000 000 350				LIGHTS OPERATIONS AND MAINTENANCE/---/REPAIRS AND MAINTENANCE		306.78	
19453	FILTRATION SYSTEMS INC.	03/09/2020	96058	FILTERS	0	1,731.99	1,731.99
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/---		1,731.99	
19454	FIRST CHOICE FOOD & BEVERAGE S	03/09/2020	251555	CONCESSIONS	0	19.80	19.80
01 L 230 21				GENERAL FUND/DEFERRED REVENUE/CONCESSIONS		19.80	
19455	GENE STUKEL PHOTOGRAGHY	03/09/2020	1	ANNIE PERSONAL	0	24.00	24.00
01 E 300 298 236 301 899				PHOTOS EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL		24.00	
19456	GRANITE FALLS AUTO PARTS	03/09/2020	1	OM	0	280.86	286.76
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/OUT		280.86	
01 E 005 810 193 000 401				2 AUTOS OPERATIONS AND MAINTENANCE/---/GENERAL SUPPLIES/CAR EXP	0	5.90	5.90
19457	GRANITE RUN GOLF CLUB	03/09/2020	2114	CAPP GRANT	0	138.23	138.23
01 E 300 790 153 000 366				OTHER PUPIL SUPPORT SERVICES/---/TRAVEL-SCHOOL BUSINESS		138.23	
19458	GRANITE FALLS OFFICIALS ASSOC.	03/09/2020	1	MS BB OFFICIALS	0	380.00	720.00
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		380.00	
01 E 300 296 213 000 305				2 MS GIRLS BB GIRLS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL	0	340.00	340.00
19459	GRANITE HARDWARE	03/09/2020	1		0	763.63	763.63
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/---		91.66	
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/OUT		25.99	
01 E 005 810 193 000 401				OPERATIONS AND MAINTENANCE/---/GENERAL SUPPLIES/CAR EXP		44.36	
01 E 300 292 000 000 899				BOYS/GIRLS ATHLETICS/---/MISCELLANEOUS EXPENSE/---		12.16	
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST S		210.05	
01 E 300 361 000 830 433				CTE-INDUSTRIAL TECH./VOCATIONAL PROGRAMS/INDIVIDUAL INS		225.60	
01 E 300 298 194 000 401				EXTRACURRICULAR ACTIVITIES/---/GENERAL SUPPLIES/ROBOTIC		138.81	
01 E 300 296 228 000 339				GIRLS ATHLETICS/---/STATE EXPENSES/DANCELINE		15.00	
19460	GRAPHIC EDGE	03/09/2020	1404679	VB SHIRTS- COMM	0	241.04	241.04
04 E 500 505 000 321 450				ED COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		241.04	
19461	GREAT PLAINS NATURAL GAS CO	03/09/2020	1		0	9,326.00	9,326.00
01 E 005 810 000 000 440				OPERATIONS AND MAINTENANCE/---/FUEL FOR BUILDINGS/---		9,204.60	
01 E 005 810 191 000 440				OPERATIONS AND MAINTENANCE/---/FUEL FOR BUILDINGS/OUTSI		121.40	
19462	HANSEN, LISA	03/09/2020	1	CELL PHONE	0	120.00	140.62
01 E 100 050 000 000 320				PRINCIPAL'S OFFICE/---/COMMUNICATIONAL SERVICES/---		120.00	
			11	GLOVES-KID CHANGE	0	7.50	

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01 E 100 790 388 000 899				OTHER PUPIL SUPPORT SERVICES/---/MISCELLANEOUS EXPENSE/		7.50	
			3	CONFERENCE	0	13.12	
01 E 100 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSIN		13.12	
19463 HDL		03/09/2020	800056713		0	43.30	89.55
01 E 350 255 000 000 450				INDUSTRIAL EDUCATION/---/MATERIALS PURCH FOR RESALE/---		43.30	
			800062381		0	46.25	
01 E 350 255 000 000 430				INDUSTRIAL EDUCATION/---/SUPPLIES/---		23.12	
01 E 300 361 000 830 433				CTE-INDUSTRIAL TECH./VOCATIONAL PROGRAMS/INDIVIDUAL INS		23.13	
19464 HILLYARD/HUTCHINSON		03/09/2020	603757017		0	711.29	1,423.63
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/---		711.29	
			603772590		0	712.34	
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/---		712.34	
19465 INNOVATIVE OFFICE SOLUTIONS LL		03/09/2020	2882079		0	55.58	217.94
01 E 005 020 000 000 401				SUPERINTENDENT'S OFFICE/---/GENERAL SUPPLIES/---		55.58	
			2882513		0	36.15	
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED./---/SUPPLIES/---		36.15	
			2889933	PAPER	0	98.50	
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED./---/SUPPLIES/---		49.25	
01 E 300 211 000 000 430				SECONDARY EDUCATION GENERAL/---/SUPPLIES/---		49.25	
			2893822		0	27.71	
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED./---/SUPPLIES/---		27.71	
19466 ISCORP		03/09/2020	705732	SKYWARD FIN.	0	195.50	195.50
01 E 005 110 000 000 350				ACCOUNTING OFFICE/---/REPAIRS AND MAINTENANCE SVCS/---		195.50	
19467 JAEGER SPORTS		03/09/2020	1556	J-BANDS BASEBALL	0	119.28	119.28
01 E 350 294 215 000 401				BOYS ATHLETICS/---/GENERAL SUPPLIES/BASEBALL		119.28	
19468 JIM'S CLOTHING & SPORTING GOOD		03/09/2020	121479	7 SHIRTS PER	0	212.65	212.65
				CONTRACT			
01 E 005 810 126 000 401				OPERATIONS AND MAINTENANCE/---/GENERAL SUPPLIES/DRESS P		212.65	
19469 JOHNSON CONTROLS (DON'T USE)		03/09/2020	21471725	FD SVC HOOD	0	464.58	464.58
				SYSTEM INSP.			
				MS/HS			
01 E 005 865 000 347 305				LONG TERM FACILITY MAINT./PHYSICAL HAZARD CONTROL/PROFE		464.58	
19470 PEPPER OF MINNEAPOLIS		03/09/2020	271327421		0	2.25	40.40
01 E 100 203 407 000 430				ELEMENTARY GENERAL ED./---/SUPPLIES/ELEM MUSIC		2.25	
			272999977		0	28.00	
01 E 300 258 233 000 430				MUSIC/---/SUPPLIES/INSTRUMENTAL MUSIC		28.00	
			284077946		0	8.00	
01 E 300 258 233 000 430				MUSIC/---/SUPPLIES/INSTRUMENTAL MUSIC		8.00	
			287611434		0	2.15	
01 E 100 203 407 000 430				ELEMENTARY GENERAL ED./---/SUPPLIES/ELEM MUSIC		2.15	
19471 KDMA - AM		03/09/2020	1	STATE DANCE ADS	0	95.00	95.00
01 E 005 010 000 000 380				BOARD OF EDUCATION/---/PRINTING/ADVERTISING/---		95.00	
19472 KILOWATT COMMUNITY CENTER		03/09/2020	1	WRESTLING	0	79.00	879.00
01 E 300 292 000 000 370				BOYS/GIRLS ATHLETICS/---/RENTALS AND LEASES/---		79.00	
			2	BBB GYM RENTAL	0	800.00	
01 E 300 292 000 000 370				BOYS/GIRLS ATHLETICS/---/RENTALS AND LEASES/---		800.00	
19473 KNAPPER, TIMOTHY		03/09/2020	1	STATE DANCE	0	157.09	157.09
01 E 300 296 228 000 339				GIRLS ATHLETICS/---/STATE EXPENSES/DANCELINE		157.09	

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19474	LAC QUI PARLE VALLEY ISD	03/09/2020	2853 1	MELT MEALS 2020	0	290.00	290.00
01 E 005 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSIN		290.00	
19475	LEE'S AUTO & DIESEL INC.	03/09/2020	43026	VAN BRAKES	0	184.33	814.69
01 E 005 810 193 000 350				OPERATIONS AND MAINTENANCE/---/REPAIRS AND MAINTENANCE		184.33	
			43033	TIRES FORD 2007	0	630.36	
01 E 005 810 191 000 410				PU OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/OUT		630.36	
19476	DAVID LEE	03/09/2020	1	DRIVERS ED	0	130.00	130.00
04 E 500 505 548 321 367				CONFERENCE COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/TRAVEL-		130.00	
19477	Vendor Continued Void	03/09/2020					0.00
19478	LOFFLER	03/09/2020	3260611-250144	BRE BOOK ROOM	0	137.74	788.58
01 E 100 203 290 000 350				ELEMENTARY GENERAL ED./---/REPAIRS AND MAINTENANCE SVCS		137.74	
			3260611-250145	MS/HS LIBRARY	0	172.35	
01 E 300 211 290 000 350				SECONDARY EDUCATION GENERAL/---/REPAIRS AND MAINTENANCE		172.35	
			3260611-250148	DISTRICT OFFICE	0	67.11	
01 E 005 020 290 000 350				SUPERINTENDENT'S OFFICE/---/REPAIRS AND MAINTENANCE SVC		67.11	
			3260611-250149	MS/HS OFFICE	0	150.40	
01 E 300 211 290 000 350				SECONDARY EDUCATION GENERAL/---/REPAIRS AND MAINTENANCE		150.40	
			3260611-250150	MS/HS SPED ROOM	0	88.79	
01 E 300 211 290 000 350				SECONDARY EDUCATION GENERAL/---/REPAIRS AND MAINTENANCE		88.79	
			3260611-250156	BRE OFFICE	0	124.57	
01 E 100 203 290 000 350				ELEMENTARY GENERAL ED./---/REPAIRS AND MAINTENANCE SVCS		124.57	
			3364341	COPIES- PRINTERS	0	47.62	
01 E 005 605 000 313 401				GENERAL INSTRUCTIONAL SUPPORT/ACHIEVEMENT & INTEGRATION		2.27	
01 E 100 203 290 000 350				ELEMENTARY GENERAL ED./---/REPAIRS AND MAINTENANCE SVCS		15.17	
01 E 300 211 290 000 350				SECONDARY EDUCATION GENERAL/---/REPAIRS AND MAINTENANCE		16.18	
02 E 005 770 290 000 401				FOOD SERVICES/---/GENERAL SUPPLIES/FOR COPIERS		14.00	
19479	KEISHA LOUWAGIE	03/09/2020	1	PRESCHOOL TOTES	0	67.92	67.92
04 E 500 582 000 344 430				LEARNING READINESS/LEARNING READINESS/SUPPLIES/---		67.92	
19480	RYAN C LUFT	03/09/2020	1	CELL PHONE	0	120.00	232.00
01 E 300 050 000 000 320				PRINCIPAL'S OFFICE/---/COMMUNICATIONAL SERVICES/---		120.00	
			2	MASSP	0	82.00	
01 E 300 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSIN		82.00	
			3	LIONS DUES	0	30.00	
01 E 300 050 000 000 820				PRINCIPAL'S OFFICE/---/DUES & MEMBERSHIPS/---		30.00	
19481	LUTHERAN SOCIAL SERVICE	03/09/2020	208	FOSTER GRAND	0	600.00	600.00
01 L 230 98				PARENT PROGRAM GENERAL FUND/DEFERRED REVENUE/FAGEN FB HELMETS FY19		600.00	
19482	MACKIN ED RESOURCES	03/09/2020	618219		0	339.03	339.03
01 E 100 620 162 000 470				EDUCATIONAL MEDIA/LIBRARY/---/LIBRARY BOOKS/ESTATE DONA		339.03	
19483	MARTIN TRUCKING	03/09/2020	13763735	FREIGHT-	0	700.00	700.00
				WEIGHTLIFTING EQUIPMENT			
01 L 230 20				GENERAL FUND/DEFERRED REVENUE/ACTIVITIES/ATHLETIC (COKE		250.56	
01 L 230 29				GENERAL FUND/DEFERRED REVENUE/WEIGHTROOM		449.44	
19484	MINNESOTA ELEVATOR TOTAL ELEVA	03/09/2020	846789	INSPECTION	0	374.53	374.53
01 E 005 865 000 347 305				LONG TERM FACILITY MAINT./PHYSICAL HAZARD CONTROL/PROFE		374.53	
19485	MN RIVER VALLEY EDUCATION DIST	03/09/2020	20-51	PRESENTER- MELT	0	777.78	4,680.50
01 E 005 640 000 316 366				1/9 STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSIN		777.78	

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			20-53	SPRING FY20 CTEC INTERN CLASS	0	405.72	
01 E 300 211 129 310 391				SECONDARY EDUCATION GENERAL/COOPERATIVE/MN SCH DIST - R		405.72	
			20-58	MARCO SWITCHES	0	3,497.00	
01 E 005 630 000 302 555				TECHNOLOGY INSTRUCTIONAL/CAPITAL OUTLAY/TECHNOLOGY EQUI		3,497.00	
19486 MUSIC STREET		03/09/2020	1		0	38.95	38.95
01 E 300 258 233 000 350				MUSIC/---/REPAIRS AND MAINTENANCE SVCS/INSTRUMENTAL MUS		22.00	
01 E 300 258 233 000 450				MUSIC/---/MATERIALS PURCH FOR RESALE/INSTRUMENTAL MUSIC		16.95	
19487 MVCC		03/09/2020	20-09	19-20 SPED SERVICES	0	137,330.20	137,330.20
01 E 005 420 978 740 396				SPECIAL EDUCATIONAL GENERAL/STATE FUNDED SPECIAL ED/DUE		137,330.20	
19488 ND CENTER FOR FOR DISTANCE EDU		03/09/2020	213204	3 CLASSES ONLINE	0	780.00	780.00
01 E 300 200 000 000 394				PSEO/ONLINE/---/PAYMENTS TO OTHER AGENCIES/---		780.00	
19489 NEARPOD		03/09/2020	1	HINZ- EXEMPLARY GRANT (SUBSCRIPTION)	0	3,800.00	3,800.00
01 E 005 790 335 000 406				OTHER PUPIL SUPPORT SERVICES/---/INSTRUCTIONAL TECH. SF		3,800.00	
19490 CHRIS NERDAHL		03/09/2020	1	STATE T-SHIRTS FROM NEON NEEDLES REIMB.	0	600.00	600.00
01 E 300 296 228 301 899				GIRLS ATHLETICS/STUDENT ACTIVITY '20/MISCELLANEOUS EXPE		600.00	
19491 OLSON SANITATION INC.		03/09/2020	1		0	877.50	877.50
01 E 005 810 000 000 330				OPERATIONS AND MAINTENANCE/---/UTILITY SERVICES/---		877.50	
19492 PAAPE COMPANIES INC.		03/09/2020	7355	TROUBLESHOOT/REPAI R	0	747.25	941.25
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE/---/REPAIRS AND MAINTENANCE		747.25	
			7356	BCX TROUBLESHOOT	0	194.00	
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE/---/REPAIRS AND MAINTENANCE		194.00	
19493 PACT 4 FAMILIES COLLABORATIVE		03/09/2020	19-20	19-20 DUES	0	1,000.50	1,000.50
01 E 005 010 000 000 820				BOARD OF EDUCATION/---/DUES & MEMBERSHIPS/---		1,000.50	
19494 PAN-O-GOLD BAKING CO.		03/09/2020	1	REGULAR FOOD	0	382.48	382.48
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/---		373.61	
02 E 005 770 000 705 490				FOOD SERVICES/BREAKFAST/FOOD/---		8.87	
19495 NAOMI PETERSON		03/09/2020	1	CLKFD OPEN GYM	0	240.00	240.00
04 E 500 505 000 321 305				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/PROFESS		240.00	
19496 PICHT'S BODY SHOP, INC.		03/09/2020	17941	07 FORD WINDSHIELD	0	357.80	382.60
01 E 005 810 191 000 350				OPERATIONS AND MAINTENANCE/---/REPAIRS AND MAINTENANCE		357.80	
			17949	07 FORD HEADLAMPS	0	24.80	
01 E 005 810 191 000 350				OPERATIONS AND MAINTENANCE/---/REPAIRS AND MAINTENANCE		24.80	
19497 PLUMBING & HEATING OF WILLMAR		03/09/2020	27758	REPLACE 2 WATER FOUNTAINS	0	4,292.23	4,477.87
01 E 005 865 000 381 520				LONG TERM FACILITY MAINT./PLUMBING LTFM/BUILDING CONSTR		4,292.23	
			27760	HOT/COLD CARTS	0	185.64	
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/---		185.64	
19498 PSAT/NMSQT PROGRAM		03/09/2020	382053276A	TEST	0	221.00	221.00
01 E 300 710 000 000 461				COUNSELING/GUIDANCE/---/STANDARDZED TESTS/---		221.00	
19499 REINHART INST FOODS		03/09/2020	1		0	9,928.79	10,571.75
02 E 005 770 000 701 401				FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/---		708.61	
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/---		6,142.60	
02 E 005 770 000 705 490				FOOD SERVICES/BREAKFAST/FOOD/---		1,985.88	
02 E 005 770 104 707 490				FOOD SERVICES/ALA CARTE/OTHER/FOOD/FOOD ORDERED ONLY/CA		1,091.70	

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02 E	005 770 000 701 490		222	USDA FOOD SERVICES/SCHOOL LUNCH/FOOD/---	0	642.96	642.96
19500	RENAISSANCE LEARNING	03/09/2020	5156952-391187	HOEFER- ACCELERATED READER EXEMPLARY GRANT	0	2,235.00	2,235.00
01 E	005 790 335 000 406			OTHER PUPIL SUPPORT SERVICES/---/INSTRUCTIONAL TECH. SF		2,235.00	
19501	RTS	03/09/2020	1	OPERATIONS AND MAINTENANCE/---/COMMUNICATIONAL SERVICES	0	121.61	121.61
01 E	005 810 000 000 320					121.61	
19502	RICHARD A SCHNEIDER	03/09/2020	1	CELL PHONE SUPERINTENDENT'S OFFICE/---/COMMUNICATIONAL SERVICES/--	0	120.00	120.00
01 E	005 020 000 000 320					120.00	
19503	SCHOLASTIC BOOK CLUBS INC.	03/09/2020	11	books GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU	0	25.00	99.28
01 L	230 33					25.00	
04 E	500 582 000 344 430		T59156622	LEARNING READINESS/LEARNING READINESS/SUPPLIES/---	0	74.28	74.28
19504	CAROLYNN I SCHOMMER	03/09/2020	1	JAN-FEB FOREIGN/NATIVE LANGUAGES/SUCCESS GRANT (INDIAN ED.)/PRO	0	240.00	240.00
01 E	300 230 106 320 305					240.00	
19505	SIOUX FALLS SCHOOL DIST. 49-5	03/09/2020	3476900220	JANUARY TUITION SECONDARY EDUCATION GENERAL/---/TUITION TO OTH MN SCH D	0	984.06	984.06
01 E	998 211 000 000 390					984.06	
19506	STAAB, FRANCIS	03/09/2020	1	CELL PHONE OPERATIONS AND MAINTENANCE/---/COMMUNICATIONAL SERVICES	0	120.00	120.00
01 E	005 810 810 000 320					120.00	
19507	KARI L. STAAB	03/09/2020	1	CLOTHING PER CONTRACT	0	37.68	37.68
02 E	005 770 126 701 401			FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/DRESS PER C		37.68	
19508	SUBWAY	03/09/2020	1	CONCESSIONS GENERAL FUND/DEFERRED REVENUE/CONCESSIONS	0	312.50	312.50
01 L	230 21					312.50	
19509	SW/WC SERVICE COOP - MARSHALL	03/09/2020	63490	TAG FEES MS\$100 BRE\$100	0	200.00	7,569.00
01 E	100 218 000 388 369			GIFTED & TALENTED/TAG (06)/PARTICIPATION FEES/---		100.00	
01 E	350 218 000 388 369			GIFTED & TALENTED/TAG (06)/PARTICIPATION FEES/---		100.00	
01 E	005 108 000 000 305		63661	TECH SUPPORT TECHNOLOGY ADMINISTRATIVE/---/PROFESSIONAL FEES/---	0	7,369.00	
01 E	005 630 000 000 305			TECHNOLOGY INSTRUCTIONAL/---/PROFESSIONAL FEES/---		6,632.10	
19510	VIKING COCA-COLA	03/09/2020	1	CONCESSIONS GENERAL FUND/DEFERRED REVENUE/ACTIVITIES/ATHLETIC (COKE)	0	233.50	233.50
01 L	230 20					-26.50	
01 L	230 21			GENERAL FUND/DEFERRED REVENUE/CONCESSIONS		260.00	
19511	WEST CENTRAL TRIBUNE	03/09/2020	2180509	little stingers ad	0	209.69	209.69
04 E	500 582 000 344 380			LEARNING READINESS/LEARNING READINESS/PRINTING/ADVERTIS		209.69	
19512	XCEL ENERGY	03/09/2020	1	RECREATION-SWIM POOL/COMMUNITY EDUCATION/UTILITY SERVIC	0	8.59	20.69
04 E	500 560 000 321 330					8.59	
04 E	500 560 000 321 330		2	RECREATION-SWIM POOL/COMMUNITY EDUCATION/UTILITY SERVIC	0	12.10	12.10
19513	Vendor Continued Void	03/09/2020					0.00
19514	Vendor Continued Void	03/09/2020					0.00
19515	Vendor Continued Void	03/09/2020					0.00
19516	Vendor Continued Void	03/09/2020					0.00
19517	Vendor Continued Void	03/09/2020					0.00
19518	YME SCHOOLS-ADM	03/09/2020	05014	PHILLIP WESTBY	0	100.00	4,896.82
01 E	300 294 213 000 305			BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
01 L	212 01		14999	AMANDA LECY GENERAL FUND/DUE TO OTHER GOVT UNITS/DUE TO SALES TAX	0	90.00	5.79

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01 R 300 255 000 000 621				INDUSTRIAL EDUCATION/---/RESALE/---		84.21	
			15000	CRAIG NORLAND	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15001	DUANE KOCKELMAN	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15002	BOB WESELY	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15003	KYLE KAATZ	0	125.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		125.00	
			15004	MITCH JONSRUD	0	125.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		125.00	
			15005	MSHSL	0	112.00	
01 E 300 296 228 301 899				GIRLS ATHLETICS/STUDENT ACTIVITY '20/MISCELLANEOUS EXPE		112.00	
			15006	POSTMASTER	0	13.20	
04 E 500 590 000 321 329				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/POSTAGE AN		13.20	
			15007	SCOTT BEEKMAN	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15008	STEVE VERKENIDEREN	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15009	KEVIN DEBOER	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15010	BRENT WHERRY	0	125.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		125.00	
			15011	KEVIN WILTS	0	125.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		125.00	
			15012	POSTMASTER	0	99.21	
04 E 500 590 000 321 329				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/POSTAGE AN		99.21	
			15013	SAWMILL	0	98.63	
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST S		98.63	
			15015	OWEN GUSTAFSON	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15016	ROD HANSEN	0	100.00	
01 E 300 294 213 000 305				BOYS ATHLETICS/---/PROFESSIONAL FEES/BASKETBALL		100.00	
			15017	SPRING HILL SUITES	0	654.14	
01 E 300 298 501 301 899				EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL		654.14	
			15018	AMBER KNAPPER	0	100.00	
04 E 500 505 000 321 305				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/PROFESS		100.00	
			15019	BRIAN LIEN	0	100.00	
04 E 500 505 000 321 305				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/PROFESS		100.00	
			15020	KAREN BAKER	0	820.00	
01 E 300 296 213 000 188				GIRLS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		350.00	
01 E 300 294 213 000 188				BOYS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		470.00	
			15021	MARK JENSEN	0	40.00	
01 E 300 296 228 000 188				GIRLS ATHLETICS/---/NON CERT EVENT WORKERS/DANCELINE		40.00	
			15022	NICK RICHTER	0	490.00	
01 E 300 294 221 000 188				BOYS ATHLETICS/---/NON CERT EVENT WORKERS/WRESTLING		35.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 300 296 213 000 188				GIRLS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		315.00	
01 E 300 294 213 000 188				BOYS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		140.00	
			15023	BECKY SCHMITZ	0	480.00	
01 E 300 296 213 000 188				GIRLS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		360.00	
01 E 300 294 213 000 188				BOYS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		80.00	
01 E 300 296 228 000 188				GIRLS ATHLETICS/---/NON CERT EVENT WORKERS/DANCELINE		40.00	
			15024	ROBB SNELLER	0	30.00	
01 E 300 294 213 000 188				BOYS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		30.00	
			15025	QUINTON STAAB	0	25.00	
01 E 350 294 213 000 188				BOYS ATHLETICS/---/NON CERT EVENT WORKERS/BASKETBALL		25.00	
			15026	JEFF WILKE	0	70.00	
01 E 300 294 221 000 188				BOYS ATHLETICS/---/NON CERT EVENT WORKERS/WRESTLING		70.00	
			15027	KIBBLE EQUIPMENT MOWER	0	113.33	
01 E 005 810 000 302 530				OPERATIONS AND MAINTENANCE/CAPITAL OUTLAY/EQUIPMENT PUR		113.33	
			15028	SHAWNA RICHTER	0	80.00	
01 R 300 292 000 000 050				BOYS/GIRLS ATHLETICS/---/FEES FROM PATRONS/---		80.00	
			15029	TARA STAAB -REFUND	0	80.00	
01 R 005 630 122 000 050				TECHNOLOGY INSTRUCTIONAL/---/FEES FROM PATRONS/INSURANC		80.00	
			222	BANK ERROR (DEC)	0	2.00	
01 E 005 110 000 000 899				ACCOUNTING OFFICE/---/MISCELLANEOUS EXPENSE/---		2.00	
				INT.	0	-0.69	
01 R 005 000 000 000 092				DISTRICT WIDE/---/INVESTMENT EARNINGS/---		-0.69	
19519 YME BOARD ACCOUNT		03/09/2020	1	KNOWLEDGE BOWL DONATION TO ACTIVITY	0	499.09	2,994.00
01 E 300 218 000 388 369				GIFTED & TALENTED/TAG (06)/PARTICIPATION FEES/---		499.09	
			2	CLOSE ACCOUNT- INTRAMURAL ACT.	0	2,494.91	
01 R 300 298 245 301 099				EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL		2,494.91	
19520 Vendor Continued Void		03/09/2020					0.00
19521 YME-FOOD SERVICE		03/09/2020	1	GRANDPARENT PROGRAM	0	15.60	2,302.64
01 E 100 203 000 000 899				ELEMENTARY GENERAL ED./---/MISCELLANEOUS EXPENSE/---		15.60	
			12	AG- GLOVES	0	8.05	
01 E 350 301 501 000 433				CTE- AG EDUCATION/---/INDIVIDUAL INST SUPPLIES/VOC AG		8.05	
			5	HONEYBEES LUNCH 1-6-20 TO 2-21-20	0	348.15	
04 E 500 582 000 344 490				LEARNING READINESS/LEARNING READINESS/FOOD/---		348.15	
			8	BUMBLEBEES LUNCH 1-6-20 TO 2-21-20	0	705.35	
04 E 500 582 000 344 490				LEARNING READINESS/LEARNING READINESS/FOOD/---		705.35	
			FEB 20	PRESCHOOL SNACKS	0	113.51	
04 E 500 582 000 344 490				LEARNING READINESS/LEARNING READINESS/FOOD/---		113.51	
			FEB2020	K-3 SNACKS	0	827.30	
01 E 100 203 362 000 899				ELEMENTARY GENERAL ED./---/MISCELLANEOUS EXPENSE/HEALTH		827.30	
			FEB2020-	2ND CHANCE BRKFST	0	284.68	
01 E 350 790 149 000 899				OTHER PUPIL SUPPORT SERVICES/---/MISCELLANEOUS EXPENSE/		284.68	
			95	Computer			
				Check(s) For a Total of		280,840.34	

0	Manual	Checks For a Total of	0.00
0	Wire Transfer	Checks For a Total of	0.00
0	ACH	Checks For a Total of	0.00
95	Computer	Checks For a Total of	280,840.34
Total For	95	Manual, Wire Tran, ACH & Computer Checks	280,840.34
Less	0	Voided Checks For a Total of	0.00
		Net Amount	280,840.34

F U N D S U M M A R Y

Fund	Description	Balance Sheet	Revenue	Expense	Total
01	GENERAL FUND	17,512.37	2,738.43	243,739.15	263,989.95
02	FOOD SERVICE	0.00	0.00	13,784.40	13,784.40
04	COMMUNITY SERVICE	0.00	0.00	3,181.99	3,181.99
09	TRUST FUND	-116.00	0.00	0.00	-116.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
19522	ACME TOOLS	03/09/2020	732820	GRANT	0	80.98	80.98
01 E 300 361 000 830 433				CTE-INDUSTRIAL TECH./VOCATIONAL PROGRAMS/INDIVIDUAL INS		80.98	
19523	ADVOCATE TRIBUNE	03/09/2020	1	SUBSCRIPTION	0	58.00	58.00
01 E 005 020 000 000 401				SUPERINTENDENT'S OFFICE/---/GENERAL SUPPLIES/---		58.00	
19524	ALMICH'S MARKET	03/09/2020	11	FLOWERS FOR	0	48.00	48.00
01 E 300 298 229 301 899				CORONATION EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL		48.00	
19525	AMAZON CAPITAL SERVICES	03/09/2020	20		0	385.88	941.68
01 E 300 294 215 301 899				BOYS ATHLETICS/STUDENT ACTIVITY '20/MISCELLANEOUS EXPEN		385.88	
01 E 005 790 335 000 470			21	OTHER PUPIL SUPPORT SERVICES/---/LIBRARY BOOKS/Q COMP (0	555.80	555.80
19526	AMERICAN WELDING AND GAS, INC.	03/09/2020	1		0	78.45	78.45
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST S		78.45	
19527	Vendor Continued Void	03/09/2020					0.00
19528	BENNETT & BENNETT INC.	03/09/2020	1	REG ROUTES	0	52,330.69	75,972.86
01 E 005 760 000 720 360				PUPIL TRANSPORTATION/REGULAR TO AND FROM SCHOOL/TRANSP		52,330.69	
01 E 005 760 000 720 360			10	FUEL	0	756.23	756.23
01 E 005 760 000 723 360			11	UPPER SX/CLKFD/MONTE	0	2,840.00	2,840.00
01 E 005 760 000 723 360			12	CLKFD/GRANITE	0	1,278.00	1,278.00
01 E 005 760 000 723 360			13	GF MIDDAY	0	508.14	508.14
01 E 005 760 000 723 360			14	ALC	0	282.30	282.30
01 E 005 760 000 713 360			2	OUT OF DISTRICT	0	2,173.50	2,173.50
01 E 005 760 000 720 360			3	CLKFD SHUTTLE	0	1,300.32	1,300.32
01 E 005 760 000 723 360			4	DAY RUNS	0	4,989.68	4,989.68
01 E 005 760 000 723 360			5	SACRED HEART	0	2,840.00	2,840.00
01 E 005 760 000 723 360			6	ECHO/MONTE	0	2,556.00	2,556.00
01 E 005 760 000 723 360			7	MONTE	0	1,278.00	1,278.00
01 E 005 760 000 723 360			8	CLKFD/MONTE	0	2,840.00	2,840.00
19529	DENNIS BENSON	03/09/2020	1	tuning	0	95.00	95.00
01 E 300 258 231 000 350				MUSIC/---/REPAIRS AND MAINTENANCE SVCS/VOCAL MUSIC		95.00	
19530	CITIZENS ALLIANCE BANK	03/09/2020	1	24 HR	0	154.08	397.63
01 E 300 298 194 301 899				WRISTBANDS.COM EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL		154.08	
01 E 300 298 194 000 401			2	ANDY MARK INC.	0	59.70	59.70
				EXTRACURRICULAR ACTIVITIES/---/GENERAL SUPPLIES/ROBOTIC		59.70	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 300 298 194 000 401			3	REVROBOTICS EXTRACURRICULAR ACTIVITIES/---/GENERAL SUPPLIES/ROBOTIC	0	183.85	183.85
19531 GRANITE FALLS BOWL		03/09/2020	1		0	76.00	76.00
01 E 300 240 000 000 433				HEALTH/PHY ED/RECREATION/---/INDIVIDUAL INST SUPPLIES/-		38.00	
01 E 350 240 000 000 433				HEALTH/PHY ED/RECREATION/---/INDIVIDUAL INST SUPPLIES/-		38.00	
19532 ANDREW HOLT		03/09/2020	1	ROBOTICS PARKING STATE	0	20.00	20.00
01 E 300 298 194 000 339				EXTRACURRICULAR ACTIVITIES/---/STATE EXPENSES/ROBOTICS		20.00	
19533 LOFFLER		03/09/2020	3357121	STAPLES	0	189.00	189.00
01 E 300 211 000 000 430				SECONDARY EDUCATION GENERAL/---/SUPPLIES/---		189.00	
19534 MAWSECO #938		03/09/2020	WESTSIDE 9-12	TUITION 9-3-19 TO 11-5-19	0	1,401.12	1,401.12
01 E 998 211 000 000 390				SECONDARY EDUCATION GENERAL/---/TUITION TO OTH MN SCH D		1,401.12	
19535 MN FEED DISTRIBUTORS		03/09/2020	10313	GRIT/SALT	0	148.05	148.05
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/OUT		148.05	
19536 MN WEST COLLEGE		03/09/2020	1	PSEO ONLINE	0	11,740.47	19,206.38
01 E 300 200 000 000 394				PSEO/ONLINE/---/PAYMENTS TO OTHER AGENCIES/---		11,740.47	
01 E 300 200 000 000 394			2	PSEO CTE	0	7,465.91	
				PSEO/ONLINE/---/PAYMENTS TO OTHER AGENCIES/---		7,465.91	
19537 PETRICH, STEVE		03/09/2020	1	SCIENCE CLUB CONTAINERS	0	105.01	105.01
01 E 300 298 260 301 899				EXTRACURRICULAR ACTIVITIES/STUDENT ACTIVITY '20/MISCELL		105.01	
19538 SAWMILL		03/09/2020	1		0	313.39	313.39
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE/---/CUST/REPAIR SUPPLIES/OUT		10.28	
01 E 300 301 501 830 433				CTE- AG EDUCATION/VOCATIONAL PROGRAMS/INDIVIDUAL INST S		281.54	
01 E 300 361 000 830 433				CTE-INDUSTRIAL TECH./VOCATIONAL PROGRAMS/INDIVIDUAL INS		21.57	
17 Computer Check(s) For a Total of						99,131.55	

0	Manual	Checks For a Total of	0.00
0	Wire Transfer	Checks For a Total of	0.00
0	ACH	Checks For a Total of	0.00
17	Computer	Checks For a Total of	99,131.55
Total For	17	Manual, Wire Tran, ACH & Computer Checks	99,131.55
Less	0	Voided Checks For a Total of	0.00
		Net Amount	99,131.55

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
01	GENERAL FUND	0.00	0.00	99,131.55	99,131.55

CHECK NUMBER	CHECK VENDOR	CHECK DATE	AMOUNT
19413	AMERICAN FAMILY LIFE ASSURANCE	02/24/2020	358.44
19414	AMERITAS LIFE INSURANCE CORP.	02/24/2020	586.04
19415	DELTA DENTAL	02/24/2020	5,863.70
19416	TAMARA ISFELD	02/24/2020	334.17
19417	MADISON NATIONAL LIFE	02/24/2020	1,788.95
19418	MSEA	02/24/2020	1,028.81
19419	154200 NCPERS GROUP LIFE INS	02/24/2020	48.00
19420	REISHUS, MARK	02/24/2020	237.50
19421	REISHUS, TODD	02/24/2020	444.93
19422	ROBERTSDAHL, JIANA	02/24/2020	660.00
19423	SCHULTE, TREVOR	02/24/2020	400.00
19424	SELECT ACCOUNT	02/24/2020	4,722.93
19425	EDUCATION MINNESOTA YME	02/24/2020	2,738.39
19426	ADRENALINE FUNDRAISING	02/25/2020	4,222.00
19428	ALMICH'S MARKET	03/09/2020	1,185.46
19432	AMAZON CAPITAL SERVICES	03/09/2020	3,057.94
19433	AMERICAN WELDING AND GAS, INC.	03/09/2020	613.03
19434	AP DESIGN	03/09/2020	106.25
19435	BENNETT & BENNETT INC.	03/09/2020	4,497.24
19436	BENSON LAUNDRY	03/09/2020	51.62
19437	CANON FINANCIAL SERVICES	03/09/2020	682.46
19438	CENEX CREDIT CARD	03/09/2020	313.21
19439	CENTRAL SUSPENSIONS	03/09/2020	884.00
19445	CITIZENS ALLIANCE BANK	03/09/2020	10,076.56
19447	CITY OF GRANITE FALLS	03/09/2020	14,049.97
19448	CITY OF GRANITE FALLS	03/09/2020	4,300.00
19449	DEAN FOODS NORTH CENTRAL	03/09/2020	2,539.42
19450	DYNAMIC FITNESS & STRENGTH	03/09/2020	16,749.84
19451	EMC INSURANCE COMPANIES	03/09/2020	10,982.05
19452	FARMERS COOP OIL OF ECHO	03/09/2020	306.78
19453	FILTRATION SYSTEMS INC.	03/09/2020	1,731.99
19454	FIRST CHOICE FOOD & BEVERAGE SOLUTIONS	03/09/2020	19.80
19455	GENE STUKEL PHOTOGRAGHY	03/09/2020	24.00
19456	GRANITE FALLS AUTO PARTS	03/09/2020	286.76
19457	GRANITE RUN GOLF CLUB	03/09/2020	138.23
19458	GRANITE FALLS OFFICIALS ASSOC.	03/09/2020	720.00
19459	GRANITE HARDWARE	03/09/2020	763.63
19460	GRAPHIC EDGE	03/09/2020	241.04
19461	GREAT PLAINS NATURAL GAS CO	03/09/2020	9,326.00
19462	HANSEN, LISA	03/09/2020	140.62
19463	HDL	03/09/2020	89.55
19464	HILLYARD/HUTCHINSON	03/09/2020	1,423.63
19465	INNOVATIVE OFFICE SOLUTIONS LLC	03/09/2020	217.94
19466	ISCORP	03/09/2020	195.50
19467	JAEGER SPORTS	03/09/2020	119.28
19468	JIM'S CLOTHING & SPORTING GOOD	03/09/2020	212.65
19469	JOHNSON CONTROLS (DON'T USE)	03/09/2020	464.58
19470	PEPPER OF MINNEAPOLIS	03/09/2020	40.40
19471	KDMA - AM	03/09/2020	95.00
19472	KILOWATT COMMUNITY CENTER	03/09/2020	879.00
19473	KNAPPER, TIMOTHY	03/09/2020	157.09
19474	LAC QUI PARLE VALLEY ISD 2853	03/09/2020	290.00
19475	LEE'S AUTO & DIESEL INC.	03/09/2020	814.69
19476	DAVID LEE	03/09/2020	130.00
19478	LOFFLER	03/09/2020	788.58
19479	LOUWAGIE, KEISHA	03/09/2020	67.92

CHECK NUMBER	CHECK VENDOR	CHECK DATE	AMOUNT
19480	LUFF, RYAN	03/09/2020	232.00
19481	LUTHERAN SOCIAL SERVICE	03/09/2020	600.00
19482	MACKIN ED RESOURCES	03/09/2020	339.03
19483	MARTIN TRUCKING	03/09/2020	700.00
19484	MINNESOTA ELEVATOR TOTAL ELEVATOR SOLUTIONS	03/09/2020	374.53
19485	MN RIVER VALLEY EDUCATION DIST	03/09/2020	4,680.50
19486	MUSIC STREET	03/09/2020	38.95
19487	MVCC	03/09/2020	137,330.20
19488	ND CENTER FOR FOR DISTANCE EDUCATION	03/09/2020	780.00
19489	NEARPOD	03/09/2020	3,800.00
19490	NERDAHL, CHRIS	03/09/2020	600.00
19491	OLSON SANITATION INC.	03/09/2020	877.50
19492	PAAPE COMPANIES INC.	03/09/2020	941.25
19493	PACT 4 FAMILIES COLLABORATIVE	03/09/2020	1,000.50
19494	PAN-O-GOLD BAKING CO.	03/09/2020	382.48
19495	NAOMI PETERSON	03/09/2020	240.00
19496	PICHT'S BODY SHOP, INC.	03/09/2020	382.60
19497	PLUMBING & HEATING OF WILLMAR	03/09/2020	4,477.87
19498	PSAT/NMSQT PROGRAM	03/09/2020	221.00
19499	REINHART INST FOODS	03/09/2020	10,571.75
19500	RENAISSANCE LEARNING	03/09/2020	2,235.00
19501	RTS	03/09/2020	121.61
19502	SCHNEIDER, RICHARD	03/09/2020	120.00
19503	SCHOLASTIC BOOK CLUBS INC.	03/09/2020	99.28
19504	SCHOMMER, CAROLYNN	03/09/2020	240.00
19505	SIOUX FALLS SCHOOL DIST. 49-5	03/09/2020	984.06
19506	STAAB, FRANCIS	03/09/2020	120.00
19507	STAAB, KARI L.	03/09/2020	37.68
19508	SUBWAY	03/09/2020	312.50
19509	SW/WC SERVICE COOP - MARSHALL	03/09/2020	7,569.00
19510	VIKING COCA-COLA	03/09/2020	233.50
19511	WEST CENTRAL TRIBUNE	03/09/2020	209.69
19512	XCEL ENERGY	03/09/2020	20.69
19518	YME SCHOOLS-ADM	03/09/2020	4,896.82
19519	YME BOARD ACCOUNT	03/09/2020	2,994.00
19521	YME-FOOD SERVICE	03/09/2020	2,302.64
19522	ACME TOOLS	03/09/2020	80.98
19523	ADVOCATE TRIBUNE	03/09/2020	58.00
19524	ALMICH'S MARKET	03/09/2020	48.00
19525	AMAZON CAPITAL SERVICES	03/09/2020	941.68
19526	AMERICAN WELDING AND GAS, INC.	03/09/2020	78.45
19528	BENNETT & BENNETT INC.	03/09/2020	75,972.86
19529	BENSON, DENNIS	03/09/2020	95.00
19530	CITIZENS ALLIANCE BANK	03/09/2020	397.63
19531	GRANITE FALLS BOWL	03/09/2020	76.00
19532	HOLT, ANDREW	03/09/2020	20.00
19533	LOFFLER	03/09/2020	189.00
19534	MAWSECO #938	03/09/2020	1,401.12
19535	MN FEED DISTRIBUTORS	03/09/2020	148.05
19536	MN WEST COLLEGE	03/09/2020	19,206.38
19537	PETRICH, STEVE	03/09/2020	105.01
19538	SAWMILL	03/09/2020	313.39
201900155	FEDERAL TAX WITHHOLDING	02/21/2020	83,154.98
201900156	MN TEACHERS RETIREMENT ASSOC.	02/21/2020	37,316.57
201900157	PUBLIC EMPLOYEES RETIREMENT	02/21/2020	19,474.53
201900158	STATE TAX WITHHOLDING	02/21/2020	12,519.33

CHECK		CHECK	
NUMBER	VENDOR	DATE	AMOUNT
201900159	SW/WC SVC. COOP - HEALTH INS.	02/21/2020	43,218.34
201900160	MN REVENUE	02/21/2020	326.99
201900161	VOYA INSTITUTIONAL TRUST	02/21/2020	14,486.99
201900162	SW/WC SVC. COOP - HEALTH INS.	02/19/2020	7,625.00
201900163	SW/WC SVC. COOP - HEALTH INS.	02/19/2020	16,522.16
201900165	SW/WC SVC. COOP - HEALTH INS.	02/20/2020	558.50
201900166	SW/WC SVC. COOP - HEALTH INS.	02/21/2020	-4,446.50
201900167	FEDERAL TAX WITHHOLDING	02/21/2020	-70.38
201900168	MN TEACHERS RETIREMENT ASSOC.	02/21/2020	-70.94
201900169	STATE TAX WITHHOLDING	02/21/2020	-0.18
201900170	FEDERAL TAX WITHHOLDING	02/21/2020	70.38
201900171	MN TEACHERS RETIREMENT ASSOC.	02/21/2020	70.94
201900172	STATE TAX WITHHOLDING	02/21/2020	0.18
Totals for checks			634,162.64

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	GENERAL FUND	237,713.79	2,738.43	347,092.70	587,544.92
02	FOOD SERVICE	7,998.44	0.00	13,784.40	21,782.84
04	COMMUNITY SERVICE	11,419.20	0.00	3,181.99	14,601.19
09	TRUST FUND	-116.00	0.00	0.00	-116.00
25	REVOCABLE TRUST (FY10)	0.00	237.50	10,112.19	10,349.69
***	Fund Summary Totals ***	257,015.43	2,975.93	374,171.28	634,162.64

***** End of report *****

Yellow Medicine East #2190

**Board Report
March 9, 2020**

Ending
3/6/2020

2019-20 By Fund	Original 2019-20	Year to Date Expenditures	Budget Balance	Percent Expended	For Comparison	
					2018-19 YTD Exp.	2018-19 YTD %
General	9,599,834	6,032,644	3,567,190	62.84%	6,133,032	61.31%
Food Service	410,437	223,491	186,946	54.45%	231,899	53.60%
Community Service	418,822	216,474	202,348	51.69%	185,228	49.63%
Debt Red.	1,130,330	1,128,825	1,505	99.87%	1,166,045	99.89%
OPEB Trust	220,573	85,221	135,352	38.64%	71,959	42.83%
OPEB Debt Service	190,045	188,745	1,300	99.32%	190,933	99.73%
Total	11,970,041	7,875,401	4,094,640	65.79%	7,979,096	64.68%

Year to date amounts include current month's accounts payables plus previous month's payroll.

Salaries % expended to date (approximately)

Contracted July-June Supt/Finance/Maintenance/Comm Ed	66.67%
Contracted August-July Principals/Food Service Director	58.33%
Contracted Sept-August Teachers/Nurse	50.00%
12 Month Non-certified Administrative Assistants	66.67%
12 Month Non-certified Custodians	62.00%
9 Month non-Certified Paraprofessionals/Food Service	58.00%

Month End Cash Invested

2/29/2020

MN School District Liquid Asset Fund \$3,341,690.45 General Closing Market Value

OPEB Revocable PERA Trust Fund \$351,788.55 End Balance (3/6/2020)
("Other Post Employment Benefits" for Retirees)

Electronic Fund Transfers/ACH Transfers/LAF Checks

From

To

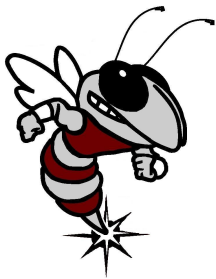
2/5/2020	\$ 538.65	rSchool Fees (monthly total)	LAF	rSchool
2/12/2020	\$ 200,000.00	Board Accounts Payable	LAF	Granite Falls Bank
2/21/2020	\$ -	Payroll (F&M Bank)	LAF	F&M Bank
2/21/2020	\$ 269,000.00	Payroll (Direct Deposit)	LAF	Granite Falls Bank
	\$ -	Sales Tax	LAF	Mn. Dept. of Revenue
	\$ -	PERA Trust (OPEB) for FY19	OPEB Trust	LAF

	SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER			JANUARY		
	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR
Kindergarten	39			40			41			41			41		
First Grade	40			40			40			40			40		
Second Grade	45			45			45			44			44		
Third Grade	43			43			43			43			44		
Fourth Grade	57			57			58			58			57		
Fifth Grade	50			51			51			49			48		
	274			276			278			275			274		
Sixth Grade		66			67			67			66			66	
Seventh Grade		54			55			54			53			53	
Eighth Grade		50			51			51			49			48	
Ninth Grade		66			66			66			66			65	
Tenth Grade		62			63			63			62			61	
Eleventh Grade		55			55			53			53			52	
Twelfth Grade		43			44			44			43			42	
		396			401			398			392			387	
K-12 TOTAL			670			677			676			667			661

	FEBRUARY			MARCH			APRIL			MAY			END OF THE YEAR-19-20		
	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR
Kindergarten	38			37											
First Grade	40			40											
Second Grade	44			45											
Third Grade	43			42											
Fourth Grade	57			58											
Fifth Grade	48			48											
	270			270			0			0			0		
Sixth Grade		64			65										
Seventh Grade		53			54										
Eighth Grade		46			46										
Ninth Grade		67			68										
Tenth Grade		60			61										
Eleventh Grade		53			52										
Twelfth Grade		42			42										
		385			388		0		0		0		0		0
K-12 TOTAL			655			658			0		0		0		0

27

Enrollment Trends	18-19	17-18	16-17	15-16	14-15	13-14
September	685	732	739	768	810	803
October	689	726	728	765	800	801
November	692	723	725	757	795	796
December	692	717	727	754	794	796
January	688	717	732	748	789	793
February	686	718	729	749	785	795
March	686	707	731	736	784	796
April	680	706	732	728	784	786
May	679	705	725	727	789	790



YELLOW MEDICINE EAST – ISD 2190

Serving Clarkfield, Echo, Granite Falls, Hanley Falls, Hazel Run, Upper Sioux Community

Rich Schneider, Superintendent
450 9th Avenue – Granite Falls, MN 56241
Phone: 320-564-4081 – Fax: 320-564-4781

Superintendent School Board Notes - March 9, 2020

Staff Hiring Update

We currently have the following positions open and in the process of hiring:

- Success Coach/Integration Coordinator - accepting applications
- Elementary Special Education Teacher - accepting applications
- Elementary Teacher - Emily Enger has declined the position and will remain on ULA - accepting applications
- Head Cook - waiting to advertise and interview for the Head Cook until May/June timeframe
- Custodian - accepting applications

Graduation Rate Summary

YME's graduation rate for 2019 is 94.6% (53/56). This is pretty comparable to last year and well above the state average for all students of 82.1%.

Coronavirus Update (COVID-19)

We continue to monitor the spread of this disease. We met as an administrative team on Friday, February 28, to discuss how we might address situations and to encourage staff members to stay vigilant in encouraging consistent hand washing and wiping down areas that likely promote the spread of bugs. My email to parents also arose from this meeting. At this time, we cannot use eLearning days to recover any lost school time for anything other than inclement weather.

Policy Committee

Tim Knapper and I would like to meet to discuss advertising proposals for the scoreboards. As I have outlined in the past, we met with the Hoops Club and will be meeting with the Advocate Tribune. We would like to go forward with advertising for spots on the boards but want some input from a committee. This could become a time-consuming beast and so we want to be careful with entering into things that we cannot fulfill. We would like to get a meeting together during the week of March 16-20.

Coaching Roster/Assignments

I have attached the updated coaching roster and assignments. Let me know if you have questions.

BRE Ceiling Update

The BRE ceiling has been an adventure to say the least. Several companies no longer exist - Energy Services Group (ESG) was bought by Honeywell and Hallbar Construction and Ostberg Architects appear to be out of business and no longer reachable. Twin City Acoustics (TCA) came out and inspected the ceiling and said the problem with the electrician. Melrose Electric said that the lights were installed according to the specifications and inspector. I was able to reach Dan Bosch, project ventilation/project manager and Buzz Comstock, project manager, both formerly of ESG, and discuss the problem. Buzz and another engineer from their new company, Site Logiq, recommended having the ceiling fasteners inspected and appropriately remedied. They contacted Central Suspensions out of Alexandria to inspect and remediate the ceilings. We will see the extent of the problem and see what our next step is. It may mean we will incur all of the remediation costs because TCA claims the ceilings were properly installed and the electrical code is somewhat confusing. They will perform this work on March 23 & 24 because we do not have classes on March 23.

Vaping Update

We had a parent presentation on March 2 during conferences. We are looking at having an additional event to try to entice better attendance.

Weightroom Equipment

The weight room equipment is set up and being used, especially in the morning. The room still needs to be painted and chalkboards, etc. removed from the walls.

Lunch Program

Lunch participation has continued to rise each month. We gather this data by choosing two random days per month. We are also working on the summer food program. At this point, I would like to proceed with a plan but am concerned we may need to expend some additional dollars from the program to make it work.

ADVISORS	2019-20		
Cuts made in Spring 2019			
Activity	Name	Email	
Concessions Manager	Barb Torke	btorke@isd2190.org	
Drama Club Advisor	Krishana Dempsey	kdempsey@isd2190.org	Paid by donation (will be discontinued without donations)
FFA Advisor	Darrel Refsland	drefsland@isd2190.org	
Geopgraphy Bee - JH	Elaine Halverson	ehalvorsen@isd2190.org	
Instrumental Music - SH	Kristen Castiglione	kcastiglione@isd2190.org	
Intramurals - SH			
Knowledge Bowl - JH			Cut
Knowledge Bowl - SH			Cut - replaced with parent volunteers
Lego League Advisor	Amy Hoernemann	ahoernemann@isd2190.org	
Lego League Advisor	Beth Jahn	bjahn@isd2190.org	
Musical - SH	Krishana Dempsey	kdempsey@isd2190.org	
Musical 2nd Assistant - SH	Kristen Castiglione	kcastiglione@isd2190.org	
Musical Assistant	Tammy Isfeld	tisfeld@isd2190.org	
Newspaper			Cut
National Honor Society Advisor	Ryan Luft/Robin Henderson	rluft@isd2190.org/rhenderson@isd2190.org	Unpaid
One Act Play	Tammy Isfeld	tisfeld@isd2190.org	
Prom Advisor	Krystle Enninga	kenninga@isd2190.org	
Robotics Advisor	Andy Holt	aholt@isd2190.org	
School Patrol	Mary Grey	mgrey@isd2190.org	
Science Club Co-Advisor			Cut
Science Club Co-Advisor			Cut
Speech Co-Advisor			Cut
Speech Co-Advisor			Cut
Spelling Bee - JH	Elaine Halverson	ehalverson@isd2190.org	
Student Council Advisor - Co JH/SH	Kari Coulter	kcoulter@isd2190.org	
Student Council Advisor - Co JH/SH	Kari Coulter	kcoulter@isd2190.org	
Vocal Music Advisor - SH	Krishana Dempsey	kdempsey@isd2190.org	
Yearbook	Tammy Isfeld	tisfeld@isd2190.org	
COACHES	2019-20		
Sport	Name		
Cross Country - Head Coach	Jim Ford	jimford123@mchsi.com	
Cross Country - Assistant			Cut - insufficient participants
Football - Head Coach	Dave Schueler	dschueler@isd2190.org	
Football - Assistant Coach	Jake Suter	jsuter@isd2190.org	
Football - Assistant Coach	Ryan Schultz	rschultz@isd2190.org	
Football - Assistant Coach	Nick Richter	nrichter@granitefalls.com	
Football - Assistant Coach	Andrew Baumgartner	abaumgartner@isd2190.org	
Football - JH Coach	John McCosh	mccosh@mvtvwireless.com	
Football - JH Coach	Evan Fagen		
Football - JH Coach	Jeremy Corner		
Football - JH Coach			Cut - replaced with volunteer
Tennis - Girls Head Coach	Cheri Fjermstad	fjeremi@live.com	
Tennis - Girls Assistant Coach			Cut - insufficient participants

Volleyball - Head Coach	Alyssa Johnson	ajohnson@isd2190.org	
Volleyball - Assistant Coach			Dependent on sufficient participant numbers
Volleyball - Assistant Coach	Alexis Peters	apeters@isd2190.org	
Volleyball - JH Coach	Mary Grey	mgrey@isd2190.org	
Volleyball - JH Coach**	Kaia Bergeson/ C. Torke	kbergeson@isd2190.org	** Split one position
Basketball - Boys Head Coach	Jake Suter	jsuter@isd2190.org	
Basketball - Boys Assistant Coach	Nathan Dahlager	nate.jsfinc@gmail.com	
Basketball - Boys Assistant Coach	Logan Deblieck	ldeblieck@isd2190.org	
Basketball - Boys 7th Grade Coach	Jeff Lalim	jlalim@isd2190.org	
Basketball - Boys 8th Grade Coach	Tim Knapper	knapper@isd2190.org	
Danceline - Head Coach	Chris Nerdahl	yme.coaches@gmail.com	
Danceline- Assistant Coach	Julie Jaenisch	yme.coaches@gmail.com	
Danceline - Assistant Coach	Ashley Balfany	yme.coaches@gmail.com	
Basketball - Girls Head Coach	Ryan Schultz	rschultz@isd2190.org	
Basketball - Girls Assistant Coach	Kristi Klassen	kristin.klassen32@gmail.com	
Basketball - Girls Assistant Coach*			Cut - insufficient participants
Basketball - Girls JH Coach	Jeff Lalim	jlalim@isd2190.org	
Wrestling - Head Coach	Justin Tongen	Contract through RCW	
Wrestling - Assistant Coach			remained unfilled for 2019-20 due to lack of candidates
Wrestling - Assistant Coach	Nick Cole		
Wrestling - JH Coach			Cut, concerns with number of YME coaches
Baseball - Head Coach	Trevor Schulte	tschulte@isd2190.org	
Baseball - Assistant Coach	Jake Suter	jsuter@isd2190.org	
Baseball - JH Coach	Nick Richter	nrichter@granitefalls.com	
Baseball - JH Coach	Steve Petrich	spetrich@isd2190.org	
Tennis - Boys Head Coach	Jeff Lalim	jlalim@isd2190.org	
Golf - Co-Head Coach	Dave Guertin	dguertin@mchsi.com	
Golf - Co-Head Coach	Ben Lecy	blecy@isd2190.org	
Golf - Assistant Coach	Dean Baldry		Cut - insufficient participants
Softball - Head Coach	Jen Sneller	jkvendru@hotmail.com	
Softball - Assistant Coach	Becky Schmitz	becky.schmitz1942@gmail.com	
Softball - JH Coach	Kristi Klassen	kklassen@isd2190.org	did not field a team 2019 spring but expect 11 girls for 2020
Track - Head Coach	Dave Schueler	dschueler@isd2190.org	
Track - Assistant Coach	Paul Hoernemann	phoernemann@isd2190.org	
Track - Assistant Coach	Jim Ford/ Scott Jans	jimford123@mchsi.com	
Track - Assistant Coach	Adam Savriego	asavariego@isd2190.org	
Track - JH Coach	Emily Enger		Cut - added another asst to program
Track - JH Coach	Justin Tongen		Cut - added another asst to program
* GBB numbers will not warrant both a C-Team and JH GBB Coach			
** VB Participants will not be sufficient to need a C-Team coach but JH VB numbers will be higher			



Bert Raney Elementary School
555 7th Avenue
Granite Falls, MN 56241

Mrs. L. Hansen, Elementary Principal
320-564-4081, x114
lhansen@isd2190.org

BRE Board Report - March 2020

1. Sting Pride (PBIS) Training
 - a. Overview

2. Kindergarten Kickoff
 - a. Format
 - i. Vendors
 - ii. Tour
 - iii. Staff Involved
 - iv. Activities
 - v. Registrations

3. eLearning Parent Feedback

4. Upcoming BRE Events
 - a. 3/9/20 Dulcimer building for 4th grade with volunteers Kathy Anderson, Barry Anderson, Dar Hanson, Cathy Michaelson, Paul Michaelson and Elaine Halverson
 - b. 3/10/20 Ag in the Classroom for 4th grade with area schools at MN West
 - c. 3/13/20 Dulcimer Jam with Lakeview in the Auxiliary Gym
 - d. 3/20/20 Music Concert for 3rd-5th at 1:30PM
 - e. 3/27/20 Music Concert for K-2nd at 1:30PM
 - f. 4/2/20 SMSU Day for 4th grade

YME Middle/High School Board Report

March 2019 ~ 2020

Goals for the MS/HS for 2019/2020

- SMART Goal: The percentage of students in grades 6-10 at grade level on the Star Reading assessment, will increase 5% from fall 2019 to spring 2020.
- SMART Goal: The percentage of students in grades 6-10 at grade level on the Star Math assessment, will increase 5% from fall 2019 to spring 2020.

Areas of Focus

- Best Practice Instruction: Reading and writing strategies used across the curriculum/content area
 - ELA Curriculum Work
- Best Practice Instruction: Curriculum Alignment to classroom resources in both Math and Science
 - Math Curriculum Work
 - Science Curriculum Work
- Safe Schools: Emergency Crisis Plan
- Mental Health: Working with students of trauma
- Staff will complete one curriculum map for one class by the end of the school year

STAR Growth Report ~ Recently, I sat down with staff during PLCs to discuss how our students are doing toward making progress towards our STAR goals. We were able to secure some staff development time with a Renaissance Trainer to help our teachers get the right level materials in front of our students. Here is what we learned:

Projected and Predicted Growth and Target

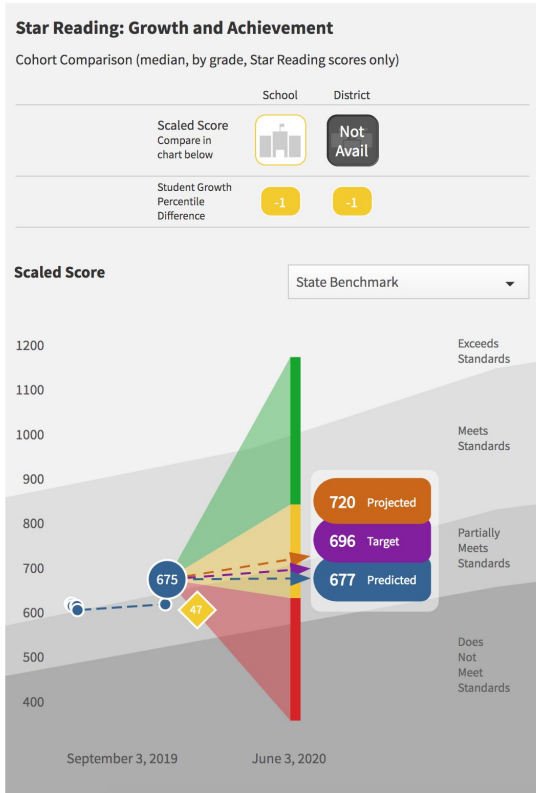
Target: The Target shows what Scaled Score the student needs to achieve this year to be on track to reach or maintain proficiency within 3 years (based on state benchmarks). The Target takes into account the first STAR Reading test of the school year (fall), the 3-year timeframe, and the minimum Scaled Score required for proficiency. (Not all students will take 3 years to reach the target.) Target does not change after the first test of the school year.

Projected Score: Projected scores show the Scaled Score the student would attain if the student experienced typical growth (SGP of 50). The calculation is based on the **first fall STAR** Reading test of the school year and a prior score in a testing window within the past 18 months (such as the previous spring score) to establish a new spring Scaled Score projection based on an SGP of 50. This score does not change as the school year goes on. This score is not shown for students who have not taken a STAR Reading test in the past 18 months.

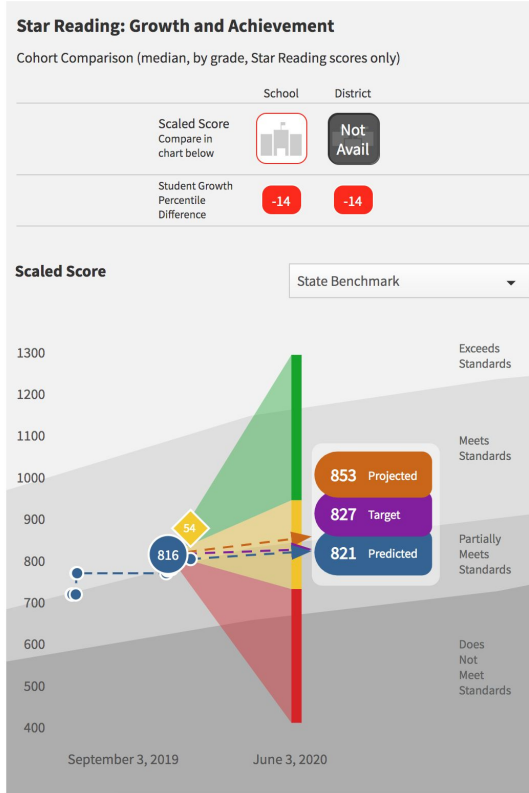
Predicted Score: Like the Projected Score, this is based on typical growth (SGP of 50). This calculation is based on the most **recent STAR** Reading test and a prior score in a testing window within the past 18 months (such as the previous spring score). The Predicted score is adjusted based on the latest STAR test score and an assumption of typical growth (SGP of 50). This score is not shown for students who have not taken a STAR Reading test in the past 18 months.

Reading

Grade 6



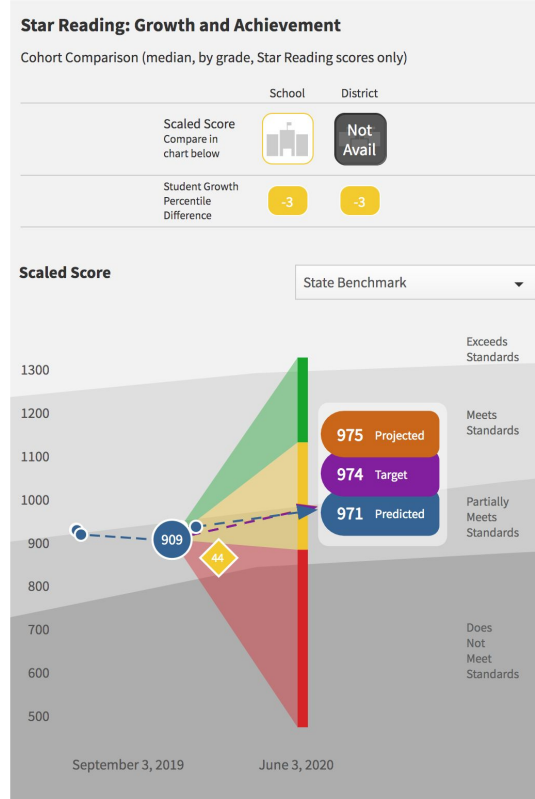
Grade 7



Grade 8



Grade 9



Grade 10

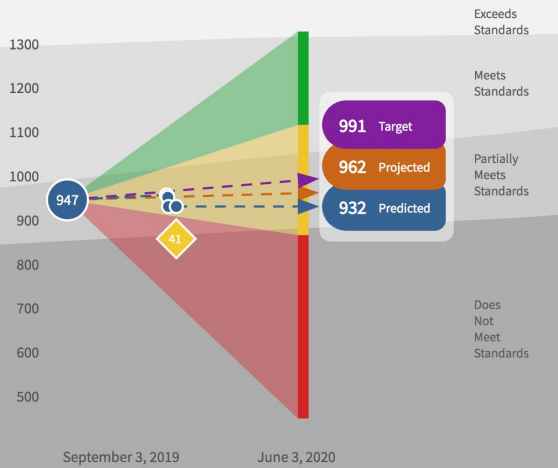
Star Reading: Growth and Achievement

Cohort Comparison (median, by grade, Star Reading scores only)

	School	District
Scaled Score Compare in chart below		Not Avail
Student Growth Percentile Difference	0	0

Scaled Score

State Benchmark



Math

Grade 6

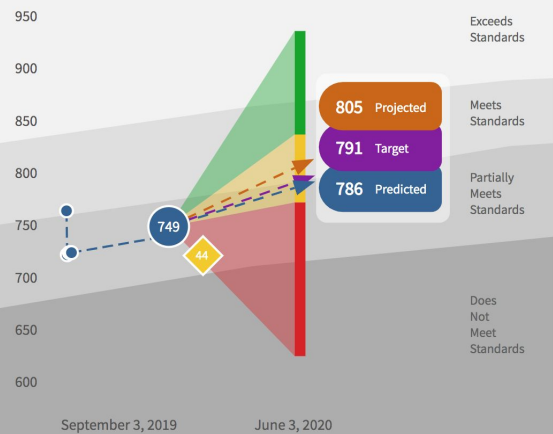
Star Math: Growth and Achievement

Cohort Comparison (median, by grade)

	School	District
Scaled Score Compare in chart below		Not Avail
Student Growth Percentile Difference	0	0

Scaled Score

State Benchmark



Grade 7

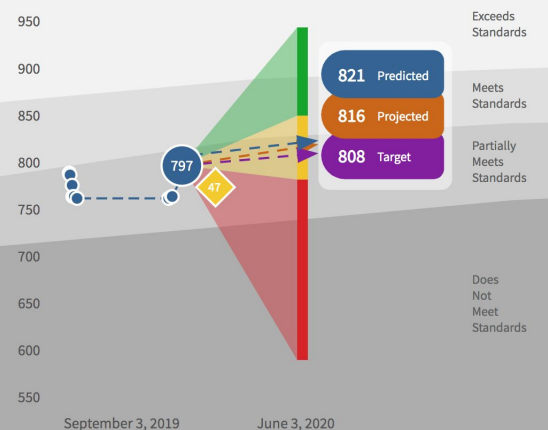
Star Math: Growth and Achievement

Cohort Comparison (median, by grade)

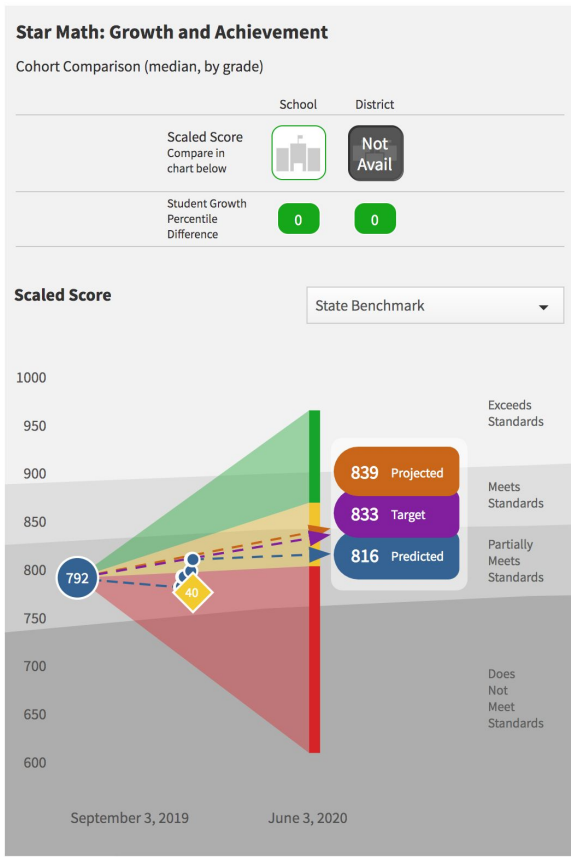
	School	District
Scaled Score Compare in chart below		Not Avail
Student Growth Percentile Difference	-3	-3

Scaled Score

State Benchmark



Grade 8



5 HJLWDMRQ 8 SGDWH a a : HDUHJHMQJ FQVHVR ILQDQJ LQ WXGHQWUJLWDMRQ IRUQH W \ HDU 7KURXJKRXWKHQH WZHN 5REIQ DQG , ZLOEH EUQLQJ LQ WKH WXGHQW Z KR KDYH QRW UHJLWUHG VR KDYH D FROYHUJLWDMRQ RI ZKDFQVHV WKH ZRXG ONHVR VDNHQH W HDUKHU DW 7KH ,9 (, DP SURXG RI WKZRUN WKHWDI KDV EHQ SXMQJ LQ ZLVK RXUWXGHQW GXUQ 5 DP S 8 S- VR 5 HDGLQHW : HDUH VHLQJ LQIRP HG WXGHQW P DNLQJ H FLQJ FKRLFH LQ FRXUHVHDFWRQV IRUQH W HDU 2 QFH DQWXGHQW DUH UHJLWUHG , ZLOEH LQYMQJ GSDUW HQW VR QRN DQFQW VJ HV DQG- FRXUVR I HJLQV -

4 5 &RGH a 6 WXGHQW3DWHV a : HDUH LQ WKH SURFHV RI FROYHUJLQ RYHVR GLJLWOKDQSDWHV IRUWKH VFKRRO HDU : HZLOEH XMQJ D 4 5 FRGH IRUWXGHQW VR FKHFN LQ DQG RXWRI WKHU FQWURRP V ,WLV D- Z D Z H FDQ NHS WDFN RI ZKHU WXGHQW DUH JRLQJ EXWQVR IUTXHQF RI XVDJH : HKDYH GHP RHG- WLV WKH SDWVZ R ZHNV DQG KDYH VHQ VRP H VXFHV -



YELLOW MEDICINE EAST – ISD 2190

Serving Clarkfield, Echo, Granite Falls, Hanley Falls, Hazel Run, Upper Sioux Community

District Office

District Celebrations - March 2020

Thank you to the BRE Sting Pride team for their continued dedication to improving the PBIS program at BRE. Part of the team recently participated in a two day training in Mankato and are already implementing updates to their PBIS program.

A special thank you to Lyndsaе Dack for always jumping in to help with student needs and unplanned circumstances. Your efforts are appreciated!

Thank you to the BRE 4th grade team of Mrs. Tanner, Mrs. Jessen, Mrs. Lightfoot and all of the amazing paraprofessionals who serve our 4th grade students, for their planning of our US State Projects that were presented on Friday, March 6th to BRE students, staff, parents and community members.

Thank you to BRE's speech language pathologists, Jen Thull and June French, for all of their efforts in conducting speech language evaluations at BRE.

A HUGE kudos to the BRE staff, with special thanks to the preschool staff, for assisting with sub coverage on Friday. You did an amazing job and our preschool children are so lucky to have you in their lives!

I would like to recognize the English Department of Stacy Hinz, Sara DeSmet, Kim Hoefer, and Trevor Schulte for their continued work to dissect the English Language Arts standards to look for strengths and weaknesses. They have been working with Kari Gjerde from the SW/WC Service Coop on ways to improve our student's scores on standardized tests.

I would like to recognize the YME MS/HS teaching staff for working during Student-Led Conferences on March 2nd. As of today, we had over 76% of our families contacted during our conference night. If a family is unable to attend, we try and reschedule face to face time first, they work through a phone call, email, etc. We feel these last 7 years of school are some of the most important years of their lives.

BOARD OF EDUCATION - AGENDA ANALYSIS

AGENDA ITEM: 9.1
MEETING DATE: March 9, 2020
SUBJECT: New Business - Personnel Items

BOARD ACTION:

Required X
Information
Scheduled Report

BACKGROUND/RATIONALE:

9.1. - Leave Requests & Resignations -

9.1.1.1. - Robin West is resigning from our kitchen where she was head cook after 31 years of service to our district.

9.1.1.2. - Tim Knutson is resigning from our custodial staff after 28 years of service to our district.

NO ACTION NEEDED: Emily Enger has declined our offer of the elementary position that is open at BRE. We have begun to advertise and Mrs. Hansen will begin the process of hiring immediately.

9.1.2. - New Hires -

9.1.2.1. - Dave Schueler - Head Track Coach

Dave is currently our head FB coach and has experience from participation in high school track and field. His background is the throws (shotput & discus). He does not have experience as a head T & F coach, but his experience as a head FB coach is an asset.

9.1.2.2. - Adam Savariego - Assistant Track Coach

Adam has been volunteering with boys basketball. He participated in T & F in high school in the jumps and middle distance. The combination of our new coaching staff provides experience and expertise in the areas necessary for T & F.

9.1.2.3. - Kristi Klassen - Junior High Softball Coach - Contingent upon participation numbers

Last year, YME did not field a JH softball program due to low numbers. It is anticipated that we will have sufficient numbers to warrant this position.

9.1.2.4. - Recognize Volunteer Tennis Coach - Anne Clark

Anne was a tennis player for YME before graduating. This provides a second set of eyes for our boys tennis program.

9.1.2.5. - Recognize Volunteer Softball Coach - Angela Winter

Angela has experience as a youth softball coach and volunteer. She has connections to the program and will be a welcome addition to help out throughout the season.

9.1.2.6. - Recognize Volunteer Track Coach - Bill Nelson

Bill was our head track coach last year and has experience coaching at the collegiate level. His knowledge of sprints and jumps is a valuable addition to our staff.

PRESENTER(S): Superintendent Schneider

COMMITTEE: NONE

SUPERINTENDENT RECOMMENDATION:

I recommend the approval of the agenda items as listed.

2/23/2020

Rich Schneider, Superintendent
Yellow Medicine East
ISD 2190
450 9th Ave.
Granite Falls, MN, 56241

Re: Retirement Notice

Dear Mr. Schneider,


After 31 one years of employment at the Granite Falls Schools – Food Service Dept., it is time for me to say goodbye. It is time for me to retire, so that I may care for my husband who is in very poor health. I plan to complete the current school year before officially retiring on May 29, 2020.

During my time at YME, I have been fortunate to work a long side many wonderful individuals and to see many students grow before my very eyes, from kindergarten to senior high student. That was my greatest joy.

I plan to remain in Granite Falls, spending more time with my husband and hopefully finding a hobby or two.

Thank for your time, I appreciate it.

All my best,



Robin West

Please accept my
resignation/retirement
effective March 31st 2020

Thank you

Tim Krutson

BOARD OF EDUCATION - AGENDA ANALYSIS

AGENDA ITEM: 9.2
MEETING DATE: March 9, 2020
SUBJECT: New Business - Approve EM-YME Agreement for 2019-2021

BOARD ACTION:

Required X
Information
Scheduled Report

BACKGROUND/RATIONALE:

EMYME reviewed the contract and voted on Thursday and Friday, March 5 and 6, to approve the contract. Attached you will find a redline master of the contract.

The following is a summary of major changes/agreements:

- 1% increase in wages in 2019-20 and 2% increase in wages in 2020-21 and give steps/lanes
- in 2020-21 403b changes such as including first-year teachers and raising the career maximum to 28,000
- in 2020-21 health insurance contributions increase by \$30.00 per month for single and \$36.00 per month for family
- Total realized increase to YME/MVCC = 2.64% in year 1 and 4.02% in year 2, for a total increase of 9.41%
- allowed to take up to 2 days without pay per year
- cannot take leave in last 10 contract days (changed from 15)
- Teachers hired after the 2019-20 school year cannot must maintain all licensure areas
- added a clause to reimburse teachers for completing the higher learning commission certification for up to \$8500.00

PRESENTER(S): Superintendent Schneider

COMMITTEE: NONE

SUPERINTENDENT RECOMMENDATION:

I recommend the approval of the agenda items as listed.

AGREEMENT

between

**INDEPENDENT SCHOOL DISTRICT #2190
YELLOW MEDICINE EAST**

and

**EDUCATION MINNESOTA
YELLOW MEDICINE EAST**

**Effective: July 1, ~~2017~~2019 through June 30,
20192021**

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1 **ARTICLE I. PURPOSE**

2 This Agreement is entered into between Independent School District No. 2190, Yellow Medicine East,
3 hereinafter referred to as the School District, and Education Minnesota/Yellow Medicine East, hereinafter
4 referred to as the Exclusive Representative, pursuant to and in compliance with the Public Employment
5 Labor Relations Act of 1971, as amended, hereinafter referred to as the PELRA, to provide the terms and
6 conditions of employment for teachers during the duration of this Agreement

7
8 **ARTICLE II. RECOGNITION OF EXCLUSIVE REPRESENTATIVE**

9 Section 1. Recognition: In accordance with the PELRA, the School District recognizes Education
10 Minnesota/Yellow Medicine East as the Exclusive Representative of teachers employed by the School
11 District, which Exclusive Representative shall have those rights and duties as prescribed by the PELRA
12 and as described in this Agreement.

13 Section 2. Appropriate Unit: The Exclusive Representative shall represent all the teachers of the School
14 District as that term is defined in the PELRA.

15
16 **ARTICLE III. DEFINITIONS**

17 Section 1. Terms and Conditions of Employment: The term, “terms and conditions of employment,”
18 shall mean the hours of employment, the compensation therefore, including fringe benefits except
19 retirement contributions or benefits other than School District payment of, or contributions to, premiums
20 for group insurance coverage of retired teachers or severance pay, and the School District’s personnel
21 policies affecting the working conditions of the teachers. The term does not include educational policies
22 of the School District, the term is subject to the provisions of the PELRA.

23 Section 2. Teacher: The word, “teacher,” shall mean all persons employed by the School District in a
24 position for which the person must be licensed by the State Board of Teaching or the Commissioner of the
25 Department of Education or in a position of an occupational therapist or physical therapist, pursuant to the
26 PELRA, but shall not include Superintendent, assistant superintendent, principals and assistant principals
27 who devote more than 50% of their time to administrative or supervisory duties, confidential employees,
28 supervisory employees, essential employees, and such other employees excluded by law.

29 Section 3. School District: For purposes of administering this Agreement, the term, “School District,”
30 shall mean the School Board or its designated representative(s).

31 Section 4. Meet and Negotiate: The term “meet and negotiate,” means the performance of the mutual
32 obligations of the School District and the Exclusive Representative to meet at reasonable times, including,
33 when possible, meeting in advance of the budget-making process, with the good faith intent of entering
34 into an Agreement with respect to terms and conditions of employment; provided that, by such obligation,
35 neither party is compelled to agree to a proposal or, required to make a concession.

36 Section 5. Other Terms: Terms not defined in this Agreement shall have those meanings as defined by
37 the PELRA.

38
39 **ARTICLE IV. SCHOOL DISTRICT RIGHTS**

40 Section 1. Inherent Managerial Rights: The Exclusive Representative recognizes that the School District
41 is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not
42 limited to, such areas of discretion or policy as the functions and programs of the School District, its

43 overall budget, utilization of technology, the organizational structure, and selection, direction, and number
44 of personnel.

45 Section 2. Obligations: The Exclusive Representative recognizes the right and obligation of the School
46 Board to efficiently manage and conduct the operation of the School District within its legal limitations
47 and with its primary obligation to provide educational opportunities for the students of the School
48 District.

49 Section 3. Services: The Exclusive Representative recognizes that all teachers covered by this
50 Agreement shall perform all teaching and non-teaching services prescribed by the School Board and shall
51 be governed by School Board rules, regulations, directives, and orders issued by properly designated
52 officials of the School District insofar as such rules, regulations, directives, and orders are not inconsistent
53 with the terms of this Agreement.

54 Section 4. Reservation of Managerial Rights: The foregoing enumeration of rights and duties shall not be
55 deemed to exclude other inherent managerial rights and functions not expressly reserved, and all
56 managerial rights and functions not expressly delegated in this Agreement are reserved to the School
57 District.

58

59 ARTICLE V. TEACHER RIGHTS

60 Section 1. Right to Views: Pursuant to the PELRA, nothing contained in this Agreement shall be
61 construed to limit, impair, or affect the right of any teacher or the teacher's representative to the
62 expression or communication of a view, grievance, complaint, or opinion on any matter related to the
63 conditions or compensation of public employment or their betterment, so long as the same is not designed
64 to and does not interfere with the full, faithful, and proper performance of the duties of employment or
65 circumvent the rights of the Exclusive Representative,

66 Section 2. Right to Join: Each teacher shall have the right to form and join labor or employee
67 organizations and shall have the right not to form and join such organizations. Teachers shall have the
68 right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance
69 procedures and the terms and conditions of employment for such teachers.

70 Section 3. Request for Dues Check off:

71 Subd. 1. Teachers shall be allowed dues check off for the Exclusive Representative. Upon receipt of a
72 properly executed dues deduction authorization form of the teacher involved, the School District will
73 deduct from the teacher's paycheck the dues that the teacher has agreed to pay to the Exclusive
74 Representative during the period provided in said authorization.

75 Subd. 2. The teacher must notify the School District Business Office of his/her desire for dues check off
76 in writing on or before the nearest school day to the ~~10th-15th~~ of ~~September~~October. Such authorization
77 shall continue in effect from year to year unless revoked in writing by the teacher

78 Subd. 3. The School District shall deduct the dues in ~~10-9~~ equal, monthly installments beginning with the
79 ~~September-October~~ payroll.

80 ~~Section 4. Fair Share Fee: In accordance with the PELRA, any teacher included in the appropriate unit~~
81 ~~who is not a member of the Exclusive Representative may be required to contribute a fair share fee for~~
82 ~~services rendered as exclusive representative. The fair share fee for any teacher shall be in an amount~~
83 ~~equal to the regular membership dues of the Exclusive Representative, less the cost of benefits financed~~
84 ~~through the dues and available only to members of the Exclusive Representative, but in no event shall the~~
85 ~~fee exceed 85% of the regular membership dues.~~

~~The Exclusive Representative shall provide written notice of the amount of the fair share fee assessment and the name of the teacher to be assessed to the School District and written notice of the amount to each teacher to be assessed the fair share fee.~~

~~A challenge by a teacher or by a person aggrieved by the assessment shall be filed in writing with the Commissioner of the Bureau of Mediation Services, the School District and the Exclusive Representative within 30 days after receipt of the written notice. All challenges shall specify those portions of the assessment challenged and the reasons therefore, but the burden of proof relating to the amount of the fair share fee shall be on the Exclusive Representative. The School District shall deduct the fee from the earnings of the teacher and transmit the fee to the Exclusive Representative within 30 days after the written notice was provided, or, in the event a challenge is filed, the deductions for a fair share fee shall be held in escrow by the School District pending a decision by the Commissioner or the Court. Any fair share challenge shall not be subject to the grievance procedure.~~

~~The Exclusive Representative hereby warrants and covenants that it will defend, indemnify, and hold the School District harmless from any and all actions, suits, claims, damages, judgments, and executions or other forms of liability, liquidated or unliquidated, which any person may have or claim to have, now or in the future, arising out of or by reason of the deduction of the fair share fee specified by the Exclusive Representative as provided in this Agreement.~~

Section 54. Financial Information: The School District shall provide, upon written request of the Exclusive Representative, all information pertaining to the School District's budget-- both present and proposed-- revenues, and other financial information.

Section 65. Personnel Files: Pursuant to M.S. 122A.40, Subd. 19, all evaluations and files generated in the School District relating to each individual teacher shall be available during regular School District business hours to each individual teacher upon his/her written request. Prior to the entering of either evaluative or disciplinary material into the teacher's file or files, the teacher shall be given a copy of such material and shall sign a statement indicating that he or she has reviewed a copy of the material. The teacher shall have the right to reproduce any of the contents of the files at the teacher's expense and to submit for inclusion in the file written information in response to any material contained in it. However, the School District may destroy such files as provided by law.

Section 76. Access to Membership Lists: By October 15 of each school year, the district shall provide a list of names of persons in the classification of Teacher. The list shall include name, full-time equivalency (FTE) status, license qualifications, professional license and standards board file number, expiration of license date and current assignment(s).

Section 87. Meet and Confer: Teachers shall have the right to meet and confer with the School District regarding policies and matters other than terms and conditions of employment. Upon written request of the Exclusive Representative, the School District agrees to meet and confer meetings at the mutual convenience of the parties.

ARTICLE VI. LEAVES OF ABSENCE

Section 1. Disability Leave:

Subd. 1. All full-time teachers shall earn disability leave at the rate of 15 days for their first year of employment in the School District as a teacher, which shall be earned as follows: 2 days of disability leave on the first day of employment, 2 days of disability leave on the first of October, 2 days of disability leave on the first of November, and 1.5 days of disability leave on the first of each month for December

129 through May for a total of 15 disability leave days. Teachers will then earn 10 days in each succeeding
130 year of teaching service in the School District. Part-time teachers will accrue and be charged disability
131 leave on a pro-rated basis. After the first year, annual disability leave shall accrue monthly as it is earned
132 on a proportionate basis to the teacher's work year.

133 Subd. 2. Unused disability leave may accumulate to a maximum credit of 100 days of disability leave per
134 teacher.

135 Subd. 3. Disability leave with pay will be allowed by the School Board whenever a teacher's absence is
136 due to illness which prevented his/her attendance at school and performance of duties on that day or days
137 during the regular school year, provided that the teacher has unused sick leave at the time of such absence.
138 Sick leave may also be used according to Minnesota Statute 181.9413.

139 Subd. 4. The School District may require a teacher to furnish a medical certificate from a qualified
140 physician as evidence of illness indicating such absence was due to illness in order to qualify for disability
141 leave pay.

142 Subd. 5. In the event that a medical certificate will be required, the teacher will be so advised in writing.

143 Subd. 6. Disability leave allowed shall be deducted from the accrued disability leave days earned by the
144 teacher. Attendance at routine doctor or dentist appointments and/or examinations will not qualify for
145 disability leave, and these routine appointments should be scheduled so as not to conflict with the school
146 day. In the event of unusual circumstances, a request in writing may be made to the Superintendent for
147 special consideration.

148 Subd. 7. Disability leave pay shall be approved only upon submission of a signed request upon the record
149 of teacher absence form available in each school office.

150 Subd. 8. Any final determination as to the eligibility of a teacher for disability leave is reserved to the
151 School Board.

152 Section 2. Personal Leave:

153 Subd. 1. All persons affected by this contract are eligible for two (2) personal days annually, and may
154 accumulate up to four (4) personal days of leave. All persons affected by this contract will use personal
155 leave for the sole purpose of personal business that cannot be completed outside of the "normal" workday.

156 Subd. 2. A teacher planning on using a personal leave day must notify his/her supervising principal in
157 writing on the form provided at least 2 days in advance. In the event that a teacher has not complied with
158 the 2 day advanced notice and an emergency arises forcing a teacher to miss a day, the teacher may appeal
159 for emergency consideration to his/her supervising principal who will make a decision whether or not to
160 grant the personal leave.

161 Subd. 3. Teachers shall not lose regular pay or accumulated disability leave time when using personal
162 leave days. The teacher must give the reason for any personal leave requested. No person affected by
163 this contract will use personal leave in conjunction with holiday breaks unless a qualified sub can be
164 obtained or within the last ~~15~~ ten (10) contract days. Personal leave will not be granted to more than three
165 (3) elementary teachers and to more than three (3) secondary teachers on the same day. The teacher may
166 appeal to the Superintendent or Director for special consideration to use a personal day on a day which the
167 request would normally be denied.

168 Subd. 4. Written request for personal leave without pay shall be made to the Superintendent or Director at
169 least five (5) days in advance. Personal leave without pay shall not exceed ~~four~~ two (2) days ~~in any~~
170 ~~combination of three (3) years per year. and unpaid leave may not be applied for in any concurrent years.~~
171 The decision of the Superintendent or Director is not grievable.

172 Subd. 5. At the end of the school year, a teacher will have the option of being paid at the minimum
173 substitute teacher rate for unused personal leave, which will then be deducted from the accumulated
174 personal leave of that year. The teacher must notify the business office on the appropriate form by June
175 10 of his/her desire to be paid for the unused personal leave.

176 Section 3. Other Personal Leave:

177 Subd. 1. For absence because of serious illness or death in the immediate family (“serious illness” is
178 defined as illness requiring the attention of a physician or hospitalization), the teacher shall receive a
179 maximum of 2 days per year (non-accumulative) without loss of regular pay. If additional time is
180 required, the teacher will receive a maximum of 2 additional days per year, which will be deducted from
181 his/her accumulated disability leave. The “immediate family” shall be understood to include the teacher’s
182 spouse, son-in-law, daughter-in-law, child, brother, sister, parent, guardian, mother-in-law, father-in-law,
183 grandchildren, and grandparents. In severe hardship cases, additional leave may be allowed subject to the
184 discretion of the Superintendent.

185 Subd. 2. For absence because of serious illness or death of friends or relatives outside the immediate
186 family, the teacher shall be permitted to deduct up to a maximum of 2 days per year from accumulated
187 disability leave without loss of pay.

188 Subd. 3. Teachers may, without deduction from pay or leave, attend local funerals when such absences
189 involve only an hour or so and when classes can be arranged for within the staff with written approval
190 from the supervising principal.

191 Section 4. Professional/Exclusive Representative Leave:

192 Subd. 1. Upon the prior, written approval of the Superintendent or his/her designee, a teacher may be
193 granted time off with pay to attend professional meetings which are related to the teacher’s teaching
194 assignment and are designed to improve the teacher’s performance. In addition, upon the prior, written
195 approval of the Superintendent or his/her designee, a teacher may be granted time off without pay to
196 attend professional meetings which are related to the teacher’s teaching assignment but are not designed
197 to improve the teacher’s performance as a teacher.

198 Subd. 2. Elected officers of the Exclusive Representative or representatives appointed by the Exclusive
199 Representative shall be granted a total of up to five (5) days to conduct the duties of the Exclusive
200 Representative. No more than five (5) days per year for the association will be granted. The salary
201 deduction shall be total loss of salary for time lost calculated by dividing the yearly salary by the number
202 of individual employment contract days. The Exclusive Representative agrees to notify the teacher’s
203 immediate supervisor or district administration by email at least three days prior to the use of any union
204 leave. The district will submit an invoice to the Exclusive Representative for the cost of such leave.

205 Section 5. Childcare Leave:

206 Subd. 1. A childcare leave shall be granted by the School District subject to the provisions of this section,
207 to 1 teacher-parent of a natural or adopted child, provided such parent is caring for the child on a full-time
208 basis.

209 Subd. 2. A teacher making application for childcare leave shall inform the Superintendent in
210 writing of his/her intention to take the leave at least 3 calendar months before commencement of the
211 intended leave. In the case of an adoption, the leave application should include all necessary meetings to
212 fulfill the requirements of the adoption process.

213 Subd. 3. If the reason for the childcare leave is occasioned by pregnancy, a teacher may utilize disability
214 leave pursuant to the disability leave provisions of the Agreement during a period of physical disability.

215 However, a teacher shall not be eligible for disability leave during a period of time covered by a childcare
216 leave. A pregnant teacher will also provide, at the time of the leave application, a statement from her
217 physician indicating the expected date of delivery.

218 Subd. 4. The School District may adjust the proposed beginning or ending date of a childcare leave so
219 that the dates of the leave coincide with some natural break in the school year (i.e., winter vacation,
220 spring vacation, semester break or quarter break, end of a grading period, end of the school year, or the
221 like).

222 Subd. 5. In making a determination concerning the commencement and duration of a childcare leave, the
223 School Board shall not in any event, be required to:

- 224 1. grant any leave of more than 12 months in duration;
- 225 2. permit the teacher to return to his or her employment prior to the date designated in the request for
226 childcare leave.

227 Subd. 6. A teacher returning from childcare leave shall be reemployed in a position for which he or she is
228 licensed unless previously discharged or placed on unrequested leave of absence.

229 Subd. 7. Failure of the teacher to return pursuant to the date determined under this section shall constitute
230 grounds for termination unless the School District and the teacher mutually agree to an extension of the
231 leave.

232 Subd. 8. A teacher who returns from childcare leave within the provisions of this section shall retain all
233 previous experience credit for pay purposes and any unused leave time accumulated under the provisions
234 of this Agreement at the commencement of the beginning of the leave. The teacher shall not accrue
235 additional experience credit for pay purposes or leave time during the period of absence for childcare
236 leave.

237 Subd. 9. A teacher on childcare leave is eligible to participate in group insurance programs if permitted
238 under the insurance policy provisions but shall pay the entire premium to the School District for such
239 programs as the teacher wishes to retain, commencing with the beginning of the childcare leave.

240 Subd. 10. Leave under this section shall be without pay or fringe benefits.

241 Subd. 11. A teacher who adopts a child shall receive, upon request, a leave of absence with pay of not
242 more than 10 contract days, which shall be deducted from accumulated disability leave. This leave
243 includes all necessary meetings to fulfill the requirements of the adoption process and provide parental
244 care for the child or children for an established period of time. Paid leave days are counted on a per-case
245 basis (not per-child basis or per-fiscal-year basis). Requested childcare leave begins after adoption leave
246 paid days have been utilized.

247 Section 6. Family and Medical Leave:

248 Subd. 1. Pursuant to the Family and Medical Leave Act (FMLA), an eligible teacher shall be granted,
249 upon written request, up to a total of 12 weeks of unpaid leave per year in connection with the following:

- 250 ▪ the birth and first-year care of his/her child;
- 251 ▪ the adoption or foster placement of his/her child;
- 252 ▪ the serious health condition of the teacher's spouse, child, or parent; and
- 253 ▪ the teacher's own serious health condition.

254 Subd. 2. Such leave shall be unpaid, except an eligible teacher, during such leave, shall be eligible for
255 regular School District group health insurance contributions as provided in this Agreement for the period
256 of the leave, but not to exceed 12 weeks per year, notwithstanding any other provisions of this Agreement.

257 Subd. 3. To be eligible for the benefits of this section and insurance contribution, a teacher must have
258 been employed by the School District for the previous 12 months and must have been employed for at
259 least 1,250 hours during such 12-month period.

260 Subd. 4. While on FMLA leaves, except for eligible insurance contributions as provided in Subd.
261 2.above, insurance benefits are unpaid, nothing in this section shall preclude a teacher from utilizing paid
262 leave otherwise provided in this Agreement, provided the teacher qualifies for the paid leave (i.e.,
263 disability leave or personal leave, pursuant to the provisions of this Agreement governing such leaves).
264 Moreover, nothing in this Agreement shall be construed to require the School District to combine leaves
265 for a period of time that exceeds the leave provided by this section or the period of time for leaves
266 provided in other sections of this Agreement.

267 Subd. 5. The teacher will provide at least 30 days written notice of request for leave when the reason for
268 the leave is foreseeable. The teacher shall further make reasonable efforts to schedule any treatment so as
269 to minimize disruption of the work of the School District.

270 Section 7. Sabbatical Leave:

271 Subd. 1. A sabbatical leave may be granted to full-time teachers for the purpose of professional
272 improvement subject to the conditions established by the School Board and subject and pursuant to M.S.
273 122A.49. Sabbatical leave is not a right but a privilege, which may be granted by the School Board.
274 Sabbatical leave may be granted to teachers who have demonstrated, by their performance and their
275 application for sabbatical leave, that said experience would enable them to make a contribution to the
276 improvement of the instructional program of the School District.

277 Subd. 2. To be eligible for sabbatical leave, a teacher must have been continuously employed as a teacher
278 for at least 6 years.

279 Subd. 3. Sabbatical leave for study shall be limited to teachers entering study in their area of teaching in
280 the School District and shall not be used for retraining in a new area unless at the request of the School
281 Board.

282 Subd. 4. The proposed program of study must be approved in writing and in advance by the
283 Superintendent.

284 Subd. 5. Applications for sabbatical leave must be submitted in writing to the Superintendent no later
285 than February 15 of the year preceding the school year in which the leave is sought.

286 Subd. 6. The granting of sabbatical leave is purely within the discretion of the School Board, and the
287 School Board reserves the right to refuse to grant any and all sabbatical leaves if, in the judgment of the
288 School Board, such leave should not be granted. Not more than 1 teacher in any school year shall be
289 granted sabbatical leave.

290 Subd. 7. The salary granted to a teacher on sabbatical leave shall be $\frac{1}{2}$ of the teacher's individual
291 employment contract salary (not including any extra-curricular pay) for the school term for which the
292 application for the sabbatical leave is made. Existing School District contributions toward premiums for
293 fringe benefits shall be maintained.

294 Subd. 8. A teacher receiving a sabbatical leave of absence must agree in writing to return to the School
295 District for at least 2 consecutive years of teaching service after completion of the sabbatical leave. A
296 teacher who has received a sabbatical leave and who fails to complete 2 years of teaching service with the
297 School District shall refund, on a pro-rated basis, the salary received from the School District for
298 sabbatical leave, and said repayment shall be due and payable forthwith upon the cessation of
299 employment in the School District.

300 Subd. 9. The application for a sabbatical leave shall contain a detailed description of the intended activity
301 and expected benefit to the School District, including, but not limited to, the institution where study will
302 take place, courses and number of credits to be carried, and all other details surrounding the program.

303 Subd. 10. The School Board may grant a sabbatical leave contingent upon the ability of the School
304 District to secure a satisfactory substitute.

305 Subd. 11. Sabbatical leave shall not exceed 1 school year and shall be awarded not more than once to any
306 teacher in the School District.

307 Subd. 12. The School Board reserves the right to rescind an approved sabbatical leave in the event of an
308 emergency as solely determined by the School Board.

309 Subd. 13. Upon satisfactory completion of a sabbatical leave, the teacher shall be assigned an equivalent
310 teaching position unless previously discharged or placed on unrequested leave of absence.

311 Subd. 14. A teacher on sabbatical leave shall retain such amount of disability leave days and other
312 accrued benefits which he/she had accrued, if any, at the time he/she went on sabbatical leave for use
313 upon his/her return. No additional leave shall accrue for the period of time that a teacher is on sabbatical
314 leave.

315 Subd. 15. A teacher who returns from sabbatical leave shall be continued at the same step on the salary
316 schedule as if he/she had taught in the School District during such period. He/she shall maintain tenure,
317 insurance benefits, accumulated disability leave, and all other accrued benefits, including seniority as
318 provided in this Agreement.

319 Section 8. Jury Service:

320 A teacher who serves on jury duty shall be granted the days necessary, as stipulated by the court, to
321 discharge this responsibility without any salary deduction or loss of leave allowance. The compensation
322 (other than expense reimbursement) received for jury duty service shall, however, be remitted to the
323 School District.

324 Section 9. Workers' Compensation:

325 Pursuant to M.S. 176, a teacher injured on the job in the service of the School District and collecting
326 workers' compensation insurance may draw disability leave and receive full salary from the School
327 District. However, that teacher's salary will be reduced by an amount equal to the insurance payments,
328 and only that fraction of the days not covered by insurance will be deducted from disability leave.

329 Section 10. Military Leave: Military Leave shall be granted pursuant to applicable law.

330 Section 11. Eligibility: The leaves of absences provided in this article will not be available for teachers
331 employed as substitute teachers, provided, however, that those substitute teachers who are employed
332 under long-term substitute contracts shall be eligible for disability leave on a pro-rated basis.

333

334 **ARTICLE VII. HOURS OF SERVICE**

335 Section 1. Basic Day: The teacher's basic day, inclusive of lunch, shall be 8 hours.

336 Section 2. Building Hours: The specific hours at any individual building may vary according to the
337 needs of the educational program of that building. Specific hours for each building will be determined by
338 the School District.

339 Section 3. Additional Activities: In addition to the basic school day, teachers may be required to
340 participate in School District activities beyond the teacher's basic day.

341 Section 4. Preparation Time: M.S 122A.50 applies.

342 Section 5. Duty Free Lunch: All certified and licensed staff working under the EM-YME Master
343 Agreement shall be allocated at least 20 minutes of duty free lunch daily. All certified and licensed staff
344 working under the EM-YME Master Agreement shall receive preparation time in accordance with MN
345 Statute 122A.50.

346 As middle/high school instructional periods are 46 minutes in length, the period is not sufficient to
347 accommodate MS 122A.50. Therefore, the second period required to fulfill MS 122A.50 shall be
348 assigned during the lunch period(s). Sufficient time shall be allocated to preparation with a guarantee of
349 at least 20 minutes of duty free lunch for each teacher. If the current schedule is maintained the
350 preparation period will be nine and one-half (9.5) minutes and lunch will be 26.5 minutes. Should the
351 daily schedule change the specific numbers would be changed to be commensurate with MN 122A.50.
352

353 **ARTICLE VIII. LENGTH OF SCHOOL YEAR**

354 Section 1. Teacher Duty Days: The School Board shall establish the number of school days and teacher
355 duty days for each school year, and each teacher shall perform services on those days as determined by
356 the School Board, including those legal holidays on which the School Board is authorized to conduct
357 school and, pursuant to such authority, has determined to conduct school.

358 Section 2. Length of School Year: The length of each school year during the term of this Agreement will
359 not be more than 184 days (174 student contact days).

360 Section 3. Modifications in Calendar, Length of School Day:

361 Subd. 1. In the event of energy shortage, severe weather, or other emergency, the School District reserves
362 the right to modify the school calendar, and, if school is closed on a normal duty day(s), the teacher shall
363 perform duties on such other day(s) in lieu thereof as the School District shall determine, except that the
364 first school day missed for severe weather shall not be made up, nor shall the teachers' pay be deducted.

365 Subd. 2. In the event of an energy shortage, severe weather, or other exigency, the School District further
366 reserves the right to modify the length of the school day as the School District shall determine but with
367 the understanding that the total number of hours shall not be increased.

368 Subd. 3. Prior to modifying the scheduled length of the school day pursuant to Subd. 2 above, or
369 scheduling more than 2 make-up days pursuant to Subd. 1 above, the School District shall afford to the
370 Exclusive Representative the opportunity to meet and confer on such matter.

371 Subd. 4. When emergency closings occur, teachers may leave after student busses have departed.
372 Teachers shall not suffer any loss of salary, benefits, seniority, and other advantages because of the
373 closing. Teachers shall not be required to make up the time.
374

375 **ARTICLE IX. GRIEVANCE PROCEDURES**

376 Section 1. Grievance: A "grievance" is a claim by a teacher or the Exclusive Representative that a
377 violation, misinterpretation, or misapplication of any provision of this Agreement has occurred and may
378 be processed as a grievance as provided below.

379 Section 2. Representative: The Exclusive Representative, the grievant, the administration, or the School
380 Board may be represented during any step of the procedure by any person or agent designated by such
381 party to act on the party's behalf.

382 Section 3. Definitions and Interpretations:

383 Subd. 1. The parties, by mutual, written agreement, may waive any step and extend any time limits in this
384 grievance procedure.

385 Subd. 2. Reference to “days” regarding time periods in this procedure shall refer to “working days,”
386 unless otherwise indicated. A “working day is” defined as all weekdays not designated as holidays by
387 state law.

388 Subd. 3. The filing or service of any notice or document required by this Agreement shall be timely if it
389 bears a postmark of the United States mail within the time period.

390 Section 4. Time Limitation and Waiver: Grievances shall not be valid for consideration unless the
391 grievance is submitted in writing to the supervising principal, setting forth the facts and the specific
392 provision(s) of the Agreement allegedly violated and the particular relief sought within 40 days after the
393 date the event giving rise to the grievance occurred. Failure to file any grievance within such period shall
394 be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time
395 periods provided below shall constitute a waiver of the grievance.

396 Section 5. Adjustment of Grievance:

397 Subd. 1. In the event that a teacher believes a basis for a grievance exists, the teacher shall first discuss the
398 alleged grievance with his/her supervising principal either personally or accompanied by a representative
399 of the Exclusive Representative.

400 Subd. 2. If, as a result of the informal discussion with the supervising principal, a grievance still exists,
401 the grievant may invoke the formal grievance procedure through the Exclusive Representative on the form
402 set forth in APPENDIX A, signed by the grievant and the Exclusive Representative, which form shall be
403 available from the Exclusive Representative in each building and the school office. A copy of the
404 grievance form shall be delivered to the supervising principal and the Superintendent. Within 5 days of
405 receipt of the grievance, the supervising principal shall meet with the Exclusive Representative in an
406 effort to resolve the grievance. The supervising principal shall give an answer to the grievance, in
407 writing, within 5 days of such meeting and shall furnish a copy to the Exclusive Representative.

408 Subd. 3. If the grievant is not satisfied with the answer to the grievance or if no answer has been given
409 within 5 days of such meeting, or 10 days from the date of filing, whichever shall be later, the grievance
410 shall be transmitted to the Superintendent within 5 days. Within 5 days of receipt of the grievance, the
411 Superintendent or his/her designee shall meet with the grievant on the grievance and shall give an answer
412 to the grievance in writing within 5 days of such meeting and shall furnish a copy to the Exclusive
413 Representative.

414 Section 6. Appeal: If the grievant is not satisfied with the answer to the grievance by the Superintendent
415 or his/her designee, or if no answer has been given within 5 days of meeting with the Superintendent or
416 his/her designee or 10 days from the date of filing the grievance with the Superintendent, the grievant may
417 appeal the grievance to the School Board by filing a written copy of it with the Clerk or other designee of
418 the School Board within 5 days. The School Board, upon receipt of the grievance, but no later than its
419 next regular meeting or 2 calendar weeks, whichever shall be later, shall meet with the grievant on the
420 grievance. A written response to the grievance by the School Board shall be made no later than 7
421 calendar days after said meeting. A copy of the School Board’s answer shall be furnished to the
422 Exclusive Representative.

423 Section 7. School Board Review: The School Board or its designee reserves the right to review any
424 decision issued in Subd. 2. or 3. above, provided the School Board or its representative notifies the
425 Exclusive Representative, in writing, of the intention to review within 5 days after the decision has been
426 rendered. In the event the school Board reviews a grievance under this section, the School Board reserves
427 the right to reverse or modify such decision. If the School Board chooses to review a decision, it must do

428 so no later than its next regular meeting or 2 calendar weeks from the date of the decision made in Subd.
429 2. or 3., whichever shall be later. A written response to the grievance by the School Board must be made
430 no later than 7 calendar days thereafter. A copy of such response shall be furnished to the Exclusive
431 Representative. If the grievant is not satisfied with the School Board's response to the grievance or if no
432 answer has been given within the period provided, the grievance may be submitted to arbitration before an
433 impartial arbitrator as provided in Section 8. below.

434 Section 8. Arbitration Procedures: If the Exclusive Representative is not satisfied with the response to
435 the grievance by the School Board or if no answer has been given within the period above provided, the
436 grievance may be submitted, within 5 days, to arbitration before an impartial arbitrator. If the parties
437 cannot agree as to the arbitrator within 5 days from the notification date that arbitration will be pursued,
438 the arbitrator shall be selected according to the PELRA. Both parties will have the opportunity to submit
439 evidence, offer testimony, and make oral or written arguments relating to the issue to be arbitrated. The
440 arbitrator shall have no power to alter, add to, or subtract from the express terms of this Agreement. The
441 proceeding before the arbitrator is subject to the limitations of arbitration decisions as provided by the
442 PELRA. The fees and expenses of the arbitrator shall be shared equally by both parties.

443 Subd. 1. In the event a grievance is filed after May 15 of any year and strict adherence to the time limits
444 may result in hardship to any party, the School District shall attempt to process such grievance prior to the
445 end of the school term or soon thereafter.

446 Subd. 2. Notwithstanding the expiration of this Agreement, any claim or grievance arising under it may
447 be processed through the grievance procedure until resolution.

448 Section 9. Reprisals: No reprisals of any kind will be taken by the School Board against any grievant
449 because of the grievants participation in this grievance procedure.

450 Section 10. Election of Remedies and Waiver: A grievant instituting any action, proceeding, or
451 complaint in a federal or state court of law, or before an administrative tribunal, federal agency, state
452 agency, or seeking relief through any statutory process for which relief may be granted, the subject matter
453 of which may also constitute a grievance under this Agreement, shall immediately be deemed to have
454 waived any and all rights to pursue a grievance under this article. Upon instituting and proceeding in
455 another forum as noted above, the grievant shall be deemed to waive the right to initiate a grievance
456 pursuant to this article or, if the grievance is already pending, the right to pursue it further. This section
457 shall not apply to actions to compel arbitration or to enforce the award of an arbitrator.

458

459 **ARTICLE X. UNREQUESTED LEAVE OF ABSENCE (ULA) AND SENIORITY**

460 Section 1. Purpose: The purpose of this article is to implement the provisions of M.S. 122A.40, Subd 10,
461 which, when adopted, shall constitute a plan for ULA because of discontinuance of position, lack of
462 pupils, financial limitations, or merger of classes caused by consolidation of school districts.

463 Section 2. Definitions:

464 Subd. 1. For purposes of this article, the terms defined shall have the meanings respectively ascribed to
465 them.

466 Subd. 2. "Teacher" shall mean those members of the unit as defined by the PELRA and this Agreement,
467 except the provisions of this article shall not be applicable to any bargaining unit member who is not a
468 teacher as defined by M.S. 122A.40, Subdivision 1.

469 Subd. 3. "Qualified" shall mean a teacher who:

470 1. possesses a valid state license to teach in Minnesota;

- 471 2. has a major in the area of a license(s)and;
472 3. has successfully had teaching experience in such license(s) within the last five years in the School
473 District.

474 Subd. 4. “Seniority” means continuing contract, qualified teachers commencing with the first day of
475 continuous teaching service in the School District and shall exclude probationary teachers and those
476 teachers who are acting incumbents for teachers on authorized military or other similar leave of absences.
477 A seniority list shall be updated in accordance with the provisions of Section 6. below on an annual basis.
478 Part-time teachers shall not be able to displace junior full-time teachers. A part-time teacher may claim a
479 vacant position. Provided, however, that part-time teachers who have non-interrupted teaching service in
480 the school district that employed them prior to the interdistrict cooperation and who previously taught
481 full-time for the school district that employed them before interdistrict cooperation shall be able to
482 displace junior, full-time teachers and shall be able to claim vacant full-time positions.
483 In determining the length of seniority, a teacher whose employment has been legally terminated by
484 resignation or termination pursuant to M.S. 122A.40, but whose employment was subsequently reinstated
485 at the beginning of the next school year by action of the School Board and the teacher, without
486 interruption of regular service, shall retain his/her original seniority date.

487 Subd. 5. “School Board” means the local governing board of the School District.

488 Section 3. ULA:

489 Subd. 1. The School Board may place on ULA for a period not exceeding 5 calendar years from the time
490 such leave is commenced, without pay or fringe benefits, such teachers as may be necessary because of
491 discontinuance of position, lack of pupils, financial limitations, or merger of classes. Such leave shall be
492 effective no later than the close of the school year or at such earlier time as mutually agreed between the
493 teacher and the School Board.

494 Subd. 2. Teachers to be placed on ULA shall be entitled to the notice and hearing rights specified in M.S.
495 122A.40. Notice of intention to place a teacher on ULA shall also be given to the president of the
496 Exclusive Representative.

497 Subd. 3. Teachers shall be placed on ULA in inverse order of seniority and qualified licenses. No teacher
498 shall be placed on ULA if any other qualified teacher with less seniority is employed in the same field and
499 subject matter.

500 Subd. 4. If a reduction in the number of teachers affects teachers with identical seniority, the tie shall be
501 broken based upon the following criteria used in sequence until the tie is broken:

- 502 1. the higher total of additional credits or higher lane placement shall create greater seniority;
503 2. the higher total number of years of teaching experience in the School District shall create greater
504 seniority;
505 3. the lowest file folder number assigned and on file with the Professional Educator Licensing and
506 Standards Board shall create greater seniority.

507 Subd. 5. Any teacher placed on such leave may engage in teaching or any other occupation during such
508 period and may be eligible for unemployment compensation if otherwise eligible under the law for such
509 compensation, and such a leave will not result in a loss of credit for years of service in the School District
510 earned prior to the commencement of such leave.

511 Section 4. Realignment: Nothing in this article, for purposes of placement on ULA or recall therefrom,
512 shall require the School Board to reassign a senior teacher to a different subject matter category to
513 accommodate the seniority claims of a junior teacher; nor shall it require the School Board to assign a

514 senior teacher to a substantially different grade level assignment. For purposes of this section, a
515 “substantially different grade level assignment” shall mean an assignment between kindergarten through
516 the sixth grade or seventh grade through the twelfth grade.

517 Section 5. Reinstatement:

518 Subd. 1. No new teacher shall be employed by the School District while any qualified teacher is on ULA.
519 Teachers placed on ULA shall be reinstated to the position from which they have been given leave or any
520 other available position in the School District in the fields in which they are qualified as such positions
521 become available. The order of reinstatement shall be in the inverse order in which teachers were placed
522 on ULA.

523 Subd. 2. When placed on ULA, a teacher shall file his/her name and address with the School District to
524 which any notice of reinstatement or availability of position shall be mailed by certified mail. Proof of
525 service by the person in the School District depositing such notice to the teacher at the last known address
526 shall be sufficient, and the teacher on ULA shall be responsible to provide for forwarding of mail or for
527 address changes. Failure of a notice to reach a teacher shall not be the responsibility of the School
528 District if any notice has been mailed as provided in this article.

529 Subd. 3. If a position becomes available for a qualified teacher on ULA, the School District shall notify
530 such teacher, by certified mail, who shall have 10 days from the date of receipt of such notice to accept
531 the reemployment. Failure to reply in writing within such 10 day period shall constitute waiver on the
532 part of any teacher to any further rights of employment or reinstatement, and the teacher shall forfeit any
533 future reinstatement or employment rights. The School District shall then offer a contract to the next
534 senior, qualified teacher on ULA who has specified in writing a desire to accept the position, if any.

535 Subd. 4. Reinstatement rights shall automatically cease 5 years from the date the ULA was commenced,
536 and no further rights to reinstatement shall exist unless extended by written, mutual consent of the School
537 Board and the qualified teacher.

538 Subd. 5. Teachers on ULA shall remain eligible for all benefit plans, subject to the approval of the
539 insurance carrier, but must pay the entire premium to the School District during the period of such leave.
540 The School District’s contributions toward fringe benefits for teachers placed on ULA shall be maintained
541 until September 1st following the placement of such teacher on ULA.

542 Section 6. Establishment of Seniority List:

543 Subd. 1. By October 15 of each year, the School Board shall cause a seniority list (by name, date of
544 employment, qualifications, and license) to be prepared from its records. It shall thereupon cause such list
545 to be posted in an official place in each schoolhouse of the School District. A copy shall also be sent to
546 the president of the Exclusive Representative and will be made available to all teachers.

547 Subd. 2. Any teacher whose name appears on such list and who may disagree with the finding of the
548 School District and the order of seniority in said list shall have 10 days from the date of posting to supply
549 written documentation, proof, and request for seniority change to the School District. Within 10 days
550 thereafter, the School District shall evaluate any and all such written communications regarding the order
551 of seniority contained in said list and shall make a final seniority list. By October 15, the School District
552 shall cause such seniority list to be updated to reflect any addition or deletion of personnel caused by
553 retirement, death, resignation, or other cessation of services, or new employees. Such yearly revised list
554 shall govern the application of the ULA policy until thereafter revised.

555 Subd. 3. Any new licenses obtained by a teacher must be filed in the office of the Superintendent prior to
556 February 1 if they are to be considered for that year’s reduction, if any. Any license filed on February 1
557 or thereafter shall not be considered for purposes of reinstatement from ULA.

558 Section 7. Effect: This article shall be effective at the beginning date of this Master Agreement and shall
559 be governed by its duration clause. This article shall govern all teachers as defined in Section 2., Subd. 2.
560 above and shall not be construed to limit the rights of any other licensed employee not covered by the
561 Master Agreement or any Master Agreement affecting such licensed employees.

562 Section 8. Procedure: Any challenge by a teacher who is proposed for ULA or recall there from shall be
563 subject to the hearing and review procedures as provided in M.S. 122A.40 and, therefore, shall not be
564 subject to the grievance procedure.

565

566 **ARTICLE XI. DEFERRED COMPENSATION**

567 Section 1. Deferred Compensation (403b Match Schedule):

568 Subd. 1. District Annual Match. ~~For the 2019-2020 school year~~ Teachers will be eligible to begin
569 receiving a 403b match in their fifth year of teaching for School District 2190. Beginning with the
570 2020-2021 school year teachers will be eligible to begin receiving 403b match in their first year of
571 teaching for School District 2190. The District annual match will be prorated for part time
572 employees based on their individual contract each school year. The School District annual match
573 will be according to the following schedule:

574

Years of Active Service to District 2190	Annual District Match <u>2019-2020</u>	<u>Annual District Match</u> <u>2020-2021</u>
0-4 Years	\$0	<u>\$200</u>
5-13 Years	\$800	<u>\$900</u>
14 years and over	\$1,200 per year until career maximum is reached	<u>\$1,400 per year until career maximum is reached</u>
<u>Career Maximum</u>	<u>\$25,000</u>	<u>\$28,000</u>

575

576 Subd. 2. Career Maximum: An individual teacher shall be limited to a maximum total District
577 match during his/her career ~~with the District of up to \$25,000 as outlined above.~~ This amount is
578 referred to as the “career maximum.” Once a teacher reaches the career maximum, there will be
579 no amount due to the teacher upon resignation or retirement. In any given year a teacher may
580 forego the deferred compensation benefit for which they are eligible, but have not matched.

581

582 Subd. 3. Plan Year. The plan year is from September 1 through August 31 of each year.

583

584 **ARTICLE XII. RETIREMENT BENEFITS**

585 Subd. 1. Eligibility: Teachers who have completed at least twenty (20) active years of continuous
586 service in School Districts 892, 893, 894, 2183, or 2190 and who are at least fifty-five (55) years
587 of age at the time of the effective date of the retirement shall be eligible for retirement benefits
588 under the terms of this section. The teacher must have performed services on at least 120 duty
589 days during the school year in order for the year to be considered an “active” year of service.
590 Any teacher terminated pursuant to Minnesota Statute 122A.40, Subd. 9 or 13, shall not be

591 eligible. A teacher must retire and begin drawing Minnesota Teacher Retirement Association
592 pension benefits to qualify for retirement benefits under this ~~section~~article.
593 Subd. 2. Retirement Health Premium Payment: All teachers who were hired prior to June 30, 2012
594 and are full-time (i.e., 1.0 full-time equivalent) at the effective date of retirement are eligible for a
595 health insurance premium payment towards the School District sponsored group health insurance
596 plan of \$200 per month upon retirement until the teacher is eligible for Medicare. Teachers hired
597 after July 1, 2012 will not receive a retirement health benefit.

598 Subd. 3. Severance Payment Balance: Teachers hired before September 1, 1995 will be eligible to
599 receive a severance payment equal to the difference between ~~\$25,000~~ the maximum amount outlined
600 in Article XI, Subd. 1 and the amount of 403b matching payments made by the District over the
601 course of the teacher's career with the District.

602 The severance payment will be reduced by any 403b annual matching payments for which the teacher
603 was eligible but did not receive because the teacher did not make the 403b annual payment he/she was
604 eligible to make. Teachers hired after September 1, 1995 are not eligible for this severance payment.

605 The balance due the teacher will be placed in the Minnesota Post Retirement Health Care
606 Savings Plan (PRHCSP) established under Minnesota Statute 352.98 and as outlined in the
607 Minnesota Retirement System's Trust and Plan Documents within 60 calendar days. If a
608 teacher dies subsequent to receiving his/her balance of the maximum school district match,
609 such payment will be made to his/her designated individual(s) or to his/her estate.

610 Subd. 4. Teachers must submit a written resignation by May 1st of the year in which the
611 retirement will be effective to receive benefits.

612

613 ARTICLE ~~XI~~ XIII. GROUP INSURANCE

614 Section 1. Selection: The selection of the insurance carrier and policy shall be made by the School
615 District as provided by law.

616

617 Section 2. School District Approved Insurance Plans:

618 Subd. 1. Long Term Disability Coverage: The School District teacher who qualifies for and is enrolled in
619 the School District long-term disability plan (LTD). The teacher will pay the LTD premium, but the
620 amount of the School District's contribution will be added to each teacher's salary.

621 Subd. 2. Health and Hospitalization Coverage: For the 2019-2020 school year the School District shall
622 contribute up to \$5,650 (\$470.83 per month) for individual coverage and up to \$7,000 (\$583.33 per
623 month) for dependent coverage and for the 2020-2021 school year the School District shall contribute up
624 to \$6,009.96 (\$500.83 per month) for individual coverage and up to \$7,431.96 (619.33 per month) for
625 dependent coverage for each full-time teacher employed by the School District who qualifies for and is
626 enrolled in the School District group health and hospitalization plan during the school year. Any
627 additional cost of the premium shall be borne by the teacher and paid by payroll deduction. Teachers
628 employed fewer than 8 hours/day or for fewer than the total number of contracted days shall receive
629 contributions on a prorated basis.

630 Subd. 3. Life Insurance Coverage: The School District shall contribute a sum of up to \$81.00 per year
631 (\$6.75/month) toward the premium for individual or dependent basic term life insurance coverage for
632 each full-time teacher employed by the School District who qualifies for and is enrolled in the School
633 District basic term life insurance program. Any additional cost of the premium shall be borne by the

634 teacher and paid by payroll deduction. Teachers employed fewer than 8 hours/day or for fewer than the
635 total number of contracted days shall receive contributions on a pro-rated basis.

636 Subd. 4. Dental Insurance Coverage: The School District shall contribute a sum of up to \$480 per year
637 (\$40 per month) toward the premium for individual and dependant coverage for each full-time teacher
638 employed by the School District who qualifies for and is enrolled in the School District dental plan. Any
639 additional cost of the premium shall be borne by the teacher and paid by payroll deduction. Teachers
640 employed fewer than 8 hours/day or for fewer than the total number of contracted days shall receive
641 contributions on a pro-rated basis.

642 Section 3. Claims Against the School District: The School District's only obligation is to purchase these
643 insurance policies and pay such amounts as agreed to in this Agreement, and no claim shall be made
644 against the School District as a result of a denial of insurance benefits by an insurance carrier.

645 Section 4. Duration of Insurance Contribution: A teacher is eligible for School District contributions as
646 provided in this article as long as the teacher is employed by the School District. Upon termination of
647 employment, all School District contributions shall cease except that the contribution for teachers who
648 complete the school year shall be continued to the following September 1st.

649

650 **ARTICLE XIII XIV. TEACHER DISCIPLINE**

651 Section 1. Definition: A teacher may be disciplined only for just cause. Disciplinary action may include
652 the following:

- 653 1. oral reprimand,
- 654 2. written reprimand,
- 655 3. suspension with or without pay,
- 656 4. withholding of a scheduled salary increase, and/or
- 657 5. discharge.

658 Section 2. Severity: The severity of the disciplinary action chosen by the School District shall be
659 commensurate to the seriousness of the teacher's misconduct or failure to act, in the sole judgment of the
660 School District. The School District is not required to follow progressive discipline.

661 Section 3. Review: Disciplinary action is subject to review through the grievance procedure, subject to
662 the provisions of M.S. 122A.40.

663 Section 4 Suspension: The School District shall not propose suspension of any teacher without just cause.
664 The Exclusive Representative, with the consent of the affected teacher, shall have the right to take up the
665 suspension at the Superintendent's level of the grievance procedure, and the matter shall be handled in
666 accordance with this procedure if so requested by the Exclusive Representative.

667

668 **ARTICLE XIV XV. PEER REVIEW**

669 The School Board and Exclusive Representative acknowledge the requirements of Minnesota Statute
670 122A.40, subdivisions 6 and 8. The parties agree to comply with the following understanding:

- 671 1. The peer review process will not form the basis of any disciplinary action, nor shall it be used
672 to judge the competency of any teacher, nor shall it be used for any defense or employment
673 status decisions.
- 674 2. All documents generated through the peer review process will become the property of the
675 teacher reviewed.

676

677 | **ARTICLE ~~XV~~ XVI. EARLY CHILDHOOD FAMILY EDUCATION TEACHERS**

678 | **Section 1. Statutory Considerations:** Pursuant to M.S. 122A.26, an Early Childhood Family Education
679 | (ECFE) teacher who teaches in an early childhood and family education program, which is offered
680 | through a community education program, which qualifies for community education aid or ECFE aid must
681 | meet licensure requirements as a teacher. However, M.S. 122A.26 specifically provides that such
682 | licensure shall not be construed to bring such ECFE teacher within the definition of a teacher for purposes
683 | of M.S. 122A.40, Subdivision 1.

684 | **Section 2. Probationary Period:** The probationary period for ECFE teachers shall be 3 school years of
685 | continuous teaching service. Upon completion of the probationary period, an ECFE teacher may be
686 | suspended or discharged only for just cause, and such ECFE teacher shall have access to the grievance
687 | procedure.

688 | **Section 3. Layoff and Recall:** ECFE teachers shall have seniority only as ECFE teachers and shall have a
689 | separate seniority list consisting only of ECFE teachers. An ECFE teacher shall not have any rights to
690 | any other teaching position in the School District. ECFE teachers shall be laid off and recalled within
691 | order of seniority with other ECFE teachers.

692 | **Section 4. Compensation:** ECFE teachers shall be compensated pursuant to the following schedule:
693 |

Years of Service	2017-20182019-2020	2018-20192020-2021
Years 1 & 2	\$29.41 <u>\$30.29</u>	\$29.99 <u>\$30.90</u>
Years 3 & 4	\$30.37 <u>\$31.28</u>	\$30.97 <u>\$31.91</u>
Years 5 & 6	\$31.38 <u>\$32.32</u>	\$32.00 <u>\$32.97</u>
Year 7 & Over	\$33.10 <u>\$34.10</u>	\$33.76 <u>\$34.78</u>

694 |
695 | **Section 5. Applicable Articles of the Master Agreement:** ECFE teachers shall be covered by the
696 | following articles of the Master Agreement listed below. They are not covered by the other Agreement
697 | articles not listed below:

- 698 | ARTICLE I, Purpose,
- 699 | ARTICLE II, Recognition of Exclusive Representative,
- 700 | ARTICLE III, Definitions,
- 701 | ARTICLE IV, School District Rights,
- 702 | ARTICLE V, Teacher Rights,
- 703 | ARTICLE IX, Grievance Procedure,
- 704 | ARTICLE ~~XIII~~XIV, Teacher Discipline,
- 705 | ARTICLE ~~XIV~~XVII, Duration,

706 | **Section 6. Hours of Service, Duty Day, Duty Week, and Duty Year:** Hours of service, duty day, duty
707 | week, and duty year shall be as assigned by the School District and modified from time to time based
708 | upon the needs of the program.

709 | **Section 7. Director Benefit:** The Director of the Early Childhood Family Education Programs shall
710 | receive a health insurance benefit of \$200.00 per month.

711 | **Section 8. Personal Day:** All persons affected by this contract section are eligible for two (2) personal
712 | days annually and be paid for up to five (5) hours of work or the average number of hours worked each
713 | day during that session, whichever is less. All persons affected by this contract section will use personal
714 | leave for the sole purpose of personal business that cannot be completed outside of a “normal” workday.

715 No person affected by this contract will use personal leave in conjunction with holiday breaks or within
716 the last 15 days of the school year. Requests for personal leave must be made in writing to the School
717 District Community Education Director at least 3 days in advance, except in the event of an emergency.
718 No more than one (1) ECFE staff person may be granted personal leave for the same day. In the event of
719 multiple applications for the same day, the day will be granted to the ECFE teacher making the earliest
720 application.

721 Section 9. Disability Leave: ECFE teachers shall be entitled to 4 days per year cumulative to 20 days and
722 be paid for up to 5 hours of work or the average number of hours worked each day during that session,
723 whichever is less.

724 Subd.1. Disability leave with pay shall be allowed whenever the absence is found to have been due to the
725 ECFE teacher's illness or disability, which prevented him/her from being at work or performing duties on
726 that day(s).

727 Subd. 2. ECFE teachers will be allowed to use disability leave to care for their sick child, under the same
728 conditions they are allowed disability leave for their personal illness.

729

730 **ARTICLE XVI XVII. DURATION**

731 Section 1. Term and Reopening Negotiations: This Agreement shall remain in full force and effect for a
732 period commencing on the date of full ratification through June 30, ~~2019~~2021, and thereafter until
733 modifications are made pursuant to the PELRA. If either party desires to modify or amend this
734 Agreement commencing on July 1, ~~2019~~2021, it shall give written notice of such intent to the other party
735 no later than May 1, ~~2019~~2021. Unless otherwise mutually agreed, the parties shall, each odd-numbered
736 year, commence negotiations for the purpose of entering into a successor Agreement before the expiration
737 of this Agreement.

738 Section 2. Effect: This Agreement constitutes the full and complete Agreement between the School
739 District and the Exclusive Representative. The provisions of this Agreement relating to terms and
740 conditions of employment supersede any and all prior Agreements, resolutions, practices, School District
741 policies, rules, and regulations concerning terms and conditions of employment inconsistent with these
742 provisions.

743 Section 3. Severability: The provisions of this Agreement shall be severable, and if any such provision
744 or the application of any such provision under any circumstances is held invalid, it shall not affect any
745 other provisions of this Agreement or the application of any provision.

746

747 **ARTICLE XVIII. TIER 2 TEACHERS**

748 Section 1. Statutory Considerations: Pursuant to M.S. 122A.182, a Tier 2 teacher may be a teacher of
749 record in a Minnesota Public School System. However, M.S. 122A.182 specifically provides that such
750 licensure shall not be construed to bring such Tier 2 teacher within the definition of a teacher for purposes
751 of M.S. 122A.40, Subd.1.

752 Section 2. Probationary Period: Time spent as a Tier 2 licensed teacher will be credited toward the
753 teacher's probationary period as provided in M.S. 122A.182.

754 Section 3. Layoff: Tier 2 teachers will be laid off prior to any qualified Tier 3 or 4 teachers being placed
755 on ULA.

756 Section 4. Compensation: Tier 2 teachers will be compensated as provided for in ARTICLE IX.

757 Section 5. Applicable Sections of the Master Agreement: Tier 2 teachers shall be covered by the
758 following articles of the Master Agreement:

759 ARTICLE I - PURPOSE,

760 ARTICLE II - RECOGNITION OF EXCLUSIVE REPRESENTATIVE,

761 ARTICLE III - DEFINITIONS,

762 ARTICLE IV - SCHOOL DISTRICT RIGHTS,

763 ARTICLE V - TEACHER RIGHTS,

764 ARTICLE VI - LEAVES OF ABSENCE,

765 ARTICLE VII - HOURS OF SERVICE,

766 ARTICLE VIII - LENGTH OF THE SCHOOL YEAR,

767 ARTICLE IX - GRIEVANCE PROCEDURE,

768 ARTICLE XI - DEFERRED COMPENSATION,

769 ARTICLE XII - RETIREMENT BENEFITS,

770 ARTICLE XIII - GROUP INSURANCE

771 ARTICLE XIV - TEACHER DISCIPLINE,

772 ARTICLE XV- PEER REVIEW.

773 ARTICLE XVII - DURATION,

774 Section 6. Sections of the Master Agreement Not Applicable: Tier 2 teachers shall not be eligible for the
775 following articles of the Master Agreement, which apply only to Tier 3 and Tier 4 licensed teachers:

776 ARTICLE X, UNREQUESTED LEAVE OF ABSENCE (ULA) AND SENIORITY
777 AGREEMENT,

778 ARTICLE XV, EARLY CHILDHOOD FAMILY EDUCATION TEACHERS

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780 **ARTICLE ~~XVII~~ IX. BASIC SCHEDULES AND RATES OF PAY**

781 Section 1. ~~2017-2019-2019-2021~~ Salary Schedules: The wages and salaries reflected in the schedules
782 that follow shall be a part of the Agreement for the ~~2017-2019~~2019-2021 school years.

783 Section 2. Status of Salary Schedule: The salary schedules are not to be construed as a part of a teacher's
784 continuing contract. In the event a successor Agreement is not entered into prior to the commencement of
785 school in ~~2019~~2021, a teacher shall be compensated according to the last individual employment contract
786 executed between the teacher and the School District until such time as a successor Agreement is
787 executed and fully implemented.

788 Section 3. Placement on Salary Schedule: The following rules shall be applicable in determining
789 placement of a teacher on the appropriate salary schedule.

790 Subd. 1. Semester credits to be considered for application on any lane of the salary schedule must be
791 germane to the teaching assignment as determined by the School District.

792 Subd. 2. To apply on the salary schedule, credits beyond the bachelor's degree must be graduate credits
793 and carry a grade equivalent of "B" or higher.

794 Subd. 3. All credits, in order to be considered for application on the salary schedule, must be approved by
795 the Superintendent in writing prior to the taking of the course.

796 Subd. 4. At the time a block of credits are considered for a lane change, no credits more than 7 years-old
797 will be counted toward the lane change.

798 Subd. 5. All credits counted toward lane changes beyond the “BA lane” must be earned after a teacher
799 has received the “BA degree”. All credits counted toward lane changes after the “MA degree” must be
800 earned after a teacher has received the “MA degree”.

801 Subd. 6. Subject to the conditions in Subd. 9. below, individual employment contracts will be modified
802 to reflect qualified lane changes twice every school year as follows:

- 803 1. the salary increase resulting from a lane change shall be effective at the beginning of the school
804 year providing a transcript of qualified credits is submitted to the Superintendent’s office no later
805 than September 15th of each year-- credits submitted by transcript after September 15th but before
806 February 15th even though otherwise qualifying, shall not be considered until February 15th;
- 807 2. the salary increase resulting from a lane change shall be effective on February 15th providing a
808 transcript of qualified credits is submitted to the Superintendent’s office no later than February
809 15th of each year--credits submitted by transcript after February 15th even though otherwise
810 qualifying, shall not be considered until the following school year;
- 811 3. requests for lane changes must be made in writing according to the dates listed above.

812 Subd. 7. Teachers employed in the School District prior to July 1, 2005 and placed on the then existent
813 “BA+75” lane shall be provided the “MA lane” negotiated amount for the remainder of their tenure in the
814 School District. Any teachers eligible to move to the then existent “BA+75” lane during the 2005-2006
815 school year will also be provided the “MA lane” negotiated amount for the remainder of their tenure in
816 the School District.

817 Subd. 8. A teacher shall be paid on the “MA lane” or higher degree lane only if the degree program is
818 germane to the teaching assignment as approved by the School Board and the degree program is approved
819 in writing by the Superintendent in advance.

820 Subd. 9. Notwithstanding the other provisions of this article, a teacher may not be credited with more
821 than 10 semester credits toward a lane change in any single fiscal year, allowing teachers to advance 1
822 lane only in a given year. However, a teacher who has completed a pre-approved master’s program and
823 has forwarded the required documentation to the School District office shall be allowed to move directly
824 to the “MA lane” pursuant to Subd. 6. above.

825 A teacher on sabbatical leave shall be an exception to this restriction. A teacher on sabbatical leave shall
826 receive salary schedule credit for all credit hours earned during the leave that meet the criteria established
827 in this section.

828 Subd. 10. A newly hired teacher shall be placed on such step of the salary schedule as agreed upon
829 between the School District and the teacher. The School District may, in its sole discretion, compensate
830 teachers in the bargaining unit above the scheduled salary.

831 Subd. 11. A teacher must be employed as a teacher and be paid for a minimum of 90 days in a school
832 year to qualify for a salary step advancement.

833 Subd. 12. A retired teacher who is re-hired by the School District will:

- 834 1. be placed on “Step 1” of the “BA lane” of the negotiated salary schedule--the School District
835 reserves the right to negotiate with the retired teacher a salary higher than that of “Step 1” of the
836 “BA Lane” for hard-to-fill positions;

- 837 2. continue to receive the health insurance benefit he/she received at the time of their retirement--
 838 retired teachers from other school districts will receive no health insurance benefit;
 839 3. not be eligible to participate in the deferred compensation School District match plan or to receive
 840 any other retirement benefits made available to other teachers;
 841 4. be eligible to receive the leaves of absence as negotiated in the Agreement;
 842 5. be employed for a period of not more than 1 year;
 843 6. waive his or her rights to tenure and acknowledge that the School District reserves the right to
 844 terminate his or her employment at the end of any school year.

845 The teacher's individual employment contract will be modified to include language which states (1) that
 846 the retired teacher has had the opportunity to talk with his/her attorney relative to waiving his/her
 847 statutory rights to tenure, (2) that the retired teacher understands statutory rights to tenure, and (3) that the
 848 retired teacher agrees to waive those statutory rights.

849 Subd. 13. Teachers who are assigned as a substitute for other teachers, during their preparation time, shall
 850 be compensated at a rate of \$22.50 per hour. Periods of less than an hour shall be prorated. Substitute

851 teachers, not affected by this contract, shall be compensated pursuant to School District Policy
 852 Subd. 14. Title I teachers, who work an hourly schedule, shall be paid according to the following
 853 schedule:
 854

Years of Service	2017-2018 <u>2019-2020</u>	2018-2019 <u>2020-2021</u>
Years 1 & 2	\$29.41 <u>\$30.29</u>	\$29.99 <u>\$30.90</u>
Years 3 & 4	\$30.37 <u>\$31.28</u>	\$30.97 <u>\$31.91</u>
Years 5 & 6	\$31.38 <u>\$32.32</u>	\$32.00 <u>\$32.97</u>
Years 7 & Over	\$33.10 <u>\$34.10</u>	\$33.76 <u>\$34.78</u>

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 856 Subd. 15. The rules contained in this article relating to the application of credits on the salary schedule
 857 shall not deprive any teacher of any salary schedule placement already recognized and/or actually being
 858 paid.

859 Subd. 16. Part-time teachers required to attend conferences and all-day inservice days with their
 860 supervising principal's written approval will receive pro-rated pay for the extra required hours.

861 Section 4. Online Learning: The School District has the right to assign online teaching as a part of the
 862 normal duty day. Any online teaching assignments in excess of a full-time position must be agreed to by
 863 the teacher and will be compensated at a rate of \$300 per student. The following criteria are applicable
 864 for each assignment:

- 865 1. A minimum of 5 students are required for the course to be offered.
 866 2. There will be a cap of 15 students per online class taught outside of the normal teacher duty day.
 867 3. Appropriate Minnesota licensure is required.
 868 4. Assignment of an online class will follow guidelines for assignment of a regular class.
 869 5. Prep time for online classes will follow prep time guidelines as set forth in Article VII, Section 4.

870 Section 5. Retention of License(s): Beginning with teachers hired after the 2019-2020 school year, in
 871 order to retain employment, all full- or part-time teachers are required to maintain the license(s) in the
 872 area(s) in which they are currently teaching and license(s) with which they were initially hired unless
 873 granted permission in writing from the district.

874 Section 6 - Higher Learning Commission Certification: The School District will reimburse teachers up to
 875 \$8500 for tuition, books, mileage and supplies for certification by the Higher Learning Commission
 876 required by the School District and agreed upon by the Superintendent for up to 18 credits per
 877 certification area. The teacher will submit all receipts or mileage vouchers to prove expenses up to
 878 \$8500. The teacher will agree to work for the School District for at least 5 years after completion of the
 879 HLC certification unless the teacher is placed on ULA. If said teacher leaves employment at the School
 880 District prior to completion of the 5 years of service, the district will be reimbursed all costs associated
 881 with this benefit by the teacher. Payment will be made to the teacher upon successful completion of the
 882 18 credits and certification is verified.

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2017-2018 2019-2020 SALARY SCHEDULE

STEP	BA	BA+10	BA+20	BA+30	BA+40	MA	MA+10	MA+20
1	\$38,465	\$39,616	\$40,807	\$42,030	\$43,292	\$44,807	\$46,328	\$47,718
2	\$39,616	\$40,807	\$42,030	\$43,292	\$44,590	\$46,150	\$47,718	\$49,150
3	\$40,807	\$42,030	\$43,292	\$44,590	\$45,929	\$47,536	\$49,151	\$50,624
4	\$42,030	\$43,292	\$44,590	\$45,929	\$47,305	\$48,962	\$50,625	\$52,144
5	\$43,292	\$44,590	\$45,929	\$47,305	\$48,723	\$50,429	\$52,144	\$53,708
6	\$44,590	\$45,929	\$47,305	\$48,723	\$50,188	\$51,943	\$53,708	\$55,319
7	\$45,929	\$47,305	\$48,723	\$50,188	\$51,692	\$53,501	\$55,318	\$56,977
8	\$47,305	\$48,723	\$50,188	\$51,692	\$53,243	\$55,107	\$56,978	\$58,686
9	\$48,723	\$50,188	\$51,692	\$53,243	\$54,839	\$56,760	\$58,687	\$60,447
10	--	\$51,692	\$53,243	\$54,839	\$56,486	\$58,462	\$60,447	\$62,261
11	--	\$53,243	\$54,839	\$56,486	\$58,181	\$60,216	\$62,261	\$64,129
12	--	\$55,169	\$57,081	\$58,792	\$60,557	\$62,674	\$65,128	\$67,081
13	--	\$57,861	\$59,997	\$61,796	\$63,649	\$65,874	\$68,619	\$70,678
Career	\$59,300	\$60,551	\$62,913	\$64,799	\$66,742	\$69,075	\$72,111	\$74,275

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The salary schedule matrix is adjusted as follows:

1. the schedule matrix reflects a salary adjustment in the “BA lane” for the last step; however, for all teachers who had not reached the 9th step by the 2002-2003 fiscal year, the schedule is capped at 9 years; further advancement through the salary schedule after the “BA 9” step must occur by changing lanes of advanced credits;
2. notwithstanding the foregoing schedule, the teacher employed in the School District as the Elementary Physical Education Instructor hired September 3, 1987, who would be affected by the 9th step cap of the “BA lane” shall be provided the negotiated increase in salary and career increment for the remainder of their tenure in the School District;
3. lane advancement for qualifying teachers.
4. “MA+20” lane is added for pre-approved graduate credits earned after July 1, 2012;

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Teachers employed for summer work will receive \$575 per week. Such employment will be at the discretion of the School Board.

Teachers employed for mandated, extended summer school services will receive pay based on BA, Step 1. The School Board reserves the right to increase pay for hard to fill positions.

~~2018-2019~~ 2020-2021 SALARY SCHEDULE

STEP	BA	BA+10	BA+20	BA+30	BA+40	MA	MA+10	MA+20
1	\$39,234	\$40,409	\$41,623	\$42,871	\$44,157	\$45,703	\$47,254	\$48,673
2	\$40,409	\$41,623	\$42,871	\$44,157	\$45,482	\$47,073	\$48,673	\$50,133
3	\$41,623	\$42,871	\$44,157	\$45,482	\$46,847	\$48,486	\$50,134	\$51,637
4	\$42,871	\$44,157	\$45,482	\$46,847	\$48,251	\$49,941	\$51,638	\$53,187
5	\$44,157	\$45,482	\$46,847	\$48,251	\$49,698	\$51,438	\$53,187	\$54,782
6	\$45,482	\$46,847	\$48,251	\$49,698	\$51,192	\$52,982	\$54,782	\$56,425
7	\$46,847	\$48,251	\$49,698	\$51,192	\$52,726	\$54,571	\$56,424	\$58,117
8	\$48,251	\$49,698	\$51,192	\$52,726	\$54,308	\$56,209	\$58,118	\$59,860
9	\$49,698	\$51,192	\$52,726	\$54,308	\$55,936	\$57,895	\$59,861	\$61,656
10	--	\$52,726	\$54,308	\$55,936	\$57,616	\$59,631	\$61,656	\$63,507
11	--	\$54,308	\$55,936	\$57,616	\$59,345	\$61,421	\$63,507	\$65,412
12	--	\$56,273	\$58,223	\$59,968	\$61,768	\$63,927	\$66,430	\$68,423
13	--	\$59,018	\$61,197	\$63,032	\$64,922	\$67,192	\$69,992	\$72,091
Career	\$60,486	\$61,762	\$64,171	\$66,095	\$68,077	\$70,456	\$73,553	\$75,761

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The salary schedule matrix is adjusted as follows:

1. the schedule matrix reflects a salary adjustment in the “BA lane” for the last step; however, for all teachers who had not reached the 9th step by the 2002-2003 fiscal year, the schedule is capped at 9 years; further advancement through the salary schedule, after the “BA 9” step, must occur by changing lanes of advanced credits;
2. notwithstanding the foregoing schedule, the teacher employed in the School District as the Elementary Physical Education Instructor hired September 3, 1987, who would be affected by the 10 step cap of the “BA lane” shall be provided the negotiated increase in salary and career increment for the remainder of their tenure in the School District;
3. lane advancement for qualifying teachers;
4. “MA+20” lane is added for pre-approved graduate credits earned after July 1, 2012;

Teachers employed for summer work will receive \$575 per week. Such employment will be at the discretion of the School Board.

Teachers employed for mandated, extended summer school services will receive pay based on BA, Step 1. The School Board reserves the right to increase pay for hard to fill positions.

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All teachers who work at extra-curricular events will be paid according to the following schedule:

Sport/Activity	Position	Level	Proposed Stipend
HS Musical	Tickets	NA	\$20
Football	Tickets	Varsity	\$25
	Chains	Varsity	\$30
		B & C	\$20
	Book	Varsity	\$35
	Clock/Board	Varsity	\$30
		B & C	\$20
	Spotter	Varsity	\$30
Announcer	Varsity	\$35	
Volleyball	Tickets	A & B	\$40
	Book	A & B	\$35
		C	\$15
	Libero Tracker	A & B	\$30
	PA/Scoreboard	A & B	\$35
C		\$15	
Cross Country	Event Workers	JH	\$20
		7 th – 12 th	\$25
Basketball	Tickets	ABC	\$40
	Book	AB	\$35
		C	\$15
	PA/Scoreboard	AB	\$35
C		\$15	
Wrestling	Tickets	AB	\$30
	Book	AB	\$35
	Clock	AB	\$35
Baseball/Softball	Tickets	Varsity	\$20
	Scoreboard	Varsity	\$20
Track	Event Workers	Varsity	\$30
		JH	\$30
	Timers	Varsity	\$35
		JH	\$35
	Announcers	Varsity	\$35
JH		\$35	
Results Workers	V	\$40	
Bus Chaperones			\$10 per hour

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Work at extra-curricular events not covered by the schedule above will be paid at \$10 per hour.

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Extra – Curricular Salary Schedule

- The following factors were considered to determine proposed groupings:
 1. length of season,
 2. number of students who participate,
 3. liability,
 4. spectator interest (pressure),
 5. equipment & facilities duties,
 6. preparation time.
- The percentage in each group is based off the “BA Lane, steps 1-9” on the current salary schedule.
- Extra-curricular step 10 shall be a three (3) percent increase based on the existing BA Step 9.

Group 1 @ 13%	Group 2 @ 11%	Group 3 @ 10%	Group 4 @ 9.25%	Group 5 @ 8%
Head Basketball Head Football Head Wrestling Head Volleyball	Head Softball Head Track Head Dance Head Baseball Head Softball	Head Tennis Head Cross Country Head Golf	Assistant Football Assistant Basketball Assistant Wrestling Assistant Volleyball Musical Director	Assistant Cross Country Assistant Track Assistant Baseball Assistant Dance Assistant Softball Assistant Golf Assistant Tennis Annual Concessions Instrumental Music

Group 6 @ 6%	Group 7 @ 4.25%	Group 8 @ 3%	Group 9 @ 1.25%
JH Athletic Coaches Vocal Music SH Math League SH Play Director 1 st Musical Assistant FFA Advisor Robotics (FIRST)	Intramural Director Sr. Knowledge Bowl Speech School Patrol Musical 2 nd Assistant Student Council One-Act Play Lego League	Mock Trial JH Knowledge Bowl JH Musical/Play Director Elementary Play Director Prom Advisor	National Honor Society Elem. Student Council JH Student Council JH Spelling Bee JH Geography Bee Science Club Advisor Drama Club Advisor Newspaper Spanish Club

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Coaches will advance 1 step each succeeding year until reaching “Step 10.” A newly hired coach/advisor shall be placed on such step of the extra-curricular salary schedule as agreed upon between the School District and the coach/advisor. The coach/advisor may be given up to 6 years of outside experience on the extra-curricular salary schedule. The School District reserves the right to negotiate a salary higher than that of “Step 1” for experience or hard-to-fill positions.

EXTRA-CURRICULAR NOTES

1. “Years coaching” means years of coaching in the School District and in the particular sport.
2. “Years in assignment” means years working in the particular activity in the School District.
3. Years are accumulated regardless of transfer to a different level of responsibility.
4. The School District reserves the right to pay a head coach/supervisor/director above the schedule amount if necessary in order to secure replacements.
5. Elementary athletic activity supervisors will be paid \$393 per activity.
6. Extra-curricular pay shall be paid in 3 equal installments during the season.
7. Pay for the summer band instruction (senior high and junior high) will be based on the hourly rate of pay from the “BA Step 1 cell” of the salary schedule.
8. Pay for the summer agriculture program will be based on the hourly rate of pay from the “BA Step 1 cell” of the salary schedule.

- 964 9. Non-licensed coaches/supervisors/directors will be paid based on “BA lanes”. Credit for years of
965 experience will be determined by the activities director.
- 966 10. The district will pay membership dues for head coaches and directors with a total fund cap of
967 \$1,000 per year. Payment for dues will be reimbursed to those head coaches and directors who
968 apply for reimbursement. Reimbursement shall be paid in the June settle-up and may be pro-rated
969 proportionally under the maximum noted above.
- 970 11. The district agrees to pay fees and payments received by the district to teachers for their services
971 rendered in the areas of interns, student teachers and similar duties of other names.
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- 973 OFFICIALS FOR ATHLETIC EVENTS: Officials for athletic contests will be paid \$20 per event. (An
974 event is a game in baseball, football, basketball, and softball and a match in volleyball.)

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

FOR:
The Exclusive Representative

FOR:
The School District

Andrew Holt, President

~~Dawn Odegard~~ Sharon Rupp, School Board Chair

Steve Petrich, Co-Head Negotiator

~~Steve Rupp~~ Susan Bones, School Board Clerk

Robyn Aslesen, Co-Head Negotiator

Dated this ____ day of _____, ~~2018~~2020
20182020

Dated this ____ day of _____,

APPENDIX A – GRIEVANCE REPORT FORM

Grievance # _____ Date: _____

Name of Grievant: _____ Position: _____ School: _____

Date grievance occurred: _____

Statement of grievance: _____

Relief sought: _____

Signature of Grievant

Date

Signature of Exclusive Representative

Date

Received by:

Supervising Principal or Director Signature

Date

Answer by Principal or Director: _____

Signature of Principal or Director

Date

Position of Grievant _____

Signature of Grievant

Date

Received by:

Superintendent

Date

Answer by Superintendent: _____

Signature of Superintendent

Date

Position of Grievant: _____

Signature of Grievant

Date

Received by:

School Board Representative

Date

Answer by School Board: _____

Signature of School Board Representative

Date

Position of Grievant: _____

Signature of Grievant

Date

Received by:

Arbitrator

Date

BOARD OF EDUCATION - AGENDA ANALYSIS

AGENDA ITEM: 9.3
MEETING DATE: March 9, 2020
SUBJECT: New Business - Approve Sale of OPEB Bonds

BOARD ACTION:

Required X
Information
Scheduled Report

BACKGROUND/RATIONALE:

Attached in BoardBook is a draft of the Awarding Resolution for the bonds scheduled to sell on Monday, March 9, 2020. The resolution will be updated with the results of the sale on Monday, March 9, 2020, and a completed copy will be circulated that afternoon.

Please direct questions to BakerTilly.

PRESENTER(S): Superintendent Schneider

COMMITTEE: NONE

SUPERINTENDENT RECOMMENDATION:

I recommend the approval of the agenda items as listed.

NEW ISSUE

S&P MNSDCEP Rating: Requested

In the opinion of Knutson, Flynn & Deans, Professional Association, Bond Counsel, interest on the Bonds is includable in gross income federal income tax purposes and in taxable net income of individuals, states, or trusts for the State of Minnesota income tax purposes according to present federal and Minnesota laws, regulations, rulings, and decisions. (See "TAXABILITY OF INTEREST" herein.)

\$870,000*
Independent School District No. 2190
(Yellow Medicine East), Minnesota

General Obligation Taxable OPEB Refunding Bonds, Series 2020A
(the "Bonds")

(Minnesota School District Credit Enhancement Program)

(Book Entry Only)

Dated Date: Date of Delivery

Interest Due: Each February 1 and August 1,
commencing August 1, 2020

The Bonds will mature February 1 in the years and amounts* as follows

2021	\$170,000	2022	\$170,000	2023	\$175,000	2024	\$175,000	2025	\$180,000
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Proposals for the Bonds may contain a maturity schedule providing for a combination of serial bonds and term bonds. All term bonds shall be subject to mandatory sinking fund redemption at a price of par plus accrued interest to the date of redemption scheduled to conform to the maturity schedule set forth above.

The Bonds will not be subject to redemption in advance of their respective stated maturity dates.

The Bonds are general obligations of the District for which the District pledges its full faith and credit and power to levy direct general ad valorem taxes. The District has also covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55 and to use the provisions of that statute pursuant to which the State of Minnesota will appropriate money to the payment of the principal and interest on the Bonds when due if the District is unable to make a principal or interest payment. The proceeds of the Bonds will be used to refund the February 1, 2021 through February 1, 2025 maturities of the District's General Obligation Taxable OPEB Bonds, Series 2009A, dated October 22, 2009.

Proposals shall be for not less than \$864,780 plus accrued interest, if any, on the total principal amount of the Bonds. Proposals shall specify rates in integral multiples of 1/100 or 1/8 of 1%. The initial price to the public for each maturity as stated on the proposal must be 98.0% or greater. Following receipt of proposals, a good faith deposit will be required to be delivered to the District by the lowest bidder as described in the "Terms of Proposal" herein. Award of the Bonds will be made on the basis of True Interest Cost (TIC).

The Bonds will be issued as fully registered bonds without coupons and, when issued, will be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("DTC"). DTC will act as securities depository for the Bonds. Individual purchases may be made in book entry form only, in the principal amount of \$5,000 and integral multiples thereof. Investors will not receive physical certificates representing their interest in the Bonds purchased. (See "Book Entry System" herein.) Zions Bancorporation, National Association, Chicago, Illinois will serve as registrar (the "Registrar") for the Bonds. The Bonds will be available for delivery at DTC on or about April 9, 2020.

PROPOSALS RECEIVED: Monday, March 9, 2020 until 10:00 A.M., Central Time

CONSIDERATION OF AWARD: School Board meeting commencing at 6:00 P.M., CT on Monday, March 9, 2020



Further information may be obtained from Baker Tilly Municipal Advisors, LLC, 380 Jackson Street, Suite 300, Saint Paul, Minnesota 55101-2887 (651) 223-3000.

The information contained in this Preliminary Official Statement is deemed by the District to be final as of the date hereof; however, the pricing and underwriting information is subject to completion or amendment. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

* Preliminary; subject to change.

**INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST), MINNESOTA**

SCHOOL BOARD

Sharon Rupp	Chair
Sonja Pederson	Vice Chair
Susan Bones	Clerk
Jeremy LeBlanc	Treasurer
Jeremy Corner	Director
Amanda Lecy	Director
Ron Winter	Director

SUPERINTENDENT

Rich Schneider

FINANCE OFFICER

LeeAnn Boushek

MUNICIPAL ADVISOR

Baker Tilly Municipal Advisors, LLC
Saint Paul, Minnesota

BOND COUNSEL

Knutson, Flynn & Deans, Professional Association
Mendota Heights, Minnesota

For purposes of compliance with Rule 15c2-12 of the Securities and Exchange Commission, this document, as the same may be supplemented or corrected by the District from time to time, may be treated as a Preliminary Official Statement with respect to the Bonds described herein that is deemed final as of the date hereof (or of any such supplement or correction) by the District.

By awarding the Bonds to any underwriter or underwriting syndicate submitting a Proposal therefor, the District agrees that, no more than seven business days after the date of such award, it shall provide without cost to the senior managing underwriter of the syndicate to which the Bonds are awarded copies of the Final Official Statement in the amount specified in the Terms of Proposal.

No dealer, broker, salesman or other person has been authorized by the District to give any information or to make any representations with respect to the Bonds, other than as contained in the Preliminary Official Statement or the Final Official Statement, and if given or made, such other information or representations must not be relied upon as having been authorized by the District.

Certain information contained in the Preliminary Official Statement or the Final Official Statement may have been obtained from sources other than records of the District and, while believed to be reliable, is not guaranteed as to completeness or accuracy. THE INFORMATION AND EXPRESSIONS OF OPINION IN THE PRELIMINARY OFFICIAL STATEMENT AND THE FINAL OFFICIAL STATEMENT ARE SUBJECT TO CHANGE, AND NEITHER THE DELIVERY OF THE PRELIMINARY OFFICIAL STATEMENT NOR THE FINAL OFFICIAL STATEMENT NOR ANY SALE MADE UNDER EITHER SUCH DOCUMENT SHALL CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE AFFAIRS OF THE DISTRICT SINCE THE RESPECTIVE DATE THEREOF.

References herein to laws, rules, regulations, resolutions, agreements, reports and other documents do not purport to be comprehensive or definitive. All references to such documents are qualified in their entirety by reference to the particular document, the full text of which may contain qualifications of and exceptions to statements made herein. Where full texts have not been included as appendices to the Preliminary Official Statement or the Final Official Statement, they will be furnished upon request.

Any CUSIP numbers for the Bonds included in the Final Official Statement are provided for convenience of the owners and prospective investors. The CUSIP numbers for the Bonds are assigned by an organization unaffiliated with the District. The District is not responsible for the selection of the CUSIP numbers and makes no representation as to the accuracy thereof as printed on the Bonds or as set forth in the Final Official Statement. No assurance can be given by the District that the CUSIP numbers for the Bonds will remain the same after the delivery of the Final Official Statement or the date of issuance and delivery of the Bonds.

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THE DISTRICT HAS AUTHORIZED BAKER TILLY MUNICIPAL ADVISORS, LLC TO NEGOTIATE THIS ISSUE ON ITS BEHALF. PROPOSALS WILL BE RECEIVED ON THE FOLLOWING BASIS:

TERMS OF PROPOSAL

\$870,000*

**INDEPENDENT SCHOOL DISTRICT NO. 2190 (YELLOW MEDICINE EAST), MINNESOTA
GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A
(MINNESOTA SCHOOL DISTRICT CREDIT ENHANCEMENT PROGRAM)**

(BOOK ENTRY ONLY)

Proposals for the above-referenced obligations (the “Bonds”) will be received by Independent School District No. 2190 (Yellow Medicine East), Minnesota (the “District”) on Monday, March 9, 2020 (the “Sale Date”) until 10:00 A.M., Central Time at the offices of Baker Tilly Municipal Advisors, LLC (“Baker Tilly MA”), 380 Jackson Street, Suite 300, Saint Paul, Minnesota, 55101, after which time proposals will be opened and tabulated. Consideration for award of the Bonds will be by the School Board at its meeting commencing at 6:00 P.M., Central Time, of the same day.

SUBMISSION OF PROPOSALS

Baker Tilly MA will assume no liability for the inability of a bidder to reach Baker Tilly MA prior to the time of sale specified above. All bidders are advised that each proposal shall be deemed to constitute a contract between the bidder and the District to purchase the Bonds regardless of the manner in which the proposal is submitted.

(a) ***Sealed Bidding.*** Proposals may be submitted in a sealed envelope or by fax (651) 223-3046 to Baker Tilly MA. Signed proposals, without final price or coupons, may be submitted to Baker Tilly MA prior to the time of sale. The bidder shall be responsible for submitting to Baker Tilly MA the final proposal price and coupons, by telephone (651) 223-3000 or fax (651) 223-3046 for inclusion in the submitted proposal.

OR

(b) ***Electronic Bidding.*** Notice is hereby given that electronic proposals will be received via PARITY®. For purposes of the electronic bidding process, the time as maintained by PARITY® shall constitute the official time with respect to all proposals submitted to PARITY®. *Each bidder shall be solely responsible for making necessary arrangements to access PARITY® for purposes of submitting its electronic proposal in a timely manner and in compliance with the requirements of the Terms of Proposal.* Neither the District, its agents, nor PARITY® shall have any duty or obligation to undertake registration to bid for any prospective bidder or to provide or ensure electronic access to any qualified prospective bidder, and neither the District, its agents, nor PARITY® shall be responsible for a bidder’s failure to register to bid or for any failure in the proper operation of, or have any liability for any delays or interruptions of or any damages caused by the services of PARITY®. The District is using the services of PARITY® solely as a communication mechanism to conduct the electronic bidding for the Bonds, and PARITY® is not an agent of the District.

If any provisions of this Terms of Proposal conflict with information provided by PARITY®, this Terms of Proposal shall control. Further information about PARITY®, including any fee charged, may be obtained from:

PARITY®, 1359 Broadway, 2nd Floor, New York, New York 10018
Customer Support: (212) 849-5000

* *Preliminary; subject to change.*

DETAILS OF THE BONDS

The Bonds will be dated as of the date of delivery and will bear interest payable on February 1 and August 1 of each year, commencing August 1, 2020. Interest will be computed on the basis of a 360-day year of twelve 30-day months.

The Bonds will mature February 1 in the years and amounts* as follows:

2021	\$170,000	2022	\$170,000	2023	\$175,000	2024	\$175,000	2025	\$180,000
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* *The District reserves the right, after proposals are opened and prior to award, to increase or reduce the principal amount of the Bonds or the amount of any maturity or maturities in multiples of \$5,000. In the event the amount of any maturity is modified, the aggregate purchase price will be adjusted to result in the same gross spread per \$1,000 of Bonds as that of the original proposal. Gross spread for this purpose is the differential between the price paid to the District for the new issue and the prices at which the proposal indicates the securities will be initially offered to the investing public.*

Proposals for the Bonds may contain a maturity schedule providing for a combination of serial bonds and term bonds. All term bonds shall be subject to mandatory sinking fund redemption at a price of par plus accrued interest to the date of redemption scheduled to conform to the maturity schedule set forth above. In order to designate term bonds, the proposal must specify “Years of Term Maturities” in the spaces provided on the proposal form.

BOOK ENTRY SYSTEM

The Bonds will be issued by means of a book entry system with no physical distribution of Bonds made to the public. The Bonds will be issued in fully registered form and one Bond, representing the aggregate principal amount of the Bonds maturing in each year, will be registered in the name of Cede & Co. as nominee of The Depository Trust Company (“DTC”), New York, New York, which will act as securities depository for the Bonds. Individual purchases of the Bonds may be made in the principal amount of \$5,000 or any multiple thereof of a single maturity through book entries made on the books and records of DTC and its participants. Principal and interest are payable by the registrar to DTC or its nominee as registered owner of the Bonds. Transfer of principal and interest payments to participants of DTC will be the responsibility of DTC; transfer of principal and interest payments to beneficial owners by participants will be the responsibility of such participants and other nominees of beneficial owners. The lowest bidder (the “Purchaser”), as a condition of delivery of the Bonds, will be required to deposit the Bonds with DTC.

REGISTRAR

The District will name the registrar which shall be subject to applicable regulations of the Securities and Exchange Commission. The District will pay for the services of the registrar.

OPTIONAL REDEMPTION

The Bonds will not be subject to redemption in advance of their respective stated maturity dates.

SECURITY AND PURPOSE

The Bonds will be general obligations of the District for which the District will pledge its full faith and credit and power to levy direct general ad valorem taxes. The District has also covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55 and to use the provisions of that statute pursuant to which the State of Minnesota will appropriate money to the payment of the principal and interest of the Bonds when due if the District is unable to make a principal or interest payment. The proceeds of the Bonds will be used to refund the February 1, 2021 through February 1, 2025 maturities of the District’s General Obligation Taxable OPEB Bonds, Series 2009A, dated October 22, 2009.

BIDDING PARAMETERS

Proposals shall be for not less than \$864,780 plus accrued interest, if any, on the total principal amount of the Bonds. No proposal can be withdrawn or amended after the time set for receiving proposals on the Sale Date unless the meeting of the District scheduled for award of the Bonds is adjourned, recessed, or continued to another date without award of the Bonds having been made. Rates shall be in integral multiples of 1/100 or 1/8 of 1%. The initial price to the public for each maturity as stated on the proposal must be 98.0% or greater. Bonds of the same maturity shall bear a single rate from the date of the Bonds to the date of maturity. No conditional proposals will be accepted.

GOOD FAITH DEPOSIT

To have its proposal considered for award, the Purchaser is required to submit a good faith deposit to the District in the amount of \$8,700 (the "Deposit") no later than 1:00 P.M., Central Time on the Sale Date. The Deposit may be delivered as described herein in the form of either (i) a certified or cashier's check payable to the District; or (ii) a wire transfer. The Purchaser shall be solely responsible for the timely delivery of its Deposit whether by check or wire transfer. Neither the District nor Baker Tilly MA have any liability for delays in the receipt of the Deposit. If the Deposit is not received by the specified time, the District may, at its sole discretion, reject the proposal of the lowest bidder, direct the second lowest bidder to submit a Deposit, and thereafter award the sale to such bidder.

Certified or Cashier's Check. A Deposit made by certified or cashier's check will be considered timely delivered to the District if it is made payable to the District and delivered to Baker Tilly Municipal Advisors, LLC, 380 Jackson Street, Suite 300, Saint Paul, Minnesota 55101 by the time specified above.

Wire Transfer. A Deposit made by wire will be considered timely delivered to the District upon submission of a federal wire reference number by the specified time. Wire transfer instructions will be available from Baker Tilly MA following the receipt and tabulation of proposals. The successful bidder must send an e-mail including the following information: (i) the federal reference number and time released; (ii) the amount of the wire transfer; and (iii) the issue to which it applies.

Once an award has been made, the Deposit received from the Purchaser will be retained by the District and no interest will accrue to the Purchaser. The amount of the Deposit will be deducted at settlement from the purchase price. In the event the Purchaser fails to comply with the accepted proposal, said amount will be retained by the District.

AWARD

The Bonds will be awarded on the basis of the lowest interest rate to be determined on a true interest cost (TIC) basis calculated on the proposal prior to any adjustment made by the District. The District's computation of the interest rate of each proposal, in accordance with customary practice, will be controlling.

The District will reserve the right to: (i) waive non-substantive informalities of any proposal or of matters relating to the receipt of proposals and award of the Bonds, (ii) reject all proposals without cause, and (iii) reject any proposal that the District determines to have failed to comply with the terms herein.

CUSIP NUMBERS

If the Bonds qualify for the assignment of CUSIP numbers such numbers will be printed on the Bonds; however, neither the failure to print such numbers on any Bond nor any error with respect thereto will constitute cause for failure or refusal by the Purchaser to accept delivery of the Bonds. Baker Tilly MA will apply for CUSIP numbers pursuant to Rule G-34 implemented by the Municipal Securities Rulemaking Board. The CUSIP Service Bureau charge for the assignment of CUSIP identification numbers shall be paid by the Purchaser.

SETTLEMENT

On or about April 9, 2020, the Bonds will be delivered without cost to the Purchaser through DTC in New York, New York. Delivery will be subject to receipt by the Purchaser of an approving legal opinion of Knutson, Flynn & Deans, a Professional Association of Mendota Heights, Minnesota, and of customary closing papers, including a no-litigation certificate. On the date of settlement, payment for the Bonds shall be made in federal, or equivalent, funds that shall be received at the offices of the District or its designee not later than 12:00 Noon, Central Time. Unless compliance with the terms of payment for the Bonds has been made impossible by action of the District, or its agents, the Purchaser shall be liable to the District for any loss suffered by the District by reason of the Purchaser's non-compliance with said terms for payment.

CONTINUING DISCLOSURE

At the time of delivery of the Bonds, the District will not be obligated with respect to more than \$10,000,000 of outstanding municipal securities, including the Bonds being offered hereby. In order to assist bidders in complying with SEC Rule 15c2-12, as amended, the District will enter into a Continuing Disclosure Certificate pursuant to which it will covenant to file with the Municipal Securities Rulemaking Board electronically through the Electronic Municipal Market Access system certain financial information or operating data that is customarily prepared and is publicly available and notices of certain material events to the limited extent required by SEC Rule 15c2-12(d)(2). The Continuing Disclosure Certificate will be set forth in the Official Statement.

OFFICIAL STATEMENT

The District has authorized the preparation of a Preliminary Official Statement containing pertinent information relative to the Bonds, and said Preliminary Official Statement has been deemed final by the District as of the date thereof within the meaning of Rule 15c2-12 of the Securities and Exchange Commission. For copies of the Preliminary Official Statement or for any additional information prior to sale, any prospective purchaser is referred to the Municipal Advisor to the District, Baker Tilly Municipal Advisors, LLC, 380 Jackson Street, Suite 300, Saint Paul, Minnesota 55101, telephone (651) 223-3000.

A Final Official Statement (as that term is defined in Rule 15c2-12) will be prepared, specifying the maturity dates, principal amounts, and interest rates of the Bonds, together with any other information required by law. By awarding the Bonds to the Purchaser, the District agrees that, no more than seven business days after the date of such award, it shall provide without cost to the Purchaser up to 25 copies of the Final Official Statement. The District designates the Purchaser as its agent for purposes of distributing copies of the Final Official Statement to each syndicate member, if applicable. The Purchaser agrees that if its proposal is accepted by the District, (i) it shall accept designation and (ii) it shall enter into a contractual relationship with its syndicate members for purposes of assuring the receipt of the Final Official Statement by each such syndicate member.

Dated February 10, 2020

BY ORDER OF THE SCHOOL BOARD

/s/ Susan Bones
Clerk

OFFICIAL STATEMENT

\$870,000*

INDEPENDENT SCHOOL DISTRICT NO. 2190 (YELLOW MEDICINE EAST), MINNESOTA GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A

(MINNESOTA SCHOOL DISTRICT CREDIT ENHANCEMENT PROGRAM)

(BOOK ENTRY ONLY)

INTRODUCTORY STATEMENT

This Official Statement contains certain information relating to Independent School District No. 2190 (Yellow Medicine East), Minnesota (the "District") and its issuance of \$870,000* General Obligation Taxable OPEB Refunding Bonds, Series 2020A (the "Bonds"). The Bonds are general obligations of the District for which it pledges its full faith and credit and power to levy direct general ad valorem taxes. The District has also covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55 and to use the provisions of that statute pursuant to which the State of Minnesota will appropriate money to the payment of the principal and interest on the Bonds when due if the District is unable to make a principal or interest payment.

Inquiries may be directed to Ms. LeeAnn Boushek, Finance Officer, Independent School District No. 2190 (Yellow Medicine East), 450 9th Avenue, Granite Falls, Minnesota 56241, by telephoning (320) 564-4081 or by e-mailing lboushek@isd2190.org. Inquiries may also be made to Baker Tilly Municipal Advisors, LLC, 380 Jackson Street, Suite 300, Saint Paul, Minnesota 55101-2887, by telephoning (651) 223-3000, or by e-mailing bond_services@bakertilly.com. If information of a specific legal nature is desired, requests may be directed to Mr. Thomas S. Deans, of Knutson, Flynn & Deans, Professional Association, Bond Counsel, 1155 Centre Pointe Drive, Suite 10, Mendota Heights, Minnesota 55120, by telephoning (651) 225-0616, or by e-mailing tdeans@kfdmn.com.

CONTINUING DISCLOSURE

In order to permit bidders for the Bonds and other participating underwriters in the primary offering of the Bonds to comply with paragraph (b)(5) of Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Rule"), the District will covenant and agree, for the benefit of the registered holders or beneficial owners from time to time of the outstanding Bonds, in the Bond Resolution, to provide certain specified information, if customarily prepared and publicly available (which shall consist of the audited financial statements and the annual budget) and notice of the occurrence of certain events, if material, as hereinafter described (the "Disclosure Covenants"). The District is the only "obligated person" in respect of the Bonds within the meaning of the Rule, and giving effect to the issuance of the Bonds, there will not be more than \$10 million in principal amount of municipal securities outstanding on the date of issuance of the Bonds as to which the District is an obligated person. The information to be provided on an annual basis, the events as to which notice is to be given, if material, and a summary of other provisions of the Disclosure Covenants, including termination, amendment and remedies, are set forth in Appendix II to this Official Statement.

The District believes it has complied for the past five years in accordance with the terms of its previous continuing disclosure undertakings entered into pursuant to the Rule, except to the extent the following are deemed to be material. In reviewing its past disclosure practices, the District notes the following:

* *Preliminary; subject to change.*

- Prior continuing disclosure undertakings entered into by the District included language stating that the District’s audited financial statements would be filed “as soon as available.” Although not always filed “as soon as available,” the audited financial statements were filed within the required twelve (12) month timeframe as required in each undertaking.

A failure by the District to comply with the Certificate will not constitute an event of default on the Bonds (although holders or other beneficial owners of the Bonds will have the sole remedy of bringing an action for specific performance). Nevertheless, such a failure must be reported in accordance with the Rule and must be considered by any broker, dealer or municipal securities dealer before recommending the purchase or sale of the Bonds in the secondary market. Consequently, such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

THE BONDS

General Description

The Bonds are dated as of the date of delivery and will mature annually on February 1 as set forth on the front cover of this Official Statement. The Bonds are issued in book entry form. Interest on the Bonds is payable on February 1 and August 1 of each year, commencing August 1, 2020. Interest will be payable to the holder (initially Cede & Co.) registered on the books of the Registrar as of the fifteenth day of the calendar month next preceding such interest payment date. Interest will be computed on the basis of a 360- day year of twelve 30-day months. Principal of and interest on the Bonds will be paid as described in the section herein entitled “Book Entry System.” Zions Bancorporation, National Association, Chicago, Illinois will serve as Registrar for the Bonds, and the District will pay for registrar services.

Redemption Provisions

Mailed notice of redemption shall be given to the registered owner(s) of the Bonds in accordance with the requirements of DTC which currently requires no less than twenty (20) days nor more than sixty (60) days prior to the redemption date. Failure to give such written notice to any registered owner of the Bonds or any defect therein shall not affect the validity of any proceedings for the redemption of the Bonds. All Bonds or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment.

Optional Redemption

The Bonds will not be subject to redemption in advance of their respective stated maturity dates.

Book Entry System

The Depository Trust Company (“DTC”), New York, New York, will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC’s partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered certificate will be issued for each maturity of the Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate

and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation, and Fixed Income Clearing Corporation all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of the Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within a maturity are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such maturity to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions, and dividend payments on the Bonds will be made to Cede & Co. or such other nominee as may be requested by an authorized representative of DTC. DTC’s practice is to credit Direct Participants’ accounts upon DTC’s receipt of funds and corresponding detail information from the District or its agent on the payable date in accordance with their respective holdings shown on DTC’s records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in “street name,” and will be the responsibility of such Participant and not of DTC or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or its agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to District or its agent. Under such circumstances, in the event that a successor depository is not obtained, certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC’s book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

AUTHORITY AND PURPOSE

The Bonds are being issued pursuant to Minnesota Statutes, Chapter 475 and Section 126C.55. The proceeds of the Bonds will be used to redeem the February 1, 2021 through February 1, 2025 maturities (the “Refunded Maturities”) of the District’s General Obligation Taxable OPEB Bonds, Series 2009A, dated October 22, 2009 (the “Series 2009A Bonds”). The Bonds have been structured as a current refunding. It is anticipated that the Refunded Maturities will be called and prepaid at a price of par plus accrued interest on May 15, 2020, which is within 90 days of settlement of the Bonds.

SOURCES AND USES OF FUNDS

The composition of the Bonds is estimated to be as follows:

Sources of Funds:	
Principal Amount	<u>\$870,000</u>
Total Sources of Funds	\$870,000
Uses of Funds:	
Deposit to Current Refunding Fund	\$832,146
Costs of Issuance	32,634
Allowance for Discount Bidding	<u>5,220</u>
Total Uses of Funds	\$870,000

SECURITY AND FINANCING

The Bonds will be general obligations of the District for which the District will pledge its full faith and credit and power to levy direct general ad valorem taxes. The District has also covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55 and to use the provisions of that statute pursuant to which the State of Minnesota (the “State”) will appropriate money to the payment of the principal and interest on the Bonds when due if the District is unable to make a principal or interest payment. The District made its first levy for the Bonds in 2019 for collection in 2020. Each year’s collection of taxes, if collected in full, will be sufficient to pay 105% of the interest payment due August 1 of the collection year and the principal and interest payment due February 1 of the following year.

MINNESOTA SCHOOL DISTRICT CREDIT ENHANCEMENT PROGRAM

By resolution adopted for this issue on February 10, 2020 (the “Resolution”), the District has covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, which provides for payment by the State in the event of a potential default of a school district obligation (herein referred to as the “State Payment Law” or the “Law”). The provisions of the State Payment Law shall be binding on the District as long as any obligations of the issue remain outstanding.

Under the State Payment Law, if any District believes it may be unable to make a principal or interest payment for this issue on the due date, it must notify the Commissioner of Education as soon as possible, but not less than 15 working days prior to the due date (which notice is to specify certain information) that it intends to exercise the provisions of the Law to guarantee payment of the principal and interest when due. The District also covenants in the Resolution to deposit with the Registrar for the issue three business days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner of Education that it will be unable to make all or a portion of the payment.

The Law also requires the Registrar for this issue to notify the Commissioner of Education if it becomes aware of a potential default in the payment of principal and interest on these obligations, or if, on the day two business days prior to the payment date, there are insufficient funds to make the payment or deposit with the Registrar. The Law also requires, after receipt of a notice which requests a payment pursuant to the Law, after consultation with the Registrar and the District, and after verifying the accuracy of the information provided, the Commissioner of Education shall notify the Commissioner of Management and Budget of the potential default. The State Payment Law provides that “upon receipt of this notice . . . the Commissioner of Management and Budget shall issue a warrant and authorize the Commissioner of Education to pay to the Registrar for the debt obligation the specified amount on or before the date due. The amounts needed for purposes of subdivision are annually appropriated to the Department of Education from the state general fund.”

The Law requires that all amounts paid by the State on behalf of any school district are required to be repaid by said district to the State with interest, either via a reduction in State aid payable to said district, or through the levy of an ad valorem tax which may be made with the approval of the Commissioner of Education.

In its Final Official Statement dated August 6, 2019 related to its 2019 General Bond State Bonds, the State disclosed the following information about the State Credit Enhancement Program for school districts:

“Minnesota Statutes, Section 126C.55, establishes a school district credit enhancement program. The law authorizes and directs the Commissioner of Management and Budget, under certain circumstances and subject to the availability of funds, to issue a warrant and authorize the Commissioner of Education to pay debt service due on school district and intermediate school district certificates of indebtedness issued under Minnesota Statutes, Section 126D.52, certificates of indebtedness and capital notes for equipment, certificates of participation issued under Minnesota

Statutes, Section 126D.40, subdivision 6, and school district and intermediate school district general obligation bonds, in the event that the school district or intermediate school district notifies the Commissioner of Education that it does not have sufficient money in its debt service fund for this purpose, or the paying agent informs the Commissioner of Education that it has not received from the school district timely payment of moneys to be used to pay debt service. The legislation appropriates annually from the General Fund to the Commissioner of Education the amounts needed to pay any warrants which are issued.

...As of the date of this Official Statement, the total amount of principal on certificates of indebtedness and capital notes issued for equipment, certificates of participation and bonds, plus the interest on these obligations, through the year 2046, is approximately \$15.1 billion. Based upon these currently outstanding balances now enrolled in the program, during the Current Biennium the total amount of principal and interest outstanding as of the date of this Official Statement is currently estimated at \$2.3 billion, with the maximum amount of principal and interest payable in any one month being \$889.3 million. However, more certificates of indebtedness, capital notes, certificates of participation and bonds are expected to be enrolled in the program and these amounts are expected to increase.

...The State has not had to make any debt service payments on behalf of school districts or intermediate school districts under this program and does not expect to make any payments in the future. If such payments are made the State expects to recover all or substantially all of the amounts so paid pursuant to contractual agreements with the school districts and intermediate school districts.”

FUTURE FINANCING

The District does not anticipate issuing any additional long-term general obligation debt within the next 90 days.

LITIGATION

The District is not aware of any threatened or pending litigation affecting the validity of the Bonds or the District's ability to meet its financial obligations.

LEGALITY

The Bonds are subject to approval as to certain matters by Knutson, Flynn, & Deans, Professional Associations of Mendota Heights, Minnesota, as Bond Counsel. Bond Counsel has not participated in the preparation of this Official Statement and will not pass upon its accuracy, completeness, or sufficiency. Bond Counsel has not examined nor attempted to examine or verify any of the financial or statistical statements or data contained in this Official Statement and will express no opinion with respect thereto. A legal opinion in substantially the form set out in Appendix I herein will be delivered at closing.

TAXABILITY OF INTEREST

The interest to be paid on the Bonds is includable in gross income of the recipient for federal income tax purposes and in taxable net income of individuals, states, or trusts for Minnesota income tax purposes, and is subject to Minnesota Corporate and bank excise taxes measured by net income.

RATING

Application for a rating of the Bonds has been made to S&P Global Ratings (“Standard & Poor’s”), 55 Water Street, New York, New York. The District expects the Bonds to be rated by S&P based solely on the Minnesota School District Credit Enhancement Program. If the rating is assigned, it will reflect only the opinion of S&P. Any explanation of the significance of the rating may be obtained only from S&P.

There is no assurance that a rating, if assigned, will continue for any given period of time, or that such rating will not be revised, suspended or withdrawn, if, in the judgment of S&P, circumstances so warrant. A revision, suspension or withdrawal of a rating may have an adverse effect on the market price of the Bonds.

MUNICIPAL ADVISOR

The District has retained Baker Tilly Municipal Advisors, LLC, of Saint Paul, Minnesota as municipal advisor in connection with certain aspects of the issuance of the Bonds. In preparing this Official Statement, Baker Tilly Municipal Advisors, LLC has relied upon governmental officials, and other sources, who have access to relevant data to provide accurate information for this Official Statement. Baker Tilly Municipal Advisors, LLC has not been engaged, nor has it undertaken, to independently verify the accuracy of such information. Baker Tilly Municipal Advisors, LLC is an independent advisory firm, registered as a municipal advisor, and is not engaged in the business of underwriting, trading or distributing municipal securities or other public securities.

CERTIFICATION

The District has authorized the distribution of the Preliminary Official Statement for use in connection with the initial sale of the Bonds and a Final Official Statement following award of the Bonds. The Purchaser will be furnished with a certificate signed by the appropriate officers of the District stating that the District examined each document and that, as of the respective date of each document and the date of such certificate, each document did not and does not contain any untrue statement of material fact or omit to state a material fact necessary, in order to make the statements made therein, in light of the circumstances under which they were made, not misleading.

DISTRICT PROPERTY VALUES

Trend of Values^(a)

Assessment/ Collection Year	Assessor's Estimated Market Value	Sales Ratio ^(b)	Economic Market Value ^(c)	Market Value Homestead Exclusion	Taxable Market Value	Adjusted Taxable Net Tax Capacity
2018/19	\$1,793,837,300	96.8%	\$1,863,017,110	\$46,744,733	\$1,743,710,226	\$15,645,513
2017/18	1,823,673,300	100.6	1,820,512,147	39,211,541	1,773,906,112	15,830,054
2016/17	1,903,460,100	105.4	1,812,811,654	39,045,238	1,853,816,869	16,434,017
2015/16	1,994,372,700	105.4	1,885,014,751	39,058,650	1,944,113,780	16,978,371
2014/15	2,128,436,500	103.4	2,054,701,628	39,384,600	2,077,437,400	18,193,494

(a) For a description of the Minnesota property tax system, see Appendix III.

(b) Sales Ratio Study for the year of assessment as posted by the Minnesota Department of Revenue, <https://www.revenue.state.mn.us/economic-market-values>.

(c) Economic market values for the year of assessment as posted by the Minnesota Department of Revenue, <https://www.revenue.state.mn.us/economic-market-values>.

Source: Yellow Medicine, Chippewa, La Qui Parle, Redwood, and Renville Counties, Minnesota, January/February 2020, except as otherwise noted.

2018/19 Net Tax Capacity: \$15,759,203*

	Real Estate	Personal Property	Total
Yellow Medicine County	\$12,565,358	\$424,451	\$12,989,809
Chippewa County	1,994,030	75,895	2,069,925
Renville County	339,579	36,002	375,581
Redwood County	281,304	0	281,304
Lac qui Parle County	<u>42,584</u>	<u>0</u>	<u>42,584</u>
Total	\$15,222,855	\$536,348	\$15,759,203

* Excludes mobile home valuations of \$1,966, \$3,738, and \$475 for Yellow Medicine, Chippewa, and Redwood counties, respectively.

2018/19 Adjusted Taxable Net Tax Capacity \$15,645,513

Real Estate:		
Agricultural and Seasonal Recreational	\$11,676,464	74.1%
Commercial/Industrial, Railroad and Public Utility	1,737,249	11.0
Residential Homestead	1,481,066	9.4
Residential Non-Homestead	328,076	2.1
Personal Property	<u>536,348</u>	<u>3.4</u>
2018/19 Net Tax Capacity	\$15,759,203	100.0%
Less: Captured Tax Increment	(92,849)	
Transmission Lines	<u>(20,841)</u>	
2018/19 Adjusted Taxable Net Tax Capacity	\$15,645,513	

Ten of the Largest Taxpayers in the District

<u>Taxpayer</u>	<u>Type of Property</u>	<u>2018/19 Net Tax Capacity</u>
Xcel Energy	Utility	\$ 749,566
Fagen Farms LLP	Agricultural	315,246
Granite Falls Community Ethanol	Industrial	259,999
Vestland LLP	Agricultural	198,104
Prairie Grain Partners LLC	Grain Elevator	171,835
Burlington Northern Santa Fe Railroad	Railroad	159,206
Buesing -Buesing LLC	Agricultural	134,590
Individuals	Agricultural	93,552
Schuler Farms LLC	Residential	91,861
Individual	Agricultural	<u>84,304</u>
Total		\$2,258,263*

* Represents 14.4% of the District's 2018/19 adjusted taxable net tax capacity.

DISTRICT INDEBTEDNESS

Legal Debt Limit and Debt Margin*

Legal Debt Limit (15% of 2018/19 Economic Market Value of \$1,863,017,110)	\$279,452,567
Less: Outstanding Debt Subject to Limit	<u>(4,905,000)</u>
Legal Debt Margin as of April 9, 2020	\$274,547,567

* The legal debt margin is referred to statutorily as the "Net Debt Limit" and may be increased by debt service funds and current revenues which are applicable to the payment of debt in the current fiscal year.

NOTES: Minnesota Statutes limits the "net debt" of a school district to 15% of its actual market value. Actual market value is either the District's Estimated Market Value or Economic Market Value, whichever is higher.

General Obligation Debt Supported Solely by Taxes^{(a)(b)}

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Est. Principal Outstanding As of 4-9-20</u>
7-22-10	\$8,260,000	Taxable Alternative Facilities (QZAB)	2-1-2026	\$3,585,000
11-1-10	2,485,000	Taxable Capital Facilities (QZAB)	2-1-2025	975,000
1-23-14	730,000	Alternative Facilities	2-1-2024	345,000
4-9-20	870,000	Taxable OPEB Refunding (the Bonds)	2-1-2025	<u>870,000^(c)</u>
Total				\$5,775,000

(a) These issues are subject to the legal debt limit, except as noted.

(b) Excludes the Refunded Maturities.

(c) This issue is not subject to the legal debt limit.

**Estimated Calendar Year Debt Service Payments Including the Bonds
and Excluding the Refunded Maturities**

<u>Year</u>	<u>G.O. Debt Supported Solely by Taxes</u>	
	<u>Principal</u>	<u>Principal & Interest*</u>
2020 (at 4-9)	(Paid)	\$ 135,669
2021	\$1,000,000	1,254,601
2022	1,010,000	1,218,127
2023	1,020,000	1,180,897
2024	1,030,000	1,142,936
2025	955,000	1,020,660
2026	<u>760,000</u>	<u>781,280</u>
Total	\$5,775,000	\$6,734,170

* Includes the Bonds at an assumed average annual interest rate of 1.94%, and excludes the Refunded Maturities

Other Debt Obligations

Capital Leases

On July 13, 2015, the District entered into a five-year lease agreement for \$188,048 with Lease Finance Group. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date. The lease calls for five annual payments of \$40,230 including principal and interest at 3.485%. The lease proceeds were used to purchase Apple personal computers and will be paid for from the General Fund reserves. The total cost of the computers and networking was \$188,048, of which \$188,048 was financed under the lease. Total accumulated depreciation on this asset was \$112,829 at June 30, 2019. Interest paid in 2018-2019 was \$2,664. This lease obligation will be repaid through the General Fund.

The future minimum lease obligation and the net present value of the minimum lease payments of the capital lease are as follows:

<u>Year Ending June 30, 2020</u>	
Total Minimum Lease Payments	\$40,230
Less: Amount Representing Interest	<u>(1,354)</u>
Present Value of Minimum Lease Payments	<u>\$38,876</u>

Operating Leases

The District entered into an operating lease agreement in July 2012 with Pitney Bowes Global Financial Services for a mailing system. This lease called for monthly payments of \$339 and ended in October 2016 at which time it was renewed for an additional four years. The new lease calls for monthly payments of \$232 and runs through October 2020. Lease expenditures under this lease for the year ended June 30, 2019 were \$2,783.

Future minimum lease obligations are as follows:

Year Ending June 30

2020	\$2,783
2021	1,392

The District entered into an operating lease agreement in September 2018 with Canon Financial Services for copiers. This lease calls for monthly payments \$682 and runs through September 2024. Lease expenditures for the year ended June 30, 2019 were \$27,299. The District entered into a five-year print management agreement for these machines with Loffler Managed Print Services. This agreement calls for monthly payments calculated as follows: cost per page (\$.0089 monochrome/\$.0059 color) multiplied by the number of pages created in the prior month.

Year Ending June 30

2020	\$8,190
2021	8,190
2022	8,190
2023	8,190
2024	1,365

Overlapping Debt

<u>Taxing Unit^(a)</u>	<u>2018/19 Adjusted Taxable Net Tax Capacity</u>	<u>Est. G.O. Debt As of 4-9-20^(b)</u>	<u>Debt Applicable to Tax Capacity in District</u>	
			<u>Percent</u>	<u>Amount</u>
Yellow Medicine County	\$23,528,498	\$ 6,660,000	54.8%	\$ 3,649,680
Renville County	39,601,120	13,600,000	0.9	122,400
Redwood County	35,582,336	1,955,000	0.8	15,640
City of Clarkfield	301,121	410,000	100.0	410,000
City of Granite Falls	845,101	11,010,000	100.0	11,010,000
 Total				 \$15,207,720

(a) Only those units with outstanding general obligation debt are shown here.

(b) Excludes general obligation revenue debt and revenue-supported debt.

Debt Ratios*

	<u>G.O. Direct Debt</u>	<u>G.O. Direct & Overlapping Debt</u>
To 2018/19 Estimated Market Value (\$1,793,837,300)	0.32%	1.17%
Per Capita - (6,596 – 2018 U.S. Census Estimate)	\$876	\$3,181

* *Excludes other debt obligations.*

DISTRICT TAX RATES, LEVIES AND COLLECTIONS

Tax Capacity Rates

	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>
I.S.D. No 2190 (Yellow Medicine East)	7.988%	9.306%	9.315%	9.753%	10.051%
Chippewa County	36.587	38.979	40.567	40.185	43.696
Lac qui Parle County	24.560	27.773	30.406	32.746	31.099
Redwood County	25.352	28.675	32.646	34.035	35.191
Renville County	25.224	30.232	31.914	33.945	37.039
Yellow Medicine County	33.991	39.812	41.460	43.283	44.436
City of Clarkfield	127.067	140.468	149.719	138.305	134.018
City of Echo	213.529	208.569	228.720	209.128	208.165
City of Granite Falls	87.507	82.628	86.292	90.815	105.032
City of Hanley Falls	188.973	195.091	195.761	219.031	232.069
City of Hazel Run	81.297	91.052	88.428	92.905	100.574
Town of Burton	8.187	10.121	10.605	11.960	12.244
Chippewa County HRA	0.196	0.295	0.305	0.301	0.300
Lac qui Parle County EDA	0.685	0.507	0.535	0.620	0.000
Lac qui Parle/Yellow Bank Watershed	1.059	1.262	1.201	1.287	1.210
Region 6W	0.261	0.273	0.288	0.322	0.320
Yellow Medicine River Watershed	1.059	1.058	1.047	1.141	1.204

Referendum Market Value Rates:

I.S.D. No 2190 (Yellow Medicine East)	0.22080%	0.27701%	0.26597%	0.26136%	0.26186%
City of Granite Falls	0.08371	0.08220	0.08598	0.08160	0.08160
Redwood County	0.12000	0.13400	0.15200	0.14300	0.14900

Sources: Counties of Chippewa, Lac qui Parle, Redwood, Renville and Yellow Medicine.

NOTE: This table includes only net tax capacity-based rates. Certain other tax rates are based on market value. See Appendix III.

Tax Levies and Collections

Levy/Collect	Net Levy*	Collected During Collection Year		Collected and/or Abated as of 12-31-19	
		Amount	Percent	Amount	Percent
2018/19	\$2,277,169		(Not Yet Available)		
2017/18	2,501,359	\$2,207,373	99.3%	\$2,206,986	99.2%
2016/17	2,464,851	2,443,283	99.1	2,444,146	99.2
2015/16	2,489,956	2,467,680	99.1	2,483,659	99.7
2014/15	2,122,314	2,100,233	99.0	2,117,211	99.8

* The net levy excludes state aid for property tax relief and fiscal disparities, if applicable. The net levy is the basis for computing tax capacity rates. See Appendix III.

**FUNDS ON HAND
As of December 31, 2019**

<u>Fund</u>	<u>Cash and Investments</u>
General	\$2,637,698
Food Service	2,033
Community Service	340,484
Debt Service	1,225,228
Trust	<u>414,961</u>
 Total	 \$4,620,404

INVESTMENTS

District investments are made in accordance with Minnesota Statute 118A. As of December 31, 2019, the District has investments totaling \$4,620,404. \$4,161,605 of the District's funds are held in the District's Minnesota School District Liquid Asset Fund Plus ("MSDLAF+") account, \$350,743 is invested in the State Board of Investment (Revocable Trust), and \$108,056 is invested in local banks.

MSDLAF+, established in 1984 under Minnesota laws, is a comprehensive cash management program that allows Minnesota public school entities and districts to pool their investment funds to seek the highest possible investment yield, while maintaining liquidity and preserving capital. For more information see <https://www.msdlaf.org/>.

GENERAL INFORMATION CONCERNING THE DISTRICT

The District is located in south west Minnesota, approximately 135 miles west of the Minneapolis/Saint Paul metropolitan area. The District is situated primarily in Yellow Medicine County, with portions in Chippewa, Lac Qui Parle, Redwood, and Renville counties, and encompasses an area of approximately 420.9 square miles (269,376 acres). The District includes the cities of Granite Falls, Clarkfield, Echo, Hanley Falls, and Hazel Run and all or portions of 23 townships. The District's current population is estimated to be 6,596.

School Board and Administration

The District's governing and policy-setting body is the School Board, comprised of seven members. Board members are elected at large to serve overlapping four-year terms of office. Current Board members are listed below.

		<u>Expiration of Term</u>
Sharon Rupp	Chairperson	January 2023
Sonja Pederson	Vice Chair	January 2021
Susan Bones	Clerk	January 2021
Jeremy LeBlanc	Treasurer	January 2023
Jeremy Corner	Director	January 2021
Amanda Lecy	Director	January 2021
Ron Winter	Director	January 2023

Mr. Rich Schneider is the Superintendent and is responsible for the daily administration of Board policy. The Superintendent is hired by the Board and serves at its discretion. Mr. Schneider has been the District's Superintendent since July 2018. Ms. LeeAnn Boushek has been the District's Finance Officer since January 1979.

Enrollment

Following is the trend of enrollments for the past five years:

School Year	Grades		Total Enrollment
	K-6	7-12	
2019/20	340	321	661
2018/19	355	325	680
2017/18	386	342	728
2016/17	394	335	729
2015/16	418	338	756

Source: Minnesota Department of Education, www.education.state.mn.us.

Employment*

Following is the District's employment trend for the past five years:

School Year	Licensed MVCC Employees	Licensed District Employees	Unlicensed MVCC Employees	Unlicensed District Employees	Total Employees
2019/20	17	48	18	56	139
2018/19	19	52	18	58	147
2017/18	20	53	19	58	150
2016/17	21	54	23	55	153
2015/16	21	51	24	52	148

* The District contracts with Minnesota Valley Cooperative Center ("MVCC") for the majority of their special education staff.

Labor Contracts

Pursuant to State law, all school districts in the State negotiate teacher contracts every two years. The status of labor contracts in the District is as follows:

Bargaining Unit	No. of MVCC Employees	No. of District Employees	Expiration Date of Current Contract
Teachers	17	46	June 30, 2019*
MSEA	0	44	June 30, 2020
Supervisory/Confidential	0	5	June 30, 2020
Principals	<u>0</u>	<u>2</u>	June 30, 2019*
Subtotal	<u>17</u>	<u>97</u>	
Non-unionized employees	18	7	
Total employees	<u>35</u>	<u>104</u>	

* In negotiations.

Physical Plant

<u>Facility</u>	<u>Original Construction and Additions</u>	<u>Location</u>	<u>Estimated Student Capacity</u>
Bert Raney Elementary	1952/1959	City of Granite Falls	450
Middle/High School	1930/1965/1980/2019	City of Granite Falls	600

Student Transportation

Approximately 11 regular bus routes are operated, with 75% of the student population bused. In addition, the District provides transportation for the students in its special education program.

Budget Summary

<u>Fund</u>	<u>June 30, 2019 Actual Fund Balance</u>	<u>2019-20 Projected Revenues and Transfers In</u>	<u>2019-20 Projected Expenditures and Transfers Out</u>	<u>June 30, 2020 Projected Fund Balance</u>
General	\$2,506,803	\$ 9,501,185	\$ 9,599,834	\$2,408,155
Food Service	6,794	410,437	410,437	6,794
Community Education	284,726	410,457	418,822	276,361
Debt Service	224,068	1,134,233	1,130,330	227,971
OPEB	346,903	127,500	220,573	253,830
OPEB (Debt Service)	<u>42,430</u>	<u>189,750</u>	<u>190,045</u>	<u>42,135</u>
Total All Funds	\$3,411,724	\$11,773,562	\$11,970,041	\$3,215,245

Major General Fund Revenue Sources

<u>Revenue</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
State Sources	\$7,636,905	\$7,743,922	\$7,737,346	\$7,621,759	\$7,542,834
Property Taxes	1,172,643	1,059,211	1,295,374	1,323,552	1,338,711
Federal Sources	318,277	314,885	350,682	344,261	355,166
Other	164,289	223,786	357,241	248,218	267,209

Sources: District's Annual Financial Statements.

Post-Secondary Education

Southwest Minnesota State University, located in the City of Marshall, approximately 30 minutes south of the District, is a four-year public state university offering 56 undergraduate programs, 53 minors, five associate degree majors and five master's degree programs. The University has an approximate full-time enrollment of over 3,643 in its undergraduate and graduate programs with over 7,000 total students served. The University employs approximately 348 full-time individuals.

Minnesota West Community and Technical College has a campus in the City of Granite Falls. The Center offers short-term courses and specialized training, including computer courses, workshops, and seminars to meet the needs of area business and industry.

Employee Pensions

All teachers of the District are covered by the Teachers Retirement Association (“TRA”). TRA members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

All other full-time and certain part-time employees are covered by the Public Employees Retirement Association (“PERA”). PERA administers the General Employees Retirement Fund (“GERF”), which is a cost-sharing, multiple-employer retirement plan. GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

The District’s contributions to the TRA and the GERF for the past five years are as follows:

	<u>TRA</u>	<u>GERF</u>
2019	\$244,662	\$107,388
2018	262,600	107,585
2017	230,400	101,193
2016	240,827	96,683
2015	255,402	93,047

Both TRA and PERA are managed by the State of Minnesota; the District, therefore, has no responsibility for the administration of either program.

For more information regarding the liability of the District with respect to its employees, please reference “Note 8 – Pension Plans” and “Required Supplementary Information” of the District’s Financial Statements for fiscal year ended June 30, 2019, an excerpt of which is included as Appendix IV of this Official Statement.

GASB 68

Government Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68) and related GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment to GASB 68, revised existing standards for measuring and reporting pension liabilities for pension plans provided to District employees and require recognition of a liability equal to the District’s proportionate share of net pension liability, which is measured as the total pension liability less the amount of the pension plan’s fiduciary net position.

The District’s proportionate shares of the pension costs and the District’s net pension liability for GERF and TRA for the past five years are as follows:

Measurement Date	<u>GERF</u>		<u>TRA</u>	
	Proportionate Share of Pension Costs	Net Pension Liability	Proportionate Share of Pension Costs	Net Pension Liability
2018	0.0216%	\$1,198,279	0.0651%	\$ 4,091,298
2017	0.0213	1,359,778	0.0499	9,960,945
2016	0.0210	1,705,096	0.0594	14,168,317
2015	0.0218	1,129,788	0.0646	3,996,149
2014	0.0251	1,179,072	0.0694	3,197,902

For more information regarding GASB 68 with respect to the District, please reference “Note 8 – Pension Plans” and “Required Supplementary Information” of the District’s Annual Financial Statements for fiscal year ended June 30, 2019, an excerpt of which is included as Appendix IV of this Official Statement.

Additional and detailed information about GERP's net position is available in a separately-issued PERA financial report, which may be obtained at www.mnpera.org; by writing to PERA at 60 Empire Drive, Suite 200, Saint Paul, Minnesota, 55103-2088; or by calling 1-800-652-9026. Additional and detailed information about TRA's net position is available in a separately-issued TRA financial report, which may be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive, Suite 400, Saint Paul, Minnesota, 55103-2088; or by calling 1-800-657-3669.

Sources: *District's Annual Financial Statements.*

Other Postemployment Benefits

Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions established new accounting and financial reporting requirements related to post-employment healthcare and other non-pension benefits (referred to as Other Post Employment Benefits or "OPEB"). This statement included major changes in how plans and employers account for OPEB benefit obligations. This statement establish standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.

The Schedule of Changes in the District's Net OPEB Liability (Asset) and Related Ratios are as follows:

Measurement Date	<u>July 1, 2018</u>	<u>July 1, 2017</u>
Total OPEB liability		
Service cost	\$ 47,687	\$ 47,687
Interest	39,061	40,428
Benefit payments	<u>(103,669)</u>	<u>(152,549)</u>
Net change in total OPEB liability	(16,921)	(65,823)
Total OPEB liability – beginning	<u>1,152,565</u>	<u>1,218,388</u>
Total OPEB liability – ending	1,135,644	1,152,565
Covered payroll	<u>\$6,146,018</u>	<u>\$5,967,008</u>
Total OPEB liability as a percentage of covered payroll	<u>(18.48%)</u>	<u>(19.32%)</u>

Note: *The District implemented GASB Statement No. 75 in fiscal 2018. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.*

For more information regarding GASB 75 with respect to the District, please reference "Note 6 – Other Post Employment Benefits" and "Required Supplementary Information" of the District's Financial Statements for fiscal year ended June 30, 2019, an excerpt of which is included as Appendix IV of this Official Statement.

Source: *District's Annual Financial Statements.*

AREA ECONOMY

Labor Force Data

	Annual Average				December
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>
Labor Force:					
Yellow Medicine County	5,493	5,352	5,379	5,505	5,574
Chippewa County	6,985	6,925	6,887	7,070	7,185
Renville County	8,439	8,879	8,787	9,109	9,127
Redwood County	8,343	7,676	7,614	7,640	7,702
Lac Qui Parle County	3,629	3,524	3,528	3,542	3,553
State of Minnesota	3,033,406	3,057,014	3,070,223	3,113,673	3,119,177
Unemployment Rate:					
Yellow Medicine County	3.8%	3.4%	3.0%	3.8%	3.9%
Chippewa County	4.5	3.9	3.2	4.0	4.4
Renville County	5.2	4.4	3.9	4.4	5.1
Redwood County	4.1	4.0	3.6	3.8	3.9
Lac Qui Parle County	4.3	3.4	3.6	3.9	3.9
State of Minnesota	3.9	3.4	2.9	3.3	3.5

Source: Minnesota Department of Employment and Economic Development, <https://apps.deed.state.mn.us/lmi/laus>. 2019 data are preliminary.

Retail Sales and Effective Buying Income (EBI)

Yellow Medicine County

<u>Data Year/ Report Year</u>	<u>Total Retail Sales (\$000)</u>	<u>Total EBI (\$000)</u>	<u>Median Household EBI</u>
2019/20	\$161,869	\$228,900	\$47,564
2018/19	138,361	236,753	49,684
2017/18	106,773	245,565	49,969
2016/17	90,672	224,863	45,914
2015/16	223,199	224,645	45,780

The 2019/20 Median Household EBI for the State of Minnesota was \$60,916. The 2019/20 Median Household EBI for the United States was \$54,686.

Sources: Environics Analytics, Claritas, Inc. and The Nielsen Company.

Major Employers

<u>Employer</u>	<u>Product/Service</u>	<u>Approximate Number of Employees</u>
Prairie's Edge Casino Resort	Casino and resort	350
Granite Falls Municipal Hospital and Granite Manor	Hospital, nursing home, and senior living	275
I.S.D. No. 2190 (Yellow Medicine East)	Elementary and secondary education	156
Project Turnabout	Supervised living facility	125
Yellow Medicine County	County government and services	100
Fagen Inc.	Green energy design-build company	90
City of Granite Falls	Municipal government and services	89
Clarkfield Care Center	Nursing home	85
Granite Falls LLC	Ethanol production	38
Minnesota West Community & Technical College	Post secondary education	35

Source: This does not purport to be a comprehensive list and is based on a February 2020 best efforts survey of individual employers. Some employers do not respond to inquiries.

Financial Institutions*

District residents are served by Granite Falls Bank in the City of Granite Falls.

* *This does not purport to be a comprehensive list.*

Source: Federal Deposit Insurance Corporation, <https://www.fdic.gov/>.

Health Care Services

The following is a summary of health care facilities located in the District:

<u>Facility</u>	<u>Location</u>	<u>No. of Beds</u>
Avera Granite Falls	City of Granite Falls	30 Hospital/3 Infant Bassinets
Clarkfield Care Center	City of Clarkfield	36 Nursing Home
Project Turnabout	City of Granite Falls	111 Supervised Living Facility

Source: Minnesota Department of Health, <http://www.health.state.mn.us/>.

PROPOSED FORM OF LEGAL OPINION

**KNUTSON, FLYNN & DEANS, P.A.**

1155 Centre Pointe Drive, Suite 10
Mendota Heights, MN 55120

651.222.2811 fax 651.225.0600

www.kfdmn.com

\$870,000*

**GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A
INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)
YELLOW MEDICINE, CHIPPEWA, LAC QUI PARLE, REDWOOD AND
RENVILLE COUNTIES, MINNESOTA**

We have acted as Bond Counsel in connection with the issuance by Independent School District No. 2190 (Yellow Medicine East), Yellow Medicine, Chippewa, Lac Qui Parle, Redwood and Renville Counties, Minnesota (the "District"), of its General Obligation Taxable OPEB Refunding Bonds, Series 2020A (the "Bonds"), in the aggregate principal amount of \$870,000*, bearing a date of original issue of April 9, 2020. The Bonds are fully registered as to principal and interest and are originally issued using a global book-entry system.

We have not been engaged or undertaken to review the accuracy, completeness, or sufficiency of the Official Statement or other offering material relating to the Bonds (except to the extent, if any, stated in the Official Statement) and we express no opinion relating thereto (excepting only the matters set forth as our opinion in the Official Statement).

We have examined the law and such certified proceedings and other documents as we have deemed necessary to render this opinion. As to questions of fact material to our opinion, we have relied upon the certified proceedings and other affidavits and certificates of public officials furnished to us without undertaking to verify such facts by independent investigation.

Based upon our examination of these materials, assuming the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such documents, and based upon present Minnesota and federal laws, regulations, rulings and decisions, it is our opinion that:

* Preliminary; subject to change.

(1) The Bonds are in due form and the proceedings show lawful authority for their issuance according to their terms under the Constitution and laws of the State of Minnesota now in force.

(2) The Bonds are valid and binding general obligations of the District enforceable in accordance with their terms except to the extent to which enforceability thereof may be limited by the exercise of judicial discretion in accordance with general principles of equity, by the constitutional powers of the United States of America and by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted. All of the taxable property in the District is subject to the levy of ad valorem taxes to pay the principal and interest on the Bonds, which taxes are without limitation as to rate or amount.

(3) Interest on the Bonds is includable in gross income for federal income tax purposes and in taxable net income of individuals, estates and trusts for Minnesota income tax purposes.

(4) Except as stated in this opinion, we express no opinion regarding federal, state or other tax consequences caused by the receipt or accrual of interest on or arising with respect to ownership of the Bonds.

(5) The Bonds have not been designated as "qualified tax-exempt obligations" for the purposes of Section 265 of the Code relating to the deduction of interest expenses allocable to the Bonds by financial institutions.

DATED at Mendota Heights, Minnesota, this 9th day of April, 2020.

KNUTSON, FLYNN & DEANS
Professional Association

CONTINUING DISCLOSURE CERTIFICATE

(Limited Disclosure)

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by Independent School District No. 2190 (Yellow Medicine East), State of Minnesota (the "District"), in connection with the issuance of its General Obligation Taxable OPEB Refunding Bonds, Series 2020A (the "Bonds"). The Bonds are being issued pursuant to a Resolution adopted by the School Board on March 9, 2020 (the "Resolution"). The District has covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55 (the "State Payment Law" described in the Official Statement for the Bonds) which provides for payment by the State of Minnesota in the event of a potential default of a District obligation. The District covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the Bondholders or beneficial owners, if different, and in order to assist the Participating Underwriters in complying with SEC Rule 15c2-12. This Disclosure Certificate constitutes the written Undertaking required by the Rule and reflects the District's obligations under the provisions of paragraph (d)(2) of the Rule.

SECTION 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Audited Financial Statements" shall mean the financial statements of the District audited annually by an independent certified public accounting firm and prepared in accordance with generally accepted accounting principles or as otherwise required by Minnesota law for the preceding Fiscal Year, including a balance sheet and statement of revenues, expenditures and changes in fund balances.

"Dissemination Agent" shall mean the District, or any successor Dissemination Agent which has been designated in writing by the District and which has filed with the District a written acceptance of such designation.

"EMMA" shall mean the Electronic Municipal Market Access system: www.emma.msrb.org, established by the MSRB and which contains a component that includes a continuing disclosure service for the receipt and public availability of continuing disclosure documents and related information to be submitted by issuers, obligated persons, and their agents pursuant to continuing disclosure undertakings entered into consistent with the Rule.

"Financial Obligation" shall mean a: (i) debt obligation; (ii) derivative entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with this Rule.

"Fiscal Year" shall mean the fiscal year of the District.

"Listed Events" shall mean any of the events listed in Section 4(a) of this Disclosure Certificate.

"MSRB" shall mean the Municipal Securities Rulemaking Board.

"Participating Underwriter" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

"Rule" shall mean Rule 15c2-12 adopted by the Securities and Exchange Commission (the "SEC") under the Securities Exchange Act of 1934, as the same may be amended from time to time, and including written interpretations thereof by the Securities and Exchange Commission.

SECTION 3. Provision of Information.

The District shall annually provide to the MSRB, in an electronic format through the use of EMMA, or shall cause the Dissemination Agent to provide its Audited Financial Statements for the most recent Fiscal Year, which is the only financial information or operating data which is customarily prepared by the District and publicly available. The Annual Financial Statements shall be submitted not later than June 30, 2021, and twelve (12) months after the end of each fiscal year during which the bonds are outstanding.

All documents provided to the MSRB shall be accompanied by identifying information as prescribed by the MSRB.

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the MSRB or the Securities and Exchange Commission. If the document incorporated by reference is a final official statement, it must also be available from the Municipal Securities Rulemaking Board (MSRB). The District shall clearly identify each such other document so incorporated by reference.

SECTION 4. Reporting of Significant Events.

(a) This Section 4 shall govern the giving of notices of the occurrence of any of the following events, with respect to the Bonds:

1. Principal and interest payment delinquencies;
2. Non-payment related defaults, if material;
3. Unscheduled draws on debt service reserves reflecting financial difficulties;
4. Unscheduled draws on credit enhancements reflecting financial difficulties;

5. Substitution of credit or liquidity providers, or their failure to perform;
6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
7. Modifications to rights of security holders, if material;
8. Bond calls, if material, and tender offers;
9. Defeasances;
10. Release, substitution, or sale of property securing repayment of the securities, if material;
11. Rating changes;
12. Bankruptcy, insolvency, receivership or similar event of the obligated person;
13. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such action, other than pursuant to its terms, if material;
14. Appointment of a successor or additional trustee or the change of name of a trustee, if material.
15. Incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and
16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

(b) Whenever a Listed Event occurs, the District shall in a timely manner not in excess of ten business days after the occurrence of the Listed Event file a notice of such occurrence with the MSRB.

SECTION 5. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all the Bonds.

SECTION 6. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate and may discharge any such Agent, with or without appointing a successor Dissemination Agent.

SECTION 7. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, if such amendment or waiver is supported by an opinion of counsel expert in federal securities laws, to the effect that such amendment or waiver would not, in and of itself, cause the undertakings herein to violate the Rule if such amendment or waiver had been effective on the date hereof but taking into account any subsequent change in or official interpretation of the Rule.

If this Disclosure Certificate is amended, the District will disclose such amendment, together with a narrative explanation of that amendment, to the MSRB with its annual financial information disclosure.

SECTION 8. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future report or notice of occurrence of a Listed Event.

SECTION 9. Default. In the event of a failure of the District to comply with any provision of this Disclosure Certificate, any Bondholder or beneficial owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an Event of Default under the Resolution or with respect to the Bonds, and the sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 10. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the District agrees, to the extent permitted by law, to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorney's fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

SECTION 11. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriters and Holders from time to time of the Bonds or the beneficial owners, if different, and shall create no rights in any other person or entity.

SECTION 12. Reserved Rights. The District reserves the right to discontinue providing any information required under the Rule if a final determination should be made by a court of competent jurisdiction that the Rule is invalid or otherwise unlawful or to modify the Undertaking under this Disclosure Certificate if the District determines that such modification is required by the Rule, or by a court of competent jurisdiction.

SECTION 14. District Contact Information.

Title: Superintendent
Name of District: Independent School District No. 2190 (Yellow Medicine East)
Address: 450 9th Avenue
Granite Falls, MN 56241
Telephone No. (320) 564-4081 ext. 100

Dated: April 9, 2020.

INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)
YELLOW MEDICINE, CHIPPEWA, LAC QUI
PARLE, REDWOOD AND RENVILLE COUNTIES
STATE OF MINNESOTA

By: _____
Chair

And: _____
Clerk

**SUMMARY OF TAX LEVIES, PAYMENT PROVISIONS, AND
MINNESOTA REAL PROPERTY VALUATION**

Following is a summary of certain statutory provisions relative to tax levy procedures, tax payment and credit procedures, and the mechanics of real property valuation. The summary does not purport to be inclusive of all such provisions or of the specific provisions discussed, and is qualified by reference to the complete text of applicable statutes, rules and regulations of the State of Minnesota.

Property Valuations (Chapter 273, Minnesota Statutes)

Assessor's Estimated Market Value. Each parcel of real property subject to taxation must, by statute, be appraised at least once every five years as of January 2 of the year of appraisal. With certain exceptions, all property is valued at its market value, which is the value the assessor determines to be the price the property to be fairly worth, and which is referred to as the "Estimated Market Value." The 2013 Minnesota Legislature established the Estimated Market Value as the value used to calculate a municipality's legal debt limit.

Economic Market Value. The Economic Market Value is the value of locally assessed real property (Assessor's Estimated Market Value) divided by the sales ratio as provided by the State of Minnesota Department of Revenue plus the estimated market value of personal property, utilities, railroad, and minerals.

Taxable Market Value. The Taxable Market Value is the value that Net Tax Capacity is based on, after all reductions, limitations, exemptions and deferrals.

Net Tax Capacity. The Net Tax Capacity is the value upon which net taxes are levied, extended and collected. The Net Tax Capacity is computed by applying the class rate percentages specific to each type of property classification against the Taxable Market Value. Class rate percentages vary depending on the type of property as shown on the last page of this Appendix. The formulas and class rates for converting Taxable Market Value to Net Tax Capacity represent a basic element of the State's property tax relief system and are subject to annual revisions by the State Legislature. Property taxes are the sum of the amounts determined by (i) multiplying the Net Tax Capacity by the tax capacity rate, and (ii) multiplying the referendum market value by the market value rate.

Market Value Homestead Exclusion. In 2011, the Market Value Homestead Exclusion Program (MVHE) was implemented to offset the elimination of the Market Value Homestead Credit Program that provided relief to certain homesteads. The MVHE reduces the taxable market value of a homestead with an Assessor's Estimated Market Value up to \$413,800 in an attempt to result in a property tax similar to the effective property tax prior to the elimination of the homestead credit. The MVHE applies to property classified as Class 1a or 1b and Class 2a, and causes a decrease in the District's aggregate Taxable Market Value, even if the Assessor's Estimated Market Value on the same properties did not decline.

**Property Tax Payments and Delinquencies
(Chapters 275, 276, 277, 279-282 and 549, Minnesota Statutes)**

Ad valorem property taxes levied by local governments in Minnesota are extended and collected by the various counties within the State. Each taxing jurisdiction is required to certify the annual tax levy to the county auditor within five (5) working days after December 20 of the year preceding the collection year. A listing of property taxes due is prepared by the county auditor and turned over to the county treasurer on or before the first business day in March.

The county treasurer is responsible for collecting all property taxes within the county. Real estate and personal property tax statements are mailed out by March 31. One-half (1/2) of the taxes on real property is due on or before May 15. The remainder is due on or before October 15. Real property taxes not paid by their due date are assessed a penalty on homestead property of 2% until May 31 and increased to 4% on June 1. The penalty on nonhomestead property is assessed at a rate of 4% until May 31 and increased to 8% on June 1. Thereafter, an additional 1% penalty shall accrue each month through October 1 of the collection year for unpaid real property taxes. In the case of the second installment of real property taxes due October 15, a penalty of 2% on homestead property and 4% on nonhomestead property is assessed. The penalty for homestead property increases to 6% on November 1 and again to 8% on December 1. The penalty for nonhomestead property increases to 8% on November 1 and again to 12% on December 1. Personal property taxes remaining unpaid on May 16 are deemed to be delinquent and a penalty of 8% attaches to the unpaid tax. However, personal property that is owned by a tax-exempt entity, but is treated as taxable by virtue of a lease agreement, is subject to the same delinquent property tax penalties as real property.

On the first business day of January of the year following collection all delinquencies are subject to an additional 2% penalty, and those delinquencies outstanding as of February 15 are filed for a tax lien judgment with the district court. By March 20 the county auditor files a publication of legal action and a mailing of notice of action to delinquent parties. Those property interests not responding to this notice have judgment entered for the amount of the delinquency and associated penalties. The amount of the judgment is subject to a variable interest determined annually by the Department of Revenue, and equal to the adjusted prime rate charged by banks but in no event is the rate less than 10% or more than 14%.

Property owners subject to a tax lien judgment generally have three years (3) to redeem the property. After expiration of the redemption period, unredeemed properties are declared tax forfeit with title held in trust by the State of Minnesota for the respective taxing districts. The county auditor, or equivalent thereof, then sells those properties not claimed for a public purpose at auction. The net proceeds of the sale are first dedicated to the satisfaction of outstanding special assessments on the parcel, with any remaining balance in most cases being divided on the following basis: county - 40%; town or city - 20%; and school district - 40%.

Property Tax Credits (Chapter 273, Minnesota Statutes)

In addition to adjusting the taxable value for various property types, primary elements of Minnesota's property tax relief system are: property tax levy reduction aids; the homestead credit refund and the renter's property tax refund, which relate property taxes to income and provide relief on a sliding income scale; and targeted tax relief, which is aimed primarily at easing the effect of significant tax increases. The homestead credit refund, the renter's property tax refund, and targeted credits are reimbursed to the taxpayer upon application by the taxpayer. Property tax levy reduction aid includes educational aids, local governmental aid, equalization aid, county program aid and disparity reduction aid.

Debt Limitations

All Minnesota municipalities (counties, cities, towns and school districts) are subject to statutory "net debt" limitations under the provisions of Minnesota Statutes, Section 475.53. Net debt is defined as the amount remaining after deducting from gross debt the amount of current revenues that are applicable within the current fiscal year to the payment of any debt and the aggregate of the principal of the following:

1. Bonds issued for improvements which are payable wholly or partly from the proceeds of special assessments levied upon property specially benefited thereby, including those which are general obligations of the municipality issuing them, if the municipality is entitled to reimbursement in whole or in part from the proceeds of the special assessments.

2. Warrants or orders having no definite or fixed maturity.
3. Bonds payable wholly from the income from revenue producing conveniences.
4. Bonds issued to create or maintain a permanent improvement revolving fund.
5. Bonds issued for the acquisition, and betterment of public waterworks systems, and public lighting, heating or power systems, and of any combination thereof or for any other public convenience from which a revenue is or may be derived.
6. Debt service loans and capital loans made to a school district under the provisions of Minnesota Statutes, Sections 126C.68 and 126C.69.
7. Amount of all money and the face value of all securities held as a debt service fund for the extinguishment of obligations other than those deductible under this subdivision.
8. Bonds to repay loans made under Minnesota Statutes, Section 216C.37.
9. Bonds to repay loans made from money received from litigation or settlement of alleged violations of federal petroleum pricing regulations.
10. Bonds issued to pay pension fund or other postemployment benefit liabilities under Minnesota Statutes, Section 475.52, subdivision 6, or any charter authority.
11. Bonds issued to pay judgments against the municipality under Minnesota Statutes, Section 475.52, subdivision 6, or any charter authority.
12. All other obligations which under the provisions of law authorizing their issuance are not to be included in computing the net debt of the municipality.

**Levies for General Bond Debt
(Sections 475.61 and 475.74, Minnesota Statutes)**

Any municipality that issues general obligation debt must, at the time of issuance, certify levies to the county auditor of the county(ies) within which the municipality is situated. Such levies shall be in an amount that if collected in full will, together with estimates of other revenues pledged for payment of the obligations, produce at least five percent in excess of the amount needed to pay principal and interest when due. Notwithstanding any other limitations upon the ability of a taxing unit to levy taxes, its ability to levy taxes for a deficiency in prior levies for payment of general obligation indebtedness is without limitation as to rate or amount.

**STATUTORY FORMULAE: CONVERSION OF TAXABLE MARKET VALUE (TMV) TO
NET TAX CAPACITY FOR MAJOR PROPERTY CLASSIFICATIONS**

<u>Property Type</u>	<u>Local Tax Payable 2015-2019</u>
Residential Homestead (1a)	
Up to \$500,000	1.00%
Over \$500,000	1.25%
Residential Non-homestead	
Single Unit (4bb)	
Up to \$500,000	1.00%
Over \$500,000	1.25%
1-3 unit and undeveloped land (4b1)	1.25%
Market Rate Apartments	
Regular (4a)	1.25%
Low-Income (4d)	
Up to \$139,000 ^(c)	0.75%
Over \$139,000 ^(c)	0.25%
Commercial/Industrial/Public Utility (3a)	
Up to \$150,000	1.50% ^(a)
Over \$150,000	2.00% ^(a)
Electric Generation Machinery	2.00%
Commercial Seasonal Residential	
Homestead Resorts (1c)	
Up to \$600,000	0.50%
\$600,000 - \$2,300,000	1.00%
Over \$2,300,000	1.25% ^(a)
Seasonal Resorts (4c)	
Up to \$500,000	1.00% ^(a)
Over \$500,000	1.25% ^(a)
Non-Commercial (4c12)	
Up to \$500,000	1.00% ^{(a)(b)}
Over \$500,000	1.25% ^{(a)(b)}
Disabled Homestead (1b)	
Up to \$50,000	0.45%
Agricultural Land & Buildings	
Homestead (2a)	
Up to \$500,000	1.00%
Over \$500,000	1.25%
Remainder of Farm	
Up to \$1,900,000 ^(d)	0.50% ^(b)
Over \$1,900,000 ^(d)	1.00% ^(b)
Non-homestead (2b)	1.00% ^(b)

^(a) State tax is applicable to these classifications.

^(b) Exempt from referendum market value based taxes.

^(c) Legislative increases, payable 2019. Historical valuations are: Payable 2018 - \$121,000; Payable 2017 - \$115,000; Payable 2016 - \$106,000; and Payable 2015 - \$100,000.

^(d) Legislative increases, payable 2019. Historical valuations are: Payable 2018 - \$1,940,000; Payable 2017 - \$2,050,000; Payable 2016 - \$2,140,000; and Payable 2015 - \$1,900,000.

NOTE: For purposes of the State general property tax only, the net tax capacity of non-commercial class 4c(1) seasonal residential recreational property has the following class rate structure: First \$76,000 – 0.40%; \$76,000 to \$500,000 – 1.00%; and over \$500,000 – 1.25%. In addition to the State tax base exemptions referenced by property classification, airport property exempt from city and school district property taxes under M.S. 473.625 is exempt from the State general property tax (MSP International Airport and Holman Field in Saint Paul are exempt under this provision).

EXCERPT OF 2019 ANNUAL FINANCIAL STATEMENTS

Data on the following pages was extracted from the District's Annual Financial Statements for fiscal year ended June 30, 2019. The reader should be aware that the complete financial statements may contain additional information which may interpret, explain or modify the data presented here.

INDEPENDENT AUDITOR REPORT

Members of the School Board
Independent School District No. 2190
Yell Medicine East
Granite Falls, Minnesota

Report of the Independent Auditor

We have audited the accounting records of the government in accordance with the accounting principles generally accepted in the United States of America for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the financial statements of the government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America that it has determined to be the most appropriate in the circumstances for the preparation and fair presentation of its financial statements. It is also responsible for the design, implementation, and maintenance of internal control that may pertain 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 an opinion on the financial statements based on our audit conducted in accordance with the standards generally accepted in the United States of America and the standards applicable to public accounting firms. These standards require us to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves procedures to be planned and performed in a manner that allows the auditor to obtain sufficient evidence to provide a basis for an opinion on the financial statements. The procedures to be followed depend on the auditor's judgment, and the auditor's assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In making these assessments, the auditor uses professional judgment and is required to exercise professional skepticism. The auditor also evaluates the appropriateness of accounting policies used and the reasonableness of estimates made by management.

We believe that the data and information provided to us is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements of the government as a whole, and the related notes to the financial statements, present fairly, in all material aspects, the financial position of the government as of June 30, 2019, and the changes in financial position and the results of its operations for the year ended June 30, 2019, in accordance with the accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 5 of the financial statements for 2019, the government has adopted the accounting guidance, GASB Statement No. 88, *Certain Disclosures Related to Debt, in Certain Debt Issuances*. Our opinion is not modified with respect to this change.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management Discussion and Analysis be presented as part of the financial statements. Although not required by the Government Accounting Standards Board, we consider it to be an essential part of financial reporting for providing the users of financial statements with a more complete understanding of the government's financial performance. We have audited the information presented in the Management Discussion and Analysis in accordance with the standards of the American Institute of Certified Public Accountants. We do not express an opinion on the information presented in the Management Discussion and Analysis, but we do express an opinion on the information presented in the financial statements. We do not express an opinion on the information presented in the Management Discussion and Analysis because it is not required by the accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements. The introductory section of the supplementary information and the uniform financial accounting standards compliance listed in the table of contents are not subject to the same level of audit as the financial statements.

The uniform financial accounting standards compliance listed in the table of contents is the responsibility of management and was derived from the records of the government. We have audited the financial statements and the related notes to the financial statements in accordance with the standards of the American Institute of Certified Public Accountants. We do not express an opinion on the uniform financial accounting standards compliance listed in the table of contents because it is not required by the accounting principles generally accepted in the United States of America.

The introductory section and the supplementary information have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly we do not express an opinion on the supplementary information.

Report on Summary of Financial Information

We have previously audited the financial statements for the year ended June 30, 2018, and our report dated December 5, 2018, expressed an unqualified opinion on the financial statements. In our report dated December 5, 2018, we expressed an unqualified opinion on the financial statements. In our report dated December 5, 2018, we expressed an unqualified opinion on the financial statements. In our report dated December 5, 2018, we expressed an unqualified opinion on the financial statements.

Other Reporting Requirements

In accordance with the *Auditing Standards* issued by the Institute of Management Accountants, we have issued our report dated November 8, 2019, in accordance with the *Auditing Standards* issued by the Institute of Management Accountants. We have also issued our report dated November 8, 2019, in accordance with the *Auditing Standards* issued by the Institute of Management Accountants. We have also issued our report dated November 8, 2019, in accordance with the *Auditing Standards* issued by the Institute of Management Accountants.

Handwritten Signature, P.L.P.

Hoanna B. Robst, P.L.L.P.
Certified Public Accountant
Minnesota

November 2019

INDEPENDENCEHOOGLI STRNOI 190
 YELLOME DI CIENEST
 MANAGEMENT SECUS SAINORNALYSIS
 FORHEAENDEJUNE02, 2019

INDEPENDENCHOGLI STRNOI 190
 YELLOME DI CINE EAST
 MANAGEMENT SECUS SAINORNALYSIS
 FORHEAENDEJUNE02, 019

FINANCIAL ANALYSIS OF THE DISTRICTS WHOLE GOVERNMENT - VARIOUS ITEMS
 (Cont'd)
 CHANGING POSITION
 The change in equity is due to the following: (1) Increase in net assets of \$2,360,631
 previous year of \$1,948,146. (2) Decrease in net assets of \$1,175,869.

FINANCIAL ANALYSIS OF THE DISTRICTS WHOLE GOVERNMENT - VARIOUS ITEMS
 (Cont'd)
 CHANGING POSITION
 The District's net assets at the end of the year are \$1,766,533, compared to \$1,948,146 at the end of the previous year.

Revenues	6/30/2019	6/30/2018	Change	Percentage
Operating Grants	\$ 414,139	451,562	(37,423)	(8.3%)
Operating Grants	345,609	916,754	(571,145)	(61.2%)
Capital Grants	105,736	6,283	99,453	1585.2%
General Revenues	2,335,125	594,129	1,741,000	293.0%
Property Taxes	134,353	138,545	(4,192)	(3.0%)
Other	11,549,869	12,008,209	(458,340)	(3.8%)
Total Revenues	12,008,209	13,008,209	(1,000,000)	(7.7%)

Expenses	6/30/2019	6/30/2018	Change	Percentage
Administrative	540,232	758,380	(218,148)	(28.8%)
Support Services	193,741	206,332	(12,591)	(6.1%)
Regulatory	2,463,735	230,351	2,233,384	969.6%
Vocational	134,295	289,104	(154,809)	(53.5%)
Exceptional	1,888,801	1,936,357	(47,556)	(2.5%)
Community	262,874	437,100	(174,226)	(39.9%)
Institutional	321,166	451,396	(130,230)	(28.9%)
Public	1,399,438	475,646	923,792	194.2%
Special	1,053,939	1,432,857	(378,918)	(26.4%)
Interest	83,922	430,852	(346,930)	(80.5%)
Depreciation	3,395,133	3,381,292	13,841	0.4%
Total Expenses	12,008,209	12,008,209	0	0.0%

Net Assets
 Current Assets
 Total Assets
 Related Pensions
 Total Net Assets
 Current Liabilities
 Non-current Liabilities
 Total Liabilities
 Property Tax, etc.
 Yearly Expenses
 Related Pensions
 Total Liabilities
 Net Investment Assets
 Retained
 Unrestricted
 Total Net Assets

Net Assets
 Current Assets
 Total Assets
 Related Pensions
 Total Net Assets
 Current Liabilities
 Non-current Liabilities
 Total Liabilities
 Property Tax, etc.
 Yearly Expenses
 Related Pensions
 Total Liabilities
 Net Investment Assets
 Retained
 Unrestricted
 Total Net Assets

The District's net assets at the end of the year are \$1,766,533, compared to \$1,948,146 at the end of the previous year. This decrease is primarily due to the decrease in net assets of \$1,175,869.

The District's net assets at the end of the year are \$1,766,533, compared to \$1,948,146 at the end of the previous year. This decrease is primarily due to the decrease in net assets of \$1,175,869.

**I N D E P E N D E N T D I S T R I C T 2 0 1 9
Y E L L O W M E D I A S N E
M A N A G E M E N T ' S D I S C U S S I O N S
F O R H E A R N D E J D U N E 0 , 2 0 1 9**

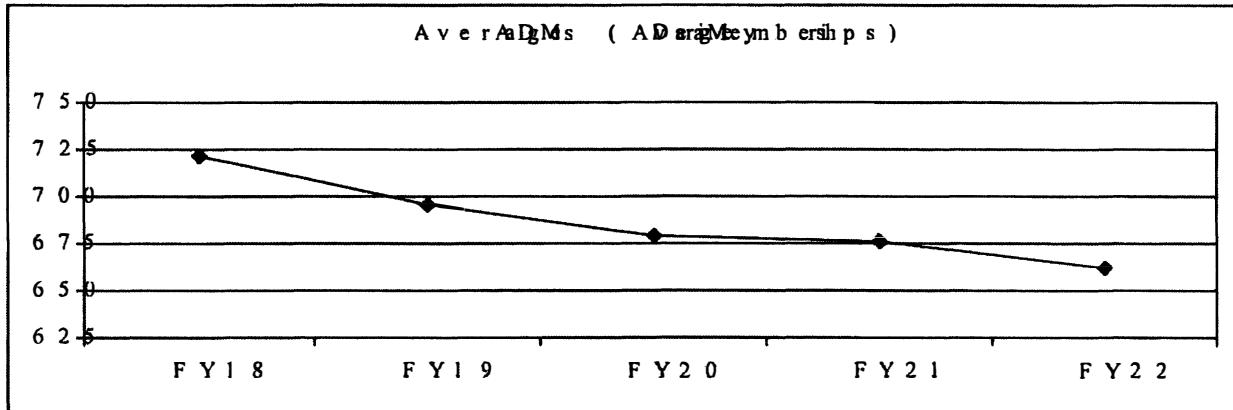
F A C T O R S A R I N G T H E D I S T R I C T U S E

The Legislature found a formula for the 2019-2020 - 2021-22 - 2022-23. This has positive effects on the state's budget. The state's budget for 2016-2017, 1 increase per pupil at the time of the state's fiscal year. The District's state's budget for 2020-21 is \$1.5 million. The state's budget for 2020-21 is \$1.5 million. The state's budget for 2020-21 is \$1.5 million.

On November 20, 2019, the District's board of directors approved a resolution to increase the state's budget for 2020-21 by 1.5 million dollars.

The major impact of the two-year period is the increase in the state's budget for 2020-21. The increase in the state's budget for 2020-21 is 1.5 million dollars. The increase in the state's budget for 2020-21 is 1.5 million dollars. The increase in the state's budget for 2020-21 is 1.5 million dollars.

The District's board of directors is responsible for the state's budget for 2020-21. The state's budget for 2020-21 is \$1.5 million. The state's budget for 2020-21 is \$1.5 million. The state's budget for 2020-21 is \$1.5 million.



C O N T A C T I N G T H E D I S T R I C T I N S T A T E M A N A G E M E N T

This is a report on the state's budget for 2020-21. The state's budget for 2020-21 is \$1.5 million. The state's budget for 2020-21 is \$1.5 million. The state's budget for 2020-21 is \$1.5 million.

I N D E P E N D E N T C O U N T Y O F Y E L L O W D I C I N E E A S T
S T A T E M E N T O F F I N A N C I A L P O S I T I O N
J U N E 3 0 , 2 0 1 9
(w i t h t h e C o m p a r a t i v e F i g u r e s f o r 2 0 1 8)

		G o v e r n m e n t t i a d i t i e s	
		2 0 1 9	2 0 1 8
ASSETS			
C u r r e n t A s s e t s :			
C a s h I n v e s t m e n t s	\$	4,642,590	5,766,623
P r o p e r t y T a x e s R e c e i v a b l e - N e t		1,358,282	3,271,666
A c c o u n t s R e c e i v a b l e		25,620	118,811
D e f e r r e d I n t e r n a t i o n a l S h a r e s		36,016	138,411
D u e F r o m S t a t e		610,028	616,956
D e f e r r e d G o v e r n m e n t		64,575	90,209
I n v e n t o r y		6,794	12,843
P r e p a i d E x p e n s e s		60,515	64,290
T o t a l C u r r e n t A s s e t s		<u>6,844,222</u>	<u>6,949,999</u>
N o n c u r r e n t A s s e t s :			
C a p i t a l A s s e t s :			
L a n d		221,775	221,775
O t h e r C a p i t a l A s s e t s		12,321	914,949
D e p r e c i a t i o n		<u>(1,942,775)</u>	<u>(1,634,949)</u>
T o t a l N o n c u r r e n t A s s e t s		<u>1,381,321</u>	<u>1,501,775</u>
T O T A L A S S E T S		<u>8,225,543</u>	<u>8,451,774</u>
DEFERRED FUND RESOURCES			
R e l a t e d P e n s i o n s		114,342	183,172
R e l a t e d P e n s i o n s		<u>7,919</u>	<u>4,471</u>
T O T A L D E F E R R E D F U N D R E S O U R C E S		<u>123,261</u>	<u>187,643</u>
TOTAL STATE DEFERRED FUND RESOURCES			
	\$	<u>27,389</u>	<u>927,069</u>
LIABILITIES			
C u r r e n t L i a b i l i t i e s :			
S a l e s T a x P a y a b l e	\$	268,322	276,182
A c c o u n t s P a y a b l e		378,374	445,880
D u e t o G o v e r n m e n t		265,994	310,752
U n e a r n e d v e n u e		151,202	134,670
C u r r e n t L o n g T e r m L i a b i l i t i e s		997,000	985,689
T o C u r r e n t L i a b i l i t i e s		<u>2,060,888</u>	<u>2,153,173</u>
N o n c u r r e n t L i a b i l i t i e s :			
N e p e n d e n t L i a b i l i t y		5,289	5,771
T o P e n s i o n L i a b i l i t y		1,135	6,414
N o n c u r r e n t L o n g T e r m L i a b i l i t y		5,689	8,466
T o N o n c u r r e n t L i a b i l i t i e s		<u>12,113</u>	<u>20,651</u>
T O T A L L I A B I L I T I E S		<u>2,073,001</u>	<u>2,173,824</u>
DEFERRED FUND RESOURCES			
P r o p e r t y T a x E x p e n s e s		2,454	7,121
R e l a t e d P e n s i o n s		<u>8,986</u>	<u>995,052</u>
T O T A L D E F E R R E D F U N D R E S O U R C E S		<u>11,410</u>	<u>6,087</u>
NET POSITION			
N e t I n v e s t m e n t s		6,773	4,968
R e s t r i c t e d F o r :			
D e s e r v i c e		175,029	118,630
C a p i t a l A c q u i s i t i o n		225,333	165,285
F o r S e r v i c e		6,794	12,843
C o m m u n i t y S e r v i c e		286,119	230,199
O t h e r P u r p o s e s		9,218	93,603
U n r e s t r i c t e d		<u>(5,796)</u>	<u>(344,457)</u>
T O T A L N E T P O S I T I O N		<u>1,369</u>	<u>(596,278)</u>
TOTAL LIABILITIES, DEFERRED RESOURCES & NET POSITION			
	\$	<u>27,389</u>	<u>927,206</u>

T h e a c c o m p a n y i n g i n t e g r a t e d f i n a n c i a l s t a t e m e n t s .

INDEPENDENT SCHOOLS TRUST 2190
 WELLS FARGO BANK
 STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED JUNE 30, 2019
 (with comparative information for the year ended 03/31/18)

Functions / Programs	2019		2018	
	Operating Expenses	Capital Contributions	Operating Expenses	Capital Contributions
Governmental:				
State Administration	540,232	326	539,906	753,689
State Support	193,741	-	193,741	206,332
Regulation	2,463,735	86,882	1,471,113	4,369,265
Vocational	134,295	2,840	43,488	289,104
Executive	1,888,861	3,899	764,121	838,719
Community Services	262,874	165,601	39,641	151,329
Instructional Services	321,166	57,632	315,311	450,340
Public Safety	1,399,438	154,957	974,727	354,924
Services	1,053,939	269,625	1,050,709	950,693
Beijing	212,084	-	212,084	62,890
Financial Programs	383,922	-	383,922	430,852
Intergovernmental	334,951	-	334,951	338,312
Unallocated**	-	-	-	-
Total Governmental	9,189,238	1,147	2,345,609	105,736
Non-Governmental:				
General Services	1,380,371	-	1,380,371	1,360,796
Community Services	166,509	-	166,509	163,346
Debt Service	788,315	-	788,315	1,069,987
Federal State Aid	6,279	-	6,279	5,840,936
Retirement Benefits	90,614	-	90,614	55,217
Earnings on Investments	4,373	-	4,373	83,328
Miscellaneous	-	-	-	-
Total Non-Governmental	8,684,345	8,567	8,684,345	8,567,301
Total	17,873,576	1,153	11,030,954	191,037

* This schedule is prepared for the purpose of providing information to the public and is not intended to be used for any other purpose.

Net Position	Change in Net Position	Net Position
2,360	631	(6,839)
(596,278)	914,269	
	(887,708)	
(596,278)	2,656	
\$ 1,766	353	(596,278)

The accompanying information is presented in accordance with the requirements of the Uniform Accounting System for State and Local Governments.

I N D E P E N D E N T L I S T R I C T 1 9 0
Y E L L O W D I C E S E T
B A L A N C E S H E E T M E M B E R F U N D S
J U N E 3 0 1 9
(w i t h t r a n s f e r s a n d a d d i t i o n s)

	M a j o r F u n d s		T o t a l	
	G e n e r a l	F o o d S e r v i c e	C o m m u n i t y S e r v i c e	M e m b e r F u n d s
A S S E T S				
C a s h a n d I n v e s t m e n t s	\$ 3,215,813	\$ 410,592	\$ 216,664	\$ 4,342,969
C u r r e n t R e c e i v a b l e s	648,036	-	618,187	1,266,223
D e l i n q u e n t T a x e s R e c e i v a b l e	12,480	-	1,393	13,873
A c c o u n t s R e c e i v a b l e	20,401	2,470	9,886	32,757
D u r o t h e r I n v e s t m e n t s	36,016	-	-	36,016
D u r o t h e r M i n o r I n v e s t m e n t s	575,682	-	4,528	580,210
D u r o t h e r G r a n t s	64,575	-	-	64,575
I n v e n t o r y	697	-	-	697
P r e p a y m e n t s	60,515	-	-	60,515
T O T A L A S S E T S	\$ 4,633,518	\$ 286,448	\$ 887,191	\$ 5,807,157
L I A B I L I T I E S				
S a l e s T a x e s	\$ 267,325	\$ 909	\$ -	\$ 268,234
A c c o u n t s P a y a b l e	183,477	127	44,245	331,149
C h e c k s i s s u e d	-	1,092	-	1,092
O t h e r P a y a b l e s	261,585	1,251	3,158	265,994
U n e a r n e d R e v e n u e	139,506	-	6,520	146,026
T O T A L L I A B I L I T I E S	\$ 858,913	\$ 2,470	\$ 54,830	\$ 916,213
D E F E R R E D I N C O M E S				
U n a v a i l a b l e R e v e n u e s	12,480	-	1,393	13,873
P r e p a y m e n t s	242,333	-	146,942	389,275
T O T A L D E F E R R E D I N C O M E S	\$ 254,813	\$ -	\$ 148,335	\$ 403,148
F U N D B A L A N C E S				
N o n s p e c i f i c F u n d B a l a n c e s	60,515	6,794	-	67,309
R e s t r i c t e d F u n d B a l a n c e s	319,551	-	284,726	604,277
A s s i g n e d F u n d B a l a n c e s	46,572	-	-	46,572
U n a s s i g n e d F u n d B a l a n c e s	2,080	1,666	-	3,746
T O T A L F U N D B A L A N C E S	\$ 250,722	\$ 8,460	\$ 284,726	\$ 533,908
T O T A L L I A B I L I T I E S	\$ 4,633,518	\$ 286,448	\$ 887,191	\$ 5,807,157

T h e s e c o m p m o n b y e a s i g n t p r o p e r t y a r e a t t a c h m e n t s .

I N D E P E N D E N T O U S T R I C O 2 1 9 0
 Y E L L O W E D I C E M E S T
 R E C O N C I L I A T I O N O F R E N T I E N T U A L I B S A L A N C E S H E E T
 T O T H E S T A T E M O N E Y P O S I T I O N
 J U N E 3 0 , 1 9
 (w i t h C o m p a r a t i v e a s J u n e 3 0 , 2 0 1 8)

	2 0 1 9	2 0 1 8
T o t a l F u n d a l a f o r G o v e r n m e n t a l	\$ 3,064,823,031,145	
A m o u n t s r e p o r t e d i n t h e s		
S t a t e m e n t s i n d i f f e r e n c e b e c a u s e :		
C a p i t a l s u e s t e d g o v e r n m e n t a l a c t i v i t i e s a r e n o t		
f i n a n c e d u n d e r a f o r e p o r t e d		
a s s i g n e d f u n d s h o u s e d a s f o l l o w s :		
L a n d	221,775	221,775
O t h e r a s s e t s	21,202,699,210,653,318	
A c c u m u l a t e d D e p r e c i a t i o n	(8,880,750)	(8,430,369)
P r o p e r t y a c q u i r e d i n t h e p r e c e d i n g y e a r ,		
b u t n o t a v a i l a b l e u n t i l t h e c u r r e n t		
p e r i o d e n d s i n t h e r e p o r t e d		
u n a v a i l a b l e f u n d s .	23,759	28,138
T h e P E R e v o c a t i o n o f S m a r t V i d e o		
i s a h a r g e b e n e f i t f u n d h a n c u r s		
t h e o f t h e a n n o u n c e m e n t s i n t h e		
f u n d t h e l i a b i l i t i e s .	346,903	451,835
I n t e r i n t e r - g o v e r n m e n t a l		
f u n d s , b u t i n a c c o u n t s r e c e i v e d	(149,575)	(171,245)
D e f e r r e d f l o w i n g s o u r c e s p e r t a i n i n g		
a n d t h e r e f o r e n o t r e p o r t e d i n t h e		
p r e c e d i n g p e r i o d s .		
D e f e r r e d f l o w i n g s o u r c e s	114,342	183,172
D e f e r r e d f l o w i n g s o u r c e s	7,919,441	7,221,792
D e f e r r e d f l o w i n g s o u r c e s	(8,986,996)	(4,052,016)
L o n g - t e r m l i a b i l i t i e s i n c l u d i n g		
b o n d s c o u n d u n d e r a p a y a b l e u n t i l		
a n t h e r e f o r e n o t r e p o r t e d i n t h e		
f u n d L o n g - t e r m l i a b i l i t i e s a s f o l l o w s :		
B o n d s p a y a b l e	(6,690,000)	(7,645,000)
L e a s e a g r e e m e n t s	(38,876)	(76,441)
O t h e r e m p l o y m e n t l i a b i l i t i e s	(1,135,644)	(1,152,565)
P e n s i o n l i a b i l i t i e s	(5,289,577)	(1,320,723)
U n a m o r t i z e d a c c o u n t s	42,030	48,906
T o t a l N e t R e s u l t s o f G o v e r n m e n t a l	\$ 1,764,353	(596,278)

T h e a c c o m p a n y i n g n o t e s a n d d i s c l o s u r e s a r e p a r t o f t h e s e s t a t e m e n t s .

INDEPENDENT STATEMENTS
 VELLOME DI CEMENT
 STATE REVENUES, EXPENDITURES AND FUND BALANCE
 GOVERNMENTALS
 FOR THE YEAR ENDED JUNE 30, 1909
 (with Particulars for the year ended 1908)

	Major Funds			Total
	General	Food Service	Community Debt Service	
REVENUES				
Local Property Taxes	\$ 1,338,711	\$ 166,838	790,531	\$ 2,295,880
Other Local Sources	373,587	254	315,366	999,207
Revenue from State	7,542,834	22,109	45,736	7,910,679
Revenue from Federal	355,166	197,812	-	552,978
Salaries and Expenses	11,232	152,994	1,211	165,437
TOTAL REVENUES	9,621,130	3,169,404	879,140	13,669,674

EXPENDITURES				
Current:				
Disbursements Administration	716,535	-	-	716,535
Disbursements Services	198,894	-	-	198,894
Regulation	3,875,569	-	-	3,875,569
Vocational	227,846	-	-	227,846
Exceptional	1,905,467	-	-	1,905,467
Community Services	-	346,785	-	346,785
Instructional Services	311,736	-	-	311,736
Support Services	1,030,810	439	-	1,031,249
State Administration	921,057	-	-	921,057
Finance and Circulation	58,974	-	-	58,974
Capital Expenditures	371,266	-	845	372,111
Debt Service:				
Principal	37,565	-	955,000	992,565
Interest	2,664	-	401,028	403,692
Other	-	-	1,900	1,900
TOTAL EXPENDITURES	9,658,383	405,439	3,463,000	13,526,822

EXCESS REVENUE (UNDER)	(37) 253	(32,270)	57,249	45,951	(20,350)
OTHER FINANCING SOURCES					
Operating (Out)	(26,221)	26,221	-	-	-
TOTAL FINANCIAL SOURCES	(26,221)	26,221	-	-	-
EXCESS REVENUE (UNDER)	(37) 4	(6,049)	57,249	45,951	(20,355)
FUND BALANCE BEGINNING YEAR	2,570,278	12,843	22,477	2,247	3,031,145
FUND BALANCE END YEAR	2,506,804	6,794	28,473	2,666	2,688,222

This is a summary statement of the financial statements.

I N D E P E N D E N T A U D I T O R S R E P O R T 2 1 9 0
 Y E L L O W D I C E N E T
 R E C O N C I L I A T I O N O F T H E G O V E R N M E N T A N N U A L S T A T E M E N T O F
 R E V E N U E S , E X P E N D I T U R E S , A N D O T H E R A C T I V I T I E S
 O F T H E S T A T E M O N T A C T I V I T I E S
 F O R T H E Y E A R E N D E D J U N E
 (w i t h t h e A B A C o m p a r a t i v e I n f o r m a t i o n , 2 0 1 8)

	2 0 1 9	2 0 1 8
Total Change in Budgetary Governmental	\$ 33,677	(203,055)
Amounts of more government activities Statemetary activities different because:		
Capital outlay purchases of property and equipment	155,712	342,951
Depreciation Expense	(468,712)	(71,144)
Repayment of debt principal	955,000	935,000
Repayment of principal	37,565	36,300
Transfer to the State of Montana for the benefit of the State of Montana	(104,932)	(96,275)
Interest on debt	14,794	13,413
Interest on debt	-	33,161
Interest on debt	(51,909)	96,446
Proportionate share of the cost of the State of Montana	(4,379)	(34)
Governmental fund expenditures	(259,273)	8,953
State of Montana Expense	2,053	8,328
Pending	16	22
Change in Governmental Activities	\$ 2,360	(162,839)

These comparative financial statements.

I N D E P E N D E N T D I S T R I C T 1 9 0
Y E L L O W E D I C I N E S T
S T A T E M E N T O F T R U S T E E S
J U N E 3 0 , 2 0 1 9
 (w i t h t h e C o m p r a m e n t o f J u n e 3 0 , 2 0 1 8)

	A g e n d s	
	2 0 1 9	2 0 1 8
A S S E T S		
C a s h a n d i n v e s t m e n t s	\$ 6 5 , 1 5 4 4	6 2 0 , 7 7
L I A B I L I T I E S		
A s s e t s t r u s t e e s	\$ 6 5 , 1 5 4 4	6 2 , 5 8 3
A c c o u n t a b l e	-	1 2 4
T O T A L L I A B I L I T I E S	\$ 6 5 , 1 5 4 4	6 2 , 7 0 7

T h e a c c o m p a n y i n g e p g r a o f h e s t a t e m e n t s .

I N D E P E N D E N T O U T S T A N D I N G
Y E L L O W M E D I C I N E E A S T
S T A T E M E M B E R S H I P F U N D
P R O P R I E T A R Y F U N D
J U N E 3 0 , 2 0 1 9
 (w i t h c o m p a r i s o n t o J u n e 3 0 , 2 0 1 8)

	G o v e r n m e n t a l I n t e r e s t	
	2 0 1 9	2 0 1 8
A S S E T S		
C u r r e n t A s s e t s :		
C a s h a n d E q u i p m e n t	\$ 3 5 2 , 0 7 9	\$ 4 5 4 , 2 0 4
L I A B I L I T Y P O S I T I O N		
L I A B I L I T I E S		
U n e a r n e d r e v e n u e	\$ 5 , 1 7 6	\$ 3 6 9
N E T P O S I T I O N		
U n r e s t r i c t e d	3 4 6 , 9 0 3	4 5 1 , 8 3 5
T O T A L L I A B I L I T Y P O S I T I O N	\$ 3 5 2 , 0 7 9	\$ 4 5 4 , 2 0 4

T h e s e c o m p a n y s t a t e m e n t s a r e u n a u d i t e d .

I N D E P E N D E N T H O U S T R O U T 2 1 9 0
Y E L L O W F E D I C I N E S T
S T A T E M E N T R E V E N U E E X P E N S E S A N D C H A N G E S I N E P O S I T I O N
P R O P R I E T A R Y
F O R T H E E A R N I N G P E R I O D E N D I N G 0 2 , 0 1 9
(w i t h p a r t i a l y e a r l y i n f o r m a t i o n a s o f 0 2 , 0 1 8)

	G o v e r n m e n t a l t i e s	
	I n t e r n a t i o n a l	
	2 0 1 9	2 0 1 8
O P E R A T I N G R E V E N U E S		
R e t C o n t r i b u t i o n	\$ 6 5 , 9 3 6 7 9 , 5 0 3	\$ 3 6 7 9 , 5 0 3
T o t a l p e r a r t e i v e n u e s	6 5 , 9 3 6 7 9 , 5 0 3	3 6 7 9 , 5 0 3
O P E R A T I N G E X P E N S E S		
P r o f e s s i o n a l	1 , 0 5 3	-
E m p l o y e e B e n e f i t s	1 8 0 , 2 7 9 1 8 3 2 , 1	-
T o t a l p e r a r t e i v e n u e s	1 8 1 , 3 3 2 1 8 3 , 1 7 2	-
O P E R A T I N G C O M P L O S S	(1 1 5 , 3 9 (6 1) 0 3 , 6 6 9)	-
N O N O P E R A T I N G R E V E N U E E X P E N S E S		
I n v e s t m e n t I n c o m e	1 0 , 4 6 4 7 , 3 9 4	-
T o t a l n o n o p e r a t i n g R e v e n u e s (E x p e n s e s)	1 0 , 4 6 4 7 , 4 3 9	-
C H A N G E S I N E P O S I T I O N	(1 0 4 , 9 3 (2 9 6 , 2 7 5)	-
N E P O S I T I O N B E G I N N I N G	4 5 1 , 8 3 5 5 4 8 , 1 1 0	-
N E P O S I T I O N E N D I N G	\$ 3 4 6 , 9 0 3 4 5 1 , 8 3 5	-

T h e s e c o m p a n y ' s i n t e r m e d i a t e f i n a n c i a l s t a t e m e n t s .

INDEPENDENT SOCIETY OF 190
 YELLOW PAGES
 STATEMENT OF CASH FLOWS
 PROPRIETARY FUND
 FOR THE YEAR ENDED JUNE 30, 2019
 (with Comparative Information for the Year Ended June 30, 2018)

	Governmental Activities Intergovernmental	
	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from District Contributions	\$ 68,754	\$ 43,818
Cash for Professional Fees	(1,053)	-
Cash for Employee Benefits	(180)	(279)
Net Cash Flow from Operating Activities	58	(101)
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash received from investments	10,464	7,394
Net Cash Flow from Investing Activities	10,464	7,394
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(102)	(125)
CASH AND CASH EQUIVALENTS BEGINNING	454	205
CASH AND CASH EQUIVALENTS ENDING	352	88
SCHEDULE CONCERNING OPERATING INCOME LOSS FROM OPERATING ACTIVITIES (USE OF OPERATING ACTIVITIES)		
Operating Profit	\$ (115,396)	\$ (115,396)
Adjustment for Depreciation and Amortization		
Flow from Investment Activities		
Increase (Decrease) in:		
Unearned Revenue	2,807	2,369
Net Cash Flows from Investing Activities	2,807	2,369
Operating Profit	\$ (112,589)	\$ (113,027)

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

I N D E P E N D E N T A C C O U N T I N G
Y E L L O W M E D I C I N E A S T
N O T E S O F I N A N C I A L S T A T E M E N T S
J U N E 3 0 , 2 0 1 9

1. S U M M A R Y O F S I G N I F I C A N T A C C O U N T I N G P O L I C I E S

A. BASIS OF PRESENTATION
 The financial statements are prepared on the accrual basis of accounting. The accounting principles used are those generally accepted in the United States of America. The accounting principles used are those generally accepted in the United States of America. The accounting principles used are those generally accepted in the United States of America.

B. FINANCIAL REPORTING ENTITY
 The financial reporting entity consists of the Yellow Medicine County, Minnesota, and the Yellow Medicine County Health Care System, Minnesota. The financial reporting entity consists of the Yellow Medicine County, Minnesota, and the Yellow Medicine County Health Care System, Minnesota.

C. BASIS OF ACCOUNTING
 The accounting is performed on the accrual basis of accounting. The accounting principles used are those generally accepted in the United States of America. The accounting principles used are those generally accepted in the United States of America.

D. BASIS OF ACCOUNTING
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F. BASIS OF ACCOUNTING
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G. BASIS OF ACCOUNTING
 The accounting is performed on the accrual basis of accounting. The accounting principles used are those generally accepted in the United States of America. The accounting principles used are those generally accepted in the United States of America.

I N D E P E N D E N T A C C O U N T I N G
Y E L L O W M E D I C I N E A S T
N O T E S O F I N A N C I A L S T A T E M E N T S
J U N E 3 0 , 2 0 1 9

1. S U M M A R Y O F S I G N I F I C A N T A C C O U N T I N G P O L I C I E S

A. BASIS OF PRESENTATION
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NOTESOFINANCIALSTATEMENTS
JUNE02,019

I. SUMMARY OF INVESTMENTS
H. INVENTORIES
Inventory items are those that are held for sale in the ordinary course of business. Inventory items are recorded at the lower of cost or market. Inventory items are recorded at the lower of cost or market. Inventory items are recorded at the lower of cost or market.

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NOTESOFINANCIALSTATEMENTS
JUNE3,02,019

I. SUMMARY OF INVESTMENTS
L. LONG-TERM INVESTMENTS
Long-term investments are those that are held for more than one year. Long-term investments are recorded at the lower of cost or market. Long-term investments are recorded at the lower of cost or market.

J. PROPERTIES
Properties are those that are held for use in the operations of the business. Properties are recorded at the lower of cost or market. Properties are recorded at the lower of cost or market.

M. DEFERRED TAXES
Deferred taxes are those that are recognized in the financial statements but not yet paid. Deferred taxes are recorded at the lower of cost or market. Deferred taxes are recorded at the lower of cost or market.

K. CAPITAL ASSETS
Capital assets are those that are held for use in the operations of the business. Capital assets are recorded at the lower of cost or market. Capital assets are recorded at the lower of cost or market.

N. DEFERRED TAXES
Deferred taxes are those that are recognized in the financial statements but not yet paid. Deferred taxes are recorded at the lower of cost or market. Deferred taxes are recorded at the lower of cost or market.

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R. DEFERRED TAXES
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 NOTESOFINANCIALSTATEMENTS
 JUNE02019

1. SUMMARY OF FINANCIAL STATEMENTS

R. FUND BALANCES (Continued)
 Assets - consist of the fund balance, which is reported for the year ended June 30, 2019, and the fund balance, which is reported for the year ended June 30, 2018. The fund balance is reported for the year ended June 30, 2019, and the fund balance, which is reported for the year ended June 30, 2018.

S. NET POSITION
 Net position is reported for the year ended June 30, 2019, and the net position, which is reported for the year ended June 30, 2018. The net position is reported for the year ended June 30, 2019, and the net position, which is reported for the year ended June 30, 2018.

T. US DEFERRED
 US deferred is reported for the year ended June 30, 2019, and the US deferred, which is reported for the year ended June 30, 2018. The US deferred is reported for the year ended June 30, 2019, and the US deferred, which is reported for the year ended June 30, 2018.

U. RECLASSIFICATIONS
 Reclassifications are reported for the year ended June 30, 2019, and the reclassifications, which is reported for the year ended June 30, 2018. The reclassifications are reported for the year ended June 30, 2019, and the reclassifications, which is reported for the year ended June 30, 2018.

2. STATEMENTS OF FINANCIAL POSITION
 The statements of financial position are reported for the year ended June 30, 2019, and the statements of financial position, which is reported for the year ended June 30, 2018. The statements of financial position are reported for the year ended June 30, 2019, and the statements of financial position, which is reported for the year ended June 30, 2018.

3. DEPOSITS
 Deposits are reported for the year ended June 30, 2019, and the deposits, which is reported for the year ended June 30, 2018. The deposits are reported for the year ended June 30, 2019, and the deposits, which is reported for the year ended June 30, 2018.

Minnesota State
 Minnesota State is reported for the year ended June 30, 2019, and the Minnesota State, which is reported for the year ended June 30, 2018. The Minnesota State is reported for the year ended June 30, 2019, and the Minnesota State, which is reported for the year ended June 30, 2018.

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 NOTESOFINANCIALSTATEMENTS
 JUNE02019

1. SUMMARY OF FINANCIAL STATEMENTS

P. ACCRUED LIABILITIES
 Accrued liabilities are reported for the year ended June 30, 2019, and the accrued liabilities, which is reported for the year ended June 30, 2018. The accrued liabilities are reported for the year ended June 30, 2019, and the accrued liabilities, which is reported for the year ended June 30, 2018.

4. (b) Retirement Plan
 Retirement plan is reported for the year ended June 30, 2019, and the retirement plan, which is reported for the year ended June 30, 2018. The retirement plan is reported for the year ended June 30, 2019, and the retirement plan, which is reported for the year ended June 30, 2018.

Q. RISK MANAGEMENT
 Risk management is reported for the year ended June 30, 2019, and the risk management, which is reported for the year ended June 30, 2018. The risk management is reported for the year ended June 30, 2019, and the risk management, which is reported for the year ended June 30, 2018.

R. FUND BALANCES
 Fund balances are reported for the year ended June 30, 2019, and the fund balances, which is reported for the year ended June 30, 2018. The fund balances are reported for the year ended June 30, 2019, and the fund balances, which is reported for the year ended June 30, 2018.

Reserve
 Reserve is reported for the year ended June 30, 2019, and the reserve, which is reported for the year ended June 30, 2018. The reserve is reported for the year ended June 30, 2019, and the reserve, which is reported for the year ended June 30, 2018.

Committed
 Committed is reported for the year ended June 30, 2019, and the committed, which is reported for the year ended June 30, 2018. The committed is reported for the year ended June 30, 2019, and the committed, which is reported for the year ended June 30, 2018.

Minnesota State
 Minnesota State is reported for the year ended June 30, 2019, and the Minnesota State, which is reported for the year ended June 30, 2018. The Minnesota State is reported for the year ended June 30, 2019, and the Minnesota State, which is reported for the year ended June 30, 2018.

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 NOTES OF FINANCES STATEMENTS
 JUNE 02, 019

3. DEPOSITS INVESTMENTS (6't'd)
 A. DEPOSIT (S, n't'd)
 Cust Credit Risk of deposits is high and heavy correlation of deposits financial institution, the District will be able to recover on all deposits. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

B. INVESTMENTS
 Investment in the District is subject to changes in interest rates. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Credit Risk Credit risk is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Concentration Concentration is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Custodial Risk Custodial risk is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Collateral Collateral is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Counterparty Counterparty risk is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Default Default risk is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Interest Rate Interest rate risk is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

Market Market risk is the risk that the issuer of the security will be unable to make payments on the security. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions. The District has a diversified portfolio of investments in various financial institutions.

INDEPENDENCE HOULL STR NOT 190
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 NOTES OF FINANCES STATEMENTS
 JUNE 02, 019

4. CAPITAL ASSETS
 Capital assets are those assets that are used in the operations of the District. The District has a diversified portfolio of capital assets. The District has a diversified portfolio of capital assets. The District has a diversified portfolio of capital assets.

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 221,735	-	-	\$ 221,735
Capital Assets Depreciated	206,615.8750	-	-	215,365
Buildings and Improvements	19,001,569,914	-	-	19,061,476
Equipment and Vehicles	1,597,418,714.8	-	-	1,928,585
Total Capital Assets	2,116,531,815.5	7,121,833	-	2,123,658
Accumulated Depreciation	206,615.8750	-	-	204,17
Buildings and Improvements	6,863,385,014	-	-	7,228,397
Equipment and Vehicles	136,037,102,968	-	-	1,49,84
Total Accumulated Depreciation	142,653,369	-	-	18,331
Total Capital Assets	1,246,99	(313,000)	-	1,232,1,949

Construction Assets
 Construction assets are those assets that are used in the operations of the District. The District has a diversified portfolio of construction assets. The District has a diversified portfolio of construction assets. The District has a diversified portfolio of construction assets.

Construction Assets	Beginning Balance	Increases	Decreases	Ending Balance
Construction Assets	\$ 1,285,674	(31,800)	-	\$ 1,253,874

Depreciation Expense
 Depreciation expense is the amount of the cost of the asset that is allocated to each period over its useful life. The District has a diversified portfolio of depreciation expense. The District has a diversified portfolio of depreciation expense. The District has a diversified portfolio of depreciation expense.

Depreciation Expense	Beginning Balance	Increases	Decreases	Ending Balance
Depreciation Expense	\$ 1,108	57,089	-	4,697
Depreciation Expense	278	1,035	-	48,572
Depreciation Expense	17,443	35,339	-	334,951
Total Depreciation Expense	\$ 468,712	-	-	\$ 468,712

Long Term Liabilities
 Long term liabilities are those liabilities that are due in more than one year. The District has a diversified portfolio of long term liabilities. The District has a diversified portfolio of long term liabilities. The District has a diversified portfolio of long term liabilities.

Long Term Liabilities	Beginning Balance	Increases	Decreases	Ending Balance
Long Term Liabilities	\$ 4,642,592	-	-	65,44
Long Term Liabilities	\$ 4,707,736	-	-	\$ 4,707,736

Financial Position
 Financial position is the financial position of the District at the end of the reporting period. The District has a diversified portfolio of financial position. The District has a diversified portfolio of financial position. The District has a diversified portfolio of financial position.

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 NOTES FINANCIAL STATEMENTS
 JUNE 02, 019

5. LONG-TERM BILTI EScont'd)
 A. DESCRIP TIONG-TERMIBET

Und thep rovisi o m is n n e s to a n s w e r t h e D i s t r i b u t i o n a y o d x c e d e % f h e e s t i m a t e r e k e d t o u t l i a x a b l e w i r e p r e s e n t i n g s t r i k e t D i s t r i c t e m p l i w a n i b i e s p r o v i s i o n .

Long - d e r i n e o m p r o d i c e d l o w a i o n f g j u b e d 2 0 1 9

Issue	Rate	Original	Maturity	Debt
OPEB on 2009	1.50 - 5.50%	2007/2025	2025	60,000
Capital Lease Obligations	4.25 - 5.50%	2007/2025	2025	140,000
Capital Lease Obligations	4.25 - 5.50%	2007/2025	2025	165,000
Capital Lease Obligations	3.485%	1/1/2011	2021	38,876
Total Debt				\$ 672,876

Geer o b l i g a t i o n s

On Oct 22 2009 the District of Columbia (the District) issued a \$600,000 bond for the purpose of financing the construction of the new District of Columbia Court of Appeals building. The bond was issued at a coupon rate of 5.50% and will mature on October 22, 2025. The District is currently in compliance with the terms of the bond and is not in default.

On July 20 2010 the District issued a \$140,000 bond for the purpose of financing the construction of the new District of Columbia Court of Appeals building. The bond was issued at a coupon rate of 5.50% and will mature on July 20, 2025. The District is currently in compliance with the terms of the bond and is not in default.

On October 20 2010 the District issued a \$165,000 bond for the purpose of financing the construction of the new District of Columbia Court of Appeals building. The bond was issued at a coupon rate of 5.50% and will mature on October 20, 2025. The District is currently in compliance with the terms of the bond and is not in default.

On January 23 2010 the District issued a \$38,876 bond for the purpose of financing the construction of the new District of Columbia Court of Appeals building. The bond was issued at a coupon rate of 3.485% and will mature on January 23, 2021. The District is currently in compliance with the terms of the bond and is not in default.

Capital Lease Obligations

On July 20 2010 the District issued a \$140,000 capital lease obligation for the purpose of financing the construction of the new District of Columbia Court of Appeals building. The obligation was issued at a coupon rate of 5.50% and will mature on July 20, 2025. The District is currently in compliance with the terms of the obligation and is not in default.

The assets of the District are pledged to secure the obligations of the District. The assets are not subject to any other liens or encumbrances.

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 NOTES FINANCIAL STATEMENTS
 JUNE 30 2019

5. LONG-TERM DEBT BILTI ES cont'd)
 B. MINIMUM DEBT PAYMENTS

Minimum annual payments are as follows:

Year Ending June 30	Principal	Interest
2020	\$ 965,080	\$ 52,575
2021	980,000	53,015
2022	995,000	52,600
2023	1,010,000	51,140
2024	1,025,000	48,480
2025 - 2029	1,715,000	260,000
Total		\$ 1,395,070

The future minimum payments are as follows:

Year Ending	Amount
2020	\$ 40,230
2021	-
2022	-
2023	-
2024	40,230
Total	\$ 38,876

Total Minimum Payments
 Less Amortization Interest
 Present Value of Minimum Payments

C. CHANGES IN LONG-TERM LIABILITIES

Long-term liabilities are as follows:

Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities			
Operating Activities	\$ 1,095,000	\$ 135,000	\$ 960,000
Capital Lease Obligations	4,690,000	550,000	4,140,000
Capital Lease Obligations	1,355,000	190,000	1,165,000
Capital Lease Obligations	505,000	80,000	425,000
Capital Lease Obligations	76,441	37,563	38,876
Capital Lease Obligations	(48,066)	(6,876)	(54,942)
Total	\$ 7,672,876	\$ 985,439	\$ 6,687,437

INDEPENDENCE HOODI STRINGS 2190
 YELLOW MEDICAL WEST
 NOTES OF FINANCIAL STATEMENTS
 JUNE 30, 2019

6. OTHER OS EMPLOYMENT BENEFITS (Cont'd)
 C. CHANGE IN THE OPEB LIABILITY (Cont'd)
 2. Sensitivity of OPEB liability to changes in health care costs rates
 The following table shows the sensitivity of OPEB liability to changes in health care costs rates. The following table shows the sensitivity of OPEB liability to changes in health care costs rates:

Assumption	2019 OPEB Liability	2018 OPEB Liability	Change
1 percent increase in health care costs rates	\$1,135,644	\$1,214,423	(\$78,779)
1 percent decrease in health care costs rates	\$1,067,043	\$1,214,423	\$147,380

D. OPEB EXPENSE DEFERRED OUTFLOWS RESOURCES LATE 2018
 Following is a summary of the OPEB expense deferred outflows resources at the end of 2018:

Component	2018	2019
Deferred Outflows	\$1,143,423	\$1,143,423
Resources	\$1,143,423	\$1,143,423
Total	\$0	\$0

\$114,342 of the expense deferred outflows resources at the end of 2018 is expected to be paid during 2019. The following table shows the expected payments during 2019:

Year	Expected Payments
2019	\$114,342
2020	\$0
2021	\$0
2022	\$0
2023	\$0
2024	\$0
Thereafter	\$0

INDEPENDENCE HOODI STRINGS 2190
 YELLOW MEDICAL WEST
 NOTES OF FINANCIAL STATEMENTS
 JUNE 30, 2019

7. FUND BALANCE CLASSIFICATION
 The following table shows the fund balance classification:

Component	2019	2018
Nonspendable	\$60,515	\$60,515
Capital Assets	6,294	6,294
Restricted	67,509	67,509
Available for General Purposes	389,200	389,200
Total	\$523,528	\$523,528

8. PENSIONERS
 The following table shows the pension expense for 2019:

Component	2019	2018
Service Cost	\$284,276	\$284,276
Interest Cost	266,499	266,499
Amortization of Prior Service Cost	46,572	46,572
Actuarial Gain	(2,080,166)	(2,080,166)
Total	\$315,181	\$315,181

A. TEACHER RETIREMENT ASSOCIATION
 The following table shows the pension expense for 2019:

Component	2019	2018
Service Cost	\$284,276	\$284,276
Interest Cost	266,499	266,499
Amortization of Prior Service Cost	46,572	46,572
Actuarial Gain	(2,080,166)	(2,080,166)
Total	\$315,181	\$315,181

INDEPENDENT SOHOORNOZ 190
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 NOTES OF FINANCIAL STATEMENTS
 JUNE 02, 019

8. PENSIONERS (Cont'd)
 B. TEACHERS RETIREMENT ASSOCIATION (Cont'd)

4. Actuarial assumptions used in determining the liability for the pension obligation are summarized in the following table:

Actuarial Assumption	Use of Assumption
Valuation	July 2018
Expected mortality	June 5, 2015
Actuarial Cost Method	Entered into the plan

Actuarial assumptions:
 Interest rate 7.50%

Projection 2.50%

Wage growth rate 2.88% per annum

Projected Social Security 2.85% per annum

Cost of living adjustment 0.10% per annum

Monthly Assumptions

Pre-retirement	RP - 2.0% increase in the first year, then 2.5% thereafter
Post-retirement	RP - 2.0% increase in the first year, then 2.5% thereafter
Post-disability	RP - 2.0% increase in the first year, then 2.5% thereafter

The long-term expected return on investments was determined using the expected return on investments of 7.50% for the first year, then 2.5% thereafter. The expected return on investments is based on the expected return on investments of 7.50% for the first year, then 2.5% thereafter.

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 NOTES OF FINANCIAL STATEMENTS
 JUNE 02, 019

8. PENSIONERS (Cont'd)
 A. TEACHERS RETIREMENT ASSOCIATION (Cont'd)

4. Actuarial assumptions used in determining the liability for the pension obligation are summarized in the following table:

Actuarial Assumption	Use of Assumption
Valuation	July 2018
Expected mortality	June 5, 2015
Actuarial Cost Method	Entered into the plan

Actuarial assumptions:
 Interest rate 7.50%

Projection 2.50%

Wage growth rate 2.88% per annum

Projected Social Security 2.85% per annum

Cost of living adjustment 0.10% per annum

Monthly Assumptions

Pre-retirement	RP - 2.0% increase in the first year, then 2.5% thereafter
Post-retirement	RP - 2.0% increase in the first year, then 2.5% thereafter
Post-disability	RP - 2.0% increase in the first year, then 2.5% thereafter

The long-term expected return on investments was determined using the expected return on investments of 7.50% for the first year, then 2.5% thereafter. The expected return on investments is based on the expected return on investments of 7.50% for the first year, then 2.5% thereafter.

INDEPENDENCE STREET 90
 YELLOMEDI CEMENT
 NOT ESOF IN ANSITALEMENTS
 JUNE 02, 019

9. OPERATING EXPENSES (Cont'd)
 Furniture and fixtures

2020	\$ 8,190
2021	8,190
2022	8,190
2023	8,190
2024	1,365

10. GAS AND UTILITIES EXPENSES

Gas and utilities expense for the year ended June 30, 2020, is \$ 8,190.00. The same amount was reported for the year ended June 30, 2019.

11. OPERATING EXPENSES

During the year ended June 30, 2020, the amount of operating expenses was \$ 26,221.

From	To	Purpose	Amount
General Fund	Fund	Transfer	\$ 26,221

12. SUBSEQUENT EVENTS

The District has approved a proposed budget for the year ending June 30, 2021. The proposed budget is \$ 26,221.00. The District is expected to report the results of the proposed budget for the year ending June 30, 2021.

INDEPENDENCE STREET 90
 YELLOMEDI CEMENT
 REQUIREMENTS FOR THE YEAR ENDING
 SCHEDULED OPERATING EXPENSES
 ANNUAL REPORT
 JUNE 02, 019

SCHEDULED OPERATING EXPENSES
 ANNUAL REPORT

REQUIREMENTS FOR THE YEAR ENDING

Measurement Date: 7/1/2018 to 7/1/2017

Service	\$ 47,687	\$ 47,687
Interest	39,061	40,428
Benefit	(103,669)	(152,549)
Net change	(16,921)	(65,823)
Total	1,218,388	1,218,388
Total	\$ 1,152,565	\$ 1,152,565

Covered by: \$ 6,146,058, 967,008
 Total: \$ 18,48% 19.32%

* * * Note: This schedule is prepared in accordance with the requirements of the Government Accounting Standards Board (GASB) Statement No. 34, "Financial Reporting for State and Local Governments." The schedule is prepared on the basis of the information provided by the District and is not intended to be a representation of the District's financial position.

INDEPENDENT COUNTY REPORT 190
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGETARY CONTROL SYSTEM
 FOR THE YEAR ENDED JUNE 30, 1919
 (which comprises the months of July, August, September, October, November and December, 1918)

	2019	2018
	Actual	Actual
FUND BALANCE ANALYSIS		
NONSPENDING BALANCE	\$ 6,951.5	\$ 64,200
RESERVED FUNDBALANCES		(4,941)**
Available for		1,879.3
Operating		4,973
Balance		
Expenditures	2,251,333	3,719
Salaries - Clerical	4,005	41,111
Salaries - Maintenance	3,892	2,580
Telephone	8,521	359.65
Travel	319.25	359.65
Printing	46.57	1,877.535
Postage	2,082.6	
Supplies		
Repairs		
Light		
Water		
Gas		
Electricity		
Interest		
Depreciation		
Other		
TOTAL	\$ 2,506,384	\$ 2,570,278

* Required by MINSTIA for application of the provisions of the act of June 11, 1918.

INDEPENDENT COUNTY REPORT 190
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGETARY CONTROL SYSTEM
 FOR THE YEAR ENDED JUNE 30, 1919
 (which comprises the months of July, August, September, October, November and December, 1918)

	2019	2019	2019	2018
	Actual	Actual	Variance	Actual
REVENUES				
Other	300.5	254.5	(46.0)	2.5
Miscellaneous				
Revenue from				
State	24,400	22,109	(2,291)	1,202
Federal				
Local				
Subtotal	24,700	22,263	(2,437)	1,204
Expenses				
Salaries	3,300	2,591.0	(7,090)	3,436
Telephone	1,500	1,072.84	(7,716)	1,506
Printing	37,000	3,536	(13.4)	3,954
Postage	1,200		(1,200)	
Supplies	35,000	2,925.2	(2,074.8)	3,044
Repairs	2,200	1,978.12	(2,221.88)	2,307
Light	15,800	1,528	(5,062)	1,650
Water	4,000	3,734.69	(263.31)	4,763
Gas				
Electricity				
Interest				
Depreciation				
Other				
TOTAL	403,500	373,659	(29,841)	4,542

	2019	2019	2019	2018
	Actual	Actual	Variance	Actual
EXPENSES				
Salaries	1,650	1,650	0	1,634
Telephone	3,500	3,500	0	3,582
Printing	5,000	5,000	0	4,833
Postage	2,200	2,200	0	2,200
Supplies	3,500	3,500	0	3,500
Repairs	4,300	4,300	0	4,300
Light	4,300	4,300	0	4,300
Water	4,300	4,300	0	4,300
Gas	4,300	4,300	0	4,300
Electricity	4,300	4,300	0	4,300
Interest	4,300	4,300	0	4,300
Depreciation	4,300	4,300	0	4,300
Other	4,300	4,300	0	4,300
TOTAL	43,715	43,715	0	43,715

	2019	2019	2019	2018
	Actual	Actual	Variance	Actual
TOTAL REVENUES	24,700	22,263	(2,437)	1,204
TOTAL EXPENDITURES	403,500	373,659	(29,841)	4,542
EXCESS OF REVENUES OVER EXPENDITURES	(378,800)	(351,396)	(27,404)	(3,338)
OTHER FINANCING SOURCES (USES)				
Excess of revenues over expenses				
Other financing sources				
Expenses				
FUND BALANCE BEGINNING YEAR	12,843	12,843	0	12,843
FUND BALANCE END YEAR	12,843	12,843	0	12,843
FUND BALANCE ANALYSIS				
NONSPENDING BALANCE	6,951.5	6,951.5	0	6,951.5
RESERVED FUNDBALANCES				
Available for				
Operating				
Balance				
Expenditures				
Salaries				
Telephone				
Printing				
Postage				
Supplies				
Repairs				
Light				
Water				
Gas				
Electricity				
Interest				
Depreciation				
Other				
TOTAL	2,506,384	2,506,384	0	2,506,384

INDEPENDENT COUNTY DISTRICT NO 2 190
YELLOW MEDICINE EAST
NOTES TO THE REQUIREMENTS INFORMATION
JUNE 20, 2019

3. STEWARDHIP COMPLIANCE ACCOUNTABILITY

A. DEFICIT

This balance represents the amount of the deficit in the following fund:

General

\$ 323,565

B. EXPENDITURE APPROPRIATIONS

For the year ended June 30, 2019, this amount represents the amount of the expenditure in the following fund.

**Independent School District No. 2190 (Yellow Medicine East), Minnesota
\$870,000* General Obligation Taxable OPEB Refunding Bonds, Series 2020A**

For the Bonds of this Issue which shall mature and bear interest at the respective annual rates, as follow, we offer a price of \$_____ (which may not be less than \$864,780) plus accrued interest, if any, to the date of delivery.

<u>Year</u>	<u>Interest Rate (%)</u>	<u>Yield (%)</u>	<u>Dollar Price</u>	<u>Year</u>	<u>Interest Rate (%)</u>	<u>Yield (%)</u>	<u>Dollar Price</u>
2021	_____ %	_____ %	_____ %	2024	_____ %	_____ %	_____ %
2022	_____ %	_____ %	_____ %	2025	_____ %	_____ %	_____ %
2023	_____ %	_____ %	_____ %				

Designation of Term Maturities

Years of Term Maturities _____

In making this offer on the sale date of March 9, 2020 we accept all of the terms and conditions of the Terms of Proposal published in the Preliminary Official Statement dated February 24, 2020 including the District’s right to modify the principal amount of the Bonds. (See “Terms of Proposal” herein.) In the event of failure to deliver these Bonds in accordance with said Terms of Proposal, we reserve the right to withdraw our offer, whereupon the deposit accompanying it will be immediately returned. All blank spaces of this offer are intentional and are not to be construed as an omission.

By submitting this proposal, we confirm that we have an established industry reputation for underwriting municipal bonds such as the Bonds.

Not as a part of our offer, the above quoted prices being controlling, but only as an aid for the verification of the offer, we have made the following computations:

NET INTEREST COST: \$ _____

TRUE INTEREST RATE: _____ %

Account Members

Account Manager

By: _____

Phone: _____

.....
The foregoing proposal has been accepted by the District.

Attest: _____

Date: _____

.....

* Preliminary; subject to change.

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Sources & Uses

Dated 04/09/2020 | Delivered 04/09/2020

Sources Of Funds

Par Amount of Bonds.....	\$840,000.00
Reoffering Premium.....	23,464.90

Total Sources.....	\$863,464.90
---------------------------	---------------------

Uses Of Funds

Deposit to Current Refunding Fund.....	\$832,146.33
Costs of Issuance.....	22,895.00
Total Underwriter's Discount (1.002%).....	8,418.10
Deposit to Debt Service Fund (Rounding Amount).....	5.47

Total Uses.....	\$863,464.90
------------------------	---------------------

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
08/01/2020	-	-	5,226.67	5,226.67
02/01/2021	175,000.00	2.000%	8,400.00	183,400.00
08/01/2021	-	-	6,650.00	6,650.00
02/01/2022	160,000.00	2.000%	6,650.00	166,650.00
08/01/2022	-	-	5,050.00	5,050.00
02/01/2023	165,000.00	2.000%	5,050.00	170,050.00
08/01/2023	-	-	3,400.00	3,400.00
02/01/2024	170,000.00	2.000%	3,400.00	173,400.00
08/01/2024	-	-	1,700.00	1,700.00
02/01/2025	170,000.00	2.000%	1,700.00	171,700.00
Total	\$840,000.00	-	\$47,226.67	\$887,226.67

SIGNIFICANT DATES

Dated Date.....	4/09/2020
Delivery Date.....	4/09/2020
First Coupon Date.....	8/01/2020

Yield Statistics

Bond Year Dollars.....	\$2,361.33
Average Life.....	2.811 Years
Average Coupon.....	2.000000%
Net Interest Cost (NIC).....	1.3627837%
True Interest Cost (TIC).....	1.3456813%
Bond Yield for Arbitrage Purposes.....	0.9866394%
All Inclusive Cost (AIC).....	2.3487610%

IRS Form 8038

Net Interest Cost.....	0.9729059%
Weighted Average Maturity.....	2.829 Years

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price	Dollar Price
02/01/2021	Serial Coupon	2.000%	0.850%	175,000.00	100.927%	176,622.25
02/01/2022	Serial Coupon	2.000%	0.900%	160,000.00	101.971%	163,153.60
02/01/2023	Serial Coupon	2.000%	0.950%	165,000.00	102.905%	169,793.25
02/01/2024	Serial Coupon	2.000%	1.000%	170,000.00	103.729%	176,339.30
02/01/2025	Serial Coupon	2.000%	1.050%	170,000.00	104.445%	177,556.50
Total	-	-	-	\$840,000.00	-	\$863,464.90

Bid Information

Par Amount of Bonds.....	\$840,000.00
Reoffering Premium or (Discount).....	23,464.90
Gross Production.....	\$863,464.90
Total Underwriter's Discount (1.002%).....	\$(8,418.10)
Bid (101.791%).....	855,046.80
Total Purchase Price.....	\$855,046.80
Bond Year Dollars.....	\$2,361.33
Average Life.....	2.811 Years
Average Coupon.....	2.000000%
Net Interest Cost (NIC).....	1.3627837%
True Interest Cost (TIC).....	1.3456813%

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Post-Sale Tax Levies

Payment Date	Principal	Coupon	Interest	Total P+I	105% Overlevy	Levy Amount	Levy/Collection Year
02/01/2021	175,000.00	2.000%	13,626.67	188,626.67	198,058.00	198,058.00	2019/2020
02/01/2022	160,000.00	2.000%	13,300.00	173,300.00	181,965.00	181,965.00	2020/2021
02/01/2023	165,000.00	2.000%	10,100.00	175,100.00	183,855.00	183,855.00	2021/2022
02/01/2024	170,000.00	2.000%	6,800.00	176,800.00	185,640.00	185,640.00	2022/2023
02/01/2025	170,000.00	2.000%	3,400.00	173,400.00	182,070.00	182,070.00	2023/2024
Total	\$840,000.00	-	\$47,226.67	\$887,226.67	\$931,588.00	\$931,588.00	-

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Bond Balance Report

Date	Principal	Coupon	Interest	Total P+I	Bond Balance
08/01/2020	-	-	5,226.67	5,226.67	840,000.00
02/01/2021	175,000.00	2.000%	8,400.00	183,400.00	665,000.00
08/01/2021	-	-	6,650.00	6,650.00	665,000.00
02/01/2022	160,000.00	2.000%	6,650.00	166,650.00	505,000.00
08/01/2022	-	-	5,050.00	5,050.00	505,000.00
02/01/2023	165,000.00	2.000%	5,050.00	170,050.00	340,000.00
08/01/2023	-	-	3,400.00	3,400.00	340,000.00
02/01/2024	170,000.00	2.000%	3,400.00	173,400.00	170,000.00
08/01/2024	-	-	1,700.00	1,700.00	170,000.00
02/01/2025	170,000.00	2.000%	1,700.00	171,700.00	-
Total	\$840,000.00	-	\$47,226.67	\$887,226.67	-

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Settlement Report

Dated 04/09/2020 | Delivered 04/09/2020

Price.....	\$855,046.80
Total Purchase Price.....	\$855,046.80
Good Faith Deposit.....	(8,700.00)
Due at Closing.....	\$846,346.80

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Detail Costs Of Issuance

Dated 04/09/2020 | Delivered 04/09/2020

COSTS OF ISSUANCE DETAIL

Municipal Advisor Fee (Baker Tilly MA).....	\$11,700.00
Municipal Advisor Disbursements (Baker Tilly MA).....	\$970.00
Bond Counsel (Knutson, Flynn, and Deans)	\$3,025.00
S&P Rating Fee.....	\$5,700.00
Registrar (Zions Bancorporation).....	\$1,500.00
TOTAL.....	\$22,895.00

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Disclaimer

Baker Tilly Municipal Advisors, LLC is a registered municipal advisor and wholly-owned subsidiary of Baker Tilly Virchow Krause, LLP, an accounting firm. Baker Tilly Virchow Krause, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.
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\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Refunding Summary

Dated 04/09/2020 | Delivered 04/09/2020

Sources Of Funds

Par Amount of Bonds.....	\$840,000.00
Reoffering Premium.....	23,464.90

Total Sources..... \$863,464.90

Uses Of Funds

Deposit to Current Refunding Fund.....	832,146.33
Costs of Issuance.....	22,895.00
Total Underwriter's Discount (1.002%).....	8,418.10
Rounding Amount.....	5.47

Total Uses..... \$863,464.90

Issues Refunded And Call Dates

Prior Issue Call Date.....	5/15/2020
Prior Issue Call Price.....	100.00%

PV Analysis Summary (Net to Net)

Net Present Value Benefit.....	\$62,352.08
Total Cashflow Savings.....	64,078.33

Bond Statistics

Average Life.....	2.811 Years
Average Coupon.....	2.0000000%
Net Interest Cost (NIC).....	1.3627837%
True Interest Cost (TIC).....	1.3456813%

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
02/01/2021	188,626.67	188,626.67	192,045.00	3,418.33
02/01/2022	173,300.00	173,300.00	189,545.00	16,245.00
02/01/2023	175,100.00	175,100.00	191,795.00	16,695.00
02/01/2024	176,800.00	176,800.00	188,380.00	11,580.00
02/01/2025	173,400.00	173,400.00	189,540.00	16,140.00
Total	\$887,226.67	\$887,226.67	\$951,305.00	\$64,078.33

PV Analysis Summary (Net to Net)

Net FV Cashflow Savings.....	64,078.33
Gross PV Debt Service Savings.....	62,346.61
Net PV Cashflow Savings @ 0.987%(Bond Yield).....	62,346.61
Contingency or Rounding Amount.....	5.47
Net Future Value Benefit.....	\$64,083.80
Net Present Value Benefit.....	\$62,352.08
Net PV Benefit / \$128,828.31 PV Refunded Interest.....	48.399%
Net PV Benefit / \$925,811.51 PV Refunded Debt Service.....	6.735%
Net PV Benefit / \$820,000 Refunded Principal.....	7.604%
Net PV Benefit / \$840,000 Refunding Principal.....	7.423%

Refunding Bond Information

Refunding Dated Date.....	4/09/2020
Refunding Delivery Date.....	4/09/2020

\$2,000,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
General Obligation Taxable OPEB Bonds, Series 2009A

Prior Original Debt Service

Date	Principal	Coupon	Interest	Total P+I
10/22/2009	-	-	-	-
02/01/2010	-	-	23,380.50	23,380.50
08/01/2010	-	-	42,510.00	42,510.00
02/01/2011	85,000.00	1.500%	42,510.00	127,510.00
08/01/2011	-	-	41,872.50	41,872.50
02/01/2012	105,000.00	2.000%	41,872.50	146,872.50
08/01/2012	-	-	40,822.50	40,822.50
02/01/2013	110,000.00	2.500%	40,822.50	150,822.50
08/01/2013	-	-	39,447.50	39,447.50
02/01/2014	115,000.00	3.000%	39,447.50	154,447.50
08/01/2014	-	-	37,722.50	37,722.50
02/01/2015	115,000.00	3.500%	37,722.50	152,722.50
08/01/2015	-	-	35,710.00	35,710.00
02/01/2016	120,000.00	4.000%	35,710.00	155,710.00
08/01/2016	-	-	33,310.00	33,310.00
02/01/2017	125,000.00	4.250%	33,310.00	158,310.00
08/01/2017	-	-	30,653.75	30,653.75
02/01/2018	130,000.00	4.500%	30,653.75	160,653.75
08/01/2018	-	-	27,728.75	27,728.75
02/01/2019	135,000.00	4.750%	27,728.75	162,728.75
08/01/2019	-	-	24,522.50	24,522.50
02/01/2020	140,000.00	5.000%	24,522.50	164,522.50
08/01/2020	-	-	21,022.50	21,022.50
02/01/2021	150,000.00	5.000%	21,022.50	171,022.50
08/01/2021	-	-	17,272.50	17,272.50
02/01/2022	155,000.00	5.000%	17,272.50	172,272.50
08/01/2022	-	-	13,397.50	13,397.50
02/01/2023	165,000.00	5.100%	13,397.50	178,397.50
08/01/2023	-	-	9,190.00	9,190.00
02/01/2024	170,000.00	5.200%	9,190.00	179,190.00
08/01/2024	-	-	4,770.00	4,770.00
02/01/2025	180,000.00	5.300%	4,770.00	184,770.00
Total	\$2,000,000.00	-	\$863,285.50	\$2,863,285.50

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation.....	4/09/2020
Average Life.....	2.903 Years
Average Coupon.....	5.1830844%
Weighted Average Maturity (Par Basis).....	2.903 Years
Weighted Average Maturity (Original Price Basis).....	2.899 Years

Refunding Bond Information

Refunding Dated Date.....	4/09/2020
Refunding Delivery Date.....	4/09/2020

\$2,000,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
General Obligation Taxable OPEB Bonds, Series 2009A

Debt Service To Maturity And To Call

Date	Refunded Bonds	Refunded Interest	D/S To Call	Principal	Coupon	Interest	Refunded D/S
04/09/2020	-	-	-	-	-	-	-
05/15/2020	820,000.00	12,146.33	832,146.33	-	-	-	-
08/01/2020	-	-	-	-	-	21,022.50	21,022.50
02/01/2021	-	-	-	150,000.00	5.000%	21,022.50	171,022.50
08/01/2021	-	-	-	-	-	17,272.50	17,272.50
02/01/2022	-	-	-	155,000.00	5.000%	17,272.50	172,272.50
08/01/2022	-	-	-	-	-	13,397.50	13,397.50
02/01/2023	-	-	-	165,000.00	5.100%	13,397.50	178,397.50
08/01/2023	-	-	-	-	-	9,190.00	9,190.00
02/01/2024	-	-	-	170,000.00	5.200%	9,190.00	179,190.00
08/01/2024	-	-	-	-	-	4,770.00	4,770.00
02/01/2025	-	-	-	180,000.00	5.300%	4,770.00	184,770.00
Total	\$820,000.00	\$12,146.33	\$832,146.33	\$820,000.00	-	\$131,305.00	\$951,305.00

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation.....	4/09/2020
Average Life.....	2.903 Years
Average Coupon.....	5.1830844%
Weighted Average Maturity (Par Basis).....	2.903 Years
Weighted Average Maturity (Original Price Basis).....	2.899 Years

Refunding Bond Information

Refunding Dated Date.....	4/09/2020
Refunding Delivery Date.....	4/09/2020

\$2,000,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
General Obligation Taxable OPEB Bonds, Series 2009A

Total Refunded Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2020	-	-	21,022.50	21,022.50	-
02/01/2021	150,000.00	5.000%	21,022.50	171,022.50	192,045.00
08/01/2021	-	-	17,272.50	17,272.50	-
02/01/2022	155,000.00	5.000%	17,272.50	172,272.50	189,545.00
08/01/2022	-	-	13,397.50	13,397.50	-
02/01/2023	165,000.00	5.100%	13,397.50	178,397.50	191,795.00
08/01/2023	-	-	9,190.00	9,190.00	-
02/01/2024	170,000.00	5.200%	9,190.00	179,190.00	188,380.00
08/01/2024	-	-	4,770.00	4,770.00	-
02/01/2025	180,000.00	5.300%	4,770.00	184,770.00	189,540.00
Total	\$820,000.00	-	\$131,305.00	\$951,305.00	-

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation.....	4/09/2020
Average Life.....	2.903 Years
Average Coupon.....	5.1830844%
Weighted Average Maturity (Par Basis).....	2.903 Years
Weighted Average Maturity (Original Price Basis).....	2.899 Years

Refunding Bond Information

Refunding Dated Date.....	4/09/2020
Refunding Delivery Date.....	4/09/2020

\$840,000

Independent School District No. 2190 (Yellow Medicine East), Minnesota
Taxable General Obligation OPEB Refunding Bonds, Series 2020A

Current Refunding Escrow

Date	Principal	Rate	Receipts	Disbursements	Cash Balance
04/09/2020	-	-	-	-	-
05/15/2020	832,146.33	-	832,146.33	832,146.33	-
Total	\$832,146.33	-	\$832,146.33	\$832,146.33	-

Investment Parameters

Investment Model [PV, GIC, or Securities].....	GIC
Default investment yield target.....	Unrestricted
Cost of Investments Purchased with Bond Proceeds.....	832,146.33
Total Cost of Investments.....	\$832,146.33
Target Cost of Investments at bond yield.....	\$831,327.72
Yield to Receipt.....	-
Yield for Arbitrage Purposes.....	0.9866394%

CERTIFICATION OF MINUTES RELATING
TO
GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A

ISSUER: INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)
STATE OF MINNESOTA

BODY: SCHOOL BOARD

KIND, DATE, TIME AND PLACE OF MEETING: A regular meeting held on March 9, 2020, at 6:00 o'clock p.m., in the District.

MEMBERS PRESENT:

MEMBERS ABSENT:

DOCUMENTS ATTACHED: Extract of Minutes of said meeting.

**RESOLUTION AWARDING THE SALE, DETERMINING THE
FORM AND DETAILS, AUTHORIZING THE EXECUTION, DELIVERY,
AND REGISTRATION, AND PROVIDING FOR THE PAYMENT OF
GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A**

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the obligations referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said obligations; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS MY HAND officially as such recording officer this 9th day of March, 2020.

School District Clerk

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)
STATE OF MINNESOTA

HELD: MARCH 9, 2020

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 2190, State of Minnesota, was duly held on March 9, 2020, at 6:00 o'clock p.m.

It was reported that two proposals for the purchase of the General Obligation Taxable OPEB Refunding Bonds, Series 2020A of the District (said amount being subject to adjustment in accordance with the Terms of Proposal) had been received prior to 10:00 o'clock a.m., Central Time, pursuant to the Terms of Proposal contained in the Official Statement; that the proposals had been opened, read and tabulated; and that the best proposal of each proposal maker was determined to be as follows:

SEE ATTACHED

\$870,000^(a)
GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A
INDEPENDENT SCHOOL DISTRICT NO. 2190 (YELLOW MEDICINE EAST), MINNESOTA
(MINNESOTA SCHOOL DISTRICT CREDIT ENHANCEMENT PROGRAM)
(BOOK ENTRY ONLY)

AWARD: **ROBERT W. BAIRD & CO., INCORPORATED**
AND SYNDICATE

SALE: **March 9, 2020**

S&P MNSDCEP Rating: **AAA**

BBI: **2.31%**
Average Maturity: **2.840 Years**

Bidder	Maturity (February1)	Interest Rate	Yield	Price	Net Interest Cost	True Interest Rate
ROBERT W. BAIRD & CO., INCORPORATED	2021	2.00%	0.85%	\$885,818.35 ^(b)	\$33,594.98 ^(b)	1.3425% ^(b)
C.L. KING & ASSOCIATES, INC.	2022	2.00%	0.90%			
DOUGHERTY & COMPANY LLC	2023	2.00%	0.95%			
DAVENPORT & COMPANY LLC	2024	2.00%	1.00%			
LOOP CAPITAL MARKETS, LLC	2025	2.00%	1.05%			
SIERRA PACIFIC SECURITIES, LLC						
ISAAK BOND INVESTMENTS						
WINTRUST INVESTMENTS, LLC						
SUMRIDGE PARTNERS, LLC						
ALAMO CAPITAL						
FMS BONDS, INC.						
CENTRAL STATES CAPITAL MARKETS, LLC						
MULTI-BANK SECURITIES, INC.						
FIRST SOUTHERN SECURITIES, LLC						
DINOSAUR SECURITIES, LLC						
MOUNTAINSIDE SECURITIES LLC						
NORTHLAND SECURITIES, INC.						1.4612%
D.A. DAVIDSON & CO.						
UNITED BANKERS' BANK						

^(a) Subsequent to bid opening, the issue size decreased from \$870,000 to \$840,000.

^(b) Subsequent to bid opening, the price, net interest cost, and true interest rate have changed to \$855,046.80, \$32,179.87, and 1.3456%, respectively.

Baker Tilly Municipal Advisors, LLC is a registered municipal advisor and wholly-owned subsidiary of Baker Tilly Virchow Krause, LLP, an accounting firm. Baker Tilly Virchow Krause, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2020 Baker Tilly Municipal Advisors, LLC.

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION AWARDING THE SALE, DETERMINING THE FORM AND DETAILS, AUTHORIZING THE EXECUTION, DELIVERY, AND REGISTRATION, AND PROVIDING FOR THE PAYMENT OF GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A

BE IT RESOLVED by the School Board of Independent School District No. 2190, State of Minnesota, as follows:

Section 1. Authorization and Sale.

1.01 Authorization. At a meeting held February 10, 2020, this Board determined to sell and issue approximately \$870,000 principal amount of general obligation refunding bonds of Independent School District No. 2190 (the "Issuer" or the "District"). Said Bonds shall hereinafter be referred to as the "Bonds" or the "Refunding Bonds". In the Terms of Proposal, the District reserved the right, after proposals were opened and prior to award, to increase or decrease the principal amount of the Bonds offered for sale, with the increase or decrease to occur in multiples of \$5,000 in any of the maturities. The Refunding Bonds, together with other available funds of the Issuer in the amount of \$0, shall provide funds for a current refunding of the Refunded Bonds and to prepay on May 15, 2020, the 2021 through 2025 maturities, aggregating \$820,000 in principal amount, of the Issuer's General Obligation Taxable OPEB Bonds, Series 2009A, bearing a date of original issue of October 22, 2009 (the "Refunded Bonds"). The Refunded Bonds were originally issued in order to fund the District's actuarially determined liabilities to pay postemployment benefits to its employees or officers after their termination of service, as authorized pursuant to Minnesota Statutes, Section 475.52, Subdivision 6. The Refunded Bonds have not previously been refunded.

1.02 Sale. The Board, having been advised by Baker Tilly Municipal Advisors, LLC, its independent municipal advisor, has determined that this issue shall be privately sold after receipt of written proposals, as authorized pursuant to Minnesota Statutes, Section 475.60, Subdivision 2. The Board has publicly received and considered all proposals presented in conformity with the Terms of Proposal contained in the Official Statement, which are hereby ratified and confirmed in all respects and are incorporated herein by reference as though fully specified in this paragraph. The most favorable of such proposals is ascertained to be that of Robert W. Baird & Co., Incorporated in Milwaukee, Wisconsin (the "Purchaser") to purchase the Bonds at a price of \$855,046.80 plus interest accrued to settlement, and upon the further terms and conditions set forth in the Terms of Proposal contained in the Official Statement and this resolution. Said proposal is hereby accepted and the sale of the Bonds is hereby awarded to said Purchaser.

1.03 Execution of Documents; Return of Good Faith Deposits. The Chair and Clerk are authorized and directed to endorse an acceptance on both copies of the most favorable proposal and to send one copy to the Purchaser. The Treasurer is directed to Deposit the good faith deposit of the Purchaser pending delivery of the Bonds and payment therefor, and the good faith deposits of other proposal makers shall forthwith be returned to them.

1.04 Purpose; Compliance with Current Refunding Law; Debt Service Savings; Findings; Security.

(a) **Compliance.** The Refunding Bonds shall provide moneys for a current refunding of the Refunded Bonds. It is hereby determined and declared that the refunding of the Refunded Bonds complies with Minnesota Statutes, Section 475.67, and is consistent with the covenants made with the holders thereof. The Issuer has observed and complied with all of the obligations and covenants made by the School Board in connection with the issuance of the Refunded Bonds.

(b) **Use of Proceeds of Refunded Bonds.** The proceeds of the Refunded Bonds which have been expended, including the investment earnings thereon, have heretofore been expended by the Issuer for the uses and purposes for which the Issuer issued the Refunded Bonds.

(c) **Redemption.** The Refunded Bonds are called for redemption on May 15, 2020, the earliest date on which they may be called for redemption.

(d) **Security.** Until retirement and prepayment of the Refunded Bonds, all provisions made for the security of the Refunded Bonds shall be observed by the Issuer.

(e) **Supplemental Resolution.** The resolutions of the School Board authorizing the issuance of the Refunded Bonds are hereby supplemented to the extent necessary to give effect to the provisions of this resolution.

1.05 Compliance with Law. All acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to happen and to be performed precedent to the issuance of the Bonds having been done, having happened and having been performed in regular and due form, time and manner as required by law, it is necessary for this Board to establish the form and terms of the Bonds, to provide for the security thereof, and to provide for the issuance of the Bonds forthwith.

1.06 Minnesota School District Credit Enhancement Program. (a) The District hereby covenants and obligates itself to notify the Commissioner of Education of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the Bond Registrar or any successor paying agent three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner of Education that it will be

unable to make all or a portion of that payment. The Bond Registrar for the Bonds is authorized and directed to notify the Commissioner of Education if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds to make that payment on deposit with the Bond Registrar. The District understands that as a result of its covenant to be bound by the provisions of Minnesota Statutes, Section 126C.55, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now or hereafter established by the Departments of Management and Budget and Education of the State of Minnesota pursuant to Minnesota Statutes, Section 126C.55, subdivision 2(c) and otherwise to take such actions as necessary to comply with that section. The chair, clerk, superintendent or business manager is authorized to execute any applicable Minnesota Department of Education forms.

Section 2. Bond Terms.

2.01 Designation; Registration; Denomination; Maturities. The \$840,000 aggregate principal amount of general obligation bonds sold on this date shall be designated General Obligation Taxable OPEB Refunding Bonds, Series 2020A, shall be dated April 9, 2020, as the date of original issue, and shall be issued forthwith on or after such date using a global book-entry system. The Bonds shall be issued as fully registered bonds and shall be numbered R-1 upward, in the denomination of \$5,000 each or any integral multiple thereof of a single maturity. The Bonds shall mature on February 1 in the years and amounts set forth below, and shall bear interest from the most recent Interest Payment Date to which interest has been paid or provided for, or, if no interest has been duly paid at the rates per annum set forth below opposite such years and amounts, as follows:

<u>Year</u>	<u>Amount</u>	<u>Interest Rate</u>
2021	\$175,000	2.00%
2022	\$160,000	2.00%
2023	\$165,000	2.00%
2024	\$170,000	2.00%
2025	\$170,000	2.00%

These maturities, together with the maturities of all other outstanding general obligation bonds of the Issuer, meet the requirements of Minnesota Statutes, Section 475.54.

2.02 Interest Payments. Interest shall be payable semiannually on each February 1 and August 1 to maturity (each an "Interest Payment Date"), commencing August 1, 2020. Interest will be calculated on the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the MSRB. Interest will be payable in the manner set forth in the form of Global Certificate or Replacement Bond and Paragraph 4.06 of this resolution.

2.03 Use of Global Book-Entry System.

(a) Description of System. In order to issue obligations in "global book-entry form", the obligations are issued in certificated form in large denominations, are registered on the books of the Issuer in the name of a depository or its nominee, and are immobilized and held in safekeeping by the depository. The depository, as part of the computerized National Securities Clearance and Settlement System (the "National System"), registers transfers of ownership interests in the obligations by making computerized book entries on its own books and distributing payments on the obligations to its participants shown on its books as the owners of such interests. These participants, which include financial institutions for whom the depository effects book-entry transfers of securities deposited and immobilized with the depository, and other banks, brokers and dealers participating in the National System will do likewise if not the beneficial owners of the obligations.

(b) Designation of Depository; Approval of Blanket Issuer Letter of Representations. The Depository Trust Company ("DTC") of New York, New York, a Securities and Exchange Commission designated depository, a limited purpose New York trust company, a member of the Federal Reserve System, and a "clearing corporation" within the meaning of the New York Uniform Commercial Code, is hereby designated as the depository (the "Depository") with respect to the Bonds issued hereunder in global book-entry form. There has been submitted to this Board a form of letter of representations (the "Blanket Issuer Letter of Representations") between the Issuer and the Depository setting forth various matters relating to the Depository and its role with respect to the Bonds. This Blanket Issuer Letter of Representations is hereby approved. The Chair or the Clerk is hereby authorized and directed to execute the Blanket Issuer Letter of Representations in substantially the form attached hereto as EXHIBIT C, if such a letter of representations has not already been executed, with only such variations therein as may be required to complete the Blanket Issuer Letter of Representations, or which are not, in the opinion of Bond Counsel, materially adverse to the interests of the Issuer. Execution of the Blanket Issuer Letter of Representations by such official shall be conclusive evidence as to the necessity and propriety of such changes and their approval by Bond Counsel. So long as DTC is the Depository or it or its nominee is the Holder of any Global Certificate, the District shall comply with the provisions of the Blanket Issuer Letter of Representations, as it may be amended or supplemented by the District from time to time with the agreement or consent of DTC.

(c) Global Certificates. Upon their original issuance, the Bonds will be issued in the form of a single Global Certificate for each maturity which shall represent the aggregate principal amount of the Bonds due on a particular maturity date (the "Global Certificates"). The Global Certificates will be originally issued and fully registered as to principal and interest in the name of Cede & Co., as nominee of DTC. The Global Certificates will be deposited with the Depository by the Purchaser and will be immobilized as further provided herein. No beneficial owners of interest in the Bonds will receive certificates representing their respective interests in the Bonds except as provided below in clause (e) of this Paragraph 2.03. Except as so provided, during the term of the Bonds, beneficial ownership (and subsequent transfers of beneficial ownership) of interests in the Global Certificates will be reflected by book entries

made on the records of the Depository and its participants and other banks, brokers, and dealers participating in the National System. The Depository's book entries of beneficial ownership interest are authorized to be in integral increments of \$5,000, despite the larger authorized denominations of the Global Certificates. Payment of principal of, premium, if any, and interest on the Global Certificates will be made to the Bond Registrar as paying agent, and in turn by the Bond Registrar to the Depository or its nominee as registered owner of the Global Certificates. The Depository, according to the laws and rules governing it, will receive and forward such payments on behalf of the beneficial owners of the Global Certificates.

(d) Immobilization of Global Certificates by the Depository. Pursuant to the request of the Purchaser to the Depository, immediately upon the original delivery of the Bonds, the Purchaser will deposit the Global Certificates representing all of the Bonds with the Depository. The Global Certificates shall be in typewritten form or otherwise as acceptable to the Depository, shall be registered in the name of the Depository or its nominee and shall be held immobilized from circulation at the offices of the Depository on behalf of the Purchaser and subsequent Bondholders. The Depository or its nominee will be the sole Holder of record of the Global Certificates and no investor or other party purchasing, selling or otherwise transferring ownership of interests in any Bond is to receive, hold or deliver any Global Certificates so long as the Depository holds the Global Certificates immobilized from circulation, except as provided below in clause (e) of this Paragraph 2.03.

(e) Transfer or Exchange of Global Certificates; Substitute Depository; Replacement Bonds.

Global Certificates evidencing the Bonds may not, after their original delivery, be transferred or exchanged except:

(i) Upon exchange of a Global Certificate after a partial redemption, if authorized in Paragraph 2.04 of this resolution;

(ii) To any successor of the Depository (or its nominee) or any substitute depository (a "Substitute Depository") designated pursuant to subclause (iii) of this clause (e); provided that any successor of the Depository or any Substitute Depository must be both a "clearing corporation" as defined in the Minnesota Uniform Commercial Code, Minnesota Statutes, Section 336.8-102, and a qualified and registered "clearing agency" as provided in Section 17A of the Securities Exchange Act of 1934, as amended;

(iii) To a Substitute Depository designated by and acceptable to the Issuer upon (a) the determination by the Depository that the Bonds shall no longer be eligible for its depository services or (b) a determination by the Issuer that the Depository is no longer able to carry out its functions; provided that any Substitute Depository must be qualified to act as such, as provided in subclause (ii) of this clause (e); or

(iv) In the event that (a) the Depository shall resign or discontinue its services for the Bonds or be declared no longer able to carry out its functions and the Issuer is unable to locate

a Substitute Depository within two (2) months following the resignation or discontinuance or determination of noneligibility, or (b) the Issuer determines in its sole discretion that (1) the continuation of the book-entry system described herein might adversely affect the interests of the beneficial owners of the Bonds, or (2) it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, then the Issuer shall notify the Holders of its determination and of the availability of Replacement Bonds to Holders. The Issuer, the Bond Registrar and the Depository shall cooperate in providing Replacement Bonds to Holders requesting the same and the registration, transfer and exchange of such Bonds shall thereafter be conducted as provided in Paragraph 4.04 of this resolution.

In the event of the designation of a Substitute Depository as authorized by this clause (e), the Bond Registrar, upon presentation of the Global Certificates, shall register their transfer to the Substitute Depository, and the Substitute Depository shall be treated as the Depository for all purposes and functions under this resolution. The Blanket Issuer Letter of Representations shall not apply to the Substitute Depository unless the Issuer and the Substitute Depository so agree, and the execution of a similar agreement is hereby authorized.

2.04 Redemption. The Bonds of this Issue are not subject to redemption or prepayment prior to maturity.

Section 3. Form of Bonds.

The Bonds to be issued hereunder shall be in the form of Global Certificates unless and until Replacement Bonds are made available as provided herein.

3.01 Global Certificates. The Global Certificates to be issued hereunder, together with the Bond Registrar's Certificate of Authentication, the form of Assignment, and the registration information thereon, shall be in substantially the form set forth in EXHIBIT A hereto, which exhibit is incorporated herein by reference as though fully specified in this paragraph, and may be typewritten rather than printed.

3.02 Replacement Bonds. If the Issuer has notified Holders that Replacement Bonds have been made available as provided in Paragraph 2.03(e) of this resolution, then for every Bond thereafter transferred or exchanged, the Bond Registrar shall deliver a bond in the form of a Replacement Bond rather than a Global Certificate, but the Holder of a Global Certificate shall not otherwise be required to exchange the Global Certificate for one or more Replacement Bonds since the Issuer recognizes that some Holders may prefer the convenience of the Depository's registered ownership of the Bonds even though the entire issue is no longer required to be in global book-entry form. The Replacement Bonds, together with the Bond Registrar's Certificate of Authentication, the form of Assignment and the registration information thereto, shall be in substantially the form set forth in EXHIBIT B hereto, which exhibit is incorporated herein by reference as though fully specified in this paragraph.

Section 4. Execution; Delivery; Registration.

4.01 Appointment of Registrar. Zions Bancorporation, National Association in Chicago, Illinois, is appointed to act as the bond registrar and transfer agent (the "Bond Registrar") and shall do so until a successor Bond Registrar is duly appointed, all pursuant to a contract the Issuer and Bond Registrar shall execute which is consistent herewith and which the chair and clerk are hereby authorized to execute and deliver. A successor Bond Registrar shall be a bank or trust company eligible for designation as bond registrar pursuant to Minnesota Statutes, Chapter 475. The terms of the appointment of the successor Bond Registrar and its duties shall be specified in a contract between the Issuer and such successor Bond Registrar that is consistent herewith and that the Chair and Clerk are hereby authorized to execute and deliver. The Bond Registrar, which may act through an agent, shall also serve as paying agent until and unless a successor paying agent is duly appointed. The Bond Registrar shall pay principal and interest on the Bonds to the registered Holders (or record Holder) of the Bonds in the manner set forth in the form of Global Certificate or Replacement Bond, as applicable, and Paragraph 4.06 of this resolution. The Issuer agrees to pay the reasonable and customary charges for the services of such Bond Registrar.

4.02 Execution of Bonds. The Bonds shall be executed on behalf of the Issuer by the manual signatures of the Chair and Clerk of the School Board; provided, however that both of such signatures may be printed facsimiles, in which event the Bonds shall also be executed manually by the authenticating agent as provided in Minnesota Statutes, Section 475.55. In the event of disability or resignation or other absence of either such officer, the Bonds may be signed by the manual or facsimile signature of that officer who may act on behalf of such absent or disabled officer. In case either such officer whose signature or facsimile of whose signature shall appear on the Bonds shall cease to be such officer before the delivery of the Bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if that officer had remained in office until delivery. If the Issuer has adopted a corporate seal, it shall be omitted on the Bonds as permitted by law.

4.03 Authentication; Date of Registration. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this resolution unless and until a Certificate of Authentication on such Bond, substantially in the form set forth in the form of Global Certificate or Replacement Bond, shall have been duly executed by the manual signature of an authorized representative of the Bond Registrar. Certificates of authentication on different Bonds need not be signed by the same person. The Bond Registrar shall authenticate each Bond by execution of the Certificate of Authentication on the Bond and shall date each Bond in the space provided as of the date on which the Bond is registered. For purposes of delivering the original Bonds (Global Certificates) to the Purchaser, the Bond Registrar shall insert as the date of registration the date of original issue; and the executed Certificate of Authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this resolution.

4.04 Transfer or Exchange. The Issuer will cause to be kept at the principal office of the Bond Registrar a bond register in which, subject to such reasonable regulations as the

Bond Registrar may prescribe, the Bond Registrar shall provide for the registration of ownership of Bonds and the registration of transfers and exchanges of Bonds entitled to be registered, transferred or exchanged as herein provided.

A Global Certificate shall be registered in the name of the payee on the books of the Bond Registrar by presenting the Global Certificate for registration to the Bond Registrar, who will endorse his or her name and note the date of registration opposite the name of the payee in the certificate of registration on the Global Certificate. Thereafter a Global Certificate may be transferred by delivery with an assignment duly executed by the Holder or the Holder's legal representative, and the Issuer and Bond Registrar may treat the Holder as the person exclusively entitled to exercise all the rights and powers of an owner until a Global Certificate is presented with such assignment for registration of transfer, accompanied by assurance of the nature provided by law that the assignment is genuine and effective, and until such transfer is registered on said books and noted thereon by the Bond Registrar, all subject to the terms and conditions provided in this resolution and to reasonable regulations of the Issuer contained in any agreement with, or notice to, the Bond Registrar.

Upon surrender for transfer of any Bond at the principal office of the Bond Registrar, the Issuer shall execute (if necessary), and the Bond Registrar shall authenticate, date (in the space designated Date of Registration) and deliver, in the name of the designated transferee or transferees, one or more new Bonds of any authorized denomination or denominations of a like aggregate principal amount, having the same stated maturity and interest rate, as requested by the transferor; provided, however, that no Bond may be registered in blank or in the name of "bearer" or similar designation.

When any Bond is presented to the Bond Registrar for transfer, the Bond Registrar may refuse to transfer the same until it is satisfied that the endorsement on such Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Bond Registrar shall incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

At the option of the Holder of a Replacement Bond, Replacement Bonds may be exchanged for Replacement Bonds of any authorized denomination or denominations of a like aggregate principal amount and stated maturity, upon surrender of the Replacement Bonds to be exchanged at the principal office of the Bond Registrar. Whenever any Replacement Bonds are so surrendered for exchange, the Issuer shall execute (if necessary), and the Bond Registrar shall authenticate, date (in the space designated Date of Registration) and deliver the Replacement Bonds which the Holder making the exchange is entitled to receive. Global Certificates may not be exchanged for Global Certificates of smaller denominations.

All Bonds surrendered upon any exchange or transfer provided for in this resolution shall be promptly canceled by the Bond Registrar and thereafter disposed of as directed by the Issuer.

All Bonds delivered in exchange for or upon transfer of Bonds shall be valid general obligations of the Issuer evidencing the same debt, shall be entitled to the same benefits under this resolution as the Bonds surrendered for such exchange or transfer, and shall carry all the rights to interest accrued and unpaid, and to accrue, which were carried by such other Bonds.

Transfer of a Bond may be made on the Issuer's books by the registered owner in person or by the registered owner's attorney duly authorized in writing. Every Bond presented or surrendered for transfer or exchange shall be duly endorsed or be accompanied by a written instrument of transfer, in form satisfactory to the Bond Registrar, duly executed by the registered owner thereof, with signature guaranteed, or by the registered owner's attorney duly authorized in writing, and shall include written instructions as to the details of the transfer of the Bond.

The Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection with the transfer or exchange of any Bond and any legal or unusual costs regarding transfers and lost bonds.

Transfers shall also be subject to reasonable regulations of the Issuer contained in any agreement with, or notice to, the Bond Registrar, including regulations which permit the Bond Registrar to close its transfer books between record dates and payment dates.

4.05 Mutilated, Lost, Stolen or Destroyed Bonds. In case any Bond shall become mutilated or be lost, stolen or destroyed, the Bond Registrar shall deliver a new Bond of like amount, number, maturity date and tenor in exchange and substitution for and upon cancellation of any such mutilated Bond or in lieu of and in substitution for any such Bond lost, stolen or destroyed, upon payment of the reasonable expenses and charges of the Bond Registrar in connection therewith; and, in the case of a Bond lost, stolen or destroyed, upon filing with the Registrar of evidence satisfactory to it that such Bond was lost, stolen or destroyed, and of the ownership thereof, and upon furnishing to the Bond Registrar of an appropriate bond or indemnity in form, substance and amount satisfactory to it, in which both the Issuer and the Bond Registrar shall be named as obligees. All Bonds so surrendered to the Bond Registrar shall be canceled by it and evidence of such cancellation shall be given to the District. If the mutilated, lost, stolen or destroyed Bond has already matured, it shall not be necessary to issue a new Bond prior to payment.

4.06 Interest Payments; Record Dates. Interest on any Global Certificate shall be paid as provided in the first paragraph thereof and interest on any Replacement Bond shall be paid on each Interest Payment Date by check or draft mailed to the person in whose name the Bond is registered (the "Holder") on the registration books of the Issuer maintained by the Bond Registrar and in each case at the address appearing thereon at the close of business on the fifteenth day of the calendar month next preceding such Interest Payment Date (the "Regular Record Date"). Any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the Holder thereof as of the Regular Record Date, and shall be payable to the person who is the Holder thereof at the close of business on a date fixed for

the payment of such defaulted interest (the "Special Record Date"). The Special Record Date shall be fixed by the Bond Registrar whenever money becomes available for payment of the defaulted interest, and notice of the Special Record Date shall be given by the Bond Registrar to the Holders not less than ten (10) days prior thereto. The term "Holder" shall also include those lawfully entitled to take actions on behalf of the beneficial owners of the Bonds for purposes of any consent or approvals given by Holders.

If the date for payment of the principal of, premium, if any, or interest on this Bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the City of New York, New York, or the city where the principal office of the Bond Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

4.07 Persons Deemed Owners. The Issuer and the Bond Registrar may treat the person in whose name any Bond is registered as the owner of such Bond for the purpose of receiving payment of principal of and premium, if any, and interest (subject to the payment provisions in Paragraph 4.06 above), on such Bond and for all other purposes whatsoever, whether or not such Bond shall be overdue, and neither the Issuer nor the Bond Registrar shall be affected by notice to the contrary.

For the purposes of all actions, consents and other matters affecting Holders of Bonds issued under this Resolution as from time to time supplemented, other than payments, redemptions, and purchases, the Issuer may (but shall not be obligated to) treat as the Holder of a Bond the beneficial owner of the Bond instead of the person in whose name the Bond is registered. For that purpose, the Issuer may ascertain the identity of the beneficial owner of the Bond by such means as the Bond Registrar in its sole discretion deems appropriate, including but not limited to a certificate from the Depository or other person in whose name the Bond is registered identifying such beneficial owner.

4.08 Delivery. The Bonds when so prepared and executed shall be delivered by the Treasurer of the Issuer to the Purchaser thereof upon receipt of the purchase price, and the Purchaser shall not be obliged to see to the proper application thereof.

Section 5. Creation of Fund and Tax Levies.

5.01 Fund. There is hereby created within the Fund 47 of the Issuer a special fund to be designated "General Obligation Taxable OPEB Refunding Bonds, Series 2020A Fund" (the "Fund") to be held and administered by the Treasurer separate and apart from all other funds of the Issuer. The Fund shall be maintained in the manner herein specified until all of the Refunded Bonds and the Bonds herein authorized and the interest thereon have been fully paid. There shall be maintained in the Fund two separate accounts to be designated the "Refunding Account" and the "Debt Service Account", respectively.

(a) Refunding Account. The proceeds of the sale of the Bonds herein authorized, less any accrued interest received thereon and other proceeds directed for deposit into the Debt Service Account, plus other available District funds (estimated at \$0) as may be required to adequately fund the Refunding Account for the purposes set forth below, are hereby pledged and appropriated and shall be credited to the Refunding Account. The Refunding Account shall be used to pay the principal amount of each such Refunded Bond at maturity or on the date on which it has been called for redemption as herein provided, and the issuance expenses of the Bonds. The moneys in said Refunding Account shall be used solely for the purposes herein set forth and for no other purpose, except that after such payments have been made, any surplus in the Refunding Account shall be transferred to the Debt Service Account.

(b) Debt Service Account. There is hereby pledged and appropriated and there shall be credited to the Debt Service Account upon issuance of the Bonds (i) any uncollected taxes heretofore levied and pledged to the Debt Redemption Fund of the Issuer for the payment of the Refunded Bonds; (ii) any other unexpended moneys pledged to the Debt Redemption Fund of the Issuer for the payment of the Refunded Bonds pursuant to the Resolutions authorizing the issuance of the Refunded Bonds (unless used to fund the Refunding Account; (iii) all taxes herein levied; (iv) all accrued interest received upon delivery of the Bonds (unless used to fund the Refunding Account; (v) any premium or unused discount to the extent not otherwise deposited into the Refunding Account and used for payment of the Refunded Bonds; (vi) all investment earnings on funds held in the Debt Service Account and (vii) any and all other moneys which are properly available and which are appropriated by the Issuer to the Debt Service Account. The Debt Service Account shall be used solely to pay the principal and interest on the Bonds and any of the bonds heretofore or hereafter authorized and made payable from said account as provided by law. If any payment of principal or interest on the Bonds shall become due when there is not sufficient money in the Debt Service Account or Fund 47 generally to make such payment, the Treasurer shall pay the same from the General Fund of the Issuer and the General Fund shall be reimbursed for such advances out of the proceeds of the taxes levied for the payment of such Bonds.

5.02 Cancellation of Levies. Until prepayment of the Refunded Bonds, all provisions theretofore made for the security thereof shall be observed by the Issuer and all of its officers and agents. However, the School Board hereby finds, determines and certifies to the County Auditor of each county in which the Issuer is located, in whole or in part, that the proceeds of the sale of the Refunding Bonds to be used to refund said Refunded Bonds, together with other funds available and appropriated to the Refunding Account for said purpose, will be sufficient, together with the earnings on the investment of such funds in said Refunding Account, to pay when due or called for prepayment as herein provided all of the refunded principal of and premium, if any, on the Refunded Bonds. Accordingly, upon Bond Closing the County Auditors of each county in which the Issuer is located in whole or in part are hereby authorized and directed to the extent and in the manner permitted by law to cancel forthwith or if necessary from year to year the taxes levied in the years 2020 payable 2021 through 2023 payable 2024 pursuant to the Resolution authorizing the issuance of the Refunded Bonds and not needed as a result of the establishment of the aforesaid Refunding Account.

5.03 Pledge of Full Faith and Credit; Tax Levies. For the prompt and full payment of the principal of and interest on the Bonds as the same respectively become due, the full faith and credit and taxing powers of the Issuer shall be and are hereby irrevocably pledged. In order to provide the moneys for the payment thereof required by Minnesota Statutes, Section 475.61, there is hereby levied upon all of the taxable property in the Issuer a direct annual ad valorem tax which shall be spread upon the tax rolls for collection, as a part of other general taxes of the Issuer, in the years and amounts as specified on the levy computation sheet attached hereto as EXHIBIT D and incorporated herein by reference as though fully specified in this paragraph.

The tax levies provided in this paragraph are such that if collected in full they, together with estimated collections of other revenues herein pledged for the payment of the Bonds (other than cash on hand), will produce at least five percent (5%) in excess of the amounts needed to meet when due the principal and interest payments on the Bonds, except for interest payable hereunder from cash on hand on the date of Bond closing and pledged for such purpose.

Said tax levies shall be irrevocable as long as any of said Bonds are outstanding and unpaid, provided that the Issuer reserves the right and power to reduce the levies in the manner and to the extent permitted by Minnesota Statutes, Section 475.61.

5.04 Intentionally Omitted.

5.05 Redemption of Refunded Bonds. The Refunded Bonds which mature in 2021 through 2025 shall be redeemed and prepaid on May 15, 2020, in accordance with the terms and conditions of the Notice of Call for Redemption attached hereto as EXHIBIT E, which terms and conditions are hereby approved and incorporated herein by reference. The Notice of Call for Redemption shall be mailed to the Paying Agent for and the registered owners of the Refunded Bonds not less than thirty (30) nor more than sixty (60) days before the redemption date. The form of the Notice of Call may contain such additional information or different provisions concerning the redemption as may be requested by the Paying Agent for the Refunded Bonds.

Section 6. Intentionally Omitted.

Section 7. Certifications, Designations, Defeasance, Arbitrage, Reporting.

7.01 Filing of Resolution; County Auditor Certificate. The Clerk is hereby authorized and directed to file with the County Auditor of each county in which the Issuer is located in whole or in part a certified copy of this resolution, together with such other information as said County Auditor shall require, and to obtain from said County Auditor a certificate that the tax required by law for the payment of said Bonds has been levied, and that said Bonds have been entered upon the County Auditor's Bond Register.

7.02 Defeasance. When all of the Bonds have been discharged as provided in this paragraph, all pledges, covenants and other rights granted by this resolution shall cease. The Issuer may discharge its obligations with respect to any Bonds which are due on any date by depositing with the Bond Registrar on or before that date a sum sufficient for the payment thereof in full with interest accrued from the due date to the date of such deposit. The Issuer may also discharge all Bonds of said issue at any time by irrevocably depositing in escrow with the Bond Registrar, for the purpose of paying all principal and interest due on such Bonds to maturity, a sum of cash or securities of the types described in Minnesota Statutes, Section 475.67, as amended, in such aggregate amount, bearing interest at such rates and maturing on such dates as shall be required to provide funds sufficient for this purpose.

7.03 Nondesignation as Qualified Tax-Exempt Obligations. In that the Bonds are to be issued as fully taxable obligations for federal and state income tax purposes, the Bonds of this issue are not designated as "Qualified Tax-Exempt Obligations" for the purposes of Section 265 of the Code relating to the deduction of interest expenses allocable to the Bonds by financial institutions.

7.04 Authentication of Transcript. The officers of the Issuer and each said County Auditor are hereby authorized and requested to prepare and furnish to the Purchaser of said Bonds, and to the attorneys approving legality of the issuance thereof, certified copies of all proceedings and records of the Issuer relating to said Bonds and to the financial condition and affairs of the Issuer, and such other affidavits, certificates and information as may be required to show the facts relating to the legality and marketability of said Bonds as they appear from the books and records under their custody and control or as otherwise known to them, and all such certified copies, certificates and affidavits, including any heretofore furnished, shall be deemed representations of the Issuer as to the facts recited therein.

7.05 Official Statement. The Official Statement relating to the Bonds, on file with the Clerk and presented to this meeting, is hereby approved and deemed final, and the furnishing thereof to prospective bidders for the Bonds is hereby ratified and confirmed, insofar as the same relates to the Bonds and the sale thereof.

7.06 Continuing Disclosure. The Chair and the School District Clerk are authorized and directed to execute and deliver a Continuing Disclosure Certificate to assist the Participating Underwriters in complying with SEC Rule 15c2-12(b)(5) (The "Rule") and to provide limited disclosure in accordance with the exemption from the application of the Rule granted by paragraph (d)(2) of the Rule. The Continuing Disclosure Certificate shall be entered into for the benefit of the Holders of the Bonds and shall constitute the written undertaking required by the Rule and shall reflect the District's obligations to provide to the MSRB, in an electronic format through the use of the Electronic Municipal Market Access system ("EMMA"), certain financial information or operating data that is customarily prepared and publicly available and notices of certain material events to the limited extent required under the provisions of paragraph (d)(2) of the Rule. The provisions of the Continuing Disclosure Certificate are incorporated herein as though fully specified in this paragraph.

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

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

EXHIBIT A

(FORM OF GLOBAL CERTIFICATE)

UNITED STATES OF AMERICA
STATE OF MINNESOTA
YELLOW MEDICINE, CHIPPEWA, LAC QUI PARLE, REDWOOD
AND RENVILLE COUNTIES
INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)

R- \$ _____

GENERAL OBLIGATION TAXABLE OPEB REFUNDING BOND, SERIES 2020A

<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>DATE OF ORIGINAL ISSUE</u>	<u>CUSIP</u>
		APRIL 9, 2020	

REGISTERED OWNER: CEDE & CO., AS NOMINEE OF THE DEPOSITORY TRUST COMPANY, NEW YORK, NEW YORK

PRINCIPAL AMOUNT: _____ DOLLARS

KNOW ALL PERSONS BY THESE PRESENTS that Independent School District No. 2190, State of Minnesota, a duly organized and existing independent school district, whose administrative offices are located in Granite Falls, Minnesota (the "Issuer"), certifies that it is indebted and for value received promises to pay to the registered owner specified above or on the Certificate of Registration attached hereto, or registered assigns, in the manner hereinafter set forth, the principal amount specified above, on the maturity date specified above, and to pay interest thereon semiannually on February 1 and August 1 of each year (each, an "Interest Payment Date") commencing August 1, 2020, at the rate per annum specified above, calculated on the basis of a 360-day year of twelve 30-day months, until the principal sum is paid or has been provided for. This Bond will bear interest from the most recent Interest Payment Date to which interest has been paid or duly provided for, or, if no interest has been paid or provided for, from the date of original issue hereof. The principal of and premium, if any, on this Bond are payable by wire transfer (or other agreed means of payment) on each payment date no later than 12:00 noon (New York, New York time) upon presentation and surrender hereof at the principal office of Zions Bancorporation, National Association in Chicago, Illinois, (the "Bond Registrar"), acting as paying agent, or any successor paying agent duly appointed by the Issuer. Interest on this Bond will be paid on each Interest Payment Date (by 12:00 noon, New York, New York time) by wire transfer (or other agreed means of payment) in next day funds or its

equivalent to the person in whose name this Bond is registered (the "Holder" or "Bondholder") on the registration books of the Issuer maintained by the Bond Registrar and at the address appearing thereon at the close of business on the fifteenth day of the calendar month next preceding such Interest Payment Date (the "Regular Record Date"). Any interest not so timely paid or duly provided for shall cease to be payable to the person who is the Holder hereof as of the Regular Record Date, and shall be payable to the person who is the Holder hereof at the close of business on a date fixed for the payment of such defaulted interest (the "Special Record Date"). The Special Record Date shall be fixed by the Bond Registrar whenever money becomes available for payment of the defaulted interest, and notice of the Special Record Date shall be given by the Bond Registrar to the Holders not less than ten (10) days prior thereto. The principal of and premium, if any, and interest on this Bond are payable in lawful money of the United States of America.

Date of Payment Not Business Day. If the date for payment of the principal of, premium, if any, or interest on this Bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the City of New York, New York, or the city where the principal office of the Bond Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

Redemption. The Bonds of this Issue are not subject to redemption or prepayment prior to maturity.

Issuance; Purpose. This Bond is one of an issue in the total aggregate principal amount of \$840,000. The Bonds are all of like date of original issue and tenor, except as to number, denomination, maturity and interest rate. All are issued to provide funds to currently refund and prepay the 2021 through 2025 maturities of the Issuer's General Obligation Taxable OPEB Bonds, Series 2009A, bearing a date of original issue of October 22, 2009 (the "Refunded Bonds"). All are issued pursuant to resolutions duly adopted by the School Board and pursuant to and in full conformity with the Constitution and laws of the State of Minnesota thereunto enabling. The Refunded Bonds were originally issued in order to fund the District's actuarially determined liabilities to pay postemployment benefits to its employees or officers after their termination of service, as authorized pursuant to Minnesota Statutes, Section 475.52, Subdivision 6.

General Obligation. This Bond constitutes a general obligation of the Issuer, and to provide moneys for the prompt and full payment of the principal and interest when the same become due, the full faith and credit and taxing powers of the Issuer have been and are hereby irrevocably pledged.

Minnesota School District Credit Enhancement Program. The Issuer has covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55 and to use the provisions of that statute to guarantee the payment of the principal and interest on the Bonds when due.

Denominations; Exchange; Resolution. The Bonds are issuable originally only as Global Certificates in the denomination of the entire principal amount of the issue maturing on a single date. Global Certificates are not exchangeable for fully registered bonds of smaller denominations except in exchange for Replacement Bonds if then available. Replacement Bonds, if made available as provided below, are issuable solely as fully registered Bonds in the denomination of \$5,000 and integral multiples thereof of a single maturity and are exchangeable for fully registered bonds of other denominations in equal aggregate principal amounts and in authorized denominations at the principal office of the Bond Registrar, but only in the manner and subject to the limitations provided in the Resolution. Reference is hereby made to the Resolution for a description of the rights and duties of the Bond Registrar. Copies of the Resolution are on file in the principal office of the Bond Registrar.

Replacement Bonds. Replacement Bonds may be issued by the Issuer in the event that (a) The Depository Trust Company ("DTC") of New York, New York (the "Depository") shall resign or discontinue its services for the Bonds or be declared no longer able to carry out its functions and the Issuer is unable to locate a Substitute Depository within two (2) months following the resignation or discontinuance or determination of noneligibility, or (b) the Issuer determines in its sole discretion that (1) the continuation of the book-entry system described in the Resolution might adversely affect the interests of the beneficial owners of the Bonds, or (2) it is in the best interest of the beneficial owners of the Bonds that they be able to obtain certificated Bonds. The Issuer shall notify the Holders of its determination and of the availability of Replacement Bonds to Holders.

Transfer. This Bond shall be registered in the name of the payee on the books of the Issuer by presenting this Bond for registration to the Bond Registrar, whose representative will endorse his or her name and note the date of registration opposite the name of the payee in the certificate of registration attached hereto. Thereafter this Bond may be transferred by delivery with an assignment duly executed by the Holder or the Holder's legal representative, and the Issuer and Bond Registrar may treat the Holder as the person exclusively entitled to exercise all the rights and powers of an owner until this Bond is presented with such assignment for registration of transfer, accompanied by assurance of the nature provided by law that the assignment is genuine and effective, and until such transfer is registered on said books and noted hereon by the Bond Registrar, all subject to the terms and conditions provided in the Resolution and to reasonable regulations of the Issuer contained in any agreement with, or notice to, the Bond Registrar.

Fees Upon Transfer or Loss. The Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection with the transfer or exchange of this Bond and any legal or unusual costs regarding transfers and lost Bonds.

Treatment of Registered Owner. The Issuer and Bond Registrar may treat the person in whose name this Bond is registered as the owner hereof for the purpose of receiving payment as herein provided and for all other purposes whatsoever, whether or not this Bond shall be overdue, and neither the Issuer nor the Bond Registrar shall be affected by notice to the contrary.

Authentication. This Bond shall not be valid or become obligatory for any purpose or be entitled to any security unless the Certificate of Authentication hereon shall have been executed by the Bond Registrar by the manual signature of one of its authorized representatives.

Not Qualified Tax-Exempt Obligations. The Bonds of this issue have not been designated by the Issuer as "qualified tax-exempt obligations" for purposes of Section 265(b) (3) of the Internal Revenue Code of 1986, as amended, relating to the deduction of interest expenses allocable to the Bonds by financial institutions.

Taxable Interest. Interest on the Bonds is includable in gross income for federal income tax purposes and in taxable net income of individuals, estates and trusts for Minnesota income tax purposes.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED AND AGREED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to happen and to be performed precedent to and in the issuance of this Bond in order to make it a valid and binding general obligation of the Issuer enforceable in accordance with its terms, have been done, have happened and have been performed in regular and due form, time and manner as so required and that the issuance of this Bond on the date of original issue hereof and the date of its actual original issuance and delivery does not exceed any constitutional or statutory limitation of indebtedness.

IN WITNESS WHEREOF, Independent School District No. 2190 (Yellow Medicine East), State of Minnesota, by its School Board, has caused this Bond to be executed in its behalf by the facsimile signatures of the Chair and Clerk, the Issuer having no seal or said seal having been intentionally omitted as permitted by law.

Date of Registration:

Registrable by:

April 9, 2020

BOND REGISTRAR'S
CERTIFICATE OF
AUTHENTICATION

Payable at:

This Bond is one of
the Bonds described
in the within mentioned
Resolution.

INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)
GRANITE FALLS, MINNESOTA

Zions Bancorporation, National Association
Bond Registrar

/s/ (Facsimile)
Chair

By _____
Authorized Signature

/s/ (Facsimile)
Clerk

CERTIFICATE OF REGISTRATION

The transfer of ownership of the principal amount of the attached Bond may be made only by the registered owner or the registered owner's legal representative last noted below.

<u>Date of Registration</u>	<u>Registered Owner</u>	<u>Signature of Bond Registrar</u>
<u>April 9, 2020</u>	Cede & Co. P.O. Box 222 Bowling Green Station <u>New York, NY 10274</u>	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

ABBREVIATIONS

The following abbreviations, when used in the inscription on the face of this Bond, shall be construed as though they were written out in full according to applicable laws or regulations.

TEN COM	-	as tenants in common
TEN ENT	-	as tenants by the entireties
JT TEN	-	as joint tenants with right of survivorship and not as tenants in common
UTMA	-	_____ CUSTODIAN _____ (Cust) (Minor)

Under Uniform Transfers to Minors Act

(State)

Additional abbreviations may also be used though not in the above list.

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

_____ the within Bond and does hereby irrevocably constitute and appoint _____ attorney to transfer the Bond on the books kept for the registration thereof, with full power of substitution in the premises.

Dated _____

NOTICE: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

Signature(s) must be guaranteed by a national bank or trust company or by a brokerage firm having a membership in one of the major stock exchanges or any other "Eligible Guarantor Institution" as defined in 17 CFR 240 Ad-15(a)(2).

The Bond Registrar will not effect transfer of this Bond unless the information concerning the assignee requested below is provided.

Name and Address:

(Include information for all joint owners if the Bond is held by joint account.)

Please insert Social Security or other Tax Identification Number of Transferee.

[Empty rectangular box for Social Security or Tax Identification Number]

EXHIBIT B

(FORM OF REPLACEMENT BOND)

UNITED STATES OF AMERICA
STATE OF MINNESOTA
YELLOW MEDICINE, CHIPPEWA, LAC QUI PARLE, REDWOOD
AND RENVILLE COUNTIES
INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)

R- \$ _____

GENERAL OBLIGATION TAXABLE OPEB REFUNDING BOND, SERIES 2020A

<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>DATE OF ORIGINAL ISSUE</u>	<u>CUSIP</u>
		APRIL 9, 2020	

REGISTERED OWNER: _____

PRINCIPAL AMOUNT: _____ DOLLARS

KNOW ALL PERSONS BY THESE PRESENTS that Independent School District No. 2190, State of Minnesota, a duly organized and existing independent school district, whose administrative offices are located in Granite Falls, Minnesota (the "Issuer"), certifies that it is indebted and for value received promises to pay to the registered owner specified above, or registered assigns, in the manner hereinafter set forth, the principal amount specified above, on the maturity date specified above, and to pay interest thereon semiannually on February 1 and August 1 of each year (each, an "Interest Payment Date") commencing August 1, 2020, at the rate per annum specified above, calculated on the basis of a 360-day year of twelve 30-day months, until the principal sum is paid or has been provided for. This Bond will bear interest from the most recent Interest Payment Date to which interest has been paid or duly provided for, or, if no interest has been paid or provided for, from the date of original issue hereof. The principal of and premium, if any, on this Bond are payable upon presentation and surrender hereof at the principal office of Zions Bancorporation, National Association of Chicago, Illinois, (the "Bond Registrar"), acting as paying agent, or any successor paying agent duly appointed by the Issuer. Interest on this Bond will be paid on each Interest Payment Date by check or draft mailed to the person in whose name this Bond is registered (the "Holder" or "Bondholder") on the registration books of the Issuer maintained by the Bond Registrar and at the address appearing thereon at the close of business on the fifteenth day of the calendar

month next preceding such Interest Payment Date (the "Regular Record Date"). Any interest not so timely paid or duly provided for shall cease to be payable to the person who is the Holder hereof as of the Regular Record Date, and shall be payable to the person who is the Holder hereof at the close of business on a date fixed for the payment of such defaulted interest (the "Special Record Date"). The Special Record Date shall be fixed by the Bond Registrar whenever money becomes available for payment of the defaulted interest, and notice of the Special Record Date shall be given by the Bond Registrar to the Holders not less than ten (10) days prior thereto. The principal of and premium, if any, and interest on this Bond are payable in lawful money of the United States of America.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security until the Certificate of Authentication hereon shall have been executed by the Bond Registrar.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED AND AGREED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota to be done, to happen and to be performed precedent to and in the issuance of this Bond in order to make it a valid and binding general obligation of the Issuer enforceable in accordance with its terms, have been done, have happened and have been performed in regular and due form, time and manner as so required and that the issuance of this Bond on the date of original issue hereof and the date of its actual original issuance and delivery does not exceed any constitutional or statutory limitation of indebtedness.

[Remainder of this page left blank intentionally]

IN WITNESS WHEREOF, Independent School District No. 2190 (Yellow Medicine East), State of Minnesota, by its School Board, has caused this Bond to be executed in its behalf by the facsimile signatures of the Chair and the Clerk, the Issuer having no seal or said seal having been intentionally omitted as permitted by law.

Date of Registration:

Registrable by:

BOND REGISTRAR'S
CERTIFICATE OF
AUTHENTICATION

Payable at:

This Bond is one of
the Bonds described
in the within mentioned
Resolution.

INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)
GRANITE FALLS, MINNESOTA

Zions Bancorporation, National Association
Bond Registrar

/s/ (Facsimile)
Chair

By _____
Authorized Signature

/s/ (Facsimile)
Clerk

Date of Payment Not Business Day. If the date for payment of the principal of, premium, if any, or interest on this Bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the City of New York, New York, or the city where the principal office of the Bond Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

Redemption. The Bonds of this Issuer are not subject to redemption or prepayment prior to maturity.

Issuance; Purpose. This Bond is one of an issue in the total aggregate principal amount of \$840,000. The Bonds are all of like date of original issue and tenor, except as to number, denomination, maturity and interest rate. All are issued to provide funds to currently refund and prepay the 2021 through 2025 maturities of the Issuer's General Obligation Taxable OPEB Bonds, Series 2009A, bearing a date of original issue of October 22, 2009 (the "Refunded Bonds"). All are issued pursuant to resolutions duly adopted by the School Board and pursuant to and in full conformity with the Constitution and laws of the State of Minnesota thereunto enabling. The Refunded Bonds were originally issued in order to fund the District's actuarially determined liabilities to pay postemployment benefits to its employees or officers after their termination of service, as authorized pursuant to Minnesota Statutes, Section 475.52, Subdivision 6.

General Obligation. This Bond constitutes a general obligation of the Issuer, and to provide moneys for the prompt and full payment of the principal and interest when the same become due, the full faith and credit and taxing powers of the Issuer have been and are hereby irrevocably pledged.

Minnesota School District Credit Enhancement Program. The Issuer has covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55 and to use the provisions of that statute to guarantee the payment of the principal and interest on the Bonds when due.

Denominations; Exchange; Resolution. The Bonds are issuable solely as fully registered Bonds in the denomination of \$5,000 and integral multiples thereof of a single maturity and are exchangeable for fully registered bonds of other denominations in equal aggregate principal amounts and in authorized denominations at the principal office of the Bond Registrar, but only in the manner and subject to the limitations provided in the Resolution. Reference is hereby made to the Resolution for a description of the rights and duties of the Bond Registrar. Copies of the Resolution are on file in the principal office of the Bond Registrar.

Transfer. This Bond is transferable by the Holder in person or by the Holder's attorney duly authorized in writing at the principal office of the Bond Registrar upon presentation and surrender hereof to the Bond Registrar, all subject to the terms and conditions provided in the Resolution and to reasonable regulations of the Issuer contained in any agreement with the Bond Registrar. Thereupon the Issuer shall execute (if necessary) and the Bond Registrar shall authenticate and deliver, in exchange for this Bond, one or more new fully registered bonds in the name of the transferee (but not registered in blank or to "bearer" or similar designation), of an authorized denomination, in aggregate principal amount equal to the principal amount of this Bond, of the same maturity, and bearing interest at the same rate.

Fees Upon Transfer or Loss. The Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection with the transfer or exchange of this Bond and any legal or unusual costs regarding transfers and lost Bonds.

Treatment of Registered Owner. The Issuer and Bond Registrar may treat the person in whose name this Bond is registered as the owner hereof for the purpose of receiving payment as herein provided and for all other purposes whatsoever, whether or not this Bond shall be overdue, and neither the Issuer nor the Bond Registrar shall be affected by notice to the contrary.

Not Qualified Tax-Exempt Obligations. The Bonds of this issue have not been designated by the Issuer as "qualified tax-exempt obligations" for purposes of Section 265(b) (3) of the Internal Revenue Code of 1986, as amended, relating to the deduction of interest expenses allocable to the Bonds by financial institutions.

Taxable Interest. Interest on the Bonds is includable in gross income for federal income tax purposes and in taxable net income of individuals, estates and trusts for Minnesota income tax purposes.

ABBREVIATIONS

The following abbreviations, when used in the inscription on the face of this Bond, shall be construed as though they were written out in full according to applicable laws or regulations.

TEN COM	-	as tenants in common
TEN ENT	-	as tenants by the entireties
JT TEN	-	as joint tenants with right of survivorship and not as tenants in common
UTMA	-	_____ CUSTODIAN _____ (Cust) (Minor)

Under Uniform Transfers to Minors Act

(State)

Additional abbreviations may also be used though not in the above list.

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

_____ the within Bond and does hereby irrevocably constitute and appoint _____ attorney to transfer the Bond on the books kept for the registration thereof, with full power of substitution in the premises.

Dated _____

NOTICE: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

Signature(s) must be guaranteed by a national bank or trust company or by a brokerage firm having a membership in one of the major stock exchanges or any other "Eligible Guarantor Institution" as defined in 17 CFR 240 Ad-15(a)(2).

The Bond Registrar will not effect transfer of this Bond unless the information concerning the assignee requested below is provided.

Name and Address:

(Include information for all joint owners if the Bond is held by joint account.)

Please insert Social Security or other Tax Identification Number of Transferee.

[Empty rectangular box for Social Security or Tax Identification Number]

EXHIBIT C

The Depository Trust Company

BLANKET ISSUER LETTER OF REPRESENTATIONS

The Depository Trust Company

A subsidiary of the Depository Trust & Clearing Corporation

BLANKET ISSUER LETTER OF REPRESENTATIONS

(To be completed by Issuer and Co-Issuer(s), if applicable)

(Name of Issuer and Co-Issuer(s), if applicable)

(Date)

The Depository Trust Company
570 Washington Blvd, 4th FL
Jersey City, NJ 07310
Attention: Underwriting Department

Ladies and Gentlemen:

This letter sets forth our understanding with respect to all issues (the "Securities") that Issuer shall request to be made eligible for deposit by The Depository Trust Company ("DTC").

Issuer is: **(Note: Issuer shall represent one and cross out the other.)**

[incorporated in] [formed under the laws of] _____.

To induce DTC to accept the Securities as eligible for deposit at DTC, and to act in accordance with DTC's Rules with respect to the Securities, Issuer represents to DTC that issuer will comply with the requirements stated in DTC's Operational Arrangements, as they may be amended from time to time.

Very truly yours,

Note:
Schedule A contains statements that DTC believes accurately describe DTC, the method of effecting book-entry transfers of securities distributed through DTC, and certain related matters.

(Issuer)

By: _____
(Authorized Officer's Signature)

(Print Name)

(Street Address)

(City) (State) (Country) (Zip Code)

(Phone Number)

(E-mail Address)

DTCC

BLOR 06-2013

C-1

EXHIBIT D

LEVY COMPUTATION SHEET

Payment Date	Principal	Coupon	Interest	Total P+I	105% Overlevy	Levy Amount	Levy/Collection Year
02/01/2021	175,000.00	2.000%	13,626.67	188,626.67	198,058.00	198,058.00	2019/2020
02/01/2022	160,000.00	2.000%	13,300.00	173,300.00	181,965.00	181,965.00	2020/2021
02/01/2023	165,000.00	2.000%	10,100.00	175,100.00	183,855.00	183,855.00	2021/2022
02/01/2024	170,000.00	2.000%	6,800.00	176,800.00	185,640.00	185,640.00	2022/2023
02/01/2025	170,000.00	2.000%	3,400.00	173,400.00	182,070.00	182,070.00	2023/2024
Total	\$840,000.00	-	\$47,226.67	\$887,226.67	\$931,588.00	\$931,588.00	-

EXHIBIT E
NOTICE OF CALL FOR REDEMPTION
\$820,000
GENERAL OBLIGATION TAXABLE OPEB BONDS, SERIES 2009A
DATED: OCTOBER 22, 2009

INDEPENDENT SCHOOL DISTRICT NO. 2190
(YELLOW MEDICINE EAST)
YELLOW MEDICINE, CHIPPEWA, LAC QUI PARLE, REDWOOD
AND RENVILLE COUNTIES, MINNESOTA

NOTICE IS HEREBY GIVEN that, by order of the School Board of Independent School District No. 2190 (Yellow Medicine East), Yellow Medicine, Chippewa, Lac Qui Parle, Redwood and Renville Counties, Minnesota, there have been called for redemption and prepayment on May 15, 2020, those outstanding bonds of the School District designated as General Obligation Taxable OPEB Bonds, Series 2009A, dated October 22, 2009 as the date of original issue, totaling \$820,000 in principal amount, and having the following stated maturity dates and CUSIP numbers:

Maturity Date	Principal Amount	CUSIP
February 1, 2021	\$150,000	985565 BS8
February 1, 2022	\$155,000	985565 BT6
February 1, 2023	\$165,000	985565 BU3
February 1, 2024	\$170,000	985565 BV1
February 1, 2025	\$180,000	985565 BW9

Holders of the Bonds hereby called for redemption are requested to present their Bonds for payment to Bond Trust Services Corporation, on or before May 15, 2020 by submitting said bonds along with a completed W-9 form to the following address:

BY MAIL, IN PERSON COURIER SERVICE OR OVERNIGHT MAIL:	Bond Trust Services Corporation 3060 Centre Pointe Drive Roseville, MN 55113
--	--

If the Holder requests payment of principal and/or interest via wire transfer, please be advised there is a wire transfer fee which will be deducted from the payment.

Dated: March 9, 2020

BY ORDER OF THE SCHOOL BOARD

/s/ _____
School District Clerk
Independent School District No. 2190
(Yellow Medicine East)

Important Notice: In compliance with the Economic Growth and Tax Relief Reconciliation Act of 2001, federal backup withholding tax will be withheld at the applicable backup withholding rate in effect at the time of the payment by the redeeming institutions if they are not provided with your social security number or federal employer identification number, properly certified. This requirement is fulfilled by submitting a W-9 Form, which may be obtained at a bank or other financial institution.

*The paying agent shall not be responsible for the selection or use of the CUSIP number, nor is any representation made as to its correctness as indicated in the Notice of Call for Redemption. It is included solely for the convenience of the holders.

Additional information may be obtained from: Baker Tilly Municipal Advisors, LLC, 380 Jackson Street, Suite 300, St. Paul, MN 55101, (651) 223-3011.

Robert W. Baird & Co., Inc. - Milwaukee, WI's Bid

**Independent School District No. 2190 (Yellow Medicine East), Minnesota
 \$840,000 ~~\$870,000~~ General Obligation Taxable OPEB Refunding Bonds,
 Series 2020A (Minnesota School District Credit
 Enhancement Program)**

For the aggregate principal amount of ~~\$870,000.00~~ \$840,000.00, we will pay you ~~\$885,818.35~~
 \$855,046.80, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear
 interest at the following rate(s):

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
02/01/2021	170M 175,000	2.0000	0.8500	100.927
02/01/2022	170M 160,000	2.0000	0.9000	101.971
02/01/2023	175M 165,000	2.0000	0.9500	102.905
02/01/2024	175M 170,000	2.0000	1.0000	103.729
02/01/2025	180M 170,000	2.0000	1.0500	104.445

Total Interest Cost: \$47,226.67 ~~\$49,413.33~~
 Premium: \$15,046.80 ~~\$16,818.35~~
 Net Interest Cost: \$32,179.87 ~~\$33,594.98~~
 TIC: 1.3456813 ~~1.342559~~
 Time Last Bid Received On: 03/09/2020 9:59:21 CDST

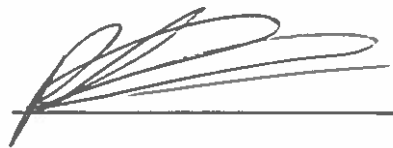
This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Robert W. Baird & Co., Inc., Milwaukee, WI
 Contact: Peter Anderson
 Title:
 Telephone: 414-765-7331
 Fax:

Issuer Name: Independent School District No. 2190
 (Yellow Medicine East)

Company Name: Robert W. Baird & Co., Inc

Accepted By: _____

Accepted By:  _____

Date: March 9, 2020

Date: March 9, 2020

\$870,000^(a)
GENERAL OBLIGATION TAXABLE OPEB REFUNDING BONDS, SERIES 2020A
INDEPENDENT SCHOOL DISTRICT NO. 2190 (YELLOW MEDICINE EAST), MINNESOTA
(MINNESOTA SCHOOL DISTRICT CREDIT ENHANCEMENT PROGRAM)
(BOOK ENTRY ONLY)

AWARD: **ROBERT W. BAIRD & CO., INCORPORATED
AND SYNDICATE**

SALE: March 9, 2020

S&P MNSDCEP Rating: AAA

BBI: 2.31%
Average Maturity: 2.840 Years

Bidder	Maturity (February1)	Interest Rate	Yield	Price	Net Interest Cost	True Interest Rate
ROBERT W. BAIRD & CO., INCORPORATED	2021	2.00%	0.85%	\$885,818.35 ^(b)	\$33,594.98 ^(b)	1.3425% ^(b)
C.L. KING & ASSOCIATES, INC.	2022	2.00%	0.90%			
DOUGHERTY & COMPANY LLC	2023	2.00%	0.95%			
DAVENPORT & COMPANY LLC	2024	2.00%	1.00%			
LOOP CAPITAL MARKETS, LLC	2025	2.00%	1.05%			
SIERRA PACIFIC SECURITIES, LLC						
ISAAK BOND INVESTMENTS						
WINTRUST INVESTMENTS, LLC						
SUMRIDGE PARTNERS, LLC						
ALAMO CAPITAL						
FMS BONDS, INC.						
CENTRAL STATES CAPITAL MARKETS, LLC						
MULTI-BANK SECURITIES, INC.						
FIRST SOUTHERN SECURITIES, LLC						
DINOSAUR SECURITIES, LLC						
MOUNTAINSIDE SECURITIES LLC						
NORTHLAND SECURITIES, INC.						1.4612%
D.A. DAVIDSON & CO.						
UNITED BANKERS' BANK						

^(a) Subsequent to bid opening, the issue size decreased from \$870,000 to \$840,000.

^(b) Subsequent to bid opening, the price, net interest cost, and true interest rate have changed to \$855,046.80, \$32,179.87, and 1.3456%, respectively.

BOARD OF EDUCATION - AGENDA ANALYSIS

AGENDA ITEM: 9.4
MEETING DATE: March 9, 2020
SUBJECT: New Business - Authorize Payment of all Invoices Associated with Bond Refunding

BOARD ACTION:

Required X
Information
Scheduled Report

BACKGROUND/RATIONALE:

LeeAnn Boushek would like to pay bills that arise out of the refunding of the bonds instead of waiting until the next board meeting or have a special board meeting to approve that spending. We will run it through the board the following month to ensure the process is followed. All expenditures should be outlined in the paperwork from BakerTilly.

PRESENTER(S): Superintendent Schneider

COMMITTEE: NONE

SUPERINTENDENT RECOMMENDATION:

I recommend the approval of the agenda items as listed.

BOARD OF EDUCATION - AGENDA ANALYSIS

AGENDA ITEM: 9.5
MEETING DATE: March 9, 2020
SUBJECT: New Business - Approve American Indian Parent Advisory Compliance

BOARD ACTION:

Required X
Information
Scheduled Report

BACKGROUND/RATIONALE:

The American Indian Parent Advisory Committee (AIPAC) met on February 26, 2020, and issued a vote of concurrence with the annual plan including compliance with all statutes related to YME's American Indian Education program.

Members of the AIPAC include: Laurie Blue-Pooler, Dawn Chase, Shakeena Pazi, Adam Savariego, Berta Bjerkeset, Sue Bones, and Rich Schneider. Others attend as available.

PRESENTER(S): Superintendent Schneider

COMMITTEE: NONE

SUPERINTENDENT RECOMMENDATION:

I recommend the approval of the agenda items as listed.

Annual Compliance Overview

Minnesota Statutes, section 124D.78 requires Minnesota districts, charters, and Tribal schools with 10 or more American Indian students to have an American Indian Parent Advisory Committee (AIPAC), and cites that school boards and American Indian schools must provide for the maximum involvement of parents and children enrolled in education programs, programs for elementary and secondary grades, special education programs, and support services.

In order to be in compliance with this statute, districts, charters, and tribal schools are required to submit annual compliance documents by March 1.

**If you do not have an AIPAC and/or are new to this process, its expectations, and requirements, please contact the Office of Indian Education: 651-582-8280.*

Submission checklist

Each of the following items must be filled out and submitted by **March 1**:

- ✓ The Annual Compliance Documentation page (pg. 2)
- ✓ The AIPAC Resolution page (pg. 3)
- ✓ The AIPAC Representative Roster (separate attachment/available for download on the [Office of Indian Education webpage](#))

Submission remittance

Scan and email to: mde.indian-education@state.mn.us

Mail to: Minnesota Department of Education, Attn: Office of Indian Education, 1500 Hwy 36 W., Roseville, MN 55113

Tips for a successful submission

- Include the district/school name and identifying number.
- Indicate with a checkmark **CONCURRENCE** (Option 1) OR **NON-CURRENCE** (Option 2) OR **Does Not Have an AIPAC**.
- Include dates in **all** of the required areas.
- Obtain proper signatures.
- Submit all required items together.

Annual Compliance Documentation

District/School Name and Number: Yellow Medicine East ISD 2190

AIPAC Resolution Vote

**Please indicate with a checkmark how the AIPAC voted by choosing Option 1 or Option 2.*

Option 1: A vote of Concurrence

The American Indian Parent Advisory Committee issued a vote of Concurrence: yes

Date of Concurrence vote: 2/26/20

Date the AIPAC presented the resolution to the school board: _____

OPTION 2: A VOTE OF NON-CONCURRENCE

The American Indian Parent Advisory Committee issued a vote of Non-Concurrence: _____

A vote of Non-Concurrence requires the AIPAC to provide specific recommendations for improvement to the school board. The school board is required to respond in writing to each recommendation within 60 days of the recommendations being put forth. The school board must provide this written response to both the AIPAC and to the Office of Indian Education.

Date of Non-Concurrence vote: _____

Date the AIPAC presented the resolution and recommendations to the school board: _____

Date the school board response is due: _____

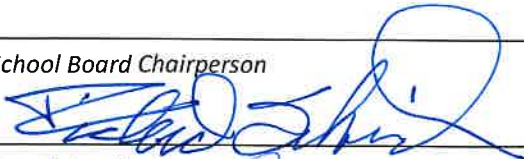

THE DISTRICT/SCHOOL DOES NOT HAVE AN AIPAC

Our District/School does not have an AIPAC _____ (indicate with checkmark)

Our district has not yet formed an AIPAC, but recognizes the need to do so in order to remain compliant with Minnesota Statutes, section 124D.78. The district superintendent will contact the Office of Indian Education to receive guidance on this process, its expectations and requirements.

Required signatures

**Please include a printed name along with your signature.*

_____ School Board Chairperson	_____ Date
 _____ Superintendent	<u>2/27/20</u> _____ Date
 _____ AIPAC Chairperson	<u>2-26-2020</u> _____ Date

Due annually on March 1

WHEREAS, the school board or district has an AIPAC composed of parents/guardians of American Indian children who are eligible for Indian education programs, American Indian language and culture teachers and paraprofessionals, American Indian teachers, American Indian counselors, American Indian adults enrolled in educational programming, and American Indian representatives from community;

WHEREAS, the school board or district affords the AIPAC the necessary information and the opportunity to effectively express their views concerning all aspects of American Indian education and the educational needs of the American Indian children enrolled in the school(s) and program(s); and,

WHEREAS, the AIPAC is directly involved with and advises the school board and district staff on Indian Education program planning; and,

WHEREAS, the AIPAC develops and submits recommendations to the school board and district staff pertaining to the needs of American Indian students.

THEREFORE BE IT RESOLVED, that the AIPAC concurs that the school board and district are compliant with Minnesota Statutes, section 124D.78, and that the school board and district are meeting the needs of American Indian students.



We, the American Indian Parent Advisory Committee, issue a Vote of Concurrence. We attest that the school board and/or district are compliant with Minnesota Statutes and that the school board and/or district are meeting the needs of American Indian students; or,

We, the American Indian Parent Advisory Committee, issue a Vote of Non-Concurrence. We attest that the school board and/or district are not compliant with Minnesota Statutes and that the school board and/or district are not meeting the needs of American Indian students. We have provided written recommendations for improvements to the school board, and we acknowledge that the school board has 60 days from the receipt of these recommendations in which to respond, in writing, to each recommendation.

AIPAC Chairperson Printed Name and Signature

2-26-2020

Date

BOARD OF EDUCATION - AGENDA ANALYSIS

AGENDA ITEM: 9.6
MEETING DATE: March 9, 2020
SUBJECT: New Business - SWWC Contract for 2020-21

BOARD ACTION:

Required X
Information
Scheduled Report

BACKGROUND/RATIONALE:

The SWWC Contract we use for technology and low incidence special education services must be approved for the 2020-21 school year. The cost of technology services increased from \$88,424 to \$94,856 as all costs at the SWWC have risen at that rate (5%) mainly due to employee settlements. The contract also includes the cost (\$1,320) for a student receiving visually impaired services that attended here this year but is added to our contract for next year. This student will no longer attend YME.

PRESENTER(S): Superintendent Schneider

COMMITTEE: NONE

SUPERINTENDENT RECOMMENDATION:

I recommend the approval of the agenda items as listed.



Education & Administrative Resources

1420 East College Drive
Marshall, MN 56258
www.swsc.org

SWWC Contracts Summary				
	19-20 FTE	19-20 Contracts	20-21 FTE	20-21 Contracts
Member: Yellow Medicine East				
Child Count on Contracts		728		696
Membership Dues (One-Time)		\$.00		\$.00
Administrative Solutions				
Environmental/Occupational Health & Safety Management Program		\$.00		\$.00
Health & Safety Management Assistance		\$.00		\$.00
Drug & Alcohol Services		No		No
Regional Management Information Center				
• Business/SMART Systems Services		\$.00		\$.00
• MARSS/Other Revenue Reporting Services		\$.00		\$.00
• Extended Services Subscription		\$.00		\$.00
General Technology Services				
• Basic Technology Services		\$.00		\$.00
• Supplemental Technology Support & Integration Block Hours		\$.00		\$.00
• Technology Coordinator and/or Integration Services		\$88,428.00	full time; year 3 of 3 years	\$92,856.00
• E-Rate Coordination Services		\$.00		\$.00
Educational Solutions				
Special Education Services (excluding Behavior Analyst & Autism Services):	FTE		FTE	
• School Psychologist	.000	\$.00	.000	\$.00
• Speech/Language Pathologist	.000	\$.00	.000	\$.00
• School Social Worker	.000	\$.00	.000	\$.00
• Teacher of the Visually Impaired	.000	\$.00	.010	\$1,320.00
• Early Childhood Special Education Teacher	.000	\$.00	.000	\$.00
• Teacher of the Deaf/Hard of Hearing	.000	\$.00	.000	\$.00
• Special Education/DAPE Teacher	.000	\$.00	.000	\$.00
• Occupational Therapy	.000	\$.00	.000	\$.00
• Occupational Therapy Supervision	.000	\$.00	.000	\$.00

• Orientation and Mobility Services	.000	\$.00	.000	\$.00
• Physical Therapy	.000	\$.00	.000	\$.00
• Regional ECSE Coordination		\$.00		\$.00
• Single District Special Education Director		\$.00		\$.00
• Program Management		\$.00		\$.00
TOTAL SPECIAL EDUCATION SERVICES		\$.00		\$1,320.00
Behavior Analyst Services		\$.00		\$.00
Autism Consultant Services		\$.00		\$.00
Shared Services (Standards Alignment, PLCs, Professional Development and Curriculum)		\$.00		\$.00
Teaching & Learning Collaborative Services		\$.00		\$.00
Intervention & Data Support		\$.00		\$.00
TOTAL		\$88,428.00		\$94,176.00

**SWWC SERVICE COOPERATIVE
MEMBERSHIP AGREEMENT
2020-21**

THIS AGREEMENT, is executed this 1st day of February, 2020, (the “Execution Date”) by and between SWWC Service Cooperative (hereinafter referred to as “SWWC”), and **Yellow Medicine East**, No. 2190, located at **Granite Falls**, Minnesota (hereinafter referred to as the “Member”). The provisions contained herein, along with the addenda and attachments thereto, shall constitute the entire agreement and understanding between the parties.

RECITALS

- A. Pursuant to Minnesota Statute § 123A.21, SWWC was formed to perform planning on a regional basis and to assist in meeting the specific needs of clients in participating school districts, cities, counties, and other governmental agencies that could be better provided by a service cooperative than individually by the members themselves. Minnesota Statute § 123A.21 authorizes SWWC to provide those programs and services which are determined to be priority needs of the particular region pursuant to Minn. Stat. § 123A.21, subd. 7, and to assist in meeting special needs which may arise from the fundamental constraints of SWWC’s members.
- B. Membership in SWWC is not compulsory. Members may subscribe to SWWC programs and services available to all members by payment of a one-time membership fee. At its sole option the member may further subscribe to programs and services beyond those offered to all members (“Additional Services”). Individual members shall collectively share in the costs incurred in providing the Additional Services to which they subscribe.
- C. The parties hereto desire to establish a relationship in which SWWC will provide programs and services to the Member and in which the Member will remit payment for such programs and services specified herein.
- D. SWWC and the Member seek to assure a thorough understanding of the obligations assumed by each.

AGREEMENT

1. **Dues and Fees.**
 - a. **Membership Dues.** The SWWC Board of Directors has determined membership fees (“Annual Membership Dues”) as follows:
 - **Full Membership:** Open to public school districts, cities, counties, and other governmental agencies as defined in Minnesota Statute (M.S. 471.59) and are within the SWWC region. A **one-time fee of \$25** will be assessed.
 - **Associate Membership:** Open to (a) nonpublic schools, partnership agencies, or nonprofit organizations within the SWWC region, and to (b) schools – public and nonpublic, cities, counties, partnership agencies, nonprofit organizations, and other governmental agencies outside the SWWC region. A **one-time fee of \$50** will be assessed.
 - b. **Additional Services Fees.** The Additional Service addenda attached hereto reflect each Additional Service subscribed to by the Member. The cost of such Additional Services may be determined by apportioning the approximate cost of each program and service among the members participating in the Additional Service, or may alternatively be determined by a flat fee schedule (“Additional Services Fees”). The attached Additional Service addenda shall state the manner in which the cost of such Additional Service subscribed to shall be calculated during the Term of this Agreement.
2. **Payment.** Unless modified by any addenda attached hereto, all payments due SWWC by Member shall be paid on or before August 15.
3. **Calculation of Student Enrollment.** If the attached addenda state that the Additional Service Fees are to be assessed on a per student basis, the student enrollment numbers used shall be those identified by the Minnesota Automated Reporting Student System (MARSS) as of the October 1 Fall Enrollment from the second prior fiscal year (17-18). The number of students calculated shall be those enrolled in pre-kindergarten through 12th grade education.
4. **Indemnification by Member.** The Member shall indemnify and hold SWWC harmless from any and all loss, damage, liability, cost or expense (including reasonable attorneys’ fees and expenses) which SWWC may incur or suffer as a result of any claim of any kind whatsoever arising out of:
 - a. any act or omission by Member or any of Member’s agents or employees which violates this Agreement;
 - b. any claim for breach of warranty based upon any warranty or representation given or purportedly given by Member, Member’s agents or employees which is different from or in addition to written warranties and representations given by SWWC, as amended by from time to time;

- c. third party claim for personal injury, damage, economic loss or other damage, caused by or arising out of the use, creation or production of any products proximately caused by or resulting from the negligence of Member, or the Member's agents or employees;
 - d. any claim for breach of warranty based upon a defect caused by any act or omission by the Member, or the Member's employees or agents; or
 - e. any claim or demand arising from the employment for engagement by Member of any person or entity.
5. **Term; Automatic Renewal.** Unless modified by addenda attached hereto, SWWC's obligations pursuant to this Agreement and any attached addenda shall commence on July 1, 2020 (the "Effective Date") and shall continue for a period of twelve (12) months (the "Initial Term"). This Agreement and all addenda attached hereto shall thereafter automatically and continuously renew from year to year (each, an "Extended Term") unless the Member delivers (a) written notice to SWWC of the Member's intent to withdraw from all SWWC services ("Notice of Intent to Withdraw"), or (b) written notice of the Member's intent to reduce its participation in any previously subscribed-to Additional Services ("Notice of Intent to Reduce Additional Services") by March 1 preceding the first day of the next Extended Term as set forth in Subsections 5(a) and 5(b) below (the "Notice Deadline").
- a. **Notice of Intent to Withdraw.** The Member may deliver to SWWC a written Notice of Intent to Withdraw from membership and all Additional Services by the Notice Deadline. If not delivered, this Agreement shall renew for the next Extended Term and the Member shall be obligated to pay all dues and fees for the next Extended Term. The Member acknowledges and agrees that failure to provide such Notice of Intent to Withdraw on or before the Notice Deadline shall cause the Term of this Membership Agreement and, notwithstanding the receipt of a timely Notice of Intent to Reduce Additional Services from the Member, the Term of all addenda attached hereto to automatically renew for the next Extended Term. The Member further acknowledges and agrees that the Member may not subscribe to any Additional Service unless membership in SWWC is maintained and continued for the full term of any Additional Service. The Member acknowledges and agrees that if the Member subscribes to any Additional Services that extend over a term of greater than twelve (12) months (referred to herein as an "Obligated Term"), the Member shall be prohibited from withdrawing from membership in SWWC or from such subscribed Additional Service until the Obligated Term of the Additional Service has expired.
 - b. **Notice of Intent to Reduce Additional Services.** The Member may deliver to SWWC a written Notice of Intent to Reduce Additional Services by the Notice Deadline. If not so delivered, the Additional Services shall not be reduced, and the Member shall be obligated to pay all fees for subscribed Additional Services for the next Extended Term. Additionally, a timely Notice of Intent to Reduce Additional Services shall be effective only for those services expiring in the twelve (12) month period following the Notice Deadline and shall not have the effect of reducing the Term of any Additional Services to which the Member has subscribed; each Additional Service to which the Member has subscribed will not be subject to reduction or termination until the expiration date of the current Term of such Additional Service.
6. **Termination.** Notwithstanding any provision in this Agreement to the contrary, this Agreement may be terminated prior to the expiration of the Initial Term or any Extended Term pursuant to any of the following provisions:
- a. **Breach of Agreement.** Either party may terminate this Agreement by delivery of written notice to the other party if the other party breaches any of the terms and conditions of this Agreement; provided, however, if the breach is curable such notice shall not be effective unless and until such breach remains uncured for a period of thirty (30) days after delivery of such notice. If the breach is nonpayment by the Member of monies due to SWWC the cure period shall be ten (10) days, not thirty (30) days.
 - b. **Effect of Termination.** Except as specifically set forth herein, no withdrawal or termination of this Agreement by the Member, whether before or after the Effective Date hereof, and whether voluntary or involuntary, shall relieve the Member of its obligation to pay the full amount due hereunder, including any amounts due pursuant to any attached addenda, nor shall such withdrawal or termination, whether before or after the Effective Date hereof, result in or entitle the Member to the return of any monies previously paid to SWWC for any services subscribed to whether or not such services have been provided or delivered. A breach of this Agreement by SWWC shall entitle the Member to reimbursement of a prorated share of any Additional Service that would remain unused if 1/12 of the service fee were used by SWWC during each month of each Term hereof.
7. **General Provisions.**
- a. **Notices.** Any notice required or permitted to be given under this Agreement shall be deemed to have been duly delivered: (i) when received if delivered by hand; (ii) the same day if delivered by facsimile sent no later than 4:00 pm (receiver's time) on a business day; (iii) the next business day if sent by facsimile on a non-business day

or after 4:00 pm (receiver's time) on a business day; (iv) one (1) business day after placement with a reputable overnight carrier for next morning delivery; or (v) four (4) business days after depositing if placed in the U.S. mails for delivery by registered or certified mail, return receipt requested, postage prepaid and addressed to the appropriate party at the address set forth on the first page of this Agreement. If either party changes its address or facsimile number, such party shall give written notice to the other party of such different address or facsimile number in the manner set forth above.

- b. **Amendment.** The express terms of this Agreement, including all addenda hereto, shall control and supersede any course of performance and/or customary practice inconsistent with such terms. Any agreement between the parties hereafter made shall not change or modify this Agreement unless in writing and signed by the party against whom enforcement of such change or modification is sought.
- c. **Entire Agreement.** This Agreement, together with any addenda referenced herein, constitutes the entire Agreement between the parties and supersedes any and all prior and contemporaneous oral or written understandings between the parties relating to the subject matter hereof.
- d. **Modification and Waiver.** No purported amendment, modification or waiver of any provision hereof shall be binding unless set forth in a writing signed by both parties (in the case of amendments and modifications) or by the party to be charged thereby (in the case of waivers). Any waiver shall be limited to the circumstance or event specifically referenced in the written waiver document and shall not be deemed a waiver of any other term of this Agreement or of the same circumstance or event upon any recurrence thereof.
- e. **Assignment.** The Member shall not assign, transfer or sell all or any part of its rights or obligations hereunder, by operation of law or otherwise, without the prior written consent of SWWC.
- f. **Severability and Interpretation.** In the event that a provision of this Agreement is held invalid by a court of competent jurisdiction, the remaining provisions shall nonetheless be enforced in accordance with their terms. Further, in the event that any provision is held to be overbroad as written, such provision shall be deemed amended to narrow its application to the extent necessary to make the provision enforceable according to applicable law and shall be enforced as amended.
- g. **LIMITATION OF REMEDY.** SWWC SHALL HAVE NO LIABILITY TO ANY PERSON FOR INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY DESCRIPTION, WHETHER ARISING OUT OF WARRANTY OR OTHER CONTRACT, NEGLIGENCE OR OTHER TORT, OR OTHERWISE.

IN WITNESS WHEREOF, the parties have executed this Agreement in the manner appropriate to each to be effective the day and year entered on the first page hereof.

By signing below, the parties agree to be bound by the terms and conditions set out in the membership agreement, along with the addenda, which are effective on the date of the last signature (the "Effective Date"). The parties consent and agree that this Agreement may be electronically signed. The parties agree the electronic signatures appearing on this Agreement are the same as hand-written signatures for purposes of validity, enforceability, and admissibility.

SC MEMBER

SWWC SERVICE COOPERATIVE

BY: _____
Authorized Signature

BY: _____
Authorized Signature

ADDENDUM A
TO MEMBERSHIP AGREEMENT
ENVIRONMENTAL/OCCUPATIONAL HEALTH & SAFETY MANAGEMENT PROGRAM
2020-21

Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. SWWC is engaged in providing consultation and coordination of services related to the management of environmental health and safety concerns for Members.
2. SWWC agrees to facilitate an Environmental/Occupational Health and Safety Management Program, referred to herein as "E/OHSMP". Said program will be provided by IEA, Inc., 9201 W. Broadway #600, Brooklyn Park, MN 55445.
3. **Included General Services.** The E/OHSMP "General Services" provided by SWWC through IEA can be found at the following website: www.swwc.org/EOHS.
4. **Rate per visit; Annual Fee.** The Member agrees to pay annually a fee equal to the rate per visit (\$620.00) multiplied by the number of visits required by the Member in the most recent fiscal year ("Annual Fee").

2020-21 will be the third year of your three-year contract. The Annual Fee for 2020-21 will be:

\$.00

5. **Term; Payment.** Notwithstanding any provision in the Membership Agreement to the contrary, E/OHSMP General and No-cost Services will be provided to and paid for by the Member for a Term of one year (1 year), commencing as of the Effective Date of the Membership Agreement. The Annual Fee due hereunder shall be payable in three installments on or before July 30, October 15, and February 15 of each fiscal year. This agreement may be terminated for proper cause by either party for any reason upon ninety (90) days written notice to the other party.
6. **Hold Harmless.** That Member recognizes that IEA is solely responsible for the performance of the E/OHSMP. It recognizes that SWWC merely acts as a financial intermediary and has no voice in, and does not exercise control over the manner in which IEA performs its services. Therefore, to the fullest extent permitted by law, the Member agrees to hold harmless SWWC, as well as IEA agents and employees, from and against all claims, damages, losses and expenses, including, but not limited to, reasonable attorneys' fees arising out of or resulting from the performance of IEA's services and to look solely to IEA for redress.
7. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.

ADDENDUM B
TO MEMBERSHIP AGREEMENT
HEALTH AND SAFETY MANAGEMENT ASSISTANCE SERVICES
2020-21

Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. **Subscription.** SWWC is engaged in providing consultation and coordination of Health and Safety Management Assistance Services related to the management of environmental health and safety concerns for Members; and the Member hereby subscribes to such services. These services are subject to change and may include:
 - Assisting the Member in identifying and prioritizing health and safety plans and programs.
 - Conducting on-site management assistance work during a minimum of one site visit to the Member site per fiscal year if the annual fee is less than \$1,000; or a minimum of two site visits to the Member site per fiscal year if the annual fee is greater than or equal to \$1,000.
 - Working with the Minnesota Department of Education and other Service Cooperatives in the development of future health and safety workshops, meetings, etc.
 - Directing communication with Minnesota Department of Education.
 - Interpreting mandatory requirements from the Minnesota Department of Education.
 - Assisting in the completion of mandatory reports.
 - Providing personalized service such as summarizing communications (mass emails, etc.) to the Member, drawing attention to what it needs to attend or complete.
 - Assisting in determinations of what is allowable under Long-Term Facility Maintenance (LTFM) funding.
 - Assisting in the coding of LTFM expenditures.
 - Providing interpretations of regulatory agencies.
 - Conducting a mock OSHA building walk through.
 - Assisting in “Machine Guarding”.

2. **Annual Fee.** In consideration for the services described at Section 1 to this Addendum, the Member agrees to pay to SWWC an “Annual Fee” to be calculated as follows:

$$\text{___ square feet} \times \$0.008/\text{square foot} = \$ \text{ .00}$$

The Annual Fee shall be payable in one installment in accordance with the provisions of the Membership Agreement.

3. **Type III Vehicle Training – Additional Cost.** At the Member’s election, SWWC also facilitates an on-line Type III vehicle training course. This additional service is offered to the Member at an additional cost, calculated on a per driver basis. Additional information for this service can be found at www.swwc.org/TypeIII.
4. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.

ADDENDUM C
TO MEMBERSHIP AGREEMENT
DRUG & ALCOHOL SERVICES
2020-21

Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. **Purpose and Intent.** The purpose and intent of this Addendum define the administrative responsibilities in a Drug and Alcohol Management Program (the “Services”) to be offered by SWWC to the Member. The Services will be provided by Lakes Country Service Cooperative.
2. **Program Description.** The Member desires to obtain the services of a Consortium/Third Party Administrator (C/TPA) and agrees to pay for the following:
 - 2.1 Computer generated random selection. The pool follows the random testing rates as required by Federal Motor Carrier Safety Administration.
 - 2.2 Laboratory (SAMHSA) testing
 - 2.3 All testing supplies
 - 2.4 Overnight courier service
 - 2.5 Confidential information management
 - 2.6 DOT required statistical reports
 - 2.7 Medical Review Officer (MRO) services
 - 2.8 Blind sample compliance
3. **Program Description Fees:**
 - Program Access: Program Membership fee is **\$125.00** per District per Year.
 - Lab analysis per Drug test:
 - **Drug by urine testing – At cost; district will be direct billed from Lakes Country Service Cooperative

***Testing Fees only apply to those individuals randomly selected from our statewide pool. Random selections are completed four times per year.*

4. **Enrollment; Payment.** The Member shall submit an enrollment form to SWWC for each driver. Program Membership Fee will be invoiced annually by Lakes County service Cooperative. Fees for all other services and programs discussed herein will be invoiced following completion of services, and shall be payable as identified on the invoice.
5. **Member Responsibilities.** The Member shall be responsible for the following:
 - a. Completing the entire Enrollment Form initially, and providing updates (i.e. driver additions/deletions), and submitting such reports in a timely manner to SWWC.
 - b. Providing an employee that is the Designated Employer Representative (DER) for the Member.
 - c. If collection is conducted on-site by a mobile collector, providing a private location that meets requirements.
6. **Use of SWWC’s mobile collector Fees:**
 - *Alcohol Testing:
 - At cost; district will be direct billed from provider
 - *Drug Testing:
 - At cost; district will be direct billed from provider

Note: These costs are in addition to those described above in #3 Program Description Fees.

**Mobile Collections fees will be a direct bill from the mobile collections provider. If a member wishes to use a certified local center, please contact Kayla Speidel at 507-537-2275 or kayla.speidel@swwc.org to complete required setup.*

7. **Hold Harmless.** The Member recognizes that Lakes Country Service Cooperative (LCSC) is solely responsible for the performance of the Services. The Member further recognizes that SWWC merely acts as a financial intermediary and has no authority, and does not exercise control, over the manner in which LCSC performs its services. Therefore, to the fullest extent permitted by law, the Member agrees to: (i) hold SWWC, as well as LCSC agents and employees, harmless from and against all claims, damages, losses and expenses, including, but not limited to, reasonable attorneys' fees arising out of or resulting from the performance of LCSC's services; and (ii) to look solely to LCSC for redress.
8. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.

ADDENDUM D
 TO MEMBERSHIP AGREEMENT
 REGIONAL MANAGEMENT INFORMATION CENTER (“RMIC”)
 2020-21
Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. The Member hereby subscribes to the Regional Management Information Center Services (“RMIC Services”) pursuant to the terms of the Membership Agreement and this Addendum. The RMIC Services to be provided by SWWC may include finance, human resource, payroll, and student administrative support services as outlined below.
2. **Business/SMART SYSTEMS Services; Fees.**
 - a. **Fixed Operations, License & Workshop.** Fixed Operations, License & Workshop includes the overall fixed operations costs, SMART SYSTEMS software licenses, and membership and includes attendance at SMART SYSTEMS Trainings and Business Services Workshops held throughout the year.
 - b. **Software Support/Development Assessment.** Members using SMART SYSTEMS software cooperatively finance the needed support to insure reliable software and to provide required and requested enhancements. Software Support/Development Assistance includes all software releases and upgrades for SMART SYSTEMS.
 - c. **SMART SYSTEMS Support & Business Services.** The SMART SYSTEMS Support & Business Services offsets the cost of staff time used to support the SMART SYSTEMS software and Business Services, and includes overall SMART SYSTEMS, UFARS, STAR, payroll and human resources assistance (phone support, account code conversions, UFARS edits, submissions, reporting for retirement, quarterly reports, STAR Reporting, W-2 processing, fiscal year-end (“FYE”) reporting, etc.). This fee is calculated by multiplying the rate set by the SWWC Board of Directors by the Member’s student enrollment.
 - d. **Additional Charges.** The following non-exclusive list of additional charges may be billed separately to the Member:
 - i. Emergency services, training, and additional accounting services not covered in basic fee will be charged at \$470.00 per day or \$65.00 per hour (billed in one-half hour increments) when provided at the Member’s district office, plus the IRS mileage rate (currently at \$0.575/mile); or will be charged \$410.00 per day or \$55.00 per hour (billed in one-half hour increments) when provided at the RMIC Office.
 - ii. Small Group Training – \$100.00/half day and \$150.00/full day.
 - iii. ACA Electronic Filing will be billed at \$250.00 for Original 1094/1095 B & C Forms and \$250.00 each for Amended 1094/1095 B & C Forms.
 - iv. TimeClock Plus Support: contact for quote.
 - e. **Business/SMART SYSTEMS Services Worksheet:** If applicable, the Member’s Business/SMART Systems service fees shall be calculated as set forth below.

i. FIXED OPERATIONS, LICENSE & WORKSHOP FEE:	\$.00
ii. SOFTWARE SUPPORT/DEVELOPMENT ASSESSMENT:	
<u>696</u> @ \$.00 per student =	\$.00
iii. SMART SYSTEMS SUPPORT & SERVICES FEE:	
<u>696</u> @ \$.00 per student =	\$.00

3. **MARSS/Other Revenue Reporting Services; Fees.**

- a. **Fixed Operations, Training & Workshop.** Fixed Operations, Training & Workshop covers the overall fixed operations costs and membership and includes attendance at MARSS Trainings and Workshops conducted by SWWC throughout the year.
- b. **MARSS/Other Revenue Reporting and Services.** MARSS/Other Revenue Reporting and Service offsets the cost of staff time used to support the Member with multiple submissions of FYE (June 30) and Fall semester MARSS data (phone support, codes and procedures, MARSS edits, submissions, etc.), and includes training and support of the MARSS Web Edit Program which is used at the district level for editing and reporting of local MARSS data.
- c. **Additional Charges.** The following non-exclusive list of additional charges may be billed separately to the Member:
 - i. Enrollment Record Editing at \$65.00 per hour (billed in one-half hour increments). This will be applied for frequent and multiple record changes.
 - ii. Paper and postage will be billed at cost.
 - iii. A charge of \$55.00 per Member for extra MARSS file submissions according to contract (\$0 districts who direct reports).
 - iv. MARSS training and emergency services not covered in basic fee will be charged at \$470.00 per day or \$65.00 per hour (billed in one-half hour increments) when provided at the Member's district office, plus the IRS mileage rate (currently at \$0.575/mile); or will be charged \$410.00 per day or \$55.00 per hour (billed in one-half hour increments) when provided at the RMIC Office.
 - v. Small Group Training - \$100.00/half day and \$150.00/full day.
- d. **MARSS/Other Revenue Reporting Worksheet.** If applicable, the Member's MARSS/Other Revenue Reporting service fees shall be calculated as set forth below.
 - i. FIXED OPERATIONS, LICENSE & WORKSHOP FEE: \$.00
 - ii. MARSS/OTHER REVENUE REPORTING SUPPORT & SERVICE FEE:
696 @ \$.70 per student = \$.00

4. **Extended Services; Fees.** In addition to the aforementioned services, the Member has chosen to subscribe, and SWWC agrees to perform those extended business services as per negotiated agreement with the Senior Director of Administrative Services. The fees for such Extended Services may change from year to year at the discretion of the SWWC Board of Directors. During the Initial Term of the Membership Agreement, the total fee for the Extended Services shall be:

\$.00

5. **Annual Fee; Payment.** In consideration for SWWC's RMIC Services as set forth in this Addendum D, the Member agrees to pay an annual fee to SWWC in the amount outlined below. Notwithstanding and provision in the Membership Agreement to the contrary, the Annual Fee (excluding Extended Services) due pursuant to this Addendum shall be payable in three installments during each Term, with one installment becoming due and payable on or before each of the following dates: July 30, October 15, and February 15. Extended Services shall be paid in monthly installments.

The total cost of RMIC Services for July 1, 2020 through June 30, 2021 is as follows:

Business/SMART SYSTEMS Services (3 installments)	\$.00
MARSS/Other Revenue Reporting Services (3 installments)	\$.00
Extended Services Subscription (12 installments)	\$.00
<u>TOTAL CONTRACTED RMIC SERVICES</u>	\$.00

6. **Term; Automatic Renewal; Timeline for Withdrawal from RMIC Services.** Notwithstanding any provisions in the Membership Agreement to the contrary, the parties’ obligations pursuant to this Addendum shall commence on the Effective Date set forth in the Membership Agreement and shall continue for a period of twenty-four (24) months (the “Initial Term”). The provisions of this Addendum shall thereafter automatically and continuously renew from year to year (each, an “Extended Term”) unless the Member provides SWWC with a minimum of twelve (12) months’ notice of the Member’s intent to discontinue its subscription to the RMIC Services by delivering to SWWC a written Notice of Intent to Reduce Additional Services, which shall specifically reference the RMIC Services, on or before June 30 (the “Notice Deadline”). If such Notice of Intent to Reduce Additional Services is timely executed and delivered to SWWC, such Notice will be effective as of June 30 of the following fiscal year. If not timely delivered, the Member agrees and acknowledges that it shall be obligated to pay all fees for previously subscribed-to RMIC Services for the next Extended Term.

7. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.

ADDENDUM E
TO MEMBERSHIP AGREEMENT
GENERAL TECHNOLOGY SERVICES
(Technology Coordination, Integration and E-Rate Support)
2020-21

Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. **Description of Services.** SWWC is engaged in providing certain technology services listed below to its members at the rates listed below.

a. **Technology Services for Members with NO CONTRACT.**

Non-Contracting Entity:	Technology Service:	\$668.00/Day	\$83.50/Hour
	After Hours Support:	\$792.00/Day	\$99.00/Hour
	On-site Training Fee:	\$1,320.00/Day	\$165.00/Hour

Note: Round Trip Mileage will be charged at the current IRS rate.
Windshield Time will be assessed at the daily rate.

After-hours support shall be any support provided outside of normal support hours (7:00 a.m. to 5:00 p.m. Monday through Friday) or on a SWWC observed holiday.

Participant capacity for on-site training may be restricted depending on the type of training being provided. Capacity will be determined when training is scheduled.

b. **Basic Technology Services.**

i. A Member subscribing to SWWC's Basic Technology Services shall be entitled to:

1. Access to SWWC's basic technology services for any employee of the Member.
2. Access to SWWC technology support and integration at discounted rates (discounted rate is dependent on the Member's contract level), including:
 - Phone support and assessment (additional charges for remote access and site visit support)
 - Development of purchasing specifications and mass purchase programs (hardware and software)
 - Discount pricing for Technology Days as defined below:
 - Discounted admission to technology workshops and presentations (3 or more per year)
 - Discounted admission rates for SWWC technology conferences
 - Free or discounted fees for SWWC sponsored training sessions
3. Periodic technology updates and newsletters by electronic or print distribution.
4. Complimentary enrollment and participation in SWWC's Clarity Technology evaluation and assessment toolset. Additional fees may apply for professional development, individualized analysis and trainings that may compliment the Clarity tools.

ii. **Basic Technology Service Fee.**

Enrollment less than 501	\$950.00	Enrollment Over 3,000	\$3,100.00
Enrollment 501 to 1,000	\$1,750.00	CCOGA less than 26 employees	\$250.00
Enrollment 1,001 to 2,000	\$2,200.00	CCOGA with 26 or more employees	\$400.00
Enrollment 2,001 to 3,000	\$2,850.00		

c. **Supplemental Technology Support and Integration Services.** The Member may add the following Supplemental Technology Support and Integration Services to its Technology subscription. Such services will entitle the Member to on-site or remote support of network equipment and software (including installations and

updates), as well as general assistance to the Member's current technology leadership and team. The Member will also be entitled to Technology Planning, including research, writing and updates regarding the technology plan currently in use by the Member. The Member will also be entitled to assistance in the development of and updates to inventory and acquisition schedules. The Member will incur additional costs for each service listed below; the additional cost will be billed according to the Member's Technology Service Rate.

i. Supplemental Technology Support and Integration Services (On-Call Services) Fees.

1. A Member subscribing to SWWC's Basic Technology Services will further be entitled to receipt of on-call services at the following rates:

Technology Service:	\$566.00/Day	\$70.75/Hour
On-site Training Fee:	\$952.00/Day	\$119.00/Hour

2. The following additional charges or restrictions may apply:

- Round Trip Mileage will be charged at the current IRS rate;
- After Hours Support shall be billed at the Member's normal hourly rate;
- Windshield Time will be assessed at the daily rate;
- Participant capacity for on-site training may be restricted depending on type of training being provided; capacity will be determined when training is scheduled.

ii. Supplemental Technology Support and Integration Services "Block Hours". A district or entity may purchase block hours at discounted pricing to be utilized on a monthly basis. Block Hours must be used each month and may be carried over one subsequent month. If Block Hours are not used within the following month, they will be forfeited without refund. The following costs, restrictions and stipulations apply to the Member's purchase of Block Hours:

1. A Basic Technology Services Contract is required in order to receive this pricing.
2. Additional Onsite Trainings will be charged at the rate of \$952/day.
3. Additional Technology Service Hours will be charged at the rate of \$566/day.
4. Block Hour Service Fees:
 - 1 day per month block
 - 12 Month Tech Support or Integration Option \$6,588 / year
 - 9 Month Tech Integration Option \$5,112 / year
 - 2 days per month block
 - 12 Month Tech Support or Integration Option \$12,720 / year
 - 9 Month Tech Integration Option \$9,882 / year
5. Round Trip Mileage will be charged at the current IRS rate.
6. 9 Month options are for Technology Integration services only and days must be scheduled between September 1 and May 31 of the contract year.

d. Technology Coordination or Integration Services. A district or entity may contract with SWWC for Technology Coordination and Integration Services at dramatically reduced rates from the on-call Technology Services. The days reflected in this contract shall be scheduled upon contract execution or July 1 of the contract year, whichever is later. Contracted days do not count as on-call days. The days contracted must be scheduled for usage on a regular basis. On-call visits or remote support will be billed out at the normal Contracting Entity On-Call Technology Service rate in addition to the actual contract amount, as needed. On contracts of (3) days per week or more, Members may elect to stack technology coordination and integration services into a single contract. Scheduling of substituted days must be arranged prior upon the establishment of the contract term and substitution must occur in a consistent format to accommodate staffing.

- i. Onsite Training will be charged at the rate of \$952/day.
- ii. Additional technology service hours will be charged at the daily rate that corresponds with the selected contract level.

iii. **Technology Coordinator and Integration Services Fees.** *This service is inclusive of Basic Technology Services; Basic Technology Service Subscription Fee Waived. (Daily rates are provided for comparison purposes only; actual monthly billing will be 1/12th of annual contract.)*

- 1 Day per week \$520.00/day = \$27,040.00 annual contract
- 2 Days per week \$490.00/day = \$50,960.00 annual contract
- 3 Days per week \$455.00/day = \$70,980.00 annual contract
- 4 Days per week \$416.00/day = \$86,528.00 annual contract

Note: These rates include Round Trip mileage from SWWC to Technology Office Location at district. Mileage charges apply at the IRS rate for additional travel performed on district business.

e. **Full-Time Technology Coordinator Services.**

- i. Full-time Technology Coordination Services will place a full time equivalency of SWWC employees in a district or entity on a full-time basis. Holidays, sick and annual leave time, and professional development will be observed by contracting agency as a part of this agreement. Substitute Technology Coordinators may be provided at the discretion of the contracting agency and SWWC. Entities entering into a full-time agreement for the first time must commit to a 3-year agreement as the initial term; the 3-year commitment discount will be applied during this initial term.
- ii. The rate listed below includes Round Trip Mileage from SWWC to Technology Office Location at the District. Mileage charges apply at the IRS rate for additional travel performed on district business.
- iii. The Member shall remain responsible for data retention and backups on days that the SWWC Employee is not on-site.

iv. **Services Fees.**

1. The “Base Fee” for Full-Time Technology Coordinator or Integration Services shall be:

\$94,752.00 per year

2. On-site training days may be purchased at \$952.00 per day. Participant capacity for on-site training may be restricted depending on the type of training being provided. Capacity will be determined when training is scheduled.
3. **3-year Full Time Technology Coordinator Service Commitment Discount.** Contracting agencies that enter into a three 3-year commitment for Full-time Technology Coordination will receive a 2% discount on such services for each of the three (3) years.
4. Full-Time contracts may be split between two neighboring Members or entities. A splitting fee will be assessed to each contracting entity when sharing a full time contract. Contract splitting fees cover travel and administrative expenses associated with covering multiple Member. Split Contracts may not exceed a total of 5 days per week; additional days added to a full-time contract are subject to the rates associated with the additional service level.

Full Time Contract Splitting Fees: *80/20 Split Contract:* \$975.00 per entity

60/40 Split Contract: \$1,950.00 per entity

5. Full-Time contracts may be split between Technology Coordination/Support and Tech Integration. A splitting fee will be assessed to the Member when splitting between Technology Coordination/Support and Tech Integration.

Full Time Contract Splitting Fees: *80/20 Split Contract:* \$1,550.00

60/40 Split Contract: \$3,100.00

6. Additional Day Fees, for contracts totaling more than 5 days per week (fee will be divided based on contract assignment for contracts split among two districts): each additional day: \$1,200.00.

f. **E-Rate Coordination Services.**

- i. The Member may additionally subscribe to SWWC’s E-Rate Coordination Services. Such services include the coordination and filing of E-Rate applications and forms to the Federal Communications Commission (“FCC”) and the Universal Service Administrative Company’s (“USAC”) School and Libraries Division (“SLD”). SWWC’s E-Rate staff will work with the Member’s staff to collect all data necessary to perform the filings.
- ii. **Special Term.** Notwithstanding any provisions in this Addendum or the Membership Agreement to the contrary, the term of any E-Rate Coordination Services subscription shall be equal to one Funding Year (as defined by the FCC and the Universal Service Administration Company). A 5-year commitment to E-Rate Coordination Services shall commence beginning the first year during which School applies for and receives Category 2 funding to match the FCC’s 5-year Category 2 budget cycle. With the changes enacted by the FCC for Category 2, all 5-year commitments shall end at the close of Fund Year 2020 (Fiscal Year 2020-21), including new contracts for Fund Year 2020. New 5-year contract commitment cycles will begin in Fund Year 2021 (Fiscal Year 2021-2022) to coincide with the FCC’s revised Category 2 budget cycles.
- iii. **Services Fees.**
 1. Standard Rate E-Rate Coordination:

Enrollment less than 301	\$1,150 annual contract
Enrollment 301 to 700	\$1,950 annual contract
Enrollment 701 to 2,000	\$2,850 annual contract
Enrollment over 2,001	\$3,650 annual contract
 2. Holders of full-time, non-shared Technology Coordination contracts shall receive a \$500.00 annual discount on E-Rate Coordination Services and RFP preparation services shall be provided under the terms of the Full-Time Technology Coordination Contract.
 3. Research, development, evaluation assistance, and other activities pertaining to requests for proposals (RFP) and appeals, when necessary, shall be billed out at \$82.50 per hour for districts without a technology subscription, or \$68.75 per hour for districts that hold a technology subscription.
- iv. **Current Funding Year.** This Addendum covers all activities pertaining to the E-Rate Funding Year 2021, starting July 1, 2021 through June 30, 2022. The application process will begin in the fall of 2020. Activities pertaining to previous and future funding years falling within the term date of this contract will require a separate contract for the corresponding funding year.
- v. Letters of Agency and other contractual documents for E-Rate specific purposes will contain additional regulatory and program rule conditions and contractual language to which SWWC and the Member shall mutually agree.
- vi. **SC Duties.** SWWC’s duties with regard to E-Rate Coordination Services include:
 1. Track and assist in the submission all E-Rate related forms for the Member.
 2. Meet with appropriate Member personnel to determine proper submission process and eligibilities for district.
 3. Assure all applications and forms submission meet processing standards and submission deadlines.
 4. Host E-Rate workshops for contracting member districts.
 5. Assist in assuring that the Member meets requirements for E-Rate eligibility including but not limited to the Children’s Internet Protection Act (“CIPA”) and records retention.
 6. Assist the Member in maintaining duplicate records on behalf of district for up to 10 years as required by the SLD. Member is ultimately responsible for maintaining archived records of all E-Rate related communications for 5 years following the end of any contract receiving E-Rate funding.
 7. Coordinate with service providers for the appropriate application of E-Rate discounts.

- vii. SWWC does not guarantee that applications submitted by its staff or clients will necessarily result in funding commitments given the ever-changing rules and their interpretations by the staff of the FCC's Schools and Libraries Division ("SLD"). SWWC shall not be held responsible in the incident that a funding request is not successful or goes under Privacy Impact Assessment review or audit with the SLD or FCC.
- viii. **IMPORTANT:** *E-Rate coordination services do not relinquish the responsibility from the Member to adhere to the program rules and laws placed on the E-Rate program by USAC, the FCC or any other governing agency. SWWC shall under no circumstance be legally or financially responsible for requested or committed funding that is denied or rescinded by USAC or the FCC. The Member is solely responsible for ensuring that all local bid and contract requirements are met by their district when establishing agreements with vendors for E-Rate funded services.*

2. **Agreement.** Being fully informed of each technology service option available to it, the Member desires to subscribe to those technology services indicated at Section 5 of this Addendum. SWWC agrees to provide such services according to the terms of the Membership Agreement and the terms set forth in this Addendum. The Member agrees to remit timely payment for such services as provided herein.
3. In Consideration of all contracted supplemental technology services: Contracted Time purchased for Technology Services is for use within the contracting entity only. Services provided at the Member site, or the location of a Member sponsored event, in which attendees other than those of the Member will be in attendance, shall be billed at the "on-site training fee" for entities with no contract as listed in Section 1a.
4. **Hold Harmless.** SWWC shall hold no liability for any equipment malfunctions, loss of data or data privacy violations that may occur at the Member site. The Member is solely responsible for ensuring that backups, data consistency and retention of data is being performed as well as all other day-to-day operations of the Technology Department of the Member. The Member is responsible for ensuring that all filings, certifications and licensing are met. Loss of funding or fines imposed on the Member are the sole responsibility of the Member and not the responsibility of SWWC. The Member agrees to hold SWWC harmless for any cost, fees or liabilities, including attorneys' fees that SWWC may incur as a result of any service discussed in this Addendum.
5. **Subscription.** Listed below are the General Technology Services fees for your district based upon what was subscribed to in the previous fiscal year.

Basic Technology Services (payable on or before July 30, 2020)	\$.00
Supplemental Technology Support or Integration Services Block Hours (payable monthly)	\$.00
Technology Coordinator or Integration Services (payable monthly)	\$92,856.00
E-Rate Coordination Services: (payable after the Form 470 has been completed)	\$.00

6. **Payment.** SWWC shall invoice the Member for all charges incurred pursuant to this Addendum as such charges accrue. The Member agrees to pay all amounts due SWWC pursuant to this Addendum within forty-five (45) days of receipt of an invoice from SWWC. The Member further agrees to pay a late payment charge at the rate of one and one half (1 1/2) percent per month, or at the maximum late payment charge permitted by applicable law, whichever is less, on any unpaid amount for each calendar month (or fraction thereof) that such payment is late.
7. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.

ADDENDUM F
TO MEMBERSHIP AGREEMENT
SPECIAL EDUCATION SERVICES
2020-21

Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. **Subscription.** The Member hereby subscribes to SWWC's Special Education Services (the "Services"), specifically subscribing to those Services indicated at Section 13 below. As noted at Section 13, the Services are classified as either "Direct Services" or "Administrative Services". As used herein, the phrase "Administrative Services" shall include Special Education Director, and Special Education Coordinator services. The Member hereby agrees and acknowledges that the timelines governing its ability to withdraw from such Services depends upon this classification.
2. **Term.** SWWC shall provide the Services to the Member from August 15 through June 15 during the Initial Term (as defined below) and shall continue to provide such services from August 15 through June 15 during each Extended Term (as defined below) in which this Addendum is in effect.
3. **Administrative Services: Automatic Renewal; Timeline for Withdrawal.** Notwithstanding any provisions in the Membership Agreement to the contrary, the parties' obligations regarding the Member's subscription to Administrative Services shall commence on the Effective Date set forth in the Membership Agreement and shall continue for a period of twenty-four (24) months (the "Administrative Services Initial Term"). The provisions of this Addendum shall thereafter automatically and continuously renew from year to year (each, an "Extended Term") unless the Member provides SWWC with a minimum of twelve (12) months' notice of the Member's intent to discontinue its subscription to the Administrative Services by delivering to SWWC a written notice of such intent (referred to as "Notice of Intent to Withdraw from Administrative Services") to SWWC on or before June 30 (the "Administrative Services Withdrawal Deadline"). If such Notice of Intent to Withdraw from Administrative Services is timely executed and delivered to SWWC, such Notice will be effective as of June 30 of the following fiscal year. If not timely delivered, the Member agrees and acknowledges that it shall be obligated to pay all fees for previously subscribed-to Administrative Services for the next Extended Term.
4. **Direct Services: Automatic Renewal; Timeline for Withdrawal.** Notwithstanding any provision in the Membership Agreement or this Addendum to the contrary, the parties' obligations regarding the Member's subscription to Direct Services shall commence on the Effective Date set forth in the Membership Agreement and shall continue for a period of twelve (12) months (the "Direct Services Initial Term"). The provision of this Addendum shall thereafter automatically and continuously renew from year to year (each, an "Extended Term") unless the Member provides SWWC with written notice of its intent to discontinue its subscription to any Direct Service (referred to as "Notice of Withdrawal from Direct Service") on or before March 1 (the "Direct Service Withdrawal Deadline"). If such Notice of Withdrawal from Direct Service is timely executed and delivered to SWWC, such Notice will be effective as of June 30 of the fiscal year in which it was delivered. If not timely delivered, the Member agrees and acknowledges that it shall be obligated to pay all fees for previously subscribed-to Direct Services for the next Extended Term.
5. **Payment.** In exchange for SWWC's agreement to provide the subscribed-for services, the Member acknowledges and agrees that it shall remit payment for the "TOTAL LOCAL ADDENDUM PRICE" set forth at Page 2 to this Addendum, excluding ECSE Teacher Services*. Notwithstanding any provision to the contrary in the Membership Agreement, the Member shall remit payment to SWWC in three equal installments, one of each which is due on or before August 15, October 15, and February 15 during the Initial and any Extended Term of the Membership Agreement. *ECSE Teacher Services shall be invoiced in four installments, one of each which is due on or before November 15, January 15, April 15, and July 15 during the Initial and any Extended Term of the Membership Agreement. The Member further agrees to pay a late payment charge at the rate of one and one half (1 1/2) percent per month, or at the maximum late payment charge permitted by applicable law, whichever is less, on any unpaid amount for each calendar month (or fraction thereof) that such payment is late.
6. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.
7. SWWC agrees to provide all necessary personnel (contingent upon availability), materials, or equipment required to fulfill its obligations under this Addendum without causing the Member to incur costs or charges in excess of the TOTAL ADDENDUM PRICE set forth below. Specialized equipment for student use is not included. SWWC further agrees to pay all transportation expenses for required service personnel without additional cost or charge to the Member.
8. Required SWWC service personnel who are funded at the lower "Single District Rate" level shall be entitled to receive all of the rights and benefits of personnel who are funded at the "Full Service Rate".
9. The dates and times for the furnishing of the services and materials at issue in this Addendum shall be arranged in advance by mutual agreement between the parties.
10. SWWC will exercise its best efforts to provide to the Member the services of those professionals specifically contracted for. However, the Member recognizes that the availability of required SWWC personnel may change.

11. All performance reviews of required service personnel shall be conducted by a SWWC special education administrator and shall be in accordance with the policies and procedures established by SWWC.
12. Occupational therapy services, physical therapy services, teacher of the visually impaired services, and teacher of the deaf/hard of hearing services are based upon usage from the prior fiscal year. If one of these services is discontinued, the district will still be responsible for the prior year usage charges in the next fiscal year.
13. **Services.** The Member hereby agrees to subscribe to those services indicated below:

-----FUNDING SOURCE-----

Direct Services: includes office/prep time	TOTAL FTE	Federal Part B (619) Total	Federal Part F (620) Total	Local (740) Total
School Psychologist Services	.000	\$.00	\$.00	\$.00
Speech/Language Pathologist Services	.000	\$.00	\$.00	\$.00
Social Worker Services	.000	\$.00	\$.00	\$.00
Teacher of the Visually Impaired Services	.010	\$.00	\$.00	\$1,320.00
ECSE Teacher Services	.000	\$.00	\$.00	\$.00
Special Education/DAPE Teacher	.000	\$.00	\$.00	\$.00
Teacher of the Deaf/Hard of Hearing	.000	\$.00	\$.00	\$.00
Occupational Therapy Services	.000	\$.00	\$.00	\$.00
Occupational Therapy Supervision	.000	\$.00	\$.00	\$.00
Orientation and Mobility	.000	\$.00	\$.00	\$.00
Physical Therapy Services	.000	\$.00	\$.00	\$.00
Behavior Analyst Services		\$.00	\$.00	\$.00
Autism Consultant Services		\$.00	\$.00	\$.00
Single District Special Education Director		\$.00	\$.00	\$.00
Administrative Services:				
Special Education Program Management		\$.00	\$.00	\$.00
Regional ECSE Coordination Services		\$.00	\$.00	\$.00
TOTAL ADDENDUM PRICE		\$.00	\$.00	\$1,320.00

SC MEMBER

SWWC SERVICE COOPERATIVE

BY: _____
Authorized Signature

BY: _____
Authorized Signature

ADDENDUM H
TO MEMBERSHIP AGREEMENT
INTERVENTION AND DATA SUPPORT (formerly RtI)
2020-21

Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. The Member has chosen to subscribe to Intervention and Data Support Services (the "Services"). The Services may include the following: support educators in analyzing, utilizing and interpreting benchmark data for both reading and math, guidance and support for school and district leadership teams in utilizing data to set student achievement goals, support for teachers in selection and usage of interventions, support for classroom teachers in using benchmark data at the classroom level to address core instruction, and assist in developing, implementing and sustaining your Multi-Tiered Systems of Support with fidelity. The services are also beneficial for grade level teams, administrators, Title I, specialists, literacy/math coaches, and classroom teachers.
2. **Term.** SWWC shall provide the Services to the Member from July 1 through June 30 during the Initial Term of the Membership Agreement and shall continue to provide such services from July 1 through June 30 during each Extended Term of the Membership Agreement until such time as the Member provides SWWC with written notice of its intent to withdraw from or reduce such Services pursuant to the terms of the Membership Agreement.
3. **Payment.** In exchange for SWWC's agreement to provide the Services, the Member acknowledges and agrees that it shall remit payment for the "TOTAL ADDENDUM PRICE" set forth below. Notwithstanding any provision to the contrary in the Membership Agreement, the Member shall remit payment to SWWC in three equal installments, one of each which is due on or before August 15, October 15, and February 15 during the Initial and any Extended Term of the Membership Agreement. The Member further agrees to pay a late payment charge at the rate of one and one half (1 1/2) percent per month, or at the maximum late payment charge permitted by applicable law, whichever is less, on any unpaid amount for each calendar month (or fraction thereof) that such payment is late.
4. SWWC agrees to provide all necessary personnel (contingent upon availability), materials, or equipment required to fulfill its obligations under this Addendum without causing the Member to incur costs or charges in excess of the TOTAL ADDENDUM PRICE set forth below. SWWC further agrees to pay all transportation expenses for required service personnel without additional cost or charge to the Member.
5. The dates and times for the furnishing of the Services and materials at issue in this Addendum shall be arranged in advance by mutual agreement between the parties.
6. In consideration for such services, the Member agrees to pay to SWWC the TOTAL ADDENDUM PRICE as set forth below:

TOTAL ADDENDUM PRICE	\$.00
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7. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.

ADDENDUM I
TO MEMBERSHIP AGREEMENT
TEACHING AND LEARNING COLLABORATIVE
2020-21

Yellow Medicine East

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. The Member has chosen to subscribe to Teaching and Learning Collaborative Services (collectively referred to as the "Services"). The Services may include the following:

Coordination of Standards Alignment

- Unpacking Standards
- Creating Learning Targets
- Prioritizing Standards
- Creating Common Assessments
- Selecting Appropriate Instructional Strategies

Data Mining and/or Data Retreat

Professional Development

- Content area meetings for subject areas/grade levels
- Professional Learning Community Implementation
- Support Leadership Teams

Common In-Service Day for all participating districts

Monthly Principal PLC Meeting

2. **Term.** SWWC shall provide the Services to the Member from July 1 through June 30 during the Initial Term of the Membership Agreement and shall continue to provide such services from July 1 through June 30 during each Extended Term of the Membership Agreement until such time as the Member provides SWWC with written notice of its intent to withdraw from or reduce such Services pursuant to the terms of the Membership Agreement.
3. **Payment.** In exchange for SWWC's agreement to provide the Services, the Member acknowledges and agrees that it shall remit payment for the "TOTAL ADDENDUM PRICE" set forth below. Notwithstanding any provision to the contrary in the Membership Agreement, the Member shall remit payment to SWWC in three equal installments, one of each which is due on or before August 15, October 15, and February 15 during the Initial and any Extended Term of the Membership Agreement. The Member further agrees to pay a late payment charge at the rate of one and one half (1 1/2) percent per month, or at the maximum late payment charge permitted by applicable law, whichever is less, on any unpaid amount for each calendar month (or fraction thereof) that such payment is late.
4. SWWC agrees to provide all necessary personnel (contingent upon availability), materials, or equipment required to fulfill its obligations under this Addendum without causing the Member to incur costs or charges in excess of the TOTAL ADDENDUM PRICE set forth below. SWWC further agrees to pay all transportation expenses for required service personnel without additional cost or charge to the Member.
5. The dates and times for the furnishing of the Services and materials at issue in this Addendum shall be arranged in advance by mutual agreement between the parties.
6. In consideration for such services, the Member agrees to pay to SWWC the TOTAL ADDENDUM PRICE as set forth below:

TOTAL ADDENDUM PRICE - \$.00
7. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.

BOARD OF EDUCATION - AGENDA ANALYSIS

AGENDA ITEM: 9.7
MEETING DATE: March 9, 2020
SUBJECT: New Business - Approve Achievement and Integration Budget for 2020-21

BOARD ACTION:

Required X
Information
Scheduled Report

BACKGROUND/RATIONALE:

The purpose of the Achievement and Integration (A&I) for Minnesota program is to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds in Minnesota public schools. A&I Revenue is 70 percent state aid and 30 percent local levy.

This budget was developed through several meetings with our local administrative team and also through discussion with adjoining and collaborative member schools. You can consult the documents for further clarification.

The following website gives background on the program - <https://education.mn.gov/MDE/dse/acint/>

PRESENTER(S): Superintendent Schneider

COMMITTEE: NONE

SUPERINTENDENT RECOMMENDATION:

I recommend the approval of the agenda items as listed.

Achievement and Integration Plan July 1, 2020 to June 30, 2023

District ISD# and Name: 2190 Yellow Medicine East
District Integration Status: Racially Isolated District (RI)
Superintendent: Rich Schneider
 Phone: 320-564-4081

Email: rschneider@isd2190.org
Plan submitted by: Robin Henderson
 Title: YMIC Coordinator
 Phone: 320-564-4081
 Email: renderson@isd2190.org

Racially Identifiable Schools within District

If you have been notified by the Minnesota Department of Education (MDE) that your district has a racially identifiable school, please list each of those schools below. Add additional lines as needed.

- | | |
|---------------------|---------------------|
| 1. Enter text here. | 4. Enter text here. |
| 2. Enter text here. | 5. Enter text here. |
| 3. Enter text here. | 6. Enter text here. |

Plans for racially identifiable schools should include the same information and follow the same format as districtwide plans. Provide that information in the [Racially Identifiable School section](#) of this document.

Partnering Districts Racially isolated districts must partner with adjoining districts on student integration strategies (Minn. R. 3535.0170). List the districts you will partner with, adding additional lines as needed. Provide the name of your integration collaborative if you have one: Enter name.

- | | |
|---|---|
| 1. 891 Canby V - Voluntary | 4. 403 Ivanhoe Voluntary |
| 2. 378 Dawson-Boyd A - Adjoining | 5. 2890 Renville County West Adjoining |
| 3. 2167 Lakeview A - Adjoining | 6. 414 Minneota A - Adjoining |

School Board Approval

We certify that we have approved this Achievement and Integration plan and will implement it as part of our district's World's Best Workforce plan (Minn. Stat. § 124D.861, subd. 4).

We certify that we sought and received input on integration goals and strategies from councils as described on page 2. The council(s) included representation and meaningful input from our American Indian Parent Advisory Committee as required by Minnesota Rules 3535.0160, subpart 2, and Minnesota Rules 3535.0170, subparts 2-5.

Superintendent: Enter name.

Signature:

Date Signed: Enter date.

School Board Chair: Enter name.

Signature:

Date Signed: Enter date.

Plan Input

Minnesota School Desegregation/Integration Rule, part 3535.0170, subpart 2, requires racially isolated and adjoining districts to establish a multidistrict collaboration council to provide input on integration goals and to identify cross-district strategies to improve student integration.

Districts with racially identifiable schools are required to convene a community collaboration council to assist in developing integration goals and to identify ways of creating increased opportunities for integration at the racially identifiable schools (Minn. R. 3535.0160, subp. 2).

American Indian Parent Advisory Committee Districts with an American Indian parent advisory committee must include representation from this committee on the councils described above (Minn. R. 3535.0160, subp. 2, and 3535.0170, subp. 3).

For stakeholder input to be meaningful, it should be based on open communication and coordination that acknowledges and considers the views of all participants. For steps to ensure that input from your council is meaningful, see the Facilitation Guide in the [Achievement and Integration Plan Guide](#), and see the [Tribal Consultation Guidance](#).

Below, list your council members and identify American Indian parent committee members. Briefly describe council members' recommendations for your district-wide plan and for your racially identifiable school plans, as applicable. You may also include meeting dates and describe the process you used to ensure meaningful input from council members.

Multidistrict Collaboration Council: YMIC Multidistrict Collaboration Council meets 2-3 times per year.

Members are:

Yellow Medicine East Schools – Rich Schneider, Lisa Hansen and Ryan Luft

Canby Public School – Ryan Nielsen

Dawson-Boyd Public School – Ryan Stotesbery

Lakeview Public School – Dr. Chris Fenske

Ivanhoe Public School – Dan Deitte

Minneota Public School – Dan Deitte

Renville County West – Dr. Michelle Mortensen

Minnesota River Valley Education District- Karen Jacobson

YMIC Coordinator – Robin Henderson

Minnesota West Community & Technical College – Laurel Christianson

YME American Indian Parent Advisory Committee Members

Laurie Blue-Pooler

Dawn Chase

Shakeena Pazi

Adam Savariego

Berta Bjerkeset

Rich Schneider

Sue Bones

The YMIC Council convenes in August/Sept. and Jan./Feb. each school year. The council is designed to give each school district a voice in the events and activities that are put forth in the Yellow Medicine Integration Collaborative Achievement and Integration Plan. Integration events are designed to help the students of the YMIC have greater knowledge and understanding of their choices and pathways that exist for being successful and ready for a postsecondary path as well as a career path. The council directs the YMIC Integration Coordinator, who in turn works with the YMIC District's staff personnel, to arrange events that are age appropriate, meets the needs of the students and the goals of the collaborative.

Submitting this Plan

Submit your completed plan as a Word document to MDE for review and approval (Minn. Stat. §124D.861, subd. 4). Once it's signed, scan the signature page and save it as a separate PDF. Email your plan and signature page to MDE.integration@state.mn.us.

Detailed directions and support for completing this plan can be found in the [Achievement and Integration Plan Guide](#).

Achievement and Integration Goals

This plan must contain three types of goals, at least one for each of the following:

1. Reducing the disparities in academic achievement among all students and specific categories of students excluding the categories of gender, disability, and English learners.
2. Reducing the disparities in equitable access to effective and more diverse teachers among all students and specific categories of students excluding the categories of gender, disability, and English learners.
3. Increasing racial and economic integration (Minn. Stat. § 124D.861, subd. 2 (a)).

Goal #1: The percentage of students completing grade 11 earning credit in two or more CTE or college-level courses will increase from 80% in 2020 to 90% in 2023.

Aligns with WBWF area: All students are ready for career and college.

Goal type: Integration

To add goals, copy the two lines directly above and paste them below the strategies supporting Goal #1.

Strategies

Each goal should have at least one strategy. Number each strategy sequentially and give it a unique name. For each strategy, provide a narrative description as explained below.

Districts may use Achievement and Integration revenue to pursue racial and economic integration and reduce achievement disparities between student groups through the types of strategies listed in the *Type of Strategy* drop-down menus below (Minn. Stat. § 124D.861, subd. 2).

Integration Requirement At least one of your strategies must be a student integration activity designed and implemented to bring together students from a racially isolated district with students from that district's adjoining Achievement and Integration districts (Minn. R. 3535.0170).

Copy and paste the strategy section below for each additional strategy.

NOTE: If a strategy is intentionally developed to support multiple goals, list its unique name and number and provide the narrative description for that strategy under one goal. Include that strategy's unique number and name under the other goals it supports. You do not have to copy the narrative description for that strategy under multiple goals.

Strategy Name and #1 Career and College Planning and Exploration

Type of Strategy: Career/college readiness and rigorous coursework for underserved students, including students enrolled in ALC.

Narrative description of this strategy. Based on your description below someone reading your plan should understand what you are proposing to do, why you are doing it, and be able to recognize it if they see it. For example, explain what this activity will look like, what will be taught, which students will participate, how students are selected, intended outcomes for students, what will be assessed, how instruction will be delivered, and where will this take place.

It is essential for districts to have a solid plan in place for assisting students in being ready for post-secondary education and career pathways. As indicated in state statute (120B.125), by no later than ninth grade, students must have a comprehensive plan to assist them in exploring their educational, college, and career interests, aptitudes, and aspirations.

There are a variety of ways to assist students in exploring and planning for their continued education and careers. Our district will use the following assessment tools for planning purposes: Ramp Up to Readiness, Pre-ACT testing, PSAT testing, Accuplacer Testing, World of Work Inventory Assessment, STAR Testing, YMIC Career & College Events, YMIC Stem Summer Academy.

Location of services: District

Key Indicators

These indicators are the evidence you will use to document how well each strategy is being implemented and whether or not they are helping bring about the intended outcomes for students. Use these indicators to assess the effectiveness of your strategies and to adjust what you're doing.

For strategies that provide school enrollment choices, such as magnet schools, and strategies that decrease racial and economic enrollment disparities, include at least one indicator that measures enrollment disaggregated by race/ethnicity and free or reduced-priced lunch (FRPL). Disaggregating your data may be relevant for other types of strategies such as those designed to increase access to effective and diverse teachers.

Key Indicators of Progress for Strategy Name and # 1 Career and College Planning and Exploration

List key indicators of progress for this strategy and annual targets for each indicator. Choose indicators that will help you know if the strategy is creating the outcomes you want to see.	Target 2021	Target 2022	Target 2023
<i>Example: The percentage of American Indian students enrolling into concurrent enrollment classes will increase by 10 percentage points each year. 2020 enrollment is 32 percent.</i>	42%	52%	62%
The percentage of students completing grade 11 earning credit in two or more CTE or college-level courses.	80%	85%	90%
The % of students who took the ACT Test meet all 4 areas for college readiness	16%	19%	22%
Enter KIP.			

This data will be used to support evaluation of your plan (Minn. Stat. § 124D.861, subd. 5).

Strategy Name and # 2 Career and College Cross-District Integration Opportunities

Type of Strategy: Career/college readiness and rigorous coursework for underserved students, including students enrolled in ALC.

Integrated Learning Environments (Minn. Stat. § 124D.861, subd. 1 (c)). If you chose *Innovative and integrated pre-K through grade 12 learning environments* as the strategy type above, your narrative description should describe how the different aspects of integrated learning environments listed below are part of that strategy:

- | | |
|--|---|
| <input type="checkbox"/> Uses policies, curriculum, or trained instructors and other advocates to support magnet schools, differentiated instruction, or targeted interventions. | <input type="checkbox"/> Increases cultural fluency, competency, and interaction. |
| <input type="checkbox"/> Provides school enrollment choices. | <input type="checkbox"/> Increases graduation rates. |
| | <input type="checkbox"/> Increases access to effective and diverse teachers. |

Through organized collaborative events, students will have the opportunity to participate in learning activities that combine cultural education, social integration, college and career readiness skills and leadership skills. Students will have a better understanding and acceptance of cultural norms and differences. Students will also have the opportunity to learn skills to help them create better relationships with teachers and students resulting in gaining strategies to overcome obstacles on their road to achieving their goals.

We will actively work to design activities that relate to our student's personal interests, goals, and challenges that they face in both their local schools and global communities. We will explore opportunities for the YMIC partner districts to collaborate with MN West to offer Hybrid Vocational classes in CTE (Career & Technical Education).

The demographics of our region have changed and now many of our students will be the first generation to attend a post-secondary institution. Many of these students have not been on a college campus and do not have an understanding of what it takes to be successful in college. Barriers such as language, finances, education or an understanding of the postsecondary application process, financial aid and student loans are common for many of our students.

The YMIC employs an Integration Coordinator who coordinates YMIC student events, plans and communicates with all YMIC stakeholders, including all the YMIC school district partners, business and professionals as well as with post-secondary institutions. The events offered for YMIC students are regional college visits, career and college fairs and business tours, financial aid seminars, employer panels, along with other activities that introduce students to the importance of college and specialized training after high school.

As a result of this intervention, students will have an understanding of what they must do to be accepted to a post-secondary institution and be successful once they attend college. College visits help students to learn to navigate the college process and to feel more motivated to pursue education beyond high school. These activities provide background on potential careers, pathways, admission requirements and affordability.

In addition, we plan on doing a number of integration activities that will help students grow in their cultural competency. These activities may include items such as collaborative art projects, performances, retreats, and field trips.

Location of services: Varies.

Key Indicators of Progress (KIP) for strategy # 2 Career and College Cross-District Integration Opportunities

List key indicators of progress for this strategy and annual targets for each indicator. Choose indicators that will help you know if the strategy is creating the outcomes you want to see.	Target 2021	Target 2022	Target 2023
<i>Example: The percentage of American Indian students enrolling into concurrent enrollment classes will increase by 10 percentage points each year. 2020 enrollment is 32 percent.</i>	42%	52%	62%
Percent of students participating in each cross-district activity.	90%	92%	95%
Percentage of students indicating a greater understanding and acceptance of cultural norms and differences. (Respect Retreat data) Respect Retreat question # 3 Since the Respect Retreat I show More respect for others who may not share my view.	80%	83%	86%
Enter KIP.			

This data will be used to support evaluation of your plan (Minn. Stat. § 124D.861, subd. 5).

Strategy # 3 Success Coach - Yellow Medicine East MS/HS

Type of Strategy: Innovative and integrated pre-K-12 learning environments. * If you choose this, complete the Integrated Learning Environments section below.

Integrated Learning Environments (Minn. Stat. § 124D.861, subd. 1 (c)). If you chose *Innovative and integrated pre-K through grade 12 learning environments* as the strategy type above, your narrative description should describe how the different aspects of integrated learning environments listed below are part of that strategy:

- | | |
|--|---|
| <input type="checkbox"/> Uses policies, curriculum, or trained instructors and other advocates to support magnet schools, differentiated instruction, or targeted interventions. | <input type="checkbox"/> Increases cultural fluency, competency, and interaction. |
| <input type="checkbox"/> Provides school enrollment choices. | <input checked="" type="checkbox"/> Increases graduation rates. |
| | <input type="checkbox"/> Increases access to effective and diverse teachers. |

Add narrative. Yellow Medicine East will continue to build and implement their comprehensive two-year and four-year college and workforce readiness program. Students in grades 6-12 will participate in Ramp Up to Readiness. Students will build college and work profiles and will meet with the YME Success Coach, who will help them create their individual plan for matriculation to a post-secondary institution, the military or a career path of their choice. The strength of the program will be the result of the student, parent and school collaboration with a focus on the 5 pillars of readiness; Financial, Academic, Personal/Social, Admissions, and Career. With this plan in place, our hope is that YME students will be successful at the postsecondary institution of their choice. For those students entering the workforce our goal is to have them ready with a polished resume, interviewing and soft skills as well as organizational and time management skills.

Location of services: YME MS/HS

Key Indicators

Key Indicators of Progress (KIP) of strategy # 3 YME Success Coach

List key indicators of progress for this strategy and annual targets for each indicator. Choose indicators that will help you know if the strategy is creating the outcomes you want to see.	Target 2021	Target 2022	Target 2023
<i>Example: The percentage of American Indian students enrolling into concurrent enrollment classes will increase by 10 percentage points each year. 2020 enrollment is 32 percent.</i>	42%	52%	62%
% of seniors indicating that they are matriculating to a postsecondary institution or the military in May of each year.	68%	73%	78%
% of parents attending the required YME pre-senior year meeting with their child in the fall of their senior year.	80%	85%	90%

This data will be used to support evaluation of your plan (Minn. Stat. § 124D.861, subd. 5).

Goal #2: All students of color, American Indian students and students from low income families will have equitable access to experienced, in-field, and effective teachers.

Aligns with WBWF area: All racial and economic achievement gaps between students are closed.

Goal type: Teacher Equity

Strategy # 4 Teacher Equity

Type of Strategy: Innovative and integrated pre-K-12 learning environments. * If you choose this, complete the Integrated Learning Environments section below.

Integrated Learning Environments (Minn. Stat. § 124D.861, subd. 1 (c)). If you chose *Innovative and integrated pre-K through grade 12 learning environments* as the strategy type above, your narrative description should describe how the different aspects of integrated learning environments listed below are part of that strategy:

- | | |
|--|---|
| <input type="checkbox"/> Uses policies, curriculum, or trained instructors and other advocates to support magnet schools, differentiated instruction, or targeted interventions. | <input type="checkbox"/> Increases cultural fluency, competency, and interaction. |
| <input type="checkbox"/> Provides school enrollment choices. | <input type="checkbox"/> Increases graduation rates. |
| | <input checked="" type="checkbox"/> Increases access to effective and diverse teachers. |

Narrative description of this strategy. Based on your description below someone reading your plan should understand what you are proposing to do, why you are doing it, and be able to recognize it if they see it. For example, explain what this activity will look like, what will be taught, which students will participate, how students are selected, intended outcomes for students, what will be assessed, how instruction will be delivered, and where will this take place.

Each year administration will ensure that students of ethnic diversity, English Learners, and Free and Reduced Price Lunch Students, will have equitable access to highly qualified teachers. Using data and teacher referrals, classrooms will be balanced in the most equitable way possible.

In the 2019- 2020 school year, our district had 12 percent of teachers who were in their first three years of teaching. Being a small rural school tends to mean that we have a fairly large percent of inexperienced teachers.

55 of 59 or 93% of our teachers hold the appropriate licensure and received a rating of proficient or higher on the district's teacher evaluation process. Because of this, we feel there are no statistically

significant disparities between student groups in our district concerning access to effective and in-field teachers.

We are continually challenged by low applicant pools and limited diversity within the pool. This is due to our location in rural southwest Minnesota. We advertise for all teaching positions in the tri-state area, state colleges/universities, EdPost, social media, and local media.

Because of the low applicant pool, it is important to retain the teachers we have. Teachers all belong to a job alike Professional Learning Community and all probationary teachers belong to our one-year mentoring and induction program. Each teacher also has access to three professional development days per school year.

We are fortunate to have a well-educated and experienced staff with 51% of our teachers holding a Master’s Degree or higher.

Location of services: Each school and classroom.

Key Indicators

These indicators are the evidence you will use to document how well each strategy is being implemented and whether or not they are helping bring about the intended outcomes for students. Use these indicators to assess the effectiveness of your strategies and to adjust what you’re doing.

For strategies that provide school enrollment choices, such as magnet schools, and strategies that decrease racial and economic enrollment disparities, include at least one indicator that measures enrollment disaggregated by race/ethnicity and free or reduced-priced lunch (FRPL). Disaggregating your data may be relevant for other types of strategies such as those designed to increase access to effective and diverse teachers.

Key Indicators of Progress (KIP) for Strategy #4 Teacher Equity

List key indicators of progress for this strategy and annual targets for each indicator. Choose indicators that will help you know if the strategy is creating the outcomes you want to see.	Target 2021	Target 2022	Target 2023
<i>Example: The percentage of American Indian students enrolling into concurrent enrollment classes will increase by 10 percentage points each year. 2020 enrollment is 32 percent.</i>	42%	52%	62%
Yellow Medicine East will offer an Intro to Education class through MRVCTE (Minnesota River Valley CTE). Students of all races and economic backgrounds will have the opportunity to complete a semester course and gain 3 college credits from Minnesota West Community and Technical College.	1 student	2 students	3 students
Enter KIP.			
Enter KIP.			

This data will be used to support evaluation of your plan (Minn. Stat. § 124D.861, subd. 5).

Copy and paste the strategy and key indicator sections above for each additional strategy supporting this goal. Number each strategy sequentially regardless of the number of goals in your plan. When you are done adding strategies, this plan will have only one Strategy #1, one Strategy #2, etc.

Goal #3:Q-Comp Reading Goal ~ The percentage of students in grades 1 ~ 10 at grade level on the Star Reading Assessment will increase 5% from spring 2020- Spring 2021. For subsequent years, the percentage will align with our Q Comp goals for the years 2022 and 2023.

Aligns with WBWF area: All 3rd graders can read at grade level.

Goal type:Achievement Disparity

Strategy Name and #5Academic Intervention/Support Specialists

Type of Strategy:Innovative and integrated pre-K-12 learning environments. * If you choose this, complete the Integrated Learning Environments section below.

Integrated Learning Environments (Minn. Stat. § 124D.861, subd. 1 (c)). If you chose *Innovative and integrated pre-K through grade 12 learning environments* as the strategy type above, your narrative description should describe how the different aspects of integrated learning environments listed below are part of that strategy:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Uses policies, curriculum, or trained instructors and other advocates to support magnet schools, differentiated instruction, or targeted interventions. | <input type="checkbox"/> Increases cultural fluency, competency, and interaction. |
| <input type="checkbox"/> Provides school enrollment choices. | <input checked="" type="checkbox"/> Increases graduation rates. |
| | <input type="checkbox"/> Increases access to effective and diverse teachers. |

Narrative description of this strategy.Based on your description below someone reading your plan should understand what you are proposing to do, why you are doing it, and be able to recognize it if they see it. For example, explain what this activity will look like, what will be taught, which students will participate, how students are selected, intended outcomes for students, what will be assessed, how instruction will be delivered, and where will this take place.

Academic Intervention Specialists will support students in developing proficient reading skills that will support their academic growth. Academic Intervention Specialists will work extensively with students to help them improve specific reading skills such as phonemic awareness, phonics, fluency, vocabulary and comprehension.

Academic Intervention Specialists will work with classroom teachers to provide local assessments that are used to identify students who are not at grade level or who are lacking skills in phonemic awareness, phonics, fluency, vocabulary or comprehension. Academic Intervention Specialists, along with classroom teachers, will review the assessment data and will identify students who are in need of Tier II and/or Tier III interventions. Following the identification of these students, the Academic Intervention Specialists will work with the classroom teacher to create a schedule for interventions that fits the needs of the student. Academic Intervention Specialists will provide Tier II and Tier III interventions based on the assessment data collected and teacher observations.

The outcomes for students who are receiving interventions includes bringing them to grade level in their reading skills and providing them with the skills necessary to continue to see academic progress.

Academic Intervention Specialists, along with classroom teachers, will provide parents with information on their interventions and progress.

Priority for interventions will be given to students in grades K-2 to obtain interventions, but our Academic Intervention Specialists will also serve as a specialist for students in grades 3-5 and will provide support as needed.

In Grade 6 ~ 12: Academic Intervention Specialists will work with classroom teachers and students to provide local assessments that are used to identify students who are not at grade level or who are lacking skills in meeting adequate progress towards graduation. Academic Intervention Specialists, along with classroom teachers, will review the assessment data and will identify students who are in need of Tier II and/or Tier III interventions. Following the identification of these students, the Academic Intervention Specialists will work with the classroom teacher to create a schedule for interventions that fits the needs of the student.

The outcomes for students who are receiving interventions includes bringing them to grade level to meet our graduation requirements.

Location of services: Bert Raney Elementary & Yellow Medicine East MS/HS

Key Indicators

These indicators are the evidence you will use to document how well each strategy is being implemented and whether or not they are helping bring about the intended outcomes for students. Use these indicators to assess the effectiveness of your strategies and to adjust what you're doing.

For strategies that provide school enrollment choices, such as magnet schools, and strategies that decrease racial and economic enrollment disparities, include at least one indicator that measures enrollment disaggregated by race/ethnicity and free or reduced-priced lunch (FRPL). Disaggregating your data may be relevant for other types of strategies such as those designed to increase access to effective and diverse teachers.

Key Indicators of Progress (KIP) For Strategy #5

List key indicators of progress for this strategy and annual targets for each indicator. Choose indicators that will help you know if the strategy is creating the outcomes you want to see.	Target 2021	Target 2022	Target 2023
Enter KIP. By the end of kindergarten, students will identify 17 or more letter sounds.	60%	70%	80%
Enter KIP. By the end of 1st grade, students will identify all 26 letter sounds.	60%	70%	80%
The Academic Intervention Specialist will meet with 50% of all students who are not at grade level for making adequate progress towards graduation.	50%	55%	58%

This data will be used to support evaluation of your plan (Minn. Stat. § 124D.861, subd. 5).

Strategy Name and #6 Summer STEAM Program

Type of Strategy:Innovative and integrated pre-K-12 learning environments. * If you choose this, complete the Integrated Learning Environments section below.

Integrated Learning Environments (Minn. Stat. § 124D.861, subd. 1 (c)). If you chose *Innovative and integrated pre-K through grade 12 learning environments* as the strategy type above, your narrative description should describe how the different aspects of integrated learning environments listed below are part of that strategy:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Uses policies, curriculum, or trained instructors and other advocates to support magnet schools, differentiated instruction, or targeted interventions. | <input type="checkbox"/> Increases cultural fluency, competency, and interaction. |
| <input type="checkbox"/> Provides school enrollment choices. | <input type="checkbox"/> Increases graduation rates. |
| | <input type="checkbox"/> Increases access to effective and diverse teachers. |

Narrative description of this strategy.Based on your description below someone reading your plan should understand what you are proposing to do, why you are doing it, and be able to recognize it if they see it. For example, explain what this activity will look like, what will be taught, which students will participate, how students are selected, intended outcomes for students, what will be assessed, how instruction will be delivered, and where will this take place.

The Summer Academy will serve students at YME through supplemental academic support by designing interactive STEAM Academy classes that engage students in hands-on learning.

Grade levels to be served: YME Middle/High School Grades 6-12

Location of services: Renville County West, Yellow Medicine East MS/HS, YMIC Partner Schools and Minnesota West Community and Technical College, Granite Falls and Canby Campuses.

Certified and Non-certified support staff in supplementing ELA and Mathematics deficiencies through direct instruction during the summer months. These strategies carry over into all of our hands on activities. Students have the opportunities to share in enhanced hands on activities that implement their newly acquired skills through instruction.

Summer STEAM Programs: “Hands-On.” “Rigorous.” “Fun.” High-quality summer learning programs have been shown not only to improve reading and math skills, but to increase graduation rates and post-secondary success as well. STEAM summer programs in particular offer a unique and multifaceted opportunity to maintain and build core skills in math and literacy during the high-risk summer months. They do so by engaging young people in hands-on, inquiry-based learning that motivates students by immersing them in activities with real-world application, without the stigma of traditional summer school. (The Joy of Meaningful Learning was prepared with support from Noyce Foundation and STEM Next at the University of San Diego. www.sandiego.edu/stemnext.)

Location of services:Varies by activity

Key Indicators

These indicators are the evidence you will use to document how well each strategy is being implemented and whether or not they are helping bring about the intended outcomes for students. Use these indicators to assess the effectiveness of your strategies and to adjust what you're doing.

For strategies that provide school enrollment choices, such as magnet schools, and strategies that decrease racial and economic enrollment disparities, include at least one indicator that measures enrollment disaggregated by race/ethnicity and free or reduced-priced lunch (FRPL). Disaggregating your data may be relevant for other types of strategies such as those designed to increase access to effective and diverse teachers.

Key Indicators of Progress for Strategy #6 Summer STEAM program

List key indicators of progress for this strategy and annual targets for each indicator. Choose indicators that will help you know if the strategy is creating the outcomes you want to see.	Target 2021	Target 2022	Target 2023
<i>Example: The percentage of American Indian students enrolling into concurrent enrollment classes will increase by 10 percentage points each year. 2020 enrollment is 32 percent.</i>	42%	52%	62%
% of YME students in grades 6-8 who receive a D+ or below in semester II in both Math/English or only Math or only English will attend a summer STEAM session	22%	25%	28%
Enter KIP.			
Enter KIP.			

This data will be used to support evaluation of your plan (Minn. Stat. § 124D.861, subd. 5).

Creating Efficiencies and Eliminating Duplicative Programs

Briefly explain how this plan will create efficiencies and eliminate duplicative programs and services (Minn. Stat. § 124D.861, subd. 2 (c)). Enter text.

All YMIC initiatives planned for 2020-2023 are a continuation of past successful integration practices or new programming. The YMIC will work collaboratively to promote Career & College Readiness strategies that we can share and promote in our individual districts as well as our region. The Integration Coordinator will continue to plan activities and events for all seven YMIC member districts. We will continue to work together to create more collaborative opportunities and find new and creative ways to provide services that will benefit our students. More work continues to be done on the Career Technical Education as well as the STEAM education. We will continue to partner with the Private Industry Council, MN West Technical College and South West Minnesota State University, the National Guard, and DEED

YMIC Events 2019-2020

Career Expo – Tuesday, September 24, 2019

10th Grade @ SMSU 8:15-12:45. Will be back for senior high lunch.

College Fair and Business Tours – Wednesday, October 9, 2019

11th Grade – All day event. Will be back by end of school day.
SMSU & Private Industry Council event @ SMSU and Marshall Area

College Visits - Wednesday, Oct. 23, 2019.

10 Colleges & Technical Schools
7:00 a.m. – 5:00 p.m.
Juniors & Seniors Pre-Registration required

Youth Frontiers – Wednesday, December 4, 2019

9th graders - All Day event will be back by end of school day.
10 – Juniors or seniors invited to be Small Group leaders
@ Prairie's Edge Convention Center - Each school provides their own lunch.

Career & College Day @ MN West in Granite – Friday, March 27, 2020

9th Grade event @ **MN West Granite Falls** 9:00-1:00 p.m.
Alternative date if weather is bad April 3

College Experience – @ SMSU Wednesday, March 18, 2020

11th Grade – All Day event- will be back by end of the school day

Diary of Anne Frank –April 8, 2020 Time TBA

8th Graders @ DWBY High School –

4th Grade College Day – @ SMSU –TBA 2020

YMIC Art Experience Day - Wednesday, April 22, 2020

All Day event for selected art students
@ Canby High School – Earth, Wind & Fire on Earth Day 2020

Jeffers Petroglyphs – 6th Grade Field Trip Friday, October 25th

Stacy Hinz Coordinator
YME, RCW, Ivanhoe

Art Career & College –

Competitions – TBA YME & RCW
Commercial Photography – YME & RCW

Possible other collaborative Events:

Construct Tomorrow - Waiting for information -Hoping to get a group to go to Mankato for that event. YME and RCW went last year - great event.

Achievement and Integration FY 2021 Budget Workbook

Use these instructions to create your district's annual Achievement and Integration (A&I) A&I budget. Please refer to the *Achievement Integration Budget Guide* on the A&I webpage for more information on A&I revenue and for the list of budget review criteria.

Do not delete pages from this workbook. That will disable the formulas on the *Expenditure Summary* page which calculates the percentage of expenditure types and also sums total expenditures by FIN code--a helpful way to keep track of expenditures as you create your budget.

- Program and fiscal staff should work together to create this budget, drawing on your respective knowledge of what's in your district's A&I plan, costs that aren't detailed in the plan but are necessary to run approved plan activities, and school finance practices.
- **Proposed expenditures can be approved only for strategies included in a district's current MDE-approved A&I plan.**
- Expenditures to fund strategies included in a racially identifiable school (RIS) plan must be listed in the RIS tabs of this excel workbook.
- **Use the separate tabs for direct student services, PD, and Admin costs as explained in the A&I Budget Guide. The requirement for districts to use a certain percentage of revenue for each expenditure type is in A&I legislation and explained in the tabs of this budget workbook.**
- Add lines to a worksheet by inserting rows *before* a revenue total line. The revenue total lines are linked to a formula in the Expenditure Summary page. If you insert rows after them, your Expenditure Summary totals will be inaccurate.
- Add a **budget narrative** for each line item to document how proposed expenditures will fund activities in your district's MDE-approved A&I plan. **Do not copy your plan description into the budget.** Instead, describe what each expenditure will purchase. Then identify by name and number the activity in your plan that an expenditure will help fund. This info will provide expenditure detail not included in your A&I plan.
- List proposed FIN 313 (initial revenue) and FIN 318 (incentive revenue) expenditures on the separate tabs marked in the budget workbook. These are two different types of A&I aid and must be tracked separately.
- Find your district's aid entitlement estimate for A&I revenue in the Minnesota Funding Reports (MFR) section of MDE's Data Analytics webpage. Steps for finding that report are listed on the MDE A&I webpage.
- **Admin costs include salary and benefits for support staff and administrators that do not provide direct instruction to students in A&I activities. Admin costs also include things such as postage, rent, dues, memberships, printing charges.**
- Payments to other districts or to vendors should be listed as line items in the corresponding Direct Student Services, PD, or Admin tabs. Use OBJ code 390 for payments to other districts.
- **The budget narratives for proposed salary expenditures should include the following: percentage FTE and the name and number of the intervention in the district's A&I plan that the position is being reimburse to work on.**
- Fringe benefits for positions that are part of the same plan strategy may be bundled by OBJ code. For example, if three staff are providing instruction for an A&I summer program, benefits for their hours working on that program may be listed in the same line item.
- Resubmit this workbook listing proposed and *actual* FY 2021 expenditures by December 1, 2021.
- Expenditure changes that increase total FIN code amounts and changes to the types of expenditures approved in the initial budget must be sent to MDE for review and approval by April 1, 2021.

▪ Budgets are due to MDE by March 15, 2020. Board approval is optional. This means your board does not need to approve this budget before you submit it on March 15.

How to Submit Your Budget

- 1) Submit your district's proposed FY21 budget by March 15, 2020 to mde.integration@state.mn.us.
- 2) Submit your district's budget as an excel file. No PDF's please.
- 3) Please save your budget using the file name *FY21 [District Name] A&I budget*.

Questions about submitting your budget? Email mde.integration@state.mn.us. Or call support staff member Jeanne at 651-582-8462.



**ment and Integration Revenue FY2021
Budget Worksheet**

Use this workbook to list your district's proposed expenditures of FY 2021 Achievement Integration (A&I) revenue. All expenditures must support activities in your district's MDE-approved A&I plan. Each worksheet has a column for you to explain which activity each line item will fund.

District Name: Yellow Medicine East
District ISD Number: 2190
Superintendent: Rich Schneider
Partnering Districts: Canby #891, Dawson-Boyd #378, Ivanhoe #403, Lakeview #2167, Minneota #414, RCW#28

Fiscal and program staff should work together to complete this budget. Please list those staff members below. Both will be contacted if changes or more detail is needed for the budget to be approved.

Program Staff: <u>Robin Henderson</u>	Fiscal Staff: <u>LeeAnn Boushek</u>
Phone: <u>320-564-4081# 104</u>	Phone: <u>320-564-4081 # 109</u>
E-mail: <u>rhenderson@isd2190.org</u>	Email: <u>lboushek@isd2190.org</u>

If you have been notified by MDE that your district has one or more *Racially Identifiable Schools*, please list those schools here:

Total Initial Revenue (FIN 313)	\$ 95,210.91
Total Incentive Revenue (FIN 318)	\$ 7,542.00
TOTAL A&I REVENUE	\$ 102,752.91

CERTIFICATION STATEMENT

We certify that the budget information submitted for our school district to the Minnesota Department of Education (MDE) is an accurate and complete representation of the fiscal year 2021 Achievement & Integration budget as approved by the school board.

Board Approval Date _____

School Board Chair _____ **Date** _____

Superintendent _____ **Date** _____

This certification statement is not required in legislation or by the Minnesota Department of Education.

Approved Initial Revenue: _____ Approved Incentive Revenue: _____

MDE Approval: _____ Date: _____



FY 2021 Achievement and Integration Budget

District Number:

2190

District Name:

Yellow Medicine East

Proposed Budget				Actual Expenditures	
		Proposed Budget Ratios			Actual Budget Ratios
Direct Services to Students must equal at least 80% of total revenue	\$93,252.26	90.75%	DSS At least 80% of total expenditures	\$0.00	#DIV/0!
Professional Development may equal no more than 20% of total revenue	\$0.00	0.00%	Professional Development No more than 20% of total expenditures	\$0.00	#DIV/0!
Administrative/Indirect may equal no more than 10% of total revenue	\$9,500.00	9.25%	Admin/Indirect No more than 10% of total expenditures	\$0.00	#DIV/0!
Total Proposed Revenue:	\$102,752.26		Total Revenue Expended:	\$0.00	

Total Amount Proposed FIN 313	\$95,210.26
Total Amount Proposed FIN 318	\$7,542.00

Improvement Planning Expenditures

16%

#VALUE!

Districts must use up to 20% of integration revenue to implement an improvement plan (Minn. Stat. 124D.862 subd. 8 (c) 2).

Notes or Comments:

Improvement Funding Directions Only districts that did not meet the goals in their last plan after three years should complete this tab. If you didn't meet your goals, you must use up to 20% of your annual integration revenue to fund improvement strategies.

Step 1) Complete the DSS, PD and Admin tabs for FIN 313 and 318. Step 2) Copy and paste line items that will fund improvement strategies into one of the sections below.

- Copy line items totaling up to 20% of your total proposed revenue. That percentage will be calculated for you on the Expenditures Summary tab.
- The line items you copy may be either FIN 313 or FIN 318 depending upon how you're funding your improvement strategies.

What is an improvement strategy? Strategies that were 1) not in your prior plan or 2) that you've adjusted and kept in your current A&I plan, and 3) were developed using a process like the ones described in the A&I Plan Guide or the Coordinated Improvement Planning Guides. They are different from the ones in your prior plan because they are either new to your district's A&I work or have been changed in order to increase the likelihood that you will meet the goals in your district's plan.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amount	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.					List the total amount budgeted for this line item.	Resubmit this workbook with actual FY21 expenditures by 12/1/21.	Budget Narrative Provide a brief description of the expense each expenditure will fund. <i>Do not copy and paste your plan here.</i>		
Direct Student Services									
Academic Reading Intervention Specialist .35 FTE	005	790	313	143	\$14,819.00		Academic Intervention/ Reading Specialist Salary	3	#5 Academic Intervention Specialists
FICA	005	790	313	210	\$1,134.00		Benefits Academic Intervention Specialist	3	#5 Academic Intervention Specialists
Professional Development									
Administrative Costs									
					Total Improvement Funding:	\$15,953.00			

Notes or Comments:





FY 2021 Achievement and Integration Budget

District Number: 2190 District Name: Yellow Medicine East

80% Direct Services to Students
 List proposed FIN 313 expenditures for Direct Student Services below. At least 80% of a district's proposed expenditures must be used for strategies in a district's MDE-approved A&I plan that provide direct services to students. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?	
	ORG	PROG	FIN	OBJ			Budget Narrative Provide a brief description of the expense each expenditure will fund. Do not copy the strategy description from your plan.	Goal #
Provide a short description of the expenditure.					List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.		
Academic Intervention Specialist Salary .35FTE	005	790	313	143	\$17,395.00		3	#5 Academic Intervention Specialists
FICA	005	790	313	210	\$1,331.00		3	#5 Academic Intervention Specialists
TRA	005	790	313	218	\$1,414.00		3	#5 Academic Intervention Specialists
403 B			313		\$315.00		3	#5 Academic Intervention Specialists
Life Insurance Benefit	005	790	313	230	\$22.00		3	#5 Academic Intervention Specialists
LTD Benefit	005	790	313	199	\$59.00		3	#5 Academic Intervention Specialists
Academic Reading Intervention Specialist .25 FTE	005	790	313	143	\$14,819.00		3	#5 Academic Intervention Specialists
FICA	005	790	313	210	\$1,134.00		3	#5 Academic Intervention Specialists
YME Success Coach .5 FTE	005	790	313	110	\$26,149.00		1	#3 Success Coach
FICA	005	790	313	210	\$202.26		1	#3 Success Coach
PERA	005	790	313	214	\$1,962.00		1	#3 Success Coach
403B	005	790	313	250	\$84.00		1	#3 Success Coach
Health Insurance	005	790	313	220	\$2,619.00		1	#3 Success Coach
Life Insurance	005	790	313	230	\$26.00		1	#3 Success Coach
Dental Insurance	005	790	313	235	\$201.00		1	#3 Success Coach
YME Ramp UP Coordinator	005	790	313	185	\$1,500.00		1	#1 Career & College Exploration
FICA	005	790	313	210	\$115.00		1	#1 Career & College Exploration
TRA	005	790	313	218	\$122.00		1	#1 Career & College Exploration
Academic Intervention/ Support Specialist Salary .35 FTE	005	790	313	144	\$8,025.00		3	#5 Academic Intervention Specialists & Support
FICA	005	790	313	210	\$614.00		3	#5 Academic Intervention Specialists & Support
PERA	005	790	313	214	\$602.00		3	#5 Academic Intervention Specialists & Support
Supplies & Activity/Entrance Fees for Cross District Integration Activities and YME Career & College Activities,	005	790	313	430	\$7,000.00		1	#2 Career & College Cross-District Integration Opportunities
FIN 313 TOTAL					\$85,710.26		\$0.00	

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.
Comments:

252



FY 2021 Achievement and Integration Budget

District Number: 2190 District Name: Yellow Medicine East

80% Direct Services to Students
 List proposed **FIN 318** expenditures for Direct Student Services below. At least 80% of a district's proposed expenditures must be used for strategies included in the district's MDE-approved A&I plan which provide direct services to students. Incentive revenue may be used to fund strategies that will decrease racial and economic enrollment disparities. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative Provide a brief description of the expense each expenditure will fund. <i>Do not copy the strategy description from your plan.</i>	Goal #	Strategy # and Name
Provide a short description of the expenditure.					List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.			
Wages	005	790	318	185	\$2,500.00		Instructors/Cert	3	#6 Summer STEAM
FICA	005	790	318	210	\$192.00		Benefits for Instructors Certified Staff	3	#6 Summer STEAM Programming
TRA	005	790	318	218	\$203.00		Benefits for Instructors Certified Staff	3	#6 Summer STEAM Programming
Summer School N/Certified Staff Wages	005	790	318	186	\$1,300.00		Salries for Summer STEAM Academy staff N/Certified	3	#6 Summer STEAM Programming
FICA	005	790	318	210	\$100.00		Benefits for N/Certified Staff	3	#6 Summer STEAM Programming
PERA	005	790	318	214	\$98.00		Benefits for N/Certified Staff	3	#6 Summer STEAM Programming
Summer School Supplies	005	790	318	430	\$3,149.00		Supplies for Summer STEAM Academy	3	#6 Summer STEAM Programming
FIN 318 TOTAL					\$7,542.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.

253



FY 2021 Achievement and Integration Budget

District Number: 2190

District Name: Yellow Medicine East

20% Professional Development

List proposed **FIN 313** expenditures for professional development below. No more than 20% of a district's proposed expenditures may be used for PD costs that are part of a district's MDE-approved A&I plan. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.			313		List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund. <i>Do not copy the strategy description from your plan.</i>		
			313						
			313						
			313						
			313						
			313						
			313						
TOTAL					\$0.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.
Comments:

254



FY 2021 Achievement and Integration Budget

District Number: 2190

District Name: Yellow Medicine East

20% Professional Development
 List proposed **FIN 318** expenditures for professional development below. No more than 20% of a district's proposed expenditures may be used for PD costs that are part of a district's MDE-approved A&I plan. Incentive revenue may be used to fund strategies that will decrease racial and economic enrollment disparities. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.			318		List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund. <i>Do not copy the strategy description from your plan.</i>		
			318						
			318						
			318						
			318						
TOTAL					\$0.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.
Comments:

255



FY 2021 Achievement and Integration Budget

District Number: 2190

District Name: Yellow Medicine East

10% Admin/Indirect Costs

List proposed Administrative/Indirect FIN 313 expenditures below. No more than 10% of this budget may be spent on Admin costs for strategies included in an MDE-approved A&I plan. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amount	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative Provide a brief description of the expense each expenditure will fund. Do not copy the strategy description from your plan.	Goal #	Strategy # and Name
Provide a short description of the expenditure.					List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.			
YMIC/YME Integration Coordinator Salary	005	605	313	110	\$7,119.00		Salary for YMIC Coordinator	1	# 2 Career & College Cross-District Integration Opportunities
FICA	005	605	313	210	\$500.00		Benefits for YMIC Coordinator	1	# 2 Career & College Cross-District Integration Opportunities
PERA	005	605	313	214	\$534.00		Benefits for YMIC Coordinator	1	# 2 Career & College Cross-District Integration Opportunities
403B	005	605	313	250	\$23.00		Benefits for YMIC Coordinator.	1	# 2 Career & College Cross-District Integration Opportunities
Helath Insurance	005	605	313	220	\$713.00		Benefits for YMIC Coordinator.	1	# 2 Career & College Cross-District Integration Opportunities
Life Insurance	005	605	313	230	\$9.00		Benefits for YMIC Coordinator.	1	# 2 Career & College Cross-District Integration Opportunities
Dental Insurance	005	605	313	235	\$55.00		Benefits for YMIC Coordinator.	1	# 2 Career & College Cross-District Integration Opportunities
Coordinator Supplies	005	605	313	401	\$347.00		Supplies for YMIC Coordinator	1	# 2 Career & College Cross-District Integration Opportunities
Coordinator Travel	005	605	313	366	\$200.00		Travel for YMIC Coordinator.	1	# 2 Career & College Cross-District Integration Opportunities
Total					\$9,500.00				\$0.00

n/a n/a

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.

Comments:

Line Item Description	UFARS Code Required				Budgeted Amount	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
Provide a short description of the expenditure.	ORG	PROG	FIN	OBJ	List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Budget Narrative Provide a brief description of the expense each expenditure will fund. <i>Do not copy the strategy description from your plan.</i>	Goal #	Strategy # and Name

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FY 2021 Achievement and Integration Budget

District Number: 2190 District Name: Yellow Medicine East

10% Admin/Indirect Costs
 List proposed **FIN 318** Administrative/Indirect expenditures below. No more than 10% of the budget may be spent on Admin costs for activities included in an MDE-approved A&I plan. Incentive revenue may be used to fund strategies that will decrease racial and economic enrollment disparities. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amount	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Do	Goal#
Provide a short description of the expenditure.			318		List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund.		
			318				<i>Do not copy the strategy description from your plan.</i>		
			318						
			318						
			318						
			318						
Total					\$0.00	\$0.00			

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Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.
 Comments:



FY 2021 Achievement and Integration Budget

District Number: 2190 District Name: Yellow Medicine East

80% Direct Services to Students
 On this worksheet list proposed **FIN 313** expenditures for Direct Student Services for your district's Racially Identifiable School(s). At least 80% of a district's proposed expenditures must be used for activities included in the district's MDE-approved A&I plan which provide direct services to students. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.					List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund. <i>Do not copy the strategy description from your plan.</i>		
			313			\$0.00			
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			313						
FIN 313 TOTAL					\$0.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.
Comments:

259



FY 2021 Achievement and Integration Budget

District Number: 2190

District Name: Yellow Medicine East

80% Direct Services to Students

On this worksheet list proposed **FIN 318** expenditures for Direct Student Services for your district's Racially Identifiable School(s). At least 80% of a district's proposed expenditures must be used for programs in the district's MDE-approved A&I plan which provide direct services to students. Incentive revenue may be used to fund strategies that will decrease racial and economic enrollment disparities. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative Provide a brief description of the expense each expenditure will fund. Do not copy the strategy description from your plan.	Goal #	Strategy # and Name
Provide a short description of the expenditure.			318		List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.			
			318			\$0.00			
			318						
			318						
			318						
FIN 318 TOTAL					\$0.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.

Comments:

260



FY 2021 Achievement and Integration Budget

District Number: 2190 District Name: Yellow Medicine East

20% Professional Development

On this worksheet list proposed FIN 313 expenditures for professional development for your district's Racially Identifiable School(s). No more than 20% of a district's proposed expenditures may be used for PD costs that are part of a district's MDE-approved A&I plan. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.			313		List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund. Do not copy the strategy description from your plan.		
			313			\$0.00			
			313						
			313						
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			313						
			313						
			313						
TOTAL					\$0.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.

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FY 2021 Achievement and Integration Budget

District Number: 2190

District Name: Yellow Medicine East

20% Professional Development

List proposed **FIN 318** expenditures for professional development for your district's Racially Identifiable School(s) below. No more than 20% of a district's total proposed expenditures may be used for PD costs that are part of a district's MDE-approved A&I plan. Incentive revenue may be used to fund strategies that will decrease racial and economic enrollment disparities. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amt	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.			318		List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund. <i>Do not copy the strategy description from your plan.</i>		
			318			\$0.00			
			318						
			318						
			318						
TOTAL					\$0.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.

Comments:

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FY 2021 Achievement and Integration Budget

District Number: 2190

District Name: Yellow Medicine East

10% Admin/Indirect Costs

List proposed Administrative/Indirect FIN 313 expenditures for your district's Racially Identifiable School(s) below. No more than 10% of the budget may be spent on Admin costs for activities included in an MDE-approved A&I plan. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amount	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.			313		List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund. <i>Do not copy the strategy description from your plan.</i>		
			313						
			313						
			313						
			313						
Total					\$0.00	\$0.00			

263

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.

Comments:



FY 2021 Achievement and Integration Budget

District Number: 2190 District Name: Yellow Medicine East

10% Admin/Indirect Costs
 List proposed **FIN 318** Administrative/Indirect expenditures for your district's Racially Identifiable School(s) below. No more than 10% of the budget may be spent on Admin/Indirect costs for activities included in a district's MDE-approved A&I plan. Incentive revenue may be used to fund strategies that will decrease racial and economic enrollment disparities. Read the A&I Budget Guide on the MDE website for details.

Line Item Description	UFARS Code Required				Budgeted Amount	Actual Amt	Plan Crosswalk - Which A&I plan activity does each line item support?		
	ORG	PROG	FIN	OBJ			Budget Narrative	Goal #	Strategy # and Name
Provide a short description of the expenditure.					List the total amount budgeted for this line item.	Resubmit form with actual FY21 expenditures by 12/1/21.	Provide a brief description of the expense each expenditure will fund. Do not copy the strategy description from your plan.		
			318						
			318						
			318						
			318						
			318						
			318						
Total					\$0.00	\$0.00			

Note Copy line items for improvement strategies and paste them into the related section of the Improvement Planning tab--DSS, PD, or Admin Cost.
Comments:

FY21 YMIC Events	Grade Level	Budget FY21	Actuals FY21	Cost/Person or Per/School
Jeffers Petroglyphs	6th	\$400.00		\$6.00/Person
Career Expo	10th			Busing
College Fair & Business Tours	11th	\$200.00		PIC donates \$600 then Per/School Contribution
College Visit Day	11th-12th	\$100.00		
Youth Frontiers	9TH	\$800.00		\$4070 Total
Youth Frontiers T-Shirts	12th`	\$100.00		Per/Group Leaders
Diary of Anne Frank	8th	\$900.00		\$16.00 Per/Person
4th Grade SMSU College Visit	4th	\$400.00		\$6.25/ Person
MN West Career & College Day	9th	\$400.00		Per/School
College Experience	11th	\$425.00		\$7.00/Student & Chaperone
Art Experience	9th-12th	\$1,000.00		\$25/student Per/School Total
Art Field Trips with RCW (3)	9th-12th			Busing
Science Field Trips with RCW (1)	9th-12th			Busing
Construct Tomorrow	10-12th			Busing
Skills Fest - Ridgewater Art/Industrial	9-12th			Busing
TOTAL Cross District Integration Events		\$4,725.00		
FY21 YME Career & College Events & Assessments				
YME Career & College Day	6th-12th	\$300.00		Supplies & Bussing
ACT - Assessment	11th	\$1,300.00		Non- FR Students used 50% of students@\$45
ACT - Bussing	10-12th	\$100.00		
PRE-ACT Assessment	10th	\$900.00		\$15/Student
ASVAB	11th	\$150.00		Room Rental @ KCC
WOWI	10th			
Total of YME Activities & Testing		\$2,750.00		
Total Supplies for A/I Budgets		\$7,475.00		
TOTAL BUDGETED FOR A/I 2021		\$7,000.00		