Regular Business Meeting

Monday, August 8, 2022 6:00 PM
Deer River High School Media Center, 101 1st Avenue, Deer River, MN 56636

1. **Call to Order**
2. **Agenda Approval**
3. **Recognition of Visitors**
4. **Regular Business**
   A. Approval of Minutes, Monthly Meeting & Public Hearing on Tax Abatement - July 11, 2022
   B. Approval of Accounts Payable / Payroll / Transfers for July 2022
   C. Approval of Consent Agenda
5. **Information Items**
   A. School Board Candidate Filing Period
   B. Review of Safe Schools Plan
   C. Elementary Principal's Report
   D. High School Principal's Report
   E. Activities Program Report
   F. Building and Grounds Department Report
   G. Full Service Community Schools Program Report
   H. Board Member or Committee Reports
   I. Superintendent's Report
   J. First Readings - New or Revised Policies
6. **Action Items**
   A. Resolution to Award the Sale of Facilities Maintenance and Tax Abatement Bonds, Series 2022A
   B. Policy 534 - Second Reading
   C. Mandatory Annual Review Policies
   D. Approval of Deer River High School Student and Teacher Handbooks
   E. Approval of Student Activities and Coach/Advisor Handbooks
   F. Approval of King Elementary School Student and Staff Handbooks
   G. Approval of Meal Prices for 2022-2023 School Year
   H. Approval of Substitute Pay Rates for 2022-2023 School Year
   I. Approval of Speech Partners Service Contract
   J. Certify Proposed 2022 and Payable 2023 Levies
   K. Approve Truth in Taxation Meeting Date, Time, and Location
   L. Approve Administrator Association Master Contract
   M. Approve National FFA Convention Proposal
   N. Approve Alternative to Suspension Assistant position to be added to AFSCME Union Grade 4 and posted
   O. Approve Retiree Re-Employment Agreement for .5 Chemistry Teaching Position
7. **Future Meetings**
8. **Adjournment**

Regular Business Meeting
Monday, July 11, 2022 6:15 PM Central

Deer River High School Media Center
101 1st Avenue
Deer River, MN 56636

Travis Anttila:	Present
Kyle Fairbanks:	Present
Lloyd Kongsjord:	Present
Amanda Reed:	Present
LuAnn Robinson:	Absent
Pam Thompson:	Present

Present: 5, Absent: 1.
Meeting called to order at 6:04 p.m.

1. Call to Order

2. Agenda Approval

Motion to approve with the addition of Item 6.K. Updated Corporate Authorization Resolution for Woodland Bank. This motion, made by Pam Thompson and seconded by Kyle Fairbanks, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

3. Recognition of Visitors

The Deer River High School FFA Officers addressed the board to share their intentions to attend the National FFA conference. They intend to return with formal requests at a future meeting.

4. Regular Business

4.A. Approval of Minutes, Monthly Meeting - June 13, 2022

Motion to approve official minutes of the June 13, regular business meeting. This motion, made by Lloyd Kongsjord and seconded by Pam Thompson, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

4.B. Approval of Accounts Payable / Payroll / Transfers for June 2022

Motion to approve financial report. This motion, made by Pam Thompson and seconded by Amanda Reed, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

4.C. Approval of Consent Agenda

Motion to approve consent agenda items. This motion, made by Lloyd Kongsjord and seconded by Amanda Reed, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea

Yea: 5, Nay: 0, Absent: 1

5. Information Items

5.A. Review of Safe Schools Plan
The board reviewed the downward trend in COVID-19 cases reported to public health. They recognize that new cases are prevalent and self-diagnosed and treated. There was no direction to change any protocol for the second half of the summer session. The board would like to see data aligned with the guidance from MDH and MDE for Safe School Plans if released prior to the August 8 meeting.

5.B. Elementary Principal's Report
No report provided

5.C. High School Principal's Report
The student handbook will be aligned with the proposed Policy 534 revision and placed on the action agenda for the August 8 meeting along with the formal approval of a May 21, 2023 graduation ceremony date.

5.D. Activities Program Report
The activities handbook will be aligned with the proposed Policy 534 for approval on August 8. The annual parent meeting for fall activities will be August 11.

5.E. Building and Grounds Department Report

5.F. Full Service Community Schools Program Report
Deanna Hron provided a report on the first half of summer school at King, including the success of the Science Camp.

5.G. Board Member or Committee Reports

5.H. Superintendent's Report

6. Action Items

6.A. Certification of Minutes for Public Hearing on Tax Abatement
Motion to certify minutes of the meeting June 13 calling for a public hearing on July 11, 2022. This motion, made by Lloyd Kongsjord and seconded by Kyle Fairbanks, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.B. Resolution Granting Abatement and Authorizing the Sale of Tax Abatement Bonds
Motion to introduce and approve the resolution. This motion, made by Lloyd Kongsjord and seconded by Amanda Reed, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.C. Resolution to Approve and Authorize the Execution of an Energy Services and Financing Agreement

Motion to introduce the resolution and approve. This motion, made by Lloyd Kongsjord and seconded by Pam Thompson, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.D. Approval of Professional Services Amendment #2 With SitelogIQ
Motion to approve. This motion, made by Lloyd Kongsjord and seconded by Amanda Reed, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.E. Resolution Relating to the Election of School Board Members and Calling the School District General Election

Introduce and approve the resolution. This motion, made by Amanda Reed and seconded by Pam Thompson, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.F. Resolution Establishing Dates for Filing Affidavits of Candidacy

Introduce and approve the resolution. This motion, made by Amanda Reed and seconded by Lloyd Kongsjord, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.G. Membership Renewal Minnesota School Boards Association (MSBA)
Motion to approve. This motion, made by Pam Thompson and seconded by Kyle Fairbanks, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.H. Policy 534 - First Reading
Motion to move to a second reading incorporating suggestions from board discussion. This motion, made by Amanda Reed and seconded by Lloyd Kongsjord, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

Motion to prepare a revision of Policy 534 for a second reading which incorporates incentives to complete the educational benefits application to include; waiver of delinquent food service and activities accounts, and free breakfasts. This motion, made by Amanda Reed and seconded by Lloyd Kongsjord, Carried.

LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.I. Request for 5th Grade Interventionist

Recommend motion to approve. This motion, made by Lloyd Kongsjord and seconded by Travis Anttila, Carried.
LuAnn Robinson: Absent, Kyle Fairbanks: Nay, Travis Anttila: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 4, Nay: 1, Absent: 1
Kyle Fairbanks: Nay

6.J. Resolution to Authorize Individual with Organizational Authority (IOwA)

Introduce and approve the resolution. This motion, made by Lloyd Kongsjord and seconded by Pam Thompson, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

6.K. Corporate Authorization Resolution for Woodland Bank

Motion to introduce the resolution and approve. This motion, made by Lloyd Kongsjord and seconded by Pam Thompson, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

7. Future Meetings

Negotiations Committee will meet with DRAA July 19, 5:00 p.m. @ the DRHS Conference Room.
The next Regular Business Meeting will be August 8, 6:00 p.m. @ the DRHS Media Center

8. Adjournment

Motion to adjourn. This motion, made by Lloyd Kongsjord and seconded by Travis Anttila, Carried.
LuAnn Robinson: Absent, Travis Anttila: Yea, Kyle Fairbanks: Yea, Lloyd Kongsjord: Yea, Amanda Reed: Yea, Pam Thompson: Yea
Yea: 5, Nay: 0, Absent: 1

Meeting adjourned at 7:45 p.m.

Public Hearing on Consideration of Property Tax Abatement
Monday, July 11, 2022 6:00 PM Central

Deer River High School Media Center
101 1st Avenue
Deer River, MN 56636

Travis Anttila:	Present
Kyle Fairbanks:	Present
Lloyd Kongsjord:	Present
Amanda Reed:	Present
LuAnn Robinson:	Absent
Pam Thompson:	Present

Present: 5, Absent: 1.

Meeting called to order at 6:04 p.m. Guests present were students Kai Swisher, Aidan French, Dezarae Show, & Israel Treat. Also present were teachers Thea Rendon and Michelle Van Baak. No public comments were received during the hearing.

1. Call to Order

2. Presentation of Proposed Tax Abatement

3. Public Comment on Proposed Tax Abatement

4. Adjourn

ISD #317 - Deer River

Cash & Investment Balances

Month Ended July 31st, 2022

Funds	Cash Balance 6/30/2022	Receipts	Adjustments / Disbursements	Cash Balance 7/31/2022
General	$3,970,472.51	$1,065,932.77	$1,795,976.82	$3,240,428.46
Food Service	$309,705.56	$21,497.06	$31,422.52	$299,780.10
Transportation	-$2,154,228.00	$0.00	$3,997.51	-$2,158,225.51
Community Service	-$43,256.77	$11,700.00	$7,956.66	-$39,513.43
Capital Expenditure	-$411,653.31	$0.00	$105,779.63	-$517,432.94
Building Construction Fund	$0.00	$0.00	$0.00	$0.00
Debt Service	$1,103,307.43	$1,421.40	$215,478.13	$889,250.70
Trust	$35,697.34	$500.00	$0.00	$36,197.34
Activities	$48,569.33	$5,808.70	$1,488.16	$52,889.87
OPEB Trust Cash/Investments	$1,024,039.62	$5,188.75	$1,056.68	$1,028,171.69
Totals	$3,882,653.71	$1,112,048.68	$2,163,156.11	$2,831,546.28

Bank Account Balances

MMDA	$88,649.85
MSDLAF+	$1,670,838.27
Payroll Checking	$407,316.29
MN Trust/PMA	$1,890.24
Woodland Savings	$90,593.00
Flex Benefit Cash	$29,293.56
Petty Cash	$260.00
OPEB Trust Investments	$1,038,487.47
Plus Outstanding Deposits	$0.00
Less Oustanding Checks	-$495,782.40

Adjusted Bank Account Balances	$2,831,546.28
Flex Benefit Cash	-$29,293.56
OPEB Trust Cash/Investments/Debt Service	-$1,028,171.69
Cash Available to Meet Current Liabilities	**$1,774,081.03**

Deer River ISD #317
Trial Balance Summary Report

Periods: 202301 To: 202301

Comp	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Account Description	Fin Code	Class	Sub Class	Starting Balance	Debits	Credits	Ending Balance
0317	B	01	101	000				F	Cash - MSDLAF+	B	100	00	1,879,835.03	1,511,832.46	1,337,150.09	2,054,517.40
0317	B	01	101	005				F	Cash - Flex Benefits Accou	B	100	00	29,107.93	185.63	0.00	29,293.56
0317	B	01	101	010				F	Cash - Woodland Bank	B	100	00	62,397.22	528,125.75	503,068.83	87,454.14
0317	B	01	101	020				F	Cash in Payroll	B	100	00	71,808.14	1,476,107.62	1,435,025.75	112,890.01
0317	B	01	101	030				F	Cash-MN Trust/PMA	B	100	00	1,640,992.15	1,004,928.20	1,780,500.00	865,420.35
0317	B	01	101	060				F	Cash - Woodland Savings	B	100	00	286,072.04	671,520.96	867,000.00	90,593.00
0317	B	01	102	000				F	Petty Cash	B	100	00	260.00	0.00	0.00	260.00
0317	B	02	101	000				F	Cash - MSDLAF+	B	100	00	(308,646.75)	0.00	23,964.12	(332,610.87)
0317	B	02	101	010				F	Cash - Woodland Bank	B	100	00	(79,648.81)	1,277.79	7,945.21	(86,316.23)
0317	B	02	101	020				F	Cash in Payroll	B	100	00	(50,053.28)	18,003.62	17,516.81	(49,566.47)
0317	B	02	101	030				F	Cash-MN PMA/Trust	B	100	00	748,054.40	20,219.27	0.00	768,273.67
0317	B	03	101	000				F	Cash - MSDLAF+	B	100	00	(2,172,454.46)	0.00	2,222.57	(2,174,677.03)
0317	B	03	101	010				F	Cash - Woodland Bank	B	100	00	(11,937.07)	0.00	1,785.68	(13,722.75)
0317	B	03	101	020				F	Cash in Payroll	B	100	00	(6,137.31)	4,918.57	4,907.83	(6,126.57)
0317	B	03	101	030				F	Cash-MN PMA Trust	B	100	00	36,300.84	0.00	0.00	36,300.84
0317	B	04	101	000				F	Cash - MSDLAF+	B	100	00	(241,644.97)	0.00	5,566.79	(247,211.76)
0317	B	04	101	010				F	Cash - Woodland Bank	B	100	00	(5,822.48)	11,700.00	2,405.14	3,472.38
0317	B	04	101	020				F	Cash in Payroll	B	100	00	(9,292.92)	4,904.86	4,889.59	(9,277.65)
0317	B	04	101	030				F	Cash-MN Trust/PMA	B	100	00	213,503.60	0.00	0.00	213,503.60
0317	B	05	101	000				F	Cash - MSDLAF+	B	100	00	(404,904.11)	0.00	105,779.63	(510,683.74)
0317	B	05	101	010				F	Cash - Woodland Bank	B	100	00	(6,749.20)	0.00	0.00	(6,749.20)
0317	B	07	101	000				F	Cash - MSDLAF+	B	100	00	2,770,339.90	1,421.40	1,187.50	2,770,573.80
0317	B	07	101	030				F	Cash-MN Trust/PMA	B	100	00	(1,667,032.47)	0.00	214,290.63	(1,881,323.10)
0317	B	08	101	000				F	Cash - MSDLAF+	B	100	00	833.34	0.00	0.00	833.34
0317	B	08	101	010				F	Cash - Woodland Bank	B	100	00	34,864.00	500.00	0.00	35,364.00
0317	B	11	101	000				F	Cash	B	100	00	37,800.27	0.00	1,488.16	36,312.11
0317	B	11	101	010				F	Cash	B	100	00	11,093.16	5,808.70	0.00	16,901.86
0317	B	11	101	020				F	Cash in payroll	B	100	00	(38.98)	0.00	0.00	(38.98)
0317	B	11	101	030				F	Cash-MN Trust/PMA	B	100	00	(285.12)	0.00	0.00	(285.12)
0317	B	25	101	000				F	Cash Revocable Trust	B	100	00	(81,473.44)	0.00	4,302.50	(85,775.94)
0317	B	25	101	010				F	Cash	B	100	00	70,271.41	5,188.75	0.00	75,460.16
0317	B	25	104	000				F	OPEB Investments-Revoca	B	100	00	1,035,241.65	3,245.82	0.00	1,038,487.47
									Report Total:				$3,882,653.71	$5,269,889.40	$6,320,996.83	$2,831,546.28

Deer River ISD #317

Receipt Listing Report with Detail by Deposit

Fund Summary

Fund	Total
01	$1,065,932.77
02	$21,497.06
04	$11,700.00
07	$1,421.40
08	$500.00
11	$5,808.70
25	$5,188.75
Report Total	**$1,112,048.68**

Deer River ISD #317
Exp Summary - Fd, Pro
Period Ending July 31, 2022

Sequence: Fd, Pro

		Description	Adopted23 Annual Budget	Period 202301	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General							
	010	Board of Education	42,045.00	9,211.33	52,225.42	124%	0.00	124%	(10,180.42)
	020	Superintendent	200,506.00	35,640.11	251,850.60	126%	0.00	126%	(51,344.60)
	050	School Adm	504,615.00	39,850.48	415,770.49	82%	0.00	82%	88,844.51
	105	General Administrative Support	176,500.00	14,973.28	108,710.06	62%	0.00	62%	67,789.94
	107	Strategic Planning	0.00	0.00	16,289.60	0%	0.00	0%	(16,289.60)
	108	Admin Technology Services	9,900.00	2,400.00	4,323.08	44%	0.00	44%	5,576.92
	110	Business Services	474,819.00	54,189.83	483,838.42	102%	0.00	102%	(9,019.42)
	130	Community Relations	4,000.00	1,154.83	11,930.06	298%	0.00	298%	(7,930.06)
	140	Data Processing	20,000.00	10,154.60	28,001.63	140%	0.00	140%	(8,001.63)
	150	Legal Services	2,000.00	0.00	7,956.50	398%	0.00	398%	(5,956.50)
	199	School Elections	500.00	0.00	0.00	0%	0.00	0%	500.00
	200	Voluntary Pre-Kindergarten	175,000.00	0.00	100,920.00	58%	0.00	58%	74,080.00
	201	Kindergarten	251,723.00	0.00	235,847.95	94%	0.00	94%	15,875.05
	203	Elementary Education	2,004,063.00	132,661.48	2,120,874.81	106%	14,030.95	107%	(130,842.76)
	204	Title Programs	30,000.00	0.00	30,539.60	102%	0.00	102%	(539.60)
	206	Safe & Drug Free Schools	17,765.00	0.00	8,427.15	47%	0.00	47%	9,337.85
	211	Secondary	311,266.00	101,821.31	1,009,746.10	324%	3,812.68	326%	(702,292.78)
	212	Art	85,385.00	0.00	80,815.63	95%	0.00	95%	4,569.37
	216	Title I	379,301.00	0.00	355,481.48	94%	0.00	94%	23,819.52
	218	Gifted and Talented	12,228.00	0.00	1,467.31	12%	0.00	12%	10,760.69
	219	English Learner	15,944.00	0.00	15,045.46	94%	0.00	94%	898.54
	220	English	332,850.00	167.59	317,586.86	95%	0.00	95%	15,263.14
	230	Foreign Language	102,866.00	0.00	105,259.04	102%	140.00	102%	(2,533.04)
	231	Ojibwe	63,932.00	0.00	66,933.26	105%	0.00	105%	(3,001.26)
	240	Health Physical Ed	261,851.00	0.00	253,534.73	97%	1,067.36	97%	7,248.91
	255	Industrial Education	76,422.00	11.99	76,222.81	100%	0.00	100%	199.19
	256	Mathematics	330,213.00	0.00	323,990.19	98%	0.00	98%	6,222.81
	257	Computer Instruction	47,173.00	0.00	37,351.41	79%	0.00	79%	9,821.59
	258	Music	267,620.00	0.00	256,023.66	96%	0.00	96%	11,596.34

Deer River ISD #317
Exp Summary - Fd, Pro
Period Ending July 31, 2022

Sequence: Fd, Pro

		Description	Adopted23 Annual Budget	Period 202301	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General							
	260	Science	271,569.00	0.00	250,304.80	92%	0.00	92%	21,264.20
	270	Social Sciences	250,995.00	0.00	233,227.38	93%	0.00	93%	17,767.62
	275	Kindergarten Instruction	48,860.00	0.00	69,689.21	143%	0.00	143%	(20,829.21)
	276	Elementary Instruction	344,039.00	0.00	346,994.26	101%	0.00	101%	(2,955.26)
	280	Other Regular Inst	39,100.00	1,500.00	26,116.80	67%	0.00	67%	12,983.20
	291	Co-Curricular	23,769.00	0.00	22,999.99	97%	0.00	97%	769.01
	292	Boys/Girls Athletics	135,828.00	922.44	130,031.54	96%	11,479.19	104%	(5,682.73)
	294	Boys Athletics	134,736.00	803.00	150,921.24	112%	0.00	112%	(16,185.24)
	296	Girls Athletics	92,703.00	0.00	98,702.16	106%	0.00	106%	(5,999.16)
	298	Extra Curricular	2,562.00	60.38	2,615.56	102%	0.00	102%	(53.56)
	301	Agriculture Science	80,233.00	0.00	74,897.25	93%	150.00	94%	5,185.75
	361	Trade and Industrial	140,886.00	0.00	99,741.69	71%	0.00	71%	41,144.31
	380	Special Needs	5,215.00	0.00	5,499.18	105%	0.00	105%	(284.18)
	399	Career Pathways	0.00	0.00	1,034.88	0%	0.00	0%	(1,034.88)
	400	Special Ed - General (non-reim	53,504.00	0.00	54,224.52	101%	0.00	101%	(720.52)
	401	Speech Impaired	23,329.00	0.00	31,202.94	134%	1,141.29	139%	(9,015.23)
	402	DCD-MM	160,127.00	769.77	188,899.82	118%	251.60	118%	(29,024.42)
	403	Mental Imp-Mod/Sev	96,411.00	174.97	108,851.63	113%	0.00	113%	(12,440.63)
	404	Physically Impaired	58,580.00	163.30	79,006.30	135%	0.00	135%	(20,426.30)
	405	Deaf Hard of Hearing	0.00	0.00	4,430.06	0%	0.00	0%	(4,430.06)
	406	Visually Impaired	23,445.00	0.00	41,235.04	176%	0.00	176%	(17,790.04)
	407	Specific Learning Di	728,114.00	3,732.50	726,401.40	100%	0.00	100%	1,712.60
	408	Emotional Disorder	511,763.00	338.27	429,959.39	84%	110.00	84%	81,693.61
	410	Other Health Impairments	101,978.00	489.89	112,605.28	110%	0.00	110%	(10,627.28)
	411	Autistic Spectrum Disorders	60,261.00	163.30	88,166.92	146%	0.00	146%	(27,905.92)
	412	Developmentally Delayed (EC)	391,231.00	1,398.47	425,474.75	109%	0.00	109%	(34,243.75)
	414	Traumatic Brain Inj	7,102.00	0.00	2,399.33	34%	0.00	34%	4,702.67
	416	Severly Multiply Impaired	27,817.00	0.00	65,854.03	237%	0.00	237%	(38,037.03)
	420	Special Education	1,136,700.00	0.00	521,524.18	46%	0.00	46%	615,175.82

Deer River ISD #317
Exp Summary - Fd, Pro
Period Ending July 31, 2022

Sequence: Fd, Pro

		Description	Adopted23 Annual Budget	Period 202301	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General								
	421	School Psychologist	60,000.00	0.00	74,425.01	124%	0.00	124%	(14,425.01)
	422	ADSIS	431,927.00	0.00	368,920.65	85%	0.00	85%	63,006.35
	605	Gen Inst Support	769,297.00	2,649.26	740,056.52	96%	0.00	96%	29,240.48
	610	Curriculum/Assessment	327,042.00	0.00	318,110.06	97%	0.00	97%	8,931.94
	620	Library Media Center	139,175.00	571.84	121,759.47	87%	0.00	87%	17,415.53
	630	Human Relations	116,815.00	0.00	113,129.49	97%	0.00	97%	3,685.51
	640	Staff Development	129,467.00	1,195.64	314,389.79	243%	0.00	243%	(184,922.79)
	680	Instruc-Related Technology	618,012.00	181,508.24	767,089.73	124%	9,912.98	126%	(158,990.71)
	710	Counseling-Guidance	163,164.00	0.00	151,397.05	93%	606.86	93%	11,160.09
	715	School Security	0.00	17,500.00	52,500.00	0%	0.00	0%	(52,500.00)
	720	Health Services	124,239.00	0.00	159,604.31	128%	0.00	128%	(35,365.31)
	740	Interventionist	94,763.00	0.00	89,371.03	94%	0.00	94%	5,391.97
	760	Pupil Transportation	0.00	0.00	2,917.15	0%	0.00	0%	(2,917.15)
	790	Other Pupil Support	534,485.00	28,215.02	438,082.23	82%	0.00	82%	96,402.77
	810	Plant Operations	1,172,852.00	97,793.79	1,361,804.73	116%	80,105.84	123%	(269,058.57)
	850	Capital Facilities	0.00	0.00	351,020.68	0%	338.94	0%	(351,359.62)
	940	Insurance	70,000.00	85,384.35	86,194.35	123%	0.00	123%	(16,194.35)
01	General		15,902,582.00	827,571.26	16,680,747.09	105%	123,147.69	106%	(901,312.78)
02	Food Service								
	770	Food Services	818,082.00	7,538.85	737,908.89	90%	22,064.95	93%	58,108.16
02	Food Service		818,082.00	7,538.85	737,908.89	90%	22,064.95	93%	58,108.16
03	Transportation								
	760	Pupil Transportation	927,322.00	3,723.07	998,064.97	108%	0.00	108%	(70,742.97)
03	Transportation		927,322.00	3,723.07	998,064.97	108%	0.00	108%	(70,742.97)
04	Community Service								
	505	Community Education	31,500.00	1,374.94	39,761.75	126%	0.00	126%	(8,261.75)
	570	School - Age Care	10,000.00	2,265.73	2,265.73	23%	0.00	23%	7,734.27
	580	Early Childhood Family Educ	57,909.00	0.00	28,393.00	49%	0.00	49%	29,516.00
	582	School Readiness	136,701.00	0.00	102,151.50	75%	0.00	75%	34,549.50

Deer River ISD #317
Exp Summary - Fd, Pro
Period Ending July 31, 2022

Sequence: Fd, Pro

	Description	Adopted23 Annual Budget	Period 202301	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
04	Community Service							
583	Preschool Screening	3,715.00	0.00	0.00	0%	0.00	0%	3,715.00
585	YouthDevel/Servs/After School	37,068.00	427.88	28,418.17	77%	0.00	77%	8,649.83
590	Other Community Programs	0.00	0.00	864.76	0%	0.00	0%	(864.76)
591	Youth Service/Development	5,943.00	303.38	7,678.07	129%	0.00	129%	(1,735.07)
04	**Community Service**	282,836.00	4,371.93	209,532.98	74%	0.00	74%	73,303.02
05	Capital Expenditure							
108	Admin Technology Services	5,556.00	7,058.70	13,379.10	241%	0.00	241%	(7,823.10)
140	Data Processing	36,623.00	35,443.05	71,700.98	196%	0.00	196%	(35,077.98)
203	Elementary Education	24,800.00	0.00	32,394.32	131%	0.00	131%	(7,594.32)
211	Secondary	25,800.00	0.00	44,428.03	172%	0.00	172%	(18,628.03)
292	Boys/Girls Athletics	0.00	0.00	6,528.00	0%	0.00	0%	(6,528.00)
680	Instruc-Related Technology	91,958.00	21,463.08	118,530.46	129%	0.00	129%	(26,572.46)
810	Plant Operations	666.00	0.00	1,894.38	284%	0.00	284%	(1,228.38)
850	Capital Facilities	39,920.00	0.00	126,782.09	318%	0.00	318%	(86,862.09)
865	LTFM <$100,000	81,143.00	2,422.58	51,709.80	64%	0.00	64%	29,433.20
05	**Capital Expenditure**	306,466.00	66,387.41	467,347.16	152%	0.00	152%	(160,881.16)
07	Debt Redemption							
910	Debt Redemption	1,864,113.00	215,478.13	3,596,008.68	193%	0.00	193%	(1,731,895.68)
07	**Debt Redemption**	1,864,113.00	215,478.13	3,596,008.68	193%	0.00	193%	(1,731,895.68)
08	Trust Fund							
960	Other Nonrecurring Items	2,500.00	0.00	1,750.00	70%	0.00	70%	750.00
08	**Trust Fund**	2,500.00	0.00	1,750.00	70%	0.00	70%	750.00
11	Student Activities							
298	Extra Curricular	55,000.00	367.00	39,703.89	72%	0.00	72%	15,296.11
11	**Student Activities**	55,000.00	367.00	39,703.89	72%	0.00	72%	15,296.11
25	OPEB Revocable Trust							
935	Post Employment Benefits	72,250.00	4,323.33	79,527.43	110%	0.00	110%	(7,277.43)
25	**OPEB Revocable Trust**	72,250.00	4,323.33	79,527.43	110%	0.00	110%	(7,277.43)
	Report Totals:	20,231,151.00	1,129,760.98	22,810,591.09	113%	145,212.64	113%	(2,724,652.73)

Electronic Fund Transfers for ISD #317

	Amount	Date	Initiated By
PMA to MSDLAF+	$300,000.00	7/7/2022	JD
PMA to Woodland-Savings	$671,500.00	7/7/2022	JD
Woodland-Savings to MSDLAF+	$400,000.00	7/8/2022	JD
PMA to MSDLAF+	$29,000.00	7/12/2022	JD
PMA to MSDLAF+	$780,000.00	7/26/2022	JD
MSDLAF+ to Woodland-Payroll	$725,000.00	7/29/2022	AH

Deer River ISD #317

Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
	0317	2	48531	1334102228	Check	1	02400		ANDERSON GLASS INC	Yes	Yes	No	USD	07/06/2022	460.00
			48533	1334102229	Check	1	11650	R1	BLICK ART MATERIALS LLC	Yes	Yes	No	USD	07/06/2022	1,929.93
			48532	1334102230	Check	1	07020		CITY OF DEER RIVER	Yes	Yes	No	USD	07/06/2022	1,162.02
			48554	1334102231	Check	1	6192		CM2 EMBROIDERY	Yes	Yes	No	USD	07/06/2022	825.00
			48547	1334102232	Check	1	4935		DOOR SERVICE INC	Yes	Yes	No	USD	07/06/2022	135.00
			48534	1334102233	Check	1	11933		DORHOLT TILE & HOME CENTER	Yes	Yes	No	USD	07/06/2022	26,424.00
			48552	1334102234	Check	1	6180		ELECTRIC MOTOR SERVICE	Yes	Yes	No	USD	07/06/2022	1,246.16
			48548	1334102235	Check	1	5173	R1	FERGUSON ENTERPRISES #3093	Yes	Yes	No	USD	07/06/2022	164.85
			48535	1334102236	Check	1	19222		HILLYARD / HUTCHINSON	Yes	Yes	No	USD	07/06/2022	1,785.04
			48550	1334102237	Check	1	5546		ILLUMINATE EDUCATION INC	Yes	Yes	No	USD	07/06/2022	4,620.00
			48543	1334102238	Check	1	4760	R1	KENDALL DOORS AND HARDWARE I	Yes	Yes	No	USD	07/06/2022	980.00
			48536	1334102239	Check	1	24600		L & M SUPPLY CO	Yes	Yes	No	USD	07/06/2022	261.84
			48551	1334102240	Check	1	6099	R1	MMI-CCPR SCHOOL TECH REPAIR LI	Yes	Yes	No	USD	07/06/2022	1,954.88
			48541	1334102241	Check	1	40400		NASCO	Yes	Yes	No	USD	07/06/2022	91.40
			48546	1334102242	Check	1	4925		NATIONAL ENERGY CONTROL CORF	Yes	Yes	No	USD	07/06/2022	131.52
			48537	1334102243	Check	1	2834		NELSON ROOFING INC	Yes	Yes	No	USD	07/06/2022	3,058.93
			48553	1334102244	Check	1	6191		NINJA ANYWHERE LLC	Yes	Yes	No	USD	07/06/2022	1,080.00
			48538	1334102245	Check	1	2930		OREILLY AUTOMOTIVE INC	Yes	Yes	No	USD	07/06/2022	85.96
			48542	1334102246	Check	1	45794		RAPID PEST CONTROL	Yes	Yes	No	USD	07/06/2022	95.00
			48545	1334102247	Check	1	4843	R1	REINDERS	Yes	Yes	No	USD	07/06/2022	644.76
			48540	1334102248	Check	1	4037		SCHIMEK, BRENT	Yes	Yes	No	USD	07/06/2022	330.00
			48544	1334102249	Check	1	4829		TRI-STATE BOBCAT INC	Yes	Yes	No	USD	07/06/2022	454.44
			48549	1334102250	Check	1	52555		UPS	Yes	Yes	No	USD	07/06/2022	35.77
			48539	1334102251	Check	1	3559		WOODLAND BANK	Yes	Yes	No	USD	07/06/2022	152,783.61
			48555	1334102252	Check	1	5181	REMIT	TEACHER SYNERGY, LLC	Yes	Yes	No	USD	07/06/2022	80.96
			48556	1334102253	Check	1	21074		ISD 0118 NORTHLAND COMM SCHOC	Yes	Yes	No	USD	07/06/2022	27,873.88
			48557	1334102254	Check	1	5979		WELLS FARGO VENDOR FINANCIAL	Yes	Yes	No	USD	07/06/2022	21,463.08
			48558	1334102255	Check	1	04195		BLUEBERRY BOWL	Yes	Yes	No	USD	07/07/2022	209.07
			48559	1334102256	Check	1	01460		AMERICAN DISPOSAL	Yes	Yes	No	USD	07/13/2022	6,977.32
			48560	1334102257	Check	1	02816	R1	APPLE COMPUTER INC	Yes	Yes	No	USD	07/13/2022	7,118.00
			48578	1334102258	Check	1	6025		AT&T MOBILITY	Yes	Yes	No	USD	07/13/2022	936.30
			48577	1334102259	Check	1	5604		BIX PRODUCE	Yes	Yes	No	USD	07/13/2022	106.92
			48570	1334102260	Check	1	4510		FARGO PUBLIC SCHOOL DISTRICT	Yes	Yes	No	USD	07/13/2022	444.80
			48561	1334102261	Check	1	1065		GRAINGER, INC	Yes	Yes	No	USD	07/13/2022	24.72
			48565	1334102262	Check	1	2019	REMIT1	HEINEMANN	Yes	Yes	No	USD	07/13/2022	6,939.48
			48564	1334102263	Check	1	19222		HILLYARD / HUTCHINSON	Yes	Yes	No	USD	07/13/2022	227.16
			48569	1334102264	Check	1	3921		ICC	Yes	Yes	No	USD	07/13/2022	9,000.00
			48567	1334102265	Check	1	3399		ISD 6070 - IASC	Yes	Yes	No	USD	07/13/2022	60,372.71
			48576	1334102266	Check	1	5577	R1	KRUEGER INTERNATIONAL INC	Yes	Yes	No	USD	07/13/2022	946.00
			48568	1334102267	Check	1	3671		MCDOWELL AGENCY INC	Yes	Yes	No	USD	07/13/2022	153.00
			48566	1334102268	Check	1	2994	R1	MN ENERGY RESOURCES	Yes	Yes	No	USD	07/13/2022	963.58

Deer River ISD #317

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Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
	0317	2	48562	1334102269	Check	1	14200		NORTHERN STAR COOPERATIVE SE	Yes	Yes	No	USD	07/13/2022	853.53
			48571	1334102270	Check	1	45790		RANGE PAPER CORPORATION	Yes	Yes	No	USD	07/13/2022	236.90
			48572	1334102271	Check	1	45845		RAPIDS WELDING SUPPLY	Yes	Yes	No	USD	07/13/2022	39.50
			48573	1334102272	Check	1	46375		SANDSTROM'S	Yes	Yes	No	USD	07/13/2022	349.50
			48580	1334102273	Check	1	6108		SIGN CONTRACTORS LLC	Yes	Yes	No	USD	07/13/2022	175.00
			48579	1334102274	Check	1	6092		TECHNIQUES	Yes	Yes	No	USD	07/13/2022	3,104.05
			48574	1334102275	Check	1	52555		UPS	Yes	Yes	No	USD	07/13/2022	14.09
			48563	1334102276	Check	1	16430		US FOOD SERVICE	Yes	Yes	No	USD	07/13/2022	2,120.81
			48575	1334102277	Check	1	54801	R1	XEROX CORP	Yes	Yes	No	USD	07/13/2022	459.59
			48605	1334102278	Check	1	4375		AMTRUST NORTH AMERICA INC	Yes	Yes	No	USD	07/15/2022	42,878.00
			48586	1334102279	Check	1	17215	R1	APG MEDIA OF MN	Yes	Yes	No	USD	07/15/2022	116.28
			48581	1334102280	Check	1	02954		ARCC	Yes	Yes	No	USD	07/15/2022	45,597.65
			48601	1334102281	Check	1	4082		BENHAM ELECTRIC INC	Yes	Yes	No	USD	07/15/2022	67,487.40
			48602	1334102282	Check	1	4178		BLUE CROSS BLUE SHIELD OF MN	Yes	Yes	No	USD	07/15/2022	2,522.50
			48582	1334102283	Check	1	04195		BLUEBERRY BOWL	Yes	Yes	No	USD	07/15/2022	294.00
			48583	1334102284	Check	1	04921		BRINK, WILLIAM	Yes	No	No	USD	07/15/2022	945.00
			48584	1334102285	Check	1	07020		CITY OF DEER RIVER	Yes	No	No	USD	07/15/2022	17,500.00
			48611	1334102286	Check	1	5477		GRAND RAPIDS HERALD REVIEW	Yes	Yes	No	USD	07/15/2022	81.95
			48587	1334102287	Check	1	19222		HILLYARD / HUTCHINSON	Yes	Yes	No	USD	07/15/2022	11,711.24
			48591	1334102288	Check	1	2600		INFINITE CAMPUS	Yes	Yes	No	USD	07/15/2022	8,804.70
			48598	1334102289	Check	1	3736		INFINITY ONLINE	Yes	Yes	No	USD	07/15/2022	1,500.00
			48590	1334102290	Check	1	24000		JURVELIN HARDWARE	Yes	Yes	No	USD	07/15/2022	69.93
			48615	1334102291	Check	1	6100		LOFFLER COMPANIES INC	Yes	Yes	No	USD	07/15/2022	2,122.20
			48614	1334102292	Check	1	6052		LUNDAHL, ANNA	Yes	Yes	No	USD	07/15/2022	2,400.00
			48593	1334102293	Check	1	28824		MASBO	Yes	Yes	No	USD	07/15/2022	110.00
			48600	1334102294	Check	1	4076	R1	MASSP	Yes	No	No	USD	07/15/2022	870.00
			48594	1334102295	Check	1	28845		MESPA	Yes	No	No	USD	07/15/2022	696.00
			48612	1334102296	Check	1	5540	R1	MINERS INC	Yes	Yes	No	USD	07/15/2022	179.24
			48595	1334102297	Check	1	28900		MN POWER & LIGHT CO	Yes	Yes	No	USD	07/15/2022	24,786.48
			48589	1334102298	Check	1	2263		MREA	Yes	Yes	No	USD	07/15/2022	2,045.00
			48596	1334102299	Check	1	28989		MSBA	Yes	Yes	No	USD	07/15/2022	7,200.00
			48618	1334102300	Check	1	6191		NINJA ANYWHERE LLC	Yes	Yes	No	USD	07/15/2022	2,520.00
			48592	1334102301	Check	1	2610		NOR-TRAN INC	Yes	No	No	USD	07/15/2022	2,143.31
			48603	1334102302	Check	1	43022		PAUL BUNYAN RURAL TELEPHONE	Yes	Yes	No	USD	07/15/2022	973.58
			48604	1334102303	Check	1	43258	R1	PEPSI-COLA COMPANY	Yes	Yes	No	USD	07/15/2022	554.76
			48606	1334102304	Check	1	4791		PITNEY BOWES-PURCHASE POWER	Yes	Yes	No	USD	07/15/2022	492.00
			48617	1334102305	Check	1	6190		RALLY ATHLETIC BAGS	Yes	Yes	No	USD	07/15/2022	828.00
			48597	1334102306	Check	1	3662	REMIT	RSCHOOLSTODAY (DWC)	Yes	No	No	USD	07/15/2022	562.50
			48599	1334102307	Check	1	4019		RTS	Yes	Yes	No	USD	07/15/2022	125.22
			48588	1334102308	Check	1	2192		SCOOTERS SEPTIC SERVICE	Yes	Yes	No	USD	07/15/2022	250.00
			48613	1334102309	Check	1	5615		SCOREVISION LLC	Yes	Yes	No	USD	07/15/2022	5,000.00

Deer River ISD #317
Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
	0317	2	48607	1334102310	Check	1	5042		SECURITY CONTROL SYSTEMS INC	Yes	Yes	No	USD	07/15/2022	2,422.58
			48610	1334102311	Check	1	5438	R1	SHRED-IT	Yes	Yes	No	USD	07/15/2022	1,310.10
			48616	1334102312	Check	1	6108		SIGN CONTRACTORS LLC	Yes	Yes	No	USD	07/15/2022	175.00
			48608	1334102313	Check	1	51610		TREASURE BAY PRINTING	Yes	Yes	No	USD	07/15/2022	37.00
			48609	1334102314	Check	1	52559		UPPER LAKES FOODS, INC	Yes	Yes	No	USD	07/15/2022	3,375.77
			48585	1334102315	Check	1	16430		US FOOD SERVICE	Yes	Yes	No	USD	07/15/2022	706.04
			48622	1334102316	Check	1	3079		D ERVASTI SALES CO	Yes	No	No	USD	07/20/2022	2,121.64
			48625	1334102317	Check	1	4975	R1	FRONTLINE TECHNOLOGIES	Yes	Yes	No	USD	07/20/2022	6,092.00
			48619	1334102318	Check	1	24000		JURVELIN HARDWARE	Yes	Yes	No	USD	07/20/2022	413.70
			48626	1334102319	Check	1	5094		MEDICAREBLUE RX	Yes	Yes	No	USD	07/20/2022	1,780.00
			48620	1334102320	Check	1	2610		NOR-TRAN INC	Yes	No	No	USD	07/20/2022	16,008.46
			48621	1334102321	Check	1	2896		PAN-O-GOLD BAKING CO	Yes	Yes	No	USD	07/20/2022	144.60
			48624	1334102322	Check	1	45575		QUALITY REFRIGERATION & HEATIN	Yes	Yes	No	USD	07/20/2022	1,360.90
			48629	1334102323	Check	1	6194		STARK, MADELINE	Yes	No	No	USD	07/20/2022	990.00
			48623	1334102324	Check	1	3272		SVL SERVICE CORPORATION	Yes	Yes	No	USD	07/20/2022	3,178.91
			48628	1334102325	Check	1	6185		T-MOBILE	Yes	Yes	No	USD	07/20/2022	176.57
			48627	1334102326	Check	1	54801	R1	XEROX CORP	Yes	Yes	No	USD	07/20/2022	1,443.76
			48638	1334102327	Check	1	2993		BOND TRUST SERVICES CORP	Yes	No	No	USD	07/29/2022	950.00
			48637	1334102330	Check	1	1619		FRABONI WHOLESALE INC	Yes	No	No	USD	07/29/2022	2,858.84
			48642	1334102331	Check	1	4975	R1	FRONTLINE TECHNOLOGIES	Yes	No	No	USD	07/29/2022	14,476.58
			48640	1334102332	Check	1	3972	R1	HANOVER INSURANCE CO	Yes	No	No	USD	07/29/2022	85,384.35
			48639	1334102333	Check	1	3330		ITASCA CO AUDITOR/TREAS	Yes	No	No	USD	07/29/2022	1,154.83
			48641	1334102334	Check	1	46375		SANDSTROM'S	Yes	No	No	USD	07/29/2022	931.14
			48644	1334102335	Check	1	52559		UPPER LAKES FOODS, INC	Yes	No	No	USD	07/29/2022	695.75
			48643	1334102336	Check	1	52555		UPS	Yes	No	No	USD	07/29/2022	36.12
			48646	1334102337	Check	1	2993		BOND TRUST SERVICES CORP	Yes	No	No	USD	07/29/2022	237.50
			48647	1334102338	Check	1	5567	R1	CONSTELLATION ENERGY-GAS DIVI	Yes	No	No	USD	07/29/2022	2,897.22
									Bank Total: 2						$756,656.36
									Report Total:						$756,656.36

DEER RIVER SCHOOLS
HOPE · HAPPINESS · SUCCESS
BAGOSENDAM · MINWAANIGOZI · GASHKITOON

DEER RIVER HIGH SCHOOL
101 First Avenue NE
PO Box 307
Deer River, MN 56636
Home of the Warriors

KING ELEMENTARY SCHOOL
504 5th St. SE
PO Box 307
Deer River, MN 56636
King Pride

Consent Agenda

August 2022

~Any Board Member may request that any item be removed from this consent agenda and moved to a regular agenda item~

- Appointments:
  Andrew McCormik, Beginning Band Camp Instructor -Effective August 1, 2022
  Cassie Thuen, Beginning Band Camp Instructor -Effective August 1, 2022
  Mandy Lakso, King Paraprofessional- Effective August 24, 2022
  Linda Benge, Long Term Substitute; Choir/Music – Effective August 24, 2022
  Erin McKinney, King Paraprofessional – Effective August 24, 2022
  Natasha Jenkins, King Paraprofessional -Effective August 24, 2022
  Thea Rendon, 5th Grade Interventionist- Effective August 24, 2022
  Sabryn Wahlstrom, High School Paraprofessional -Effective August 2,2022
  Brian Burman, Assistant Varsity Football Coach- Effective August 15, 2022
  Ethan Hardy, Assistant Football Coach – Effective August 15, 2022
  Aaron Suchy, Junior High Football Coach – Effective August 15, 2022
  Caitlin Lind, Junior High Volleyball Coach -Effective August 15, 2022
  Sarah Umlauf, Junior High Volleyball Coach -Effective August 15, 2022
  Talitha Mostad, Volunteer Volleyball Coach – Effective August 15, 2022
  Ynes Schrader, High School Paraprofessional -Effective August 24, 2022
  Kayla Jackson, Alternative Learning Program Secretary -Effective August 24, 2022
  Sydney Watland, Second Grade teacher -Effective August 24, 2022

- Resignations/Retirements:
  Sofia O'Toole RN, School Nurse – Effective July
  Vickie Greniger, Paraprofessional – Retirement, effective September 2, 2022
  Angela Hennessey LPN, Nurse Interventionist, Effective July 18, 2022
  Justine Irvine, Custodian -Effective August 19, 2022
  Leanor Pierzina, King Paraprofessional – Effective August 8, 2022

- Approve at will contract renewals:

- Brandon Baker, Community Education After School Assistant – effective July 1, 2022-June 30, 2023

- Other
  Special Education Teacher Overload stipend for Semester 2 of the 2021-2022 school year.

DEER RIVER SCHOOLS

Dedicated to develop lifelong learners prepared to succeed in an ever-changing world

Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Jennifer Stefan

Deer River High School
101 First Avenue NE
PO Box 307
Deer River, MN 56636
"Home of the Warriors"

Date: July 18, 2022

Re: Recommendation for Paraprofessional Hire

On June 28, 2022, I interviewed a candidate for open paraprofessional positions available at King Elementary for the 2022-2023 school year. After discussing the strengths and qualities of the candidates at length, I would like to recommend Mandy Lakso for a paraprofessional position.

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DEER RIVER SCHOOLS

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King Elementary School
504 5th St. SE
PO Box 307
Deer River, MN 56636
"King Pride"

Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Joseph Akre

Date: 7/26/2022

Re: Recommendation for Long Term Substitute (Choir)

On 7/19/2022, I interviewed one candidate for the Choir Long Term Substitute position available at Deer River Schools for the 2022/23 school year. I would like to recommend Ms. Linda Benge for the position.

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King Elementary School
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Deer River, MN 56636
"King Pride"

Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Jennifer Stefan

Date: July 18, 2022

Re: Recommendation for Paraprofessional Hire

On April 28, 2022, an interview team interviewed a candidate for open paraprofessional positions available at King Elementary for the 2022-2023 school year. After discussing the strengths and qualities of the candidate at length, I would like to recommend Erin McKinney for a paraprofessional position.

DEER RIVER SCHOOLS

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Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Jennifer Stefan

Date: July 18, 2022

Re: Recommendation for Paraprofessional Hire

Deer River High School
101 First Avenue NE
PO Box 307
Deer River, MN 56636
"Home of the Warriors"

On May 20, 2022, an interview team interviewed a candidate for open paraprofessional positions available at King Elementary for the 2022-2023 school year. After discussing the strengths and qualities of the candidate at length, I would like to recommend Natasha Jenkins for a paraprofessional position.

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King Elementary School
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PO Box 307
Deer River, MN 56636
"King Pride"

Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Jennifer Stefan

Date: July 22, 2022

Re: Recommendation for Teacher Hire

On July 22, 2022, an interview team conducted an interview for a candidate for an open fifth grade interventionist position available at King Elementary for the 2022-2023 school year. After discussing the strengths and qualities of the candidates at length, I would like to recommend Thea Rendon for the position.

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King Elementary School
504 5th St. SE
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Deer River, MN 56636
"King Pride"

Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Joseph Akre

Date: 7/28/2022

Re: Recommendation for High School Special Education Paraprofessional

On 7/27/2022, I interviewed one candidate for the High School Special Education Para position available at Deer River Schools for the 2022/2023 school year. I would like to recommend Ms. Sabryn Wahlstrom for the position.

DEER RIVER SCHOOLS
EVERY CHILD, EVERY DAY

Mandy Windorski <mwindorski@isd317.org>

Consent agenda

1 message

Brent Schimek <bschimek@isd317.org> Fri, Jul 29, 2022 at 11:41 AM
To: Mandy Windorski <mwindorski@isd317.org>, Jeff Pesta <jpesta@isd317.org>, Pat Rendle <prendle@isd317.org>

Asst Football Brian Burman (he was approved last month for JH football, will be moving him up a level)
Asst Football: Ethan Hardy
JH Football Aaron Suchy (replaces Burman)
JH VB Caitlin Lind, Sarah Umlauf
Volunteer coach VB Tali Mostad

--

Brent Schimek
Activities Director
Head Football
Deer River High School
218.246.3410

Deer River High School
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PO Box 307
Deer River, MN 56636
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King Elementary School
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Deer River, MN 56636
"King Pride"

Memorandum

To: Deer River School Board

CC: MandyWindorski

From: Joseph Akre

Date: 8/1/2022

Re: Recommendation for High School Paraprofessional

On 8/1/2022, I interviewed one candidate for the High School Para position available at Deer River Schools for the 2022/23 school year. I would like to recommend Ms. Ynes Schrader for the position.

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DEER RIVER SCHOOLS
HOPE. HAPPINESS. SUCCESS.
bagosendam. minawaanigozi. gashkitoon.

King Elementary School
504 5th St. SE
PO Box 307
Deer River, MN 56636
"King Pride"

Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Ara Anderson

Date: 8/1/22

Re: Recommendation for Hire

On 7/29/2022, an interview committee consisting of Delana Smith, Lael Storlie, and I interviewed three candidates for the open ALP Secretary position available at Deer River Schools for the 2022-23 school year. After discussing the strengths and qualities of the candidates at length with the committee, I would like to recommend Kayla Jackson for the position.

Notice of Non-Renewal of Contract

Trash x

Sofia O'Toole <sotoole@isd317.org>
to me

Tue, Jun 21, 12:16 PM

This message has been deleted. Restore message

Hello Mandy,

I hope you are doing well. I am writing to you to inform you that I will not be re-signing a contract with ISD317 for this upcoming year. I have been offered an opportunity to return to hospital nursing. This position will offer me opportunities to grow, and potentially further my nursing career. I thank you and the Deer River School District for giving me this opportunity, and showing me another side to nursing.

I would have liked to have done this in person, but I am out of state and did not want to delay in notifying you. If you could please help me navigate any, and all steps I need to take in leaving this position, I would greatly appreciate it.

Thank You,

Sofia O'Toole
District Nurse ISD 317
sotoole@isd317.org
218-246-8241 ext 60223

Confidentiality Notice: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.



Mandy Windorski <mwindorski@isd317.org>
to Jeff

Tue, Jun 21, 12:27 PM

This message has been deleted. Restore message

Well this one is kind of a surprise. I will see if I can find the old posting and get it up. Who should the applicants be routed to?

...

Mandy Windorski
Human Resources Manager
(218) 246-2420 Ext 60208
mwindorski@isd317.org
ISD #317 and IASC #6070
101 1st Ave NE
PO Box 307
Deer River MN 56636

July 11, 2022

Deer River ISD #317
101 1st Ave NE
Deer River, MN 56636

Dear Mandy Windorski,

I am writing to inform you of my intention to resign my position as a para professional at King Elementary School within ISD #317. My resignation will be effective on September 2, 2022.

After 29 years with the district, I plan to take this time off and enjoy my retirement. Please let me know if I can be of assistance. I wish you and the district all the best.

Sincerely,

Vicki Greniger

DEER RIVER SCHOOLS

Mandy Windorski <mwindorski@isd317.org>

Resignation

Angela Hennessy <ahennessy@isd317.org> Sun, Jul 17, 2022 at 1:59 PM
To: Jeff Pesta <jpesta@isd317.org>, Mandy Windorski <mwindorski@isd317.org>

7/17/22

Dear Jeff & Mandy,

Please accept this letter as my formal resignation from my nursing position at Deer River High School, effective immediately.

I have been fortunate to learn and grow professionally during my time there. I will miss the interactions with all the great students.

Please let me know if there is anything you need from me. I wish you the very best going forward.

Sincerely,
Angela Hennessy

Justin Irvine

01 August 2022

Brent Schimek

Director of Building and Grounds

Mandy Windorski

Human Resources

ISD 317

I am writing to formally inform you of my resignation from my position as a Custodian at Deer River High School ISD 317. My last day of employment will be ~~12 August 2022~~. 19 August 2022

I would like to take this opportunity to thank you for all the opportunities presented to me within the period of my employment. I have enjoyed my time working at ISD 317, however, in my best interests, I feel that the time is right to move on.

Finally, if there is anything I can do to ensure a smooth and efficient handover process, please do not hesitate to let me know.

I wish you all the very best for the future.

Thank you for your time,

Justin Irvine

AGREEMENT
Between
INDEPENDENT SCHOOL DISTRICT #317
and
COMMUNITY EDUCATION AFTER SCHOOL ASSISTANT
July 1, 2022 – June 30, 2023

The School Board of Independent School District #317, Deer River, Minnesota, enters into this Agreement with **BRANDON BAKER (Employee)**, who agrees to perform the duties of Community Education After School Assistant in the public schools of the district.

The following provisions shall apply and are part of this contract:

ARTICLE I
Basic Services

Employee shall faithfully perform the services prescribed by the School Board, Superintendent, and his or her designee whether or not such services are specifically described in this contract or in a general job description; abide by the rules, regulation and policies as established by the School Board and Board of Education; and any additions or amendments thereto, for the annual salary indicated below, and all federal and state laws relevant thereto.

ARTICLE II
Duration

Duration: This contract is for a term beginning July 1, 2022, and ending on June 30, 2023, and shall be for 2 hours after school on student days

Mutual Consent: This Contract may be terminated at any time by the parties expressed in written form.

The School District shall have the absolute right to impose discipline on employee for cause. Said discipline may include suspension without pay, demotion, or termination.

ARTICLE III
Basic Rate of Pay

Employee shall be paid an annual $17.81 an hour to be paid off from the districts time keeping system.

ARTICLE IV
Signatures

IN WITNESS THEREOF, I have subscribed my signature this _____ day of August 2022.

_____
Brandon Baker
Employee

IN WITNESS THEREOF, we have subscribed our signatures this _____ day of August 2022.

_____
Chairperson, ISD 317 Board of Directors



_____
Clerk, ISD 317 Board of Directors

DocuSign Envelope ID: 5B551BBD-7D3F-4D28-BA70-7542E6AC82C9

NON-TENURED

TEACHER CONTRACT FOR MINNESOTA PUBLIC SCHOOL DISTRICTS

The School Board of Independent School District No. 0317 of the State of Minnesota, Deer River, Minnesota, enters into this contract, pursuant to M.S. 122A.40, as amended, with Frederick Passi a legally qualified licensed teacher who agrees to teach in the public schools of said District as Full Time ADSIS Math Teacher for the school year 2022 to 2023.

The following provisions shall apply and are a part of this contract:

1. Basic Services: Said teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which the teacher has the necessary license.
2. Duration: This contract is subject to the provisions of M.S. 122A.40, as amended, and to all laws, rules, and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination, and discharge of teachers for cause. Thereafter, this contract shall remain in full force and effect except if modified by mutual consent of the School Board and the teacher or unless terminated as provided by law, or by written resignation pursuant to M.S. 122A.40.
3. Duty Year: The teacher's duty year and vacation days shall be as adopted by the School Board, and the teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, the teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.
4. Additional Services: The School Board, or its designated representative(s), may assign the teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1. Said extra-curricular, co-curricular, or other assignments may be described in paragraph 6 of this contract or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The School Board, or its designated representative(s), may make any additions or amendments during the duty year as shall be necessary. Said extra-curricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of the teacher's continuing contract rights unless the words, "continuing contract," are recorded immediately following the assignment.
5. Reference: This contract shall be subject to the agreement between the School District and the exclusive representative, if any, and the provisions of the Public Employment Labor Relations Act, as amended.
6. Special Provisions: (Insert here any other contractual provisions).

In addition, said teacher agrees to perform the following additional services for the additional salary indicated.

Additional Service	Additional Compensation
1.	
2.	$ .....
3.	$ .....

7. In consideration thereof, the School Board agrees to pay said teacher the following annual salary:

$43,397.00	For basic services **(BS, Step 2;** based on the 2021-2023 DREA Master Agreement)
$_____	For additional services as set forth in paragraph 6
$_____	Total salary, exclusive of fringe benefits based on the 2021-2023 DREA Master Agreement

Such salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board regulation. This contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

IN WITNESS THEREOF, I have subscribed my signature this ____ day of ____ 2022. 8/2/2022

Teacher Fred Passi .....

DocuSigned by: C11C5F65A745443...

IN WITNESS THEREOF, we have subscribed our signatures this ____day of ____2022.

INDEPENDENT SCHOOL DISTRICT NO. 0317 – DEER RIVER SCHOOL

Chairperson .....

Clerk .....

SIGN HERE

DocuSign Envelope ID: 64E3D2D3-6081-471A-90EF-09EFD8C7C195

NON-TENURED

TEACHER CONTRACT FOR MINNESOTA PUBLIC SCHOOL DISTRICTS

The School Board of Independent School District No. 0317 of the State of Minnesota, Deer River, Minnesota, enters into this contract, pursuant to M.S. 122A.40, as amended, with David Setness a legally qualified licensed teacher who agrees to teach in the public schools of said District as Full Time Industrial Technology Teacher for the school year 2022 to 2023.

The following provisions shall apply and are a part of this contract:

1. Basic Services: Said teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which the teacher has the necessary license.
2. Duration: This contract is subject to the provisions of M.S. 122A.40, as amended, and to all laws, rules, and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination, and discharge of teachers for cause. Thereafter, this contract shall remain in full force and effect except if modified by mutual consent of the School Board and the teacher or unless terminated as provided by law, or by written resignation pursuant to M.S. 122A.40.
3. Duty Year: The teacher's duty year and vacation days shall be as adopted by the School Board, and the teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, the teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.
4. Additional Services: The School Board, or its designated representative(s), may assign the teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1. Said extra-curricular, co-curricular, or other assignments may be described in paragraph 6 of this contract or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The School Board, or its designated representative(s), may make any additions or amendments during the duty year as shall be necessary. Said extra-curricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of the teacher's continuing contract rights unless the words, "continuing contract," are recorded immediately following the assignment.
5. Reference: This contract shall be subject to the agreement between the School District and the exclusive representative, if any, and the provisions of the Public Employment Labor Relations Act, as amended.
6. Special Provisions: (Insert here any other contractual provisions).

In addition, said teacher agrees to perform the following additional services for the additional salary indicated.

Additional Service	Additional Compensation
1.	
2.	$ .....
3.	$ .....

7. In consideration thereof, the School Board agrees to pay said teacher the following annual salary:

$43,397.00	For basic services **(BS, Step 2;** based on the 2021-2023 DREA Master Agreement)
$_____	For additional services as set forth in paragraph 6
$_____	Total salary, exclusive of fringe benefits based on the 2021-2023 DREA Master Agreement

Such salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board regulation. This contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

IN WITNESS THEREOF, I have subscribed my signature this ____ day of ____ 2022. 7/27/2022

DocuSigned by:
Teacher David Setness
CCC6DD9F22984DB...

IN WITNESS THEREOF, we have subscribed our signatures this ____ day of ____ 2022.

INDEPENDENT SCHOOL DISTRICT NO. 0317 – DEER RIVER SCHOOL

Chairperson .....

Clerk .....



EXTRA DUTY ASSIGNMENT
INDEPENDENT SCHOOL DISTRICT #317

This agreement is entered into between Independent School District #317 and

Ethan Hardy

to perform the duties of: **Assistant Football Coach** for the **2022-2023** school year and it is agreed that the teacher/advisor shall receive the sum of **$5,354.00** for performing said duties.

These duties shall be in addition to and apart from the basic duties required of a teacher. This assignment is subject to the provisions of the Master Agreement between Independent School District #317 and the Deer River Education Association and/or AFSCME.

A mid-season payment in the amount of **$2,677.00** will be issued mid-season **Fall**. A final payment in the amount of **$2,677.00** will be issued at the conclusion of the **Fall** season.

This Agreement expires at the close of the **2022-2023** school year.

Coach/Advisor _____ Date _____

School District Official _____ Date _____



Ethan Hardy is completing the assigned duties and is eligible for mid-season payment.

AD Signature _____ Date _____

Ethan Hardy has completed the assigned duties and is now eligible for the final payment stated above.

AD Signature _____ Date _____

Code: 01-300-294-288-000-186

Deer River High School
101 First Avenue NE
PO Box 307
Deer River, MN 56636
"Home of the Warriors"

DEER RIVER SCHOOLS

King Elementary School
504 5th St. SE
PO Box 307
Deer River, MN 56636
"King Pride"

Dedicated to develop lifelong learners prepared to succeed in an ever-changing world

Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Jennifer Stefan

Date: August 5, 2022

Re: Recommendation for Teacher Hire

On August 2, 2022, an interview team conducted interviews for an open second grade teaching position available at King Elementary for the 2022-2023 school year. After discussing the strengths and qualities of the candidates at length, I would like to recommend Sydney Watland for the teaching position.

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Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Zachary Truong

Date: 8/5/22

Re: Beginning Band Camp – Licensed Instructors

On 7/22/22, an interview committee consisting of myself interviewed two candidates for the Beginning Band Camp – Licensed Instructors positions available at Deer River Schools for the summer of 2022. After reviewing notes, I would like to recommend Cassie Thuen for the position.

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Memorandum

To: Deer River School Board

CC: Mandy Windorski

From: Zachary Truong

Date: 8/5/22

Re: Beginning Band Camp – Licensed Instructors

On 7/22/22, an interview committee consisting of myself interviewed two candidates for the Beginning Band Camp – Licensed Instructors positions available at Deer River Schools for the summer of 2022. After reviewing notes, I would like to recommend Andrew McCormik for the position.

LETTER OF RESIGNATION

Eleanor Pierzina
844 County Road 440
Bovey, MN, 55709

King Elementary School
500 5th street
DEER RIVER, MN, 56636

August 8, 2022

Dear Jennifer Stefan and Pat Rendle,

I am writing this to notify you of my resignation from my position as a paraprofessional at King Elementary School. I will not be starting the coming 2022/2023 school year.

It's with a heavy heart that I write this letter, I have enjoyed my time at King immensely. The staff and students are nothing but extraordinary. My time spent in the D.C.D room will always be something I treasure, it's a team unlike any other. Kaija Helmbrecht was an amazing mentor and leader along with Tonya Nistler being an outstanding coworker who goes above and beyond to train new staff exactly how to best care for each student in the room. Each individual on that team has a gift that was meant for the job!

I will truly miss King and what it had to offer, but a new opportunity that better suits me and my family has come up and it is something that I must pursue. Thank you for the opportunity to have been a part of King Elementary School!

Sincerely,

Eleanor Pierzina

TO: ISD 317 Board of Directors
FROM: Joseph Akre
DATE: 08/02/2022

Student Achievement:
Summer School 2022 is completed.
The program was a success. 30 plus students attended. 36 credits were recovered in grades 9-12.
Two students recovered needed credits to graduate.
Science camp, 5 students obtained science elective credits which can be used for elective credit needed for graduation.

Effective and Efficient Systems:
Teaching and Learning Leadership training.
August 11, 2022
New teacher orientation.
August 25, 2022
Teacher workshop dates, August 30,31 and September 1st.

Partnerships:
September 1, 2022, Dr Angela LaRocque will be presenting to district certified staff.
Dr. LaRocque is a Clinical Psychologist (Behavioral Health)

Respectfully Submitted
Joseph G. Akre

PARENT/COACH RELATIONSHIP

Both parenting and coaching are extremely difficult vocations. By establishing an understanding of each position, we are better able to accept the actions of the other and provide greater benefit to children. As parents, when your child becomes involved in our programs, you have earned the right to understand what expectations are placed on him/her. This begins with clear communication from the coach of your child's program.

COMMUNICATIONS YOU SHOULD EXPECT FROM YOUR CHILD'S COACH

1. Philosophy of the coach.
2. Expectations the coach has for your child as well as all the players on the squad.
3. Locations and times of all practices and contests.
4. Team requirements, i.e. fees, special equipment, off-season conditioning.
5. Procedure should your child be injured during participation.
6. Discipline that results in the denial of your child's participation.

COMMUNICATION COACHES EXPECT FROM PARENTS

1. Concerns expressed directly to the coach.
2. Notification of any schedule conflicts well in advance.
3. Specific concern in regard to a coach's philosophy and/or expectations.

As your child becomes involved in the programs at Deer River High School, he/she will experience some of the most rewarding moments of his/her life. It is important to understand that there also may be times when things do not go the way you or your child wishes. At these times, discussion with the coach is encouraged.

APPROPRIATE CONCERNS TO DISCUSS WITH COACHES

1. The mental and physical treatment of your child.
2. Ways to help your child improve.
3. Concerns about your child's behavior.

All parents want their child to play as much as possible and it can be very difficult to accept when your child does not play as much as you had hoped. Coaches are professionals. They make judgment decisions based on what they believe to be best for **all** students involved. It is important to remember that your child's coach sees your child's participation and effort everyday, so the coach will often have a different perspective then you. Sometimes this leads to a difference of opinion and handling these differences in a positive and proactive way is important. As you have seen from the list above, certain things can and should be discussed with your child's coach. Other things, such as those in the following column, must be left to the discretion of the coach.

ISSUES NOT APPROPRIATE TO DISCUSS WITH COACHES

1. Playing time.
2. Team Strategy.
3. Play calling.
4. Other student athletes.

There are situations that may require a conference between the coach and the parent. These are to be encouraged. It is important that both parties involved have a clear understanding of the other's position. When these conferences are necessary, the following procedure should be followed to help promote a resolution to the issue of concern.

IF YOU HAVE A CONCERN TO DISCUSS WITH A COACH, THIS IS THE PROCEDURE YOU SHOULD FOLLOW

1. Encourage athlete to talk to coach.
2. Parent call coach to discuss athlete/coach meeting.
3. If the coach cannot be reached, call the Activities Director, Mr. Brent Schimek at 218.246.3410. He will set up the meeting for you.
4. Please do not attempt to confront a coach before or after a contest or practice. These can be emotional times for both the parent and the coach. Meetings of this nature do not promote resolution.

NEXT STEP

WHAT CAN A PARENT DO IF THE MEETING WITH THE COACH DID NOT PROVIDE A SATISFACTORY RESOLUTION?

1. Call and set up an appointment with the Activities Director, Mr. Brent Schimek, at 218.246.3410.
2. At this meeting, the appropriate next step can be determined.

Since research indicates a student involved in extra-curricular activities has a great chance for success during adulthood, extra-curricular programs have been established. Many of the character traits required to be successful in life after high school are developed in extra-curricular activities. We hope the information provided within this pamphlet makes both your child's and your experience with the Deer River High School program less stressful and more enjoyable.

Minnesota State

Interscholastic

Athletics

Sport A *Winning* Attitude

Sportsmanship

Ethics

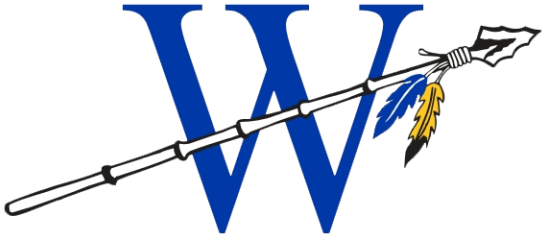
Integrity

Deer River High School playing time philosophy:

Middle School— Playing time/Participation will be balanced .

High School—Playing time is determined by coaches' evaluation of skill level.

Deer River High School



Parent/Coach Communication

July 2022 Happenings in the Buildings and Grounds Dept

- Worked with insurance adjuster to identify all storm related damage at King and HS. Repairs are being made or are scheduled
- Ordered class room furniture for both HS and King. Received desks, waiting on chairs
- Installed two new ovens in HS kitchen
- Removed broken and leaning tree's (storm damage) at King
- Sent two employees to Boiler Training to qualify and test for boiler license
- Working preventative maintenance on HVAC systems, cleaning, new filters, grease etc.
- Hired three student workers for the summer, Wicklund, Roy and Baird

Deer River Public Schools

Adopted: *September, 2021* *Policy 206*

Revised: _____

610 FIELD TRIPS

I. PURPOSE

The purpose of this policy is to provide guidelines for student trips and to identify the general process to be followed for review and approval of trip requests.

II. GENERAL STATEMENT OF POLICY

The general expectation of the school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Additional criteria to be considered include total cost to the participant and/or district, effect of absence upon scholastic performance of participating students and impact upon the overall operation of the school. The school board reserves the right to approve extended trips on an individual basis.

Student trips will be categorized within three general areas:

A. Required Instructional Trips

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. This may include walking field trips. These trips shall be subject to review and approval of the building principal and shall be financed by school district funds within the constraints of the school building budget. Students without parent permission will participate in an alternate activity with same learning objectives and credit. Fees may not be assessed against students to defray direct costs of instructional trips. (Minnesota Statutes section 123B.37, Prohibited Fees)

B. Optional Supplementary Trips

This category pertains to those trips in which students voluntarily participate and which supplement the instructional or activity program goals. Examples of trips in this category include cultural events, student activities, clubs, and other special interest groups or social activities. These trips are subject to review and approval of the principal and/or the activities director. For academic events, students without parent permission will participate in an alternate activity with the same learning objectives and credit. Financial contributions by students may be requested. (Minnesota Statutes section 123B.36)

C. Extended Trips

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary and must be requested well in advance of the planned activity. An extended trip request form must be

completed and approved at each level: student, principal, superintendent, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g., tournament competition).

2. The school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

3. Participating in overnight trips for curricular, co-curricular, or extra-curricular activities is a privilege. To insure the safety of the traveling party, participants may be subject to a search of their person or possessions by school administrators prior to boarding the transportation for an overnight trip.

III. REGULATIONS

A. Rules of conduct and discipline for students and employees shall apply to all student trip activity.

B. The school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.

C. Transportation shall be furnished through a commercial carrier or school-owned vehicle.

D. An employee may use a personal vehicle to transport staff or personal property for purposes of a field trip upon prior, written approval from administration.

E. An employee must not use a personal vehicle to transport one or more students for purposes of a field trip.

1. If immediate transportation of a student is required due to an emergency or unforeseen circumstance, such as the illness or injury of a child, and the transportation does not constitute regular or scheduled transportation, a personal vehicle may be used. To the extent a personal vehicle is used, the vehicle must be properly registered and insured.

2. An employee must obtain pre-approval by administration of student transportation by a personal vehicle, pursuant to Section III.E.1, if practicable. If pre-approval by administration of use of a personal vehicle cannot be obtained in a reasonable time given the circumstances, an employee shall report the relevant facts and circumstances justifying the need for use of a personal vehicle to administration as soon as practicable. The relevant facts and circumstances for use of a personal vehicle shall be documented by administration.

IV. SCHOOL BOARD REVIEW

The superintendent shall at least annually report to the school board upon the utilization of trips under this policy.

Legal References: Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)
Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721, 327 F.3d 675 (8th

Cir. 2003)
Lee v. Pine Bluff Sch. Dist., 472 F.3d 1026 (8th Cir. 2007)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 423 (Employee – Student Relationships)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 707 (Transportation of Public School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

Deer River Public Schools

Adopted: June, 1996 *Policy 706*

Revised: September, 2022

706 ACCEPTANCE OF GIFTS

I. PURPOSE

The purpose of this policy is to provide guidelines for the acceptance of gifts by the school board.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to accept gifts only in compliance with state law.

III. ACCEPTANCE OF GIFTS GENERALLY

The school board may receive, for the benefit of the school district, bequests, donations or gifts for any proper purpose. The school board shall have the sole authority to determine whether any gift or any precondition, condition, or limitation on use included in a proposed gift furthers the interests of or benefits the school district and whether it should be accepted or rejected.

IV. GIFTS OF REAL OR PERSONAL PROPERTY

The school board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members. The resolution must fully describe any conditions placed on the gift. The real or personal property so accepted may not be used for religious or sectarian purposes.

V. ADMINISTRATION IN ACCORDANCE WITH TERMS

If the school board agrees to accept a bequest, donation, gift, grant or devise which contains preconditions, conditions or limitations on use, the school board shall administer it in accordance with those terms. Once accepted, a gift shall be the property of the school district unless otherwise provided in the agreed upon terms.

VI. RECORD OF DONATIONS

All donors will receive a record of their donation utilizing Policy 706, Appendix A, Donation Receipt Form. A district acknowledgement letter will be provided only for donations in value greater than $250.

Legal References: Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Boards)
Minn. Stat. § 465.03 (Gifts to Municipalities)

Cross References: None

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Policy 706 Appendix A

DONATION RECEIPT FORM

Please complete the following, sign & return to the building principal or superintendent. Superintendent will present to the Deer River Board of Education for approval. Keep a copy for the site (Elementary or Secondary) records.

DEER RIVER STAFF NAME: _____ DATE: _____
(Person receiving donation) (please print)

JOB/POSITION: _____ BUILDING: _____

DONATION RECEIVED FROM: _____
(Organization or Individual)

Does donor prefer to remain anonymous: YES____ NO____

☐ **FINANCIAL DONATION**

Amount of Donation: $_____ Cash_____ Check#_____

Intended purpose: _____

☐ **OTHER DONATION**

Fair Market Value of Donation: $_____

Intended purpose:_____

_____ _____ _____ _____
Employee Signature Date Principal Signature Date

_____ _____ _____ _____
Superintendent Signature Date Board Rep. Signature Date

Disclaimer: Once accepted, a gift shall be the property of the School District unless otherwise provided in agreed upon terms.

Deer River Public Schools

Adopted: *September, 2022* *Policy 710*
Revised: _____

710 EXTRACURRICULAR TRANSPORTATION

I. PURPOSE

The purpose of this policy is to make clear to students, parents, and staff the school district's policy regarding extracurricular transportation.

II. GENERAL STATEMENT OF POLICY

The determination as to whether to provide transportation for students, spectators, or participants to and from extracurricular activities shall be made solely by the school district administration. This determination shall include, but is not limited to, the decision to provide transportation, the persons to be transported, the type or method to be utilized, all transportation scheduling and coordination, and any other transportation arrangements or decisions. Employees who are involved in extracurricular activities shall be advised by the administration as to the transportation arrangements made, if any.

III. ARRANGEMENT OF EXTRACURRICULAR TRANSPORTATION

School district employees shall not undertake independent arrangement, scheduling, or coordination of transportation for extracurricular activities unless specifically directed or approved by the school district administration. All transportation arrangements made by a school district employee must be approved by a building administrator. If the school district makes no arrangements for extracurricular transportation, students who wish to participate are responsible for arranging for or providing their own transportation.

IV. NO EMPLOYEE TRANSPORTATION OF STUDENTS WITH PERSONAL VEHICLES

An employee must not use a personal vehicle to transport one or more students except as provided herein. However, employees may make appropriate transportation arrangements for students as necessary in an emergency or other unforeseeable circumstance.

In a nonemergency situation, an employee must get prior, written approval from the administration before transporting a student in a personal vehicle. If a school vehicle is available, the employee will use the school vehicle. The administration has the sole discretion to make a final determination as to the appropriate use of a personal vehicle to transport one or more students.

If any emergency transportation arrangements are made by employees pursuant to this section, the relevant facts and circumstances shall be reported to the administration as soon thereafter as practicable.

All vehicles used to transport students shall be properly registered and insured.

V. FEES

In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.

Legal References:
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)

Cross References:
MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)

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CO-CURRICULAR AND EXTRACURRICULAR ALTERNATIVE TRANSPORTATION PERMISSION FORM

1. Student Name_____ Grade Level _____

2. Co-curricular Activity(ies)_____

3. Extracurricular Activity(ies)_____

Complete as follows:

1. Fill out lines 1, 2, and 3 above.
2. Obtain permission and a signature from your parent/guardian.
3. Obtain permission and a signature from your principal.
4. Return this form to the High School Office.
5. Provide a copy of this form to your coach or activity supervisor.

****

PARENT/GUARDIAN PERMISSION

I am the parent/guardian of the above-named student of Independent School District 317, Deer River (hereinafter "District"). My child is a member or participant in the co-curricular activity and/or extracurricular activity of the District's set forth above, which engages in organized activities/practices/games off campus located at _____ and may engage in meets, matches, games, or other organized activities at other off-campus locations.

ACKNOWLEDGMENT AND WAIVER: I understand that the District may provide transportation to co-curricular and/or extracurricular practices, games, and activities of which my child is a participant and for which transportation its employees supervise, control, and arrange. I also understand that the District may not provide transportation to co-curricular and extracurricular practices, games or activities for which my child is a participant. In consideration for my child being allowed to use alternative transportation for his/her or our family's convenience or in order to participate in this co-curricular and/or extracurricular activity due to the lack of District transportation, I hereby acknowledge and agree to the following:

I understand that, while District employees will direct students in complying with the permissions provided herein, the District will not participate in arranging such alternative transportation or otherwise supervise or instruct student behavior while using the alternative transportation I have authorized below. Further, I understand that, with respect to the alternative transportation I have authorized herein, the District makes no representations or assurances regarding the safety or condition of any vehicles used, insurance coverage, the driving skill or licensure of any driver, the legalities of passengers riding with any driver, any driver's compliance with relevant traffic or other laws, or the availability of any insurance for the alternative transportation I have authorized. I represent that my child is capable of safely participating in the activities I have permitted. I understand that the District, despite not supervising or controlling the alternative transportation, may unilaterally revoke the permission granted below if it believes that it is in the best interests of the student(s), driver, passenger, or public. I further understand that this waiver and acknowledgment applies to all co-curricular activities and extracurricular activities in which my child chooses to participate, including any circumstance in which my child chooses to participate in activities of the team/activity for which no District-arranged transportation is provided, including practices, meets, matches, games, or other organized activities at other locations, in consideration for being permitted to participate in said activities, or for which I provide or authorize another family member or participant's parent to provide my child with transportation for purposes of our convenience.

I recognize and understand that these activities have inherent risks including the potential loss of personal property and the risk of physical injury or death. Knowing these inherent risks, I am voluntarily assuming such risks and granting permission for my child to participate in the activities identified below.

I, on behalf of myself, the above-named student of the District, and any personal representatives, heirs, executors, administrators, agents, and assigns of myself or the above-named student, hereby voluntarily and forever release, waive, discharge, and covenant not to sue the District, its board members, administrators, employees, agents, representatives, and volunteers ("the Released Parties"), jointly and/or severally, from any kind of liability, including any and all claims, demands, injuries, damages, causes of action (known or unknown), suits, or judgments of any and every kind (including attorneys' fees), arising from any injury, property damage, or death that any undersigned may suffer as a result of participating in the activity identified below, regardless of whether the injury, damage, or death is caused, in whole or in part, by the Released Parties or the Released Parties' negligence, unless the injury, damage, or death arises from the Released Parties' gross negligence, willful misconduct, or claims that cannot be waived under Minnesota law.

I further agree to indemnify, and save and hold harmless the Released Parties, jointly and severally, from any and all claims, causes of action, liabilities, damages, costs, and expenses, including attorney's fees, arising from the above-named student's participation in the activity identified.

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PERMISSION TO PARTICIPATE: Acknowledging the foregoing, I give the above-named student permission to use the following alternative transportation (please check all that apply):

_____ Ride to or from practices, meets, matches, games, or other organized activities in a vehicle driven by me or another authorized family member.
Name(s) of authorized family member if not named below: _____
_____ Ride to or from practices, meets, matches, games, or other organized activities in a vehicle driven by another participant's parent.
Name(s) of authorized parent: _____
_____ Must use District-supervised transportation if available.

I have read, acknowledge and agree to the Acknowledgement and Waiver set forth in this form.

_____ _____
(Signature of Parent/Guardian) (Date)

_____
(Printed Name of Parent/Guardian)

****

PRINCIPAL'S PERMISSION

The above-named student has my permission to be a passenger to the co-curricular and/or extracurricular activity(ies) listed in this form.

Principal Signature_____ Date_____

****

FOR OFFICE USE ONLY

Form Received by: _____ Date Received: _____

Copy Provided to the following coaches/activity supervisors: _____

****

Deer River Public Schools

Adopted: September, 2022 *Policy 903*

Reviewed: _____

903 VISITORS TO SCHOOL DISTRICT BUILDINGS AND SITES

I. PURPOSE

The purpose of this policy is to inform the school community and the general public of the position of the school board on visitors to school buildings and other school property.

II. GENERAL STATEMENT OF POLICY

A. The school board encourages interest on the part of parents and community members in school programs and student activities. The school board welcomes visits to school buildings and school property by parents and community members provided the visits are consistent with the health, education and safety of students and employees and are conducted within the procedures and requirements established by the school district.

B. The school board reaffirms its position on the importance of maintaining a school environment that is safe for students and employees and free of activity that may be disruptive to the student learning process or employee working environment.

III. POST-SECONDARY ENROLLMENT OPTIONS STUDENTS

A. A student enrolled in a post-secondary enrollment options course may remain at the school site during regular school hours in accordance with established procedures.

B. A student enrolled in a post-secondary enrollment options course may be provided with reasonable access, during regular school hours, to a computer and other technology resources that the student needs to complete coursework for a post-secondary enrollment course in accordance with established procedures.

IV. RESPONSIBILITY

A. The school district administration shall present recommended visitor and post-secondary enrollment options student procedures and requirements to the school board for review and approval. The procedures should reflect input from employees, students and advisory groups, and shall be communicated to the school community and the general public. Upon approval by the school board, such procedures and requirements shall be an addendum to this policy.

B. The superintendent shall be responsible for providing coordination that may be

needed throughout the process and providing for periodic school board review and approval of the procedures.

V. VISITOR LIMITATIONS

A. An individual, post-secondary enrollment options student, or group may be denied permission to visit a school or school property or such permission may be revoked if the visitor(s) does not comply with the school district procedures and regulations or if the visit is not in the best interest of students, employees or the school district.

B. Visitors, including post-secondary enrollment options students, are authorized to park vehicles on school property at times and in locations specified in the approved visitor procedures and requirements which are an addendum to this policy or as otherwise specifically authorized by school officials. When unauthorized vehicles of visitors are parked on school property, school officials may:

1. move the vehicle or require the driver or other person in charge of the vehicle to move it off school district property; or

2. if unattended, provide for the removal of the vehicle, at the expense of the owner or operator, to the nearest convenient garage or other place of safety off of school property.

C. An individual, post-secondary enrollment options student, or group who enters school property without complying with the procedures and requirements may be guilty of criminal trespass and thus subject to criminal penalty. Such persons may be detained by the school principal or a person designated by the school principal in a reasonable manner for a reasonable period of time pending the arrival of a police officer.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 128C.08 (Assaulting a Sports Official Prohibited)
Minn. Stat. § 609.605, Subd. 4 (Trespass)

Cross References: None

Deer River Public Schools

Adopted: September, 2022 *Policy 802*

*Reviewed:*_____

802 DISPOSITION OF OBSOLETE EQUIPMENT AND MATERIAL

I. PURPOSE

The purpose of this policy is to provide guidelines for the superintendent to assist in timely disposition of obsolete equipment and material.

II. GENERAL STATEMENT OF POLICY

Effective use of school building space, and consideration for safety of personnel, will at times require disposal of obsolete equipment and material.

III. DEFINITIONS

A. "Contract" means an agreement entered into by the school district for the sale of supplies, materials, or equipment.

B. "Official newspaper" is a regular issue of a qualified legal newspaper.

IV. MANNER OF DISPOSITION

A. Authorization

The superintendent shall be authorized to dispose of obsolete equipment and materials by selling it at a fair price consistent with the procedures outlined in this policy. Any sale exceeding the minimum amount for which bids are required must first be specifically authorized by the school board. The superintendent shall be authorized to properly dispose of used books, materials, and equipment deemed to have little or no value.

B. Contracts Over $175,000

1. If the value of the equipment or materials is estimated to exceed $175,000, sealed bids shall be solicited by two weeks' published notice in the official newspaper. This notice shall state the time and place of receiving bids and contain a brief description of the subject matter. Additional publication in the official newspaper or elsewhere may be made as the school board shall deem necessary.

2. The sale shall be awarded to the highest responsible bidder, be duly executed in writing, and be otherwise conditioned as required by law.

3. A record shall be kept of all bids, with names of bidders and amounts of bids, and an indication of the successful bid. A bid containing an alteration or erasure of any price contained in the bid which is used in determining the highest responsible bid shall be rejected unless the alteration or erasure is corrected by being crossed out and the correction printed in ink or typewritten adjacent thereto and initialed in ink by the person signing the bid.

4. In the case of identical high bids from two or more bidders, the school board may, at its discretion, utilize negotiated procurement methods with the tied high bidders so long as the price paid does not go below the high tied bid price. In the case where only a single bid is received, the school board may, at its discretion, negotiate a mutually agreeable contract with the bidder so long as the price paid does not fall below the original bid. If no satisfactory bid is received, the board may readvertise.

5. All bids obtained shall be kept on file for a period of at least one year after their receipt. Every contract made without compliance with the foregoing provisions shall be void.

6. Data submitted by a business to a school in response to a request for bids are private until opened. Once opened, the name of the bidder and the dollar amount specified become public; all other data are private until completion of the selection process, meaning the school has completed its evaluation and ranked the responses. After completion of the selection process, all data submitted by all bidders are public except trade secret data. If all responses are rejected prior to completion of the selection process, all data remain private, except the name of the bidder and the dollar amount specified which were made public at the bid opening for one year from the proposed opening date or until resolicitation results in completion of the selection process or until a determination is made to abandon the purchase, whichever occurs sooner, at which point the remaining data becomes public. Data created or maintained by the school district as part of the selection or evaluation process are protected as nonpublic data until completion of the selection or evaluation process. At that time, the data are public with the exception of trade secret data.

C. Contracts From $25,000 to $175,000

If the amount of the sale is estimated to exceed $25,000 but not to exceed $175,000, the contract may be made either upon sealed bids in the manner directed above or by direct negotiation, by obtaining two or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding notice. All quotations obtained shall be kept on file for a period of at least one year after receipt.

D. Contracts $25,000 or Less

If the amount of the sale is estimated to be $25,000 or less, the contract may be made either upon quotation or in the open market, in the discretion of the school board. The sale in the open market may be by auction. If the contract is made on quotation, it shall be based, so far as practicable, on at least two quotations which shall be kept on file for a period of at least one year after receipt.

E. Electronic Sale of Surplus Supplies, Materials, and Equipment

Notwithstanding the other procedural requirements of this policy, the school district may contract to sell supplies, materials, and equipment which is surplus, obsolete, or unused through an electronic selling process in which purchasers compete to purchase the supplies, materials, or equipment at the highest purchase price in an open and interactive environment.

F. Notice of Quotation

Notice of procedures to receive quotations shall be given by publication or other means as appropriate to provide reasonable notice to the public.

G. Sales to Employees

No officer or employee of the school district shall sell or procure for sale or possess or control for sale to any other officer or employee of the school district any property or materials owned by the school district unless the property and materials are not needed for public purposes and are sold to a school district employee after reasonable public notice, at a public auction or by sealed response, if the employee is not directly involved in the auction or sale process. Reasonable notice shall include at least one week's published or posted notice. A school district employee may purchase no more than one motor vehicle from the school district at any one auction. This section shall not apply to the sale of property or materials acquired or produced by the school district for sale to the general public in the ordinary course of business. Nothing in this section shall prohibit an employee of the school district from selling or possessing for sale public property if the sale or possession for sale is in the ordinary course of business or the normal course of the employee's duties.

H. Exceptions for Surplus School Computers

1. A school district may bypass the requirements for competitive bidding and is not subject to any other laws relating to school district contracts if it is disposing of surplus school computer and related equipment, including a tablet device, by conveying the property and title to:

   a. another school district;

b. the state department of corrections;

c. the board of trustees of Minnesota State Colleges and Universities;

d. the family of a student residing in the district whose total family income meets the federal definition of poverty; or

e. a charitable organization under section 501(c)(3) of the Internal Revenue Code that is registered with the attorney general's office for educational use.

2. If surplus school computers are not disposed of as described in Paragraph 1., upon adoption of a written resolution of the school board, when updating or replacing school computers, including tablet devices, used primarily by students, the school district may sell or give used computers or tablets to qualifying students at the price specified in the written resolution. A student is eligible to apply to the school board for a computer or tablet under this subdivision if the student is currently enrolled in the school and intends to enroll in the school in the year following the receipt of the computer or tablet. If more students apply for computers or tablets than are available, the school must first qualify students whose families are eligible for free or reduced-price meals and then dispose of the remaining computers or tablets by lottery.

Legal References: Minn. Stat. § 13.591 (Business Data)
Minn. Stat. § 15.054 (Public Employees Not to Purchase Merchandise from Governmental Agencies; Exceptions; Penalty)
Minn. Stat. § 123B.29 (Sale of School Building at Auction)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 471.345 (Uniform Municipal Contracting Law)
Minn. Stat. § 645.11 (Published Notice)

Cross References: MSBA Service Manual, Chapter 13, School Law Bulletin "F" (School District
Contract and Bidding Procedures)

ISD #317 – DEER RIVER PUBLIC SCHOOLS
BOARD OF EDUCATION

AGENDA ANALYSIS FORM

For Board Meeting of August 8, 2022

AGENDA ITEM: 5. J.

SUBJECT: District Policy Manual

Board Action __ Status or Scheduled Report ____Information only_X__

BACKGROUND/RATIONALE:
At the August 9, 2021 regular business meeting a superintendent recommendation was introduced to undergo a complete review of the district policy book. The queue developed included all missing mandatory policies, missing policy of immediate need, and a review and update of all MSBA recommended policies.

UPDATE:

- All annual review policies are now in place and in alignment with current MSBA updates.
- The following mandatory policies in need of MSBA recommended revisions are 208, 209, 210, 404,406, 414,410, 415, 416, 417, 418, 515,516, 524, 526, 532, 533, 601, 603, 604, 708, 709, & 721. Drafts of these revisions will be prepared to introduce at an upcoming board meeting.
- Policy 806 – Crisis Management, is a mandatory policy that must be updated as soon as practical to align with the actual revised district crisis procedures currently in progress post-pandemic.
- Policy 902 – Use of District Facilities and Equipment, is a recommended policy that should be reviewed by the policy committee as soon as practical.
- The following policies of immediate need are scheduled for a second reading in September and should be added to the online policy book following their formal approval: 610, 706, 706A, 710, 710A, 802 & 903.

CERTIFICATION OF MINUTES RELATING TO
$7,440,000 GENERAL OBLIGATION
FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES 2022A

Issuer: Independent School District No. 317 (Deer River), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A regular meeting held on August 8, 2022 at 6:00 p.m. at the School District offices.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO $7,440,000 GENERAL OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES 2022A; AUTHORIZING ISSUANCE, AWARDING SALE, PRESCRIBING THE FORM AND DETAILS AND PROVIDING FOR THE PAYMENT THEREOF

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the bonds 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 bonds; 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 8th day of August, 2022.

_____

School District Clerk

It was reported that six (6) sealed proposals for the purchase of the District's General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A were received prior to 10:30 a.m., pursuant to the Preliminary Official Statement distributed to potential purchasers of the Bonds by Ehlers & Associates, Inc., independent municipal advisor to the District. The proposals have been publicly opened, read and tabulated and were found to be as follows:

(See Attached)

BID TABULATION

$7,350,000* General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A

Independent School District No. 317 (Deer River), Minnesota

SALE: August 8, 2022

AWARD: PIPER SANDLER & CO.

MN Credit Enhancement Rating: S&P Global Ratings "AAA" **Underlying Rating:** S&P Global Ratings "A"

Tax Exempt - Bank Qualified

NAME OF BIDDER	MATURITY (February 1)	RATE	REOFFERING YIELD	PRICE	NET INTEREST COST	TRUE INTEREST RATE
PIPER SANDLER & CO.				$7,571,261.65	$2,396,637.52	3.0292%
Minneapolis, Minnesota	2024	4.000%	1.900%			
Cantor Fitzgerald	2025	4.000%	1.950%			
Truist Securities	2026	5.000%	2.000%			
	2027	5.000%	2.050%			
	2028	5.000%	2.200%			
	2029	5.000%	2.300%			
	2030	5.000%	2.400%			
	2031	4.000%	2.450%			
	2032	4.000%	2.550%			
	2033	3.000%	2.750%			
	2034	3.000%	2.850%			
	2035	3.000%	3.000%			
	2036	3.000%	3.100%			
	2037	3.200%	3.200%			
NORTHLAND SECURITIES, INC.				$7,512,588.45	$2,396,981.13	3.0398%
Minneapolis, Minnesota						
BAIRD				$7,573,973.90	$2,414,841.52	3.0520%
Milwaukee, Wisconsin						
THE BAKER GROUP				$7,542,683.75	$2,423,125.62	3.0677%
Oklahoma City, Oklahoma						

* Subsequent to bid opening the issue size was increased to $7,440,000.
Adjusted Price - $7,661,138.96 Adjusted Net Interest Cost - $2,423,068.54 Adjusted TIC - 3.0294%

NAME OF BIDDER	MATURITY (February 1)	RATE	REOFFERING YIELD	PRICE	NET INTEREST COST	TRUE INTEREST RATE
RAYMOND JAMES & ASSOCIATES, INC. Memphis, Tennessee				$7,827,487.95	$2,483,858.09	3.0747%
BOK FINANCIAL SECURITIES, INC. Milwaukee, Wisconsin				$7,598,714.45	$2,530,627.22	3.1752%

Member _____, introduced the following resolution and moved its adoption, which motion was seconded by Member _____:

RESOLUTION RELATING TO $7,440,000 GENERAL OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES 2022A; AUTHORIZING ISSUANCE, AWARDING SALE, PRESCRIBING THE FORM AND DETAILS AND PROVIDING FOR THE PAYMENT THEREOF

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 317 (Deer River), Minnesota (the District), as follows:

SECTION 1. AUTHORIZATION AND SALE.

1.01. Authorization. (a) This Board, by resolution adopted on June 13, 2022, authorized the issuance and sale of its General Obligation Facilities Maintenance Bonds, Series 2022A in the approximate principal amount of $7,300,000. This Board, by resolution adopted on July 11, 2022, authorized the issuance and sale of its General Obligation Tax Abatement Bonds, Series 2022A in the approximate principal amount of $145,000. This Board hereby authorizes the issuance and sale of its $7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A (the Bonds) pursuant to Minnesota Statutes, Section 123B.595, Section 469.1814, and Chapter 475. A portion of the proceeds of the Bonds, $7,300,000 (the Facilities Maintenance Bonds Portion), will be used to finance deferred capital maintenance projects and indoor air quality projects at King Elementary School and, if and to the extent funds remain, various other District facilities (collectively the Facilities Maintenance Projects), as described in the District's ten-year facility plan (the Facility Plan) approved by both this Board and the Commissioner of the Department of Education of the State of Minnesota (the Commissioner). The District has published a notice in its official newspaper describing the Facilities Maintenance Projects, the amount of such Bonds, and the total amount of District indebtedness. A portion of the proceeds of the Bonds, $140,000 (the Tax Abatement Bonds Portion), will be used to finance parking lot improvement projects at King Elementary School (collectively, the Tax Abatement Projects). To pay all or a portion of the costs of the Tax Abatement Projects or to pay a portion of the principal of and interest on general obligation bonds to be issued by the District to pay for the Tax Abatement Projects, this Board by resolution adopted July 11, 2022 (the Abatement Resolution) has granted an abatement of property taxes to be imposed by the District on certain parcels in the District identified in the Abatement Resolution (the Abated Parcels) for a period of nine (9) years commencing with property taxes payable in 2023 and concluding with property taxes payable in 2031 (the Tax Abatement), all pursuant to Minnesota Statutes, Sections 469.1812 to 469.1815, as amended. The revenues derived by the District from such Tax Abatement are referred to collectively herein as the Tax Abatement Revenue. The Facilities Maintenance Bonds Portion will finance the Facilities Maintenance Projects and the Tax Abatement Bonds Portion will finance the Tax Abatement Projects including every item of cost of the kinds authorized in Minnesota Statutes, Section

469.1814, subdivision 5, benefiting the Abated Parcels. The Facilities Maintenance Projects and the Tax Abatement Projects are referred to collectively herein as the Project.

(b) The maturities of the Bonds are allocated between these purposes of the issue as follows:

Year	Facilities Maintenance Bonds Portion	Tax Abatement Bonds Portion
2024	$95,000	$10,000
2025	165,000	15,000
2026	150,000	15,000
2027	175,000	15,000
2028	315,000	15,000
2029	340,000	15,000
2030	350,000	15,000
2031	360,000	20,000
2032	380,000	20,000
2033	435,000	
2034	1,070,000	
2035	1,120,000	
2036	1,155,000	
2037	1,190,000	

1.02. The District has retained Ehlers & Associates, Inc., in Roseville, Minnesota (Ehlers) as independent municipal advisor in connection with the sale of the Bonds. Pursuant to Minnesota Statutes, Section 475.60, subdivision 2, paragraph 9, the requirements as to a public sale do not apply to the issuance of the Bonds. Pursuant to the Preliminary Official Statement prepared on behalf of the District by Ehlers, proposals for the purchase of the Bonds were received at or before the time specified for receipt of proposals. The proposals have been opened, publicly read and considered, and the purchase price, interest rates and net interest cost under the terms of each proposal have been determined. The most favorable proposal received is

that of Piper Sandler & Co., in Minneapolis, Minnesota (the Purchaser). It is hereby determined to issue the Bonds at a purchase price of $7,661,138.96 (representing the principal amount of $7,440,000, plus an original issue premium of $303,391.45, and less an underwriter's discount of $82,252.49) plus accrued interest, if any, and upon the further terms and conditions set forth herein.

1.03. Award. The sale of the Bonds is hereby awarded to the Purchaser, and the Chairperson and Clerk are hereby authorized and directed on behalf of the District to execute a contract for the sale of the Bonds with the Purchaser in accordance with the terms of the proposal. The good faith deposit of the Purchaser shall be retained and deposited by the District until the Bonds have been delivered, and shall be deducted from the purchase price paid at settlement. Any good faith deposit of other bidders shall be returned to them forthwith.

SECTION 2. BOND TERMS, REGISTRATION, EXECUTION AND DELIVERY.

2.01. Issuance of Bonds. All acts, conditions and things which are required by the Constitution and laws of the State of Minnesota to be done prior to the issuance of the Bonds having been done, existing and having happened, it is necessary for this Board to establish the form and terms of the Bonds, to provide for the security thereof, and to issue the Bonds forthwith.

2.02. Maturities, Interest Rates and Denominations. The Bonds shall be originally dated as of September 1, 2022, shall be in denominations of $5,000 or any integral multiple thereof of single maturities, shall mature on February 1 in the years and amounts stated below and shall bear interest from date of issue until paid or duly called for redemption at the annual rates set forth opposite such years and amounts, as follows:

Year	Amount	Rate	Year	Amount	Rate
2024	$105,000	4.000%	2031	$380,000	4.000%
2025	180,000	4.000	2032	400,000	4.000
2026	165,000	5.000	2033	435,000	3.000
2027	190,000	5.000	2034	1,070,000	3.000
2028	330,000	5.000	2035	1,120,000	3.000
2029	355,000	5.000	2036	1,155,000	3.000
2030	365,000	5.000	2037	1,190,000	3.200

For purposes of complying with the maturity provisions of Minnesota Statutes, Section 475.54, subdivision 1, the maturity schedule for the Bonds shall be combined with the maturity schedules for all of the District's outstanding general obligation bonds.

The Bonds shall be issuable only in fully registered form. Interest shall be computed on the basis of a 360-day year composed of twelve 30-day months. The interest thereon and, upon surrender of each Bond, the principal amount thereof, shall be payable by check or draft issued by the Registrar described herein; provided that, so long as the Bonds are registered in the name of a securities depository, or a nominee thereof, in accordance with Section 2.08 hereof, principal and interest shall be payable in accordance with the operational arrangements of the securities depository.

2.03. Dates and Interest Payment Dates. Upon initial delivery of the Bonds pursuant to Section 2.07 and upon any subsequent transfer or exchange pursuant to Section 2.06, the date of authentication shall be noted on each Bond so delivered, exchanged or transferred. The interest on the Bonds shall be payable on February 1 and August 1, commencing August 1, 2023, to the owners of record thereof as of the close of business on the fifteenth day of the immediately preceding month, whether or not such day is a business day.

2.04. Redemption. The Bonds maturing on and after February 1, 2031 shall be subject to redemption and prepayment at the option of the District, in whole or in part, in such order as the District shall determine and within a maturity by lot as selected by the Registrar in multiples of $5,000, on February 1, 2030, and on any date thereafter, at a price equal to the principal amount thereof and accrued interest to the date of redemption. The Clerk shall cause notice of the call for redemption thereof to be published as required by law and, at least thirty (30) days prior to the designated redemption date, shall cause notice of the call for redemption to be mailed, by first class mail, to the registered owners of any Bonds to be redeemed at their addresses as they appear on the bond register described in Section 2.06 hereof but no defect in or failure to give such mailed notice of redemption shall affect the validity of proceedings for the redemption of any Bond not affected by such defect or failure. Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the District shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon partial redemption of any Bond, a new Bond or Bonds will be delivered to the registered owner without charge, representing the remaining principal amount outstanding.

2.05. Appointment of Initial Registrar. The District hereby appoints Bond Trust Services Corporation, in Roseville, Minnesota, as the initial bond registrar, transfer agent and paying agent (the Registrar). The Chairperson and the Clerk are authorized to execute and deliver, on behalf of the District, a contract with the Registrar. Upon merger or consolidation of the Registrar with another corporation, if the resulting corporation is a bank or trust company

organized under the laws of the United States or one of the states of the United States and authorized by law to conduct such business, such corporation shall be authorized to act as successor Registrar. The District agrees to pay the reasonable and customary charges of the Registrar for the services performed. The District reserves the right to remove the Registrar upon thirty (30) days' notice and upon the appointment and acceptance of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Bonds in its possession to the successor Registrar and shall deliver the bond register to the successor Registrar.

2.06. Registration. The effect of registration and the rights and duties of the District and the Registrar with respect thereto shall be as follows:

(a) Register. The Registrar shall keep at its principal corporate trust office a bond register in which the 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.

(b) Transfer of Bonds. Upon surrender for transfer of any Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar shall authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the fifteenth day of the month preceding each interest payment date and until such interest payment date.

(c) Exchange of Bonds. Whenever any Bonds are surrendered by the registered owner for exchange the Registrar shall authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity, as requested by the registered owner or the owner's attorney in writing.

(d) Cancellation. All Bonds surrendered upon any transfer or exchange shall be promptly canceled by the Registrar and thereafter disposed of as directed by the District.

(e) Improper or Unauthorized Transfer. When any Bond is presented to the Registrar for transfer, the 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 Registrar shall incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The District and the Registrar may treat the person in whose name any Bond is at any time registered in the bond register as the

absolute owner of such Bond, whether such Bond shall be overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on such Bond and for all other purposes, and all such payments so made to any such registered owner or upon the owner's order shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees and Charges. For every transfer or exchange of Bonds, the Registrar may impose a charge upon the owner thereof sufficient to reimburse the Registrar for any tax, fee or other governmental charge required to be paid with respect to such transfer or exchange.

(h) Mutilated, Lost, Stolen or Destroyed Bonds. In case any Bond shall become mutilated or be destroyed, stolen or lost, the 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 destroyed, stolen or lost, upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen or lost, upon filing with the Registrar of evidence satisfactory to it that such Bond was destroyed, stolen or lost, and of the ownership thereof, and upon furnishing to the Registrar of an appropriate bond or indemnity in form, substance and amount satisfactory to it, in which both the District and the Registrar shall be named as obligees. All Bonds so surrendered to the Registrar shall be canceled by it and evidence of such cancellation shall be given to the District. If the mutilated, destroyed, stolen or lost Bond has already matured or been called for redemption in accordance with its terms it shall not be necessary to issue a new Bond prior to payment.

(i) Authenticating Agent. The Registrar is hereby designated authenticating agent for the Bonds, within the meaning of Minnesota Statutes, Section 475.55, subdivision 1, as amended.

(j) Valid Obligations. All Bonds issued upon any transfer or exchange of Bonds shall be the valid obligations of the District, evidencing the same debt, and entitled to the same benefits under this resolution as the Bonds surrendered upon such transfer or exchange.

2.07. Execution; Authentication and Delivery. The Bonds shall be prepared under the direction of the Clerk and shall be executed on behalf of the District by the signatures of the Chairperson and the Clerk, provided that all signatures may be printed, engraved, or lithographed facsimiles of the originals. In case any officer whose signature, or a facsimile of whose signature, shall appear on the Bonds shall cease to be such officer before the delivery of any Bond, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Notwithstanding such execution, no Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this resolution unless and until a certificate of authentication on such Bond has been duly executed

by the manual signature of the Registrar. The executed certificate of authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this resolution. When the Bonds have been so delivered and authenticated, they shall be delivered by the Clerk to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser shall not be obligated to see to the application of the purchase price.

2.08. Securities Depository. (a) For purposes of this section the following terms shall have the following meanings:

"Beneficial Owner" shall mean, whenever used with respect to a Bond, the person in whose name such Bond is recorded as the beneficial owner of such Bond by a Participant on the records of such Participant, or such person's subrogee.

"Cede & Co." shall mean Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Bonds.

"DTC" shall mean The Depository Trust Company of New York, New York.

"Participant" shall mean any broker-dealer, bank or other financial institution for which DTC holds Bonds as securities depository.

"Representation Letter" shall mean the Representation Letter pursuant to which the District agrees to comply with DTC's Operational Arrangements.

(b) The Bonds shall be initially issued as separately authenticated fully registered bonds, and one Bond shall be issued in the principal amount of each stated maturity of the Bonds. Upon initial issuance, the ownership of such Bonds shall be registered in the bond register in the name of Cede & Co., as nominee of DTC. The Registrar and the District may treat DTC (or its nominee) as the sole and exclusive owner of the Bonds registered in its name for the purposes of payment of the principal of or interest on the Bonds, selecting the Bonds or portions thereof to be redeemed, if any, giving any notice permitted or required to be given to registered owners of Bonds under this resolution, registering the transfer of Bonds, and for all other purposes whatsoever; and neither the Registrar nor the District shall be affected by any notice to the contrary. Neither the Registrar nor the District shall have any responsibility or obligation to any Participant, any person claiming a beneficial ownership interest in the Bonds under or through DTC or any Participant, or any other person which is not shown on the bond register as being a registered owner of any Bonds, with respect to the accuracy of any records maintained by DTC or any Participant, with respect to the payment by DTC or any Participant of any amount with respect to the principal of or interest on the Bonds, with respect to any notice which is permitted or required to be given to owners of Bonds under this resolution, with respect to the selection by DTC or any Participant of any person to receive payment in the event of a partial redemption of the Bonds, or with respect to any consent given or other action taken by DTC as registered owner of the Bonds. So long as any Bond is registered in the name of Cede & Co., as

nominee of DTC, the Registrar shall pay all principal of and interest on such Bond, and shall give all notices with respect to such Bond, only to Cede & Co. in accordance with DTC's Operational Arrangements, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than DTC shall receive an authenticated Bond for each separate stated maturity evidencing the obligation of the District to make payments of principal and interest. Upon delivery by DTC to the Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the Bonds will be transferable to such new nominee in accordance with paragraph (e) hereof.

(c) In the event the District determines that it is in the best interest of the Beneficial Owners that they be able to obtain Bonds in the form of bond certificates, the District may notify DTC and the Registrar, whereupon DTC shall notify the Participants of the availability through DTC of Bonds in the form of certificates. In such event, the Bonds will be transferable in accordance with paragraph (e) hereof. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the District and the Registrar and discharging its responsibilities with respect thereto under applicable law. In such event the Bonds will be transferable in accordance with paragraph (e) hereof.

(d) The execution and delivery of the Representation Letter to DTC by the Chairperson or Clerk, if not previously filed or if required to be re-filed with DTC, is hereby authorized and directed.

(e) In the event that any transfer or exchange of Bonds is permitted under paragraph (b) or (c) hereof, such transfer or exchange shall be accomplished upon receipt by the Registrar of the Bonds to be transferred or exchanged and appropriate instruments of transfer to the permitted transferee in accordance with the provisions of this resolution. In the event Bonds in the form of certificates are issued to owners other than Cede & Co., its successor as nominee for DTC as owner of all the Bonds, or another securities depository as owner of all the Bonds, the provisions of this resolution shall also apply to all matters relating thereto, including, without limitation, the printing of such Bonds in the form of bond certificates and the method of payment of principal of and interest on such Bonds in the form of bond certificates.

SECTION 3. FORM OF BONDS. The Bonds shall be prepared in substantially the form found at EXHIBIT A hereto.

SECTION 4. USE OF PROCEEDS.

4.01. General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A Project Fund. There is hereby established on the official books and records of the District a General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A Project Fund (the Project Fund), and the District shall continue to maintain the Project Fund until payment of all costs and expenses incurred in connection with the Project financed by the Bonds have been paid. Within the Project Fund are established the following accounts:

(a) Facilities Maintenance Bonds Account. To the Facilities Maintenance Bonds Account there shall be credited from the proceeds of the Facilities Maintenance Bonds Portion an amount equal to the estimated construction costs and expenses of the Facilities Maintenance Projects, and from the Facilities Maintenance Bonds Account there shall be paid all such construction costs and expenses. The Clerk shall maintain the Facilities Maintenance Bonds Account until payment of all costs and expenses incurred in connection with the construction of the Facilities Maintenance Projects have been paid.

(b) Tax Abatement Bonds Account. To the Tax Abatement Bonds Account there shall be credited from the proceeds of the Tax Abatement Bonds Portion an amount equal to the estimated construction costs and expenses of the Tax Abatement Projects, and from the Tax Abatement Bonds Account there shall be paid all such construction costs and expenses. The Clerk shall maintain the Tax Abatement Bonds Account until payment of all costs and expenses incurred in connection with the construction of the Tax Abatement Projects have been paid.

After payment of all such construction costs and expenses described in (a) and (b) above, the Project Fund shall be discontinued and any Bond proceeds remaining therein shall be credited to the Debt Service Fund established by Section 4.02 hereof.

4.02. General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A Debt Service Fund. So long as any of the Bonds are outstanding and any principal of or interest thereon unpaid, the District shall maintain a separate debt service fund on the official books and records of the District to be known as the General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A Debt Service Fund (the Debt Service Fund), which the District agrees to maintain until the Bonds have been paid in full, and the principal of and interest on the Bonds shall be payable from the Debt Service Fund. Pursuant to Minnesota Statutes, Section 123B.595, subdivision 5(c), the portion of long-term facilities maintenance revenue for bonded debt must be recognized in the Debt Service Fund. The moneys on hand in the Debt Service Fund from time to time shall be used only to pay the principal of and interest on the Bonds. The District irrevocably appropriates to the Debt Service Fund: (a) any funds received from the Purchaser upon delivery of the Bonds in excess of (i) the amount required by Section 4.01 above to be credited to the Project Fund and (ii) the amount required by Section 7.04 hereof to be set aside for payment of the costs of issuance of the Bonds; (b) the amounts specified in Section 4.01 above, after payment of all costs and expenses of the Project; (c) all taxes levied and collected in accordance with this resolution or any additional resolutions of the Board; (d) all Tax Abatement Revenue received by the District; (e) amounts, if any, transferred from the general fund account for long-term facilities maintenance to the Debt Service Fund, pursuant to Minnesota Statutes, Section 123B.595, subdivision 10(a)(4); (f) any long-term facilities maintenance equalized aid receivable under Minnesota Statutes, Section 123B.595, subdivision 9; and (g) all other moneys as shall be appropriated by the Board to the Debt Service Fund from time to time. If any payment of principal of and interest on the Bonds shall become due when there is not sufficient money in the Debt Service Fund to make such payment, the

Clerk shall pay the same from any other available fund of the District, and such other fund shall be reimbursed for such advances out of the proceeds of the taxes levied for the payment of the Bonds when available. Pursuant to Minnesota Statutes, Section 123B.595, subdivision 12, the portion, if any, of long-term facilities maintenance revenue not recognized in the Debt Service Fund shall be maintained with the general fund of the District in a reserve account pledged to the payment of Facility Plan costs not financed by the Facilities Maintenance Bonds Portion.

4.03. 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, credit and taxing power of the District shall be and are hereby irrevocably pledged. In order to produce aggregate amounts which, together with the Tax Abatement Revenue, will produce amounts not less than five percent in excess of the amounts needed to meet when due the principal of and interest on the Bonds as required by Minnesota Statutes, Section 475.61, subdivision 1, there is hereby levied on all taxable property in the District a direct, annual ad valorem tax which shall be spread upon the tax rolls for collection in the years and amounts as follows, as part of other general taxes of the District, as follows:

Levy Years	Collection Years	Amount

(See attached levy computation)

The taxes shall be irrepealable as long as any of the Bonds are outstanding and unpaid; provided, that the District reserves the right and power to reduce the levies in the manner and to the extent permitted by Minnesota Statutes, Section 475.61. If, as of the date tax levies are certified in any year, the sum of the balance in the Debt Service Fund plus any Tax Abatement Revenue to be received through the end of the following calendar year plus any valorem taxes theretofore levied for the payment of Bonds payable therefrom and collectible through the end of the following calendar year is not sufficient to pay when due all principal and interest to become due on all Bonds payable therefrom in said following calendar year, or the Debt Service Fund has incurred a deficiency in the manner provided in Section 4.02, an additional direct, irrepealable, ad valorem tax shall be levied on all taxable property within the corporate limits of the District for the purpose of restoring such accumulated or anticipated deficiency in accordance with the provisions of this resolution. Pursuant to Minnesota Statutes, Section 123B.595, subdivision 6, if the debt service revenue required to pay the principal and interest on the Facilities Maintenance Bonds Portion exceeds the District's long-term facilities maintenance revenue for the same fiscal year, the District's general fund levy must be reduced by the amount of the excess.

4.04. Debt Service Fund Balance Restriction. In order to ensure compliance with the Internal Revenue Code of 1986 (the Code), and applicable Treasury Regulations (the Regulations), upon allocation of any funds to the Debt Service Fund, the balance then on hand in the Fund shall be ascertained. If it exceeds the amount of principal and interest on the Bonds to become due and payable through February 1 next following, plus a reasonable carryover equal to 1/12th of the debt service due in the following bond year, the excess shall (unless an opinion is otherwise received from bond counsel) be used to prepay or purchase Bonds, or invested at a

yield which does not exceed the yield on the Bonds calculated in accordance with Section 148 of the Code.

SECTION 5. DEFEASANCE. When all of the Bonds have been discharged as provided in this section, all pledges, covenants and other rights granted by this resolution to the registered owners of the Bonds shall cease. The District may discharge its obligations with respect to any Bonds which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full; or, if any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued from the due date to the date of such deposit. The District may also discharge its obligations with respect to any prepayable Bonds called for redemption on any date when they are prepayable according to their terms, by depositing with the Registrar on or before that date an amount equal to the principal, interest and redemption premium, if any, which are then due, provided that notice of such redemption has been duly given as provided herein. The District may also at any time discharge its obligations with respect to any Bonds, subject to the provisions of law now or hereafter authorizing and regulating such action, by depositing irrevocably in escrow, with a bank or trust company qualified by law as an escrow agent for this purpose, cash or securities which are authorized by law to be so deposited, bearing interest payable at such time and at such rates and maturing or callable at the holder's option on such dates as shall be required to pay all principal and interest to become due thereon to maturity or earlier designated redemption date. Provided, however, that if such deposit is made more than ninety days before the maturity date or specified redemption date of the Bonds to be discharged, the District shall have received a written opinion of Bond Counsel to the effect that such deposit does not adversely affect the exemption of interest on any Bonds from federal income taxation and a written report of an accountant or investment banking firm verifying that the deposit is sufficient to pay when due all of the principal and interest on the Bonds to be discharged on and before their maturity dates or earlier designated redemption date.

SECTION 6. TAX COVENANTS, ARBITRAGE MATTERS, REIMBURSEMENT AND CONTINUING DISCLOSURE.

6.01. Restrictive Action. The Project will be owned and maintained by the District and used to carry out its program of public education. The District shall not enter into any lease, management agreement, use agreement or other contract with any nongovernmental entity relating to the Project or a portion thereof which would cause the Bonds to be considered "private activity bonds" or "private loan bonds" pursuant to the provisions of Section 141 of the Code. The District covenants and agrees with the registered owners of the Bonds that it will not take or permit to be taken by any of its officers, employees or agents any actions that would cause interest on the Bonds to become includable in gross income of the recipient under the Code and applicable Regulations and covenants to take any and all actions within its powers to ensure that the interest on the Bonds will not become includable in gross income of the recipient under the Code and the Regulations.

6.02. Arbitrage Certification. The Chairperson and Clerk being the officers of the District charged with the responsibility for issuing the Bonds pursuant to this resolution, are authorized and directed to execute and deliver to the Purchaser a certificate in accordance with the provisions of Section 148 of the Code and applicable Regulations stating the facts, estimates and circumstances in existence on the date of issue and delivery of the Bonds which make it reasonable to expect that the proceeds of the Bonds will not be used in a manner that would cause the Bonds to be "arbitrage bonds" within the meaning of the Code and the Regulations.

6.03. Arbitrage Rebate Exemption. (a) It is hereby found that the District has general taxing powers, that no Bond is a "private activity bond" within the meaning of Section 141 of the Code, that 95% or more of the net proceeds of the Bonds are to be used for local governmental activities of the District, and that the aggregate face amount of all tax-exempt obligations (other than private activity bonds) issued by the District and all subordinate entities thereof during calendar year 2022 is not reasonably expected to exceed $5,000,000 plus the lesser of $10,000,000 or so much of the aggregate face amount of the tax-exempt obligations as are attributable to financing or refinancing the construction of public school facilities. Therefore, pursuant to Section 148(f)(4)(D) of the Code, the District shall be treated as meeting the arbitrage rebate requirements of paragraphs (2) and (3) of Section 148(f) of the Code.

(b) If, notwithstanding the provisions of paragraph (a) of this Section 6.03, the arbitrage rebate provisions of Section 148(f) of the Code apply to the Bonds, the District hereby covenants and agrees to make the determinations, retain records and rebate to the United States the amounts at the times and in the manner required by said Section 148(f).

6.04. Qualified Tax-Exempt Obligations. The Board hereby designates the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code relating to the disallowance of interest expense for financial institutions, and hereby finds that the reasonably anticipated amount of tax-exempt obligations, which are not private activity bonds (not treating qualified 501(c)(3) bonds under Section 145 of the Code as private activity bonds for the purpose of this representation) which will be issued by the District and all subordinate entities during calendar year 2022 does not exceed $10,000,000.

6.05. Reimbursement. The District certifies that the proceeds of the Bonds will not be used by the District to reimburse itself for any expenditure with respect to the Project which the District paid or will have paid more than 60 days prior to the issuance of the Bonds unless, with respect to such prior expenditures, the District shall have made a declaration of official intent which complies with the provisions of Section 1.150-2 of the Regulations; provided that this certification shall not apply (i) with respect to certain de minimis expenditures, if any, with respect to the Project meeting the requirements of Section 1.150-2(f)(1) of the Regulations, or (ii) with respect to "preliminary expenditures" for the Project as defined in Section 1.150-2(f)(2) of the Regulations, including engineering or architectural expenses and similar preparatory expenses, which in the aggregate do not exceed 20% of the "issue price" of the Bonds.

6.06. Continuing Disclosure. (a) Purpose and Beneficiaries. To provide for the public availability of certain information relating to the Bonds and the security therefor and to permit the Purchaser and other participating underwriters in the primary offering of the Bonds to comply with amendments to Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934 (17 C.F.R. § 240.15c2-12), relating to continuing disclosure (as in effect and interpreted from time to time, the Rule), which will enhance the marketability of the Bonds, the District hereby makes the following covenants and agreements for the benefit of the Owners (as hereinafter defined) from time to time of the outstanding Bonds. The District is the only obligated person in respect of the Bonds within the meaning of the Rule for purposes of identifying the entities in respect of which continuing disclosure must be made. If the District fails to comply with any provisions of this section, any person aggrieved thereby, including the Owners of any outstanding Bonds, may take whatever action at law or in equity may appear necessary or appropriate to enforce performance and observance of any agreement or covenant contained in this section, including an action for a writ of mandamus or specific performance. Direct, indirect, consequential and punitive damages shall not be recoverable for any default hereunder to the extent permitted by law. Notwithstanding anything to the contrary contained herein, in no event shall a default under this section constitute a default under the Bonds or under any other provision of this resolution. As used in this section, Owner or Bondowner means, in respect of a Bond, the registered owner or owners thereof appearing in the bond register maintained by the Registrar or any Beneficial Owner (as hereinafter defined) thereof, if such Beneficial Owner provides to the Registrar evidence of such beneficial ownership in form and substance reasonably satisfactory to the Registrar. As used herein, Beneficial Owner means, in respect of a Bond, any person or entity which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, such Bond (including persons or entities holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of the Bond for federal income tax purposes.

(b) Information To Be Disclosed. The District will provide, in the manner set forth in subsection (c) hereof, either directly or indirectly through an agent designated by the District, the following information at the following times:

(1) on or before twelve (12) months after the end of each fiscal year of the District, commencing with the fiscal year ending June 30, 2022, the following financial information and operating data in respect of the District (the Disclosure Information):

(A) the audited financial statements of the District for such fiscal year, prepared in accordance with generally accepted accounting principles in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under Minnesota law, as in effect from time to time, or, if and to the extent such financial statements have not been prepared in accordance with such generally accepted accounting principles for reasons beyond the reasonable

control of the District, noting the discrepancies therefrom and the effect thereof, and certified as to accuracy and completeness in all material respects by the fiscal officer of the District; and

(B) to the extent not included in the financial statements referred to in paragraph (A) hereof, the information for such fiscal year or for the period most recently available of the type contained in the Official Statement under the headings: Current Property Valuations; Direct Debt; Tax Levies and Collections; Student Body; and Employment/ Unemployment Data, which information may be unaudited.

Notwithstanding the foregoing paragraph, if the audited financial statements are not available by the date specified, the District shall provide on or before such date unaudited financial statements in the format required for the audited financial statements as part of the Disclosure Information and, within 10 days after the receipt thereof, the District shall provide the audited financial statements. Any or all of the Disclosure Information may be incorporated by reference, if it is updated as required hereby, from other documents, including official statements, which have been submitted to the Municipal Securities Rulemaking Board (the MSRB) through its Electronic Municipal Market Access System (EMMA) or the SEC. The District shall clearly identify in the Disclosure Information each document so incorporated by reference. If any part of the Disclosure Information can no longer be generated because the operations of the District have materially changed or been discontinued, such Disclosure Information need no longer be provided if the District includes in the Disclosure Information a statement to such effect; provided, however, if such operations have been replaced by other District operations in respect of which data is not included in the Disclosure Information and the District determines that certain specified data regarding such replacement operations would be a Material Fact (as defined in paragraph (2) hereof), then, from and after such determination, the Disclosure Information shall include such additional specified data regarding the replacement operations. If the Disclosure Information is changed or this section is amended as permitted by this paragraph (b)(1) or subsection (d), then the District shall include in the next Disclosure Information to be delivered hereunder, to the extent necessary, an explanation of the reasons for the amendment and the effect of any change in the type of financial information or operating data provided.

(2) In a timely manner, not in excess of 10 business days, to the MSRB through EMMA, notice of the occurrence of any of the following events (each a "Material Fact," as hereinafter defined):

(A) principal and interest payment delinquencies;
(B) non-payment related defaults, if material;
(C) unscheduled draws on debt service reserves reflecting financial difficulties;
(D) unscheduled draws on credit enhancements reflecting financial difficulties;
(E) substitution of credit or liquidity providers, or their failure to perform;

(F) 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 Bonds or other material events affecting the tax status of the Bonds;

(G) modifications to rights of Bond holders, if material;

(H) Bond calls, if material and tender offers;

(I) defeasances;

(J) release, substitution, or sale of property securing repayment of the Bonds if material;

(K) rating changes;

(L) bankruptcy, insolvency, receivership, or similar event of the obligated person;

(M) 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 actions, other than pursuant to its terms, if material;

(N) appointment of a successor or additional trustee or the change of name of a trustee, if material;

(O) 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; "financial obligation" means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a debt obligation or any such derivative instrument; provided that "financial obligation" shall not include municipal securities as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule; and

(P) 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.

As used herein, for those events that must be reported if material, a "Material Fact" is a fact as to which a substantial likelihood exists that a reasonably prudent investor would attach importance thereto in deciding to buy, hold or sell a Bond or, if not disclosed, would significantly alter the total information otherwise available to an investor from the Official Statement, information disclosed hereunder or information generally available to the public. Notwithstanding the foregoing sentence, a Material Fact is also a fact that would be deemed material for purposes of

the purchase, holding or sale of a Bond within the meaning of applicable federal securities laws, as interpreted at the time of discovery of the occurrence of the event.

For the purposes of the event identified in (L) hereinabove, the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

For purposes of the events identified in paragraphs (O) and (P) above, the term "financial obligation" means (i) a debt obligation; (ii) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) a 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 MSRB consistent with the Rule.

(3) In a timely manner, to the MSRB through EMMA, notice of the occurrence of any of the following events or conditions:

(A) the failure of the District to provide the Disclosure Information required under paragraph (b)(1) at the time specified thereunder;
(B) the amendment or supplementing of this section pursuant to subsection (d), together with a copy of such amendment or supplement and any explanation provided by the District under subsection (d)(2);
(C) the termination of the obligations of the District under this section pursuant to subsection (d);
(D) any change in the accounting principles pursuant to which the financial statements constituting a portion of the Disclosure Information are prepared; and
(E) any change in the fiscal year of the District.

(c) Manner of Disclosure.

(1) The District agrees to make available to the MSRB through EMMA, in an electronic format as prescribed by the MSRB, the information described in subsection (b).

(2) All documents provided to the MSRB pursuant to this subsection (c) shall be accompanied by identifying information as prescribed by the MSRB from time to time.

(d) Term; Amendments; Interpretation.

(1) The covenants of the District in this section shall remain in effect so long as any Bonds are outstanding. Notwithstanding the preceding sentence, however, the obligations of the District under this section shall terminate and be without further effect as of any date on which the District delivers to the Registrar an opinion of Bond Counsel to the effect that, because of legislative action or final judicial or administrative actions or proceedings, the failure of the District to comply with the requirements of this section will not cause participating underwriters in the primary offering of the Bonds to be in violation of the Rule or other applicable requirements of the Securities Exchange Act of 1934, as amended, or any statutes or laws successory thereto or amendatory thereof.

(2) This section (and the form and requirements of the Disclosure Information) may be amended or supplemented by the District from time to time, without notice to (except as provided in paragraph (c)(2) hereof) or the consent of the Owners of any Bonds, by a resolution of this Board filed in the office of the recording officer of the District accompanied by an opinion of Bond Counsel, who may rely on certificates of the District and others and the opinion may be subject to customary qualifications, to the effect that: (i) such amendment or supplement (a) is made in connection with a change in circumstances that arises from a change in law or regulation or a change in the identity, nature or status of the District or the type of operations conducted by the District, or (b) is required by, or better complies with, the provisions of paragraph (b)(5) of the Rule; (ii) this section as so amended or supplemented would have complied with the requirements of paragraph (b)(5) of the Rule at the time of the primary offering of the Bonds, giving effect to any change in circumstances applicable under clause (i)(a) and assuming that the Rule as in effect and interpreted at the time of the amendment or supplement was in effect at the time of the primary offering; and (iii) such amendment or supplement does not materially impair the interests of the Bondowners under the Rule.

If the Disclosure Information is so amended, the District agrees to provide, contemporaneously with the effectiveness of such amendment, an explanation of the reasons for the amendment and the effect, if any, of the change in the type of financial information or operating data being provided hereunder.

(3) This section is entered into to comply with the continuing disclosure provisions of the Rule and should be construed so as to satisfy the requirements of paragraph (b)(5) of the Rule.

SECTION 7. CERTIFICATION OF PROCEEDINGS.

7.01. Filing with County Auditors. The Clerk is hereby authorized and directed to file with the County Auditors of Itasca and Cass counties a certified copy of this resolution together with such other information as the County Auditors shall require and to obtain from the County Auditors a certificate that the Bonds have been entered upon the bond registers and that the tax for the payment of the Bonds has been levied as required by law.

7.02. Certification of Proceedings. The officers of the District and the County Auditors are hereby authorized and directed to prepare and furnish to the Purchaser and to Dorsey & Whitney LLP, Bond Counsel, certified copies of all proceedings and records of the District relating to the Bonds and to the financial condition and affairs of the District, and such other affidavits, certificates and information as may be required to show the facts relating to the legality and marketability of the Bonds as they appear from the books and records under the officer's custody and control or as otherwise known to the them. All such certified copies, certificates and affidavits, including any heretofore furnished, shall be deemed representations of the District to the correctness of all statements contained herein.

7.03. Official Statement. The Preliminary Official Statement relating to the Bonds prepared and distributed by Ehlers, is hereby approved. Ehlers, is hereby authorized on behalf of the District to prepare and distribute to the Purchaser within seven business days from the date hereof, a Final Official Statement listing the offering price, the interest rates, selling compensation, delivery date, the underwriters and such other information relating to the Bonds required to be included in the Official Statement by Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934. The officers of the District are hereby authorized and directed to execute such certificates as may be appropriate concerning the accuracy, completeness and sufficiency of the Official Statement.

7.04. Authorization of Payment of Certain Costs of Issuance of the Bonds. The District authorizes the Purchaser to forward the amount of Bond proceeds allocable to the payment of issuance expenses to Wells Fargo Bank, National Association, on the closing date for further distribution as directed by Ehlers.

SECTION 8. STATE PAYMENT; DISTRICT AND REGISTRAR OBLIGATIONS. The District hereby covenants and obligates itself to notify the Commissioner of any potential default in the payment of the principal of or interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 (the State Payment Law), to guarantee, to the extent permitted by law, payment of the principal of and interest on the Bonds when due. The District further covenants to deposit with the Registrar not less than three business days prior to each February 1 and August 1 as set forth in Section 2.03 hereof, an amount sufficient to make that payment or to notify the Commissioner as provided in the State Payment Law that it will be unable to make all or a portion of such payment. The Registrar will notify the Commissioner if it becomes aware of a

potential default in the payment of principal of and interest on the Bonds on any payment date or if, on the date two business days prior to the date on which a payment is due, there are insufficient funds on deposit with the Registrar to make the required payment on such date. The Registrar will cooperate with the District, the Commissioner and the Commissioner of Management and Budget in implementing the provisions of the State Payment Law. In the event that amounts sufficient to make any such interest or principal payment are held by an escrow or paying agent and invested as authorized by Minnesota Statutes, Chapter 475 and such escrow or paying agent is required to use proceeds from such investment to pay to the Registrar the amount necessary to pay such interest or principal on such payment date, then the requirements of the State Payment Law relating to the deposit of such amounts with the Registrar prior to the payment date of such interest or principal shall be deemed satisfied and neither the District nor the Registrar shall be required to notify the Commissioner that insufficient funds are available to pay such interest or principal on such payment date. The District shall do all other things which may be necessary to perform the Bonds hereby undertaken under the State Payment Law, including any requirements hereafter adopted by the Commissioner of Management and Budget or the Commissioner.

Upon vote being taken on the foregoing resolution, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted

TAX LEVIES

TAX LEVY CALCULATION — **Issue ID#** 340938

Independent School District No. 317 (Deer River), MN — **Dated Date:** 9/1/2022

$7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A — **Call Date:** 2/1/2030

$985,000 Facilities Maintenance - Deferred Maintenance Portion

Tax Levy Year		Tax Collect Year		Bond Pay Year	Total P & I	P & I @ 105%	Net Levy
2022	/	2023	/	2024	52,445.00	55,067.25	55,067.25
2023	/	2024	/	2025	47,020.00	49,371.00	49,371.00
2024	/	2025	/	2026	46,620.00	48,951.00	48,951.00
2025	/	2026	/	2027	46,120.00	48,426.00	48,426.00
2026	/	2027	/	2028	110,620.00	116,151.00	116,151.00
2027	/	2028	/	2029	116,870.00	122,713.50	122,713.50
2028	/	2029	/	2030	112,620.00	118,251.00	118,251.00
2029	/	2030	/	2031	113,370.00	119,038.50	119,038.50
2030	/	2031	/	2032	114,770.00	120,508.50	120,508.50
2031	/	2032	/	2033	115,970.00	121,768.50	121,768.50
2032	/	2033	/	2034	112,970.00	118,618.50	118,618.50
2033	/	2034	/	2035	114,970.00	120,718.50	120,718.50
2034	/	2035	/	2036	116,820.00	122,661.00	122,661.00
2035	/	2036	/	2037	113,520.00	119,196.00	119,196.00
Totals					**1,334,705.00**	**1,401,440.25**	**1,401,440.25**

TAX LEVY CALCULATION **Issue ID#** **340938**

Independent School District No. 317 (Deer River), MN **Dated Date:** **9/1/2022**

$7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A **Call Date:** **2/1/2030**

$6,315,000 Facilities Maintenance - Health & Safety Portion

Tax Levy Year		Tax Collect Year		Bond Pay Year	Total P & I	P & I @ 105%	Net Levy
2022	/	2023	/	2024	408,026.67	428,428.01	428,428.00
2023	/	2024	/	2025	372,160.00	390,768.00	390,768.00
2024	/	2025	/	2026	350,960.00	368,508.00	368,508.00
2025	/	2026	/	2027	368,960.00	387,408.00	387,408.00
2026	/	2027	/	2028	435,710.00	457,495.50	457,495.50
2027	/	2028	/	2029	438,710.00	460,645.50	460,645.50
2028	/	2029	/	2030	435,960.00	457,758.00	457,758.00
2029	/	2030	/	2031	427,710.00	449,095.50	449,095.50
2030	/	2031	/	2032	431,910.00	453,505.50	453,505.50
2031	/	2032	/	2033	470,510.00	494,035.50	494,035.50
2032	/	2033	/	2034	1,095,460.00	1,150,233.00	1,150,233.00
2033	/	2034	/	2035	1,111,360.00	1,166,928.00	1,166,928.00
2034	/	2035	/	2036	1,110,910.00	1,166,455.50	1,166,455.50
2035	/	2036	/	2037	1,114,560.00	1,170,288.00	1,170,288.00
Totals					8,572,906.67	9,001,552.01	9,001,552.00

TAX LEVY CALCULATION **Issue ID#** **340938**

Independent School District No. 317 (Deer River), MN **Dated Date:** **9/1/2022**

$7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A **Call Date:** **2/1/2030**

$140,000 Tax Abatement Portion

Tax Levy Year		Tax Collect Year		Bond Pay Year	Total P & I	P & I @ 105% *	Less: Tax Abatement Revenues	Net Levy
2022	/	2023	/	2024	18,995.83	19,945.63	(19,945.63)	0.00
2023	/	2024	/	2025	20,950.00	21,997.50	(21,997.50)	0.00
2024	/	2025	/	2026	20,350.00	21,367.50	(21,367.50)	0.00
2025	/	2026	/	2027	19,600.00	20,580.00	(20,580.00)	0.00
2026	/	2027	/	2028	18,850.00	19,792.50	(19,792.50)	0.00
2027	/	2028	/	2029	18,100.00	19,005.00	(19,005.00)	0.00
2028	/	2029	/	2030	17,350.00	18,217.50	(18,217.50)	0.00
2029	/	2030	/	2031	21,600.00	22,680.00	(22,680.00)	0.00
2030	/	2031	/	2032	20,800.00	21,840.00	(21,840.00)	0.00
Totals					**176,595.83**	**185,425.63**	**(185,425.63)**	**0.00**

* The District is required to levy an amount sufficient to cover 105% of principal and interest payments, totaling $185,425.62.

EXHIBIT A

UNITED STATES OF AMERICA

STATE OF MINNESOTA
ITASCA AND CASS COUNTIES

INDEPENDENT SCHOOL DISTRICT NO. 317 (DEER RIVER)

GENERAL OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BOND, SERIES 2022A

R-1 $_____

Interest Rate	Maturity Date	Date of Original Issue	CUSIP No.
__%	February 1, 20__	September 1, 2022	

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: THOUSAND DOLLARS

INDEPENDENT SCHOOL DISTRICT NO. 317 (DEER RIVER), ITASCA AND CASS COUNTIES, STATE OF MINNESOTA (the District), acknowledges itself to be indebted and for value received hereby promises to pay to the registered owner specified above, or registered assigns, the principal sum specified above on the maturity date specified above, and to pay interest thereon from the date of original issue specified above, or from the most recent interest payment date to which interest has been paid or duly provided for, at the annual rate specified above, payable on February 1 and August 1 in each year, commencing August 1, 2023, to the person in whose name this Bond is registered at the close of business on the fifteenth day (whether or not a business day) of the immediately preceding month, all subject to the provisions referred to herein with respect to the redemption of the principal of this Bond prior to its stated maturity. The interest hereon and, upon presentation and surrender hereof at the principal office of the Registrar described below, the principal hereof, are payable in lawful money of the United States of America by check or draft drawn on Bond Trust Services Corporation, in Roseville, Minnesota, as bond registrar, transfer agent and paying agent, or its successor designated under the bond resolution described herein (the Registrar). For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the District have been and are hereby irrevocably pledged.

This Bond is one of an issue in the aggregate principal amount of $7,440,000 (the Bonds), issued by the District to finance deferred capital maintenance projects and indoor air quality projects at King Elementary School and, if and to the extent funds remain, various other District facilities (the Facilities Maintenance Projects) and parking lot improvement projects at King Elementary School (the Tax Abatement Projects) and is issued pursuant to and in full conformity with a resolution adopted by the School Board adopted on August 8, 2022 (the Bond Resolution), and pursuant to and in full conformity with the Constitution and laws of the State of Minnesota thereunto enabling, including Minnesota Statutes, Section 123B.595, Sections 469.1812 to 469.1815, as amended, and Chapter 475. The Bonds are issuable only in fully registered form, in denominations of $5,000 or any integral multiple thereof, of single maturities.

The Bonds maturing on and after February 1, 2031 are each subject to redemption and prepayment at the option of the District, in whole or in part, in such order as the District shall determine and, within a maturity, by lot as selected by the Registrar in multiples of $5,000, on February 1, 2030, and on any date thereafter, at a price equal to the principal amount thereof plus interest accrued to the date of redemption. The District will cause notice of the call for redemption to be published as required by law and, at least thirty (30) days prior to the designated redemption date, will cause notice of the call thereof to be mailed by first class mail to the registered owner of any Bond to be redeemed at the owner's address as it appears on the bond register maintained by the Registrar, but no defect in or failure to give such mailed notice of redemption shall affect the validity of proceedings for the redemption of any Bond not affected by such defect or failure. Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the District shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon partial redemption of any Bond, a new Bond or Bonds will be delivered to the registered owner without charge, representing the remaining principal amount outstanding.

The Bonds have been designated by the District as "qualified tax-exempt obligations" pursuant to Section 265(b)(3) of the Internal Revenue Code of 1986.

As provided in the Bond Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the District at the principal office of the Registrar, by the registered owner hereof in person or by the owner's attorney duly authorized in writing upon surrender hereof together with a written instrument of transfer satisfactory to the Registrar, duly executed by the registered owner or the owner's attorney, and may also be surrendered in exchange for Bonds of other authorized denominations. Upon such transfer or exchange, the District will cause a new Bond or Bonds to be issued in the name of the transferee or registered owner, of the same aggregate principal amount, bearing interest at the same rate and maturing on the same date, subject to reimbursement for any tax, fee or governmental charge required to be paid with respect to such transfer or exchange.

The District and the Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the District nor the Registrar shall be affected by any notice to the contrary.

Notwithstanding any other provisions of this Bond, so long as this Bond is registered in the name of Cede & Co., as nominee of The Depository Trust Company, or in the name of any other nominee of The Depository Trust Company or other securities depository, the Registrar shall pay all principal of and interest on this Bond, and shall give all notices with respect to this Bond, only to Cede & Co. or other nominee in accordance with the operational arrangements of The Depository Trust Company or other securities depository as agreed to by the District.

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, to exist 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 District according to its terms have been done, have happened, do exist and have been performed in regular and due form, time and manner as so required; that, prior to the issuance hereof the District has pledged and appropriated to the debt service fund established for the payment of the portion of the Bonds that finance the Tax Abatement Projects, tax abatement revenue to be derived by the District from certain specified properties in the District; that, prior to the issuance hereof, a direct, annual, ad valorem tax has been duly levied upon all taxable property in the District for the years and in amounts not less than five percent in excess of sums, together with pledged tax abatement revenue, sufficient to pay the interest hereon and the principal hereof as the same respectively become due; that additional taxes, if needed to meet the principal and interest requirements of the Bonds, shall be levied

upon all such property without limitation as to rate or amount; and that the issuance of the Bonds does not cause the indebtedness of the District to exceed any constitutional or statutory limitation of indebtedness.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Resolution until the Certificate of Authentication hereon shall have been executed by the Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, Independent School District No. 317 (Deer River), Itasca and Cass counties, State of Minnesota, by its School Board, has caused this Bond to be executed on its behalf by the facsimile signatures of the Chairperson and Clerk.

INDEPENDENT SCHOOL DISTRICT NO. 317 (DEER RIVER), MINNESOTA

_____ _____

(Facsimile Signature – Chairperson) (Facsimile Signature - Clerk)

_____

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Bond Resolution mentioned within.

Date of Authentication: _____

BOND TRUST SERVICES CORPORATION, Registrar

By_____
Authorized Representative

_____

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 the applicable laws or regulations:

TEN COM --as tenants in common UTMA ……. as Custodian for ……..

(Cust) (Minor)

TEN ENT --as tenants by the entireties under Uniform Transfers to Minors Act ...……..

(State)

JT TEN --as joint tenants with right of survivorship and not as tenants in common

Additional abbreviations may also be used.

_____

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond on the books kept for registration of the within Bond, 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 enlargement or any change whatsoever.

Signature Guaranteed: _____

Signature(s) must be guaranteed by an "eligible guarantor institution" meeting the requirements of the Registrar, which requirements include membership or participation in STAMP or such other "signature guaranty program" as may be determined by the Registrar in addition to or in substitution for STAMP, all in accordance with the Securities Exchange Act of 1934, as amended.

Please insert social security or other identifying number of assignee:_____

CERTIFICATE OF ITASCA COUNTY AUDITOR
AS TO REGISTRATION OF BONDS AND TAX LEVY

The undersigned, being the duly qualified and acting County Auditor of Itasca, hereby certifies that there has been filed in my office a certified copy of a resolution duly adopted on August 8, 2022, by the School Board of Independent School District No. 317 (Deer River), Minnesota, setting forth the form and details of an issue of $7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A, dated as of September 1, 2022, and levying taxes for their payment.

I further certify that the issue has been entered on my bond register and the tax required by law for their payment has been levied and filed as required by Minnesota Statutes, Sections 475.61 to 475.63.

WITNESS my hand and official seal this _____ day of _____, 2022.

_____
Itasca County Auditor

(SEAL)

CERTIFICATE OF CASS COUNTY AUDITOR
AS TO REGISTRATION OF BONDS AND TAX LEVY

The undersigned, being the duly qualified and acting County Auditor of Cass , hereby certifies that there has been filed in my office a certified copy of a resolution duly adopted on August 8, 2022, by the School Board of Independent School District No. 317 (Deer River), Minnesota, setting forth the form and details of an issue of $7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A, dated as of September 1, 2022, and levying taxes for their payment.

I further certify that the issue has been entered on my bond register and the tax required by law for their payment has been levied and filed as required by Minnesota Statutes, Sections 475.61 to 475.63.

WITNESS my hand and official seal this _____ day of _____, 2022.

_____
Cass County Auditor

(SEAL)

SIGNATURE, NO-LITIGATION AND ARBITRAGE
CERTIFICATE AND PURCHASE PRICE RECEIPT

The undersigned hereby certify that we are the Chairperson and Clerk, respectively, of Independent School District No. 317 (Deer River), Minnesota (the District), and that:

1. In our capacities as such officers, we have caused facsimiles of our true and correct signatures to be affixed to each bond of an issue of $7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A, dated as of September 1, 2022 (the Bonds), of the District. We are duly qualified and acting as such officers and duly authorized to execute the Bonds and we hereby ratify, confirm and adopt the facsimile signatures on each and all of the Bonds as the true and proper signatures for the execution thereof. The Bonds are in fully registered form. The Bonds have been in all respects duly executed for delivery pursuant to authority conferred upon us as such officers and no obligations other than the Bonds have been issued pursuant to such authority.

2. The Bonds mature on the dates, bear interest at the rates and are substantially in the form prescribed by a resolution duly adopted by the governing body of the District on August 8, 2022 (the Bond Resolution). The Bond Resolution has not been amended or repealed.

3. We have delivered the Bonds to Bond Trust Services Corporation, in Roseville, Minnesota, as bond registrar (the Registrar), for authentication and delivery to The Depository Trust Company on behalf of Piper Sandler & Co., in Minneapolis, Minnesota, and associates, in its capacity as the purchaser of the Bonds (the Purchaser).

4. None of the proceedings or records which have been certified to the Purchaser or to Dorsey & Whitney LLP, the attorneys rendering an opinion as to the validity of the Bonds, has been in any manner repealed, amended or changed. There has been no material change in the financial condition of the District or the facts affecting the Bonds. No litigation of any nature is now pending or, to the best of our knowledge, threatened, seeking to restrain or enjoin the issuance or delivery of the Bonds or the levy or collection of any Tax Abatement Revenue, as defined herein, and any ad valorem taxes to pay principal of or interest on the Bonds, or in any manner questioning the authority or proceedings for the issuance of the Bonds or the application of the proceeds thereof, or for the levy or collection of any Tax Abatement Revenue and any ad valorem taxes or affecting the validity of the Bonds or questioning the corporate existence or boundaries of the District or the title of any of the present officers thereof to their respective offices.

5. The Preliminary Official Statement dated July 28, 2022 and the Final Official Statement dated August 9, 2022, prepared on behalf of the District for the issuance of the Bonds by Ehlers & Associates, Inc., the District's independent municipal advisor (the Municipal Advisor), did not as of the dates thereof, and do not as of the date hereof, contain any misstatement of a material fact or omit to state any material fact necessary to make the

statements contained therein, in light of the circumstances in which they are made, not misleading.

6. This certificate is given, in part, to establish the reasonable expectations of the District regarding the amount and use of the gross proceeds of the Bonds. The facts and expectations set forth herein are reasonable and the District does not reasonably expect that the Bonds will be "arbitrage bonds" within the meaning of Section 148 of the Internal Revenue Code of 1986 (the Code) and applicable Treasury Regulations (the Regulations).

7. (a) A portion of the proceeds of the Bonds, $7,300,000 (the Facilities Maintenance Bonds Portion), will be used to finance deferred capital maintenance projects and indoor air quality projects at King Elementary School and, if and to the extent funds remain, various other District facilities (collectively the Facilities Maintenance Projects), as described in the District's ten-year facility plan (the Facility Plan) approved by both this Board and the Commissioner of the Department of Education of the State of Minnesota. The District has published a notice in its official newspaper describing the Facilities Maintenance Projects, the amount of such Bonds, and the total amount of District indebtedness. A portion of the proceeds of the Bonds, $140,000 (the Tax Abatement Bonds Portion), will be used to finance parking lot improvement projects at King Elementary School (collectively, the Tax Abatement Projects). To pay all or a portion of the costs of the Tax Abatement Projects or to pay a portion of the principal of and interest on general obligation bonds to be issued by the District to pay for the Tax Abatement Projects, this Board by resolution adopted July 11, 2022 (the Abatement Resolution) has granted an abatement of property taxes to be imposed by the District on certain parcels in the District identified in the Abatement Resolution (the Abated Parcels) for a period of ten (10) years commencing with property taxes payable in 2023 and concluding with property taxes payable in 2031 (the Tax Abatement), all pursuant to Minnesota Statutes, Sections 469.1812 to 469.1815, as amended. The revenues derived by the District from such Tax Abatement are referred to collectively herein as the Tax Abatement Revenue. The Facilities Maintenance Bonds Portion will finance the Facilities Maintenance Projects and the Tax Abatement Bonds Portion will finance the Tax Abatement Projects including every item of cost of the kinds authorized in Minnesota Statutes, Section 469.1814, subdivision 5, benefiting the Abated Parcels. The Facilities Maintenance Projects and the Tax Abatement Projects are referred to collectively herein as the Project.

(b) For allocation purposes, the Bonds of each maturity are allocated to the Facilities Maintenance Bonds Portion and the Tax Abatement Bonds Portion as shown on Attachment A hereto.

8. The Bonds are generally considered a single "issue" for all purposes of Section 103 and Sections 141 through 150 of the Code because they were sold at substantially the same time (*i.e.*, less than 15 days apart) pursuant to the same plan of financing and are reasonably expected to be paid from substantially the same source of funds. The District has not entered into and will not enter into a binding written contract at substantially the same time as the sale date of the Bonds for the sale or exchange of any tax-exempt obligation pursuant to the same

plan of financing as the Bonds that is reasonably expected to be payable from substantially the same source of funds as the Bonds.

9. On the date hereof (the Closing Date), the District received from the Purchaser the purchase price of the Bonds, $7,661,138.96 ($7,440,000 for the principal of the Bonds, plus original issue premium of $303,391.45, and less an underwriter's discount of $82,252.49), no interest having accrued to the date hereof, and the Registrar was thereupon directed to deliver the Bonds to The Depository Trust Company on behalf of the Purchaser.

10. Of the amount set forth in paragraph 9:

(a) $7,430,583.35 of the proceeds of the Facilities Maintenance Bonds Portion, and a District cash contribution of $185,546 will be deposited in the Facilities Maintenance Bonds Account in the General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A Project Fund created by the Bond Resolution (the Project Fund) and will be used to pay the construction costs and expenses of the Facilities Maintenance Projects;

(b) $152,545.61 of the proceeds of the Tax Abatement Bonds Portion will be deposited in the Tax Abatement Account in the Project Fund and will be used to pay the construction costs and expenses of the Tax Abatement Projects;

(c) $78,010 will be used on or about the Closing Date to pay costs of issuance of the Bonds (representing costs of legal services, financial consulting services, advertising and printing and similar items); and

(d) $0 of the proceeds of the Bonds will be deposited in the General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A Debt Service Fund created by the Bond Resolution (the Debt Service Fund) and applied to the payment of interest on the Bonds on August 1, 2023.

11. The Bonds have been sold at competitive sale after solicitation of proposals without the requirement of published notice by the District's Municipal Advisor. To the best of our knowledge, the price paid for the Bonds by the Purchaser is reasonable under customary standards applied in the market. As shown in the Certificate of Municipal Advisor, the "issue price" of the Bonds is $7,743,391.45, which is the aggregate of the issue prices determined separately for each maturity of the Bonds (treating Bonds with the same maturity date but different credit or payment terms as separate maturities) based on the reasonably expected initial offering price of each maturity of the Bonds to the public as of the sale date, pursuant to the special rule for competitive sales provided by Section 1.148-1(f)(2)(iii) of the Regulations and as evidenced by the Issue Price Certificate of Purchaser and the Certificate of Municipal Advisor.

12. As shown in the Certificate of Municipal Advisor, the yield on the Bonds (the Bond Yield), computed on the basis of the information set forth herein, and otherwise in accordance with the Code and the Regulations, is 2.8925% per annum. The Bond Yield has been

calculated, as provided in Section 1.148-4(b) of the Regulations, as that discount rate which when used in computing the present value as of the issue date of all unconditionally payable payments of principal, interest and fees paid or reasonably expected to be paid for qualified guarantees on the Bonds, produces an amount which is equal to the present value, using the same discount rate, of the aggregate issue price thereof.

13. The net sale proceeds of the Bonds, plus investment earnings thereon, deposited into the Project Fund do not exceed the amount to be spent by the District to construct the Project and to pay costs of issuance of the Bonds, and it is reasonably expected that all of the amounts in the Project Fund will be allocated to expenditures for the Project or to costs of issuance of the Bonds. The District will, within six months of the date hereof, incur substantial binding obligations to third parties to expend at least 5% of the net sale proceeds of the Bonds on the Project. Work on the Project and allocation of the net sale proceeds of the Bonds to expenditures will proceed with due diligence to completion and it is reasonably expected that the Project will be completed and that at least 85% of the net sale proceeds of the Bonds will be allocated to expenditures for the Project within three years of the Closing Date. Any balance remaining in the Project Fund upon completion of the Project, or upon an earlier determination that all such funds will not be used for the Project, will be applied in a manner determined, in consultation with bond counsel, to comply with the federal income tax rules governing the application of excess proceeds.

14. The District expects to spend on the Project, within three years from the date hereof, all of the net sale and investment proceeds to be derived by the District from the issuance of the Bonds. Any amount not so expended by said date will, pending expenditure, be invested at a yield which does not exceed the Bond Yield unless the District determines to take advantage of the provisions of Section 1.148-5(c) relating to yield reduction payments.

15. The Bonds have been made payable primarily from the Debt Service Fund. The collections of ad valorem taxes and other amounts, including Tax Abatement Revenue, appropriated to the Debt Service Fund are estimated to be sufficient, but not in excess of the amounts required, to pay the principal of and interest on all Bonds payable therefrom when due, and it is not expected that any of such Bonds or the interest thereon will be paid from any other account or fund of the District and no other fund or account is pledged as security for the payment of the Bonds. The Debt Service Fund is expected to be depleted annually on February 1, except for a "reasonable carryover" as permitted by the definition of a "bona fide debt service fund" in Section 1.148-1(b) of the Regulations. The Debt Service Fund will constitute a "bona fide debt service fund" as defined in Section 1.148-1(b) of the Regulations.

16. No proceeds of the Bonds will be used to pay principal, interest, or redemption price on another issue, and no proceeds of the Bonds will be allocated to reimburse an original expenditure paid by another obligation.

17. None of the proceeds of the Bonds will be used to reimburse the District for costs of the Project (other than "preliminary expenditures" as permitted by Section 1.150-2(f)(2) of the Regulations) paid prior to the date of issuance of the Bonds.

18. All net proceeds of the Bonds have been or will be used, directly or indirectly, to finance capital expenditures or, to the extent permitted by Section 1.148-6(d)(3)(ii) of the Regulations, *de minimis* expenditures for certain specified purposes (including costs of issuing the Bonds and interest on the Bonds until three years from the Closing Date). The District acknowledges that if proceeds of the Bonds are allocated to expenditures other than as permitted by this paragraph, a like amount of then-available funds of the District will be treated as unspent proceeds of the Bonds.

19. The District has not and will not enter into any lease, operating agreement, management agreement or other contractual arrangement that would cause the Bonds to be considered "private activity bonds" as defined in Section 141 of the Code and applicable Regulations. Property financed with the proceeds of the Bonds is not expected to be sold or disposed of, in whole or in part, prior to the last maturity date of the Bonds.

20. No portion of the proceeds of the Bonds will be used, directly or indirectly, to make or finance loans to any other person. No proceeds of the Bonds will be used to make a prepayment for goods or services more than 90 days prior to the reasonably expected date of delivery to the District of all of the goods or services for which the prepayment was made.

21. No portion of the Bonds is issued for the purpose of investing the proceeds thereof at a yield higher than the Bond Yield. The sale proceeds of the Bonds, including income from the investment thereof, do not exceed the amount necessary for the governmental purposes of the Bonds. Other than amounts deposited into the Debt Service Fund, it is not expected that any other replacement proceeds of the Bonds will arise subsequent to the issuance of the Bonds.

22. The District reasonably expects that the term of the Bonds is no longer than is reasonably necessary for the governmental purposes of the Bonds. The weighted average maturity of the Bonds (10.465 years) does not exceed 120% of the average reasonably expected economic life of the financed Project.

23. Except as provided in this paragraph, prior to allocation to expenditures, all gross proceeds of the Bonds shall be invested at a yield not in excess of the Bond Yield until they cease to be gross proceeds:

(a) The following may be invested without yield restriction during the indicated temporary period:

(i) amounts on deposit in the Project Fund prior to the earlier of three years after the Closing Date or the completion (or abandonment) of the Project;

(ii) amounts on deposit in the Debt Service Fund (to the extent it qualifies as a "bona fide debt service fund") for a period of 13 months from the date received;

(iii) any other investment proceeds for a period of one year from the date received;

(iv) any other replacement proceeds for a period of 30 days from the date that the amounts are first treated as replacement proceeds; and

(v) any other gross proceeds for a period of 30 days from the date received.

(b) Gross proceeds of the Bonds may be invested without yield restriction to the extent the District makes permissible yield-reduction payments with respect to such investment in the manner provided in Section 1.148-5(c) of the Regulations.

(c) At any time gross proceeds of the Bonds do not qualify for investment at a yield in excess of the Bond Yield pursuant to an applicable temporary period, such gross proceeds may be invested without yield restriction as part of the "minor portion" as set forth in Section 148(e) of the Code. The Bonds are treated as a single issue for purposes of determining the minor portion, and, therefore, the "minor portion" amount is $100,000.

24. No amounts held in the Project Fund or Debt Service Fund will be used to acquire an investment (including a bank deposit) for an amount in excess of the fair market value of such investment, and no such investment will be sold or otherwise disposed of for an amount less than the fair market value of the investment. The District acknowledges that, except as is otherwise provided in Section 1.148-5(d)(6) of the Regulations, an investment that is not of a type traded on an established securities market, within the meaning of Section 1273 of the Code, is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value.

25. The District expects to qualify for the "small issuer exception" of Section 148(f)(4)(D) of the Code with respect to the Bonds, which provides that the District shall be treated as meeting the arbitrage rebate requirements of paragraphs (2) and (3) of Section 148(f) of the Code because the District has general taxing powers, no Bond is a "private activity bond" within the meaning of Section 141 of the Code, 95% or more of the net proceeds of the Bonds are to be used for local governmental activities of the District, and the aggregate face amount, within the meaning of Section 1.148-8(c)(1) of the Regulations, of all tax-exempt obligations (other than private activity bonds) issued by the District and all subordinate entities thereof during calendar year 2022 is not reasonably expected to exceed $5,000,000 plus the lesser of $10,000,000 or so much of the aggregate face amount of the tax-exempt obligations as are attributable to financing or refinancing the construction of public school facilities.

26. The Bonds are not "hedge bonds" within the meaning of Section 149(g) of the Code. The District reasonably expects to spend at least 85% of the spendable proceeds of the

Bonds within three years after the date hereof and not more than 50% of the proceeds of the Bonds are or will be invested in nonpurpose investments having a substantially guaranteed yield for four years or more.

27. The Bonds will not be "federally guaranteed" within the meaning of Section 149(b) of the Code.

28. The District will retain detailed records and documents relating to the expenditure of proceeds of the Bonds, the use of the facilities financed thereby, and the investment of sale and investment proceeds until at least three years following the retirement of all the Bonds or any tax-exempt or tax-advantaged obligations that refund the Bonds. The District acknowledges that such records may be necessary to support the exclusion of interest on the Bonds from gross income.

29. To the best of the knowledge and belief of the undersigned, the expectations of the District, as set forth above, are reasonable, and there are no present facts, estimates or circumstances which would change the foregoing expectations.

Attachment A

Year	Facilities Maintenance Bonds Portion	Tax Abatement Bonds Portion
2024	$95,000	$10,000
2025	165,000	15,000
2026	150,000	15,000
2027	175,000	15,000
2028	315,000	15,000
2029	340,000	15,000
2030	350,000	15,000
2031	360,000	20,000
2032	380,000	20,000
2033	435,000	
2034	1,070,000	
2035	1,120,000	
2036	1,155,000	
2037	1,190,000	

Dated: September 1, 2022.

INDEPENDENT SCHOOL DISTRICT NO. 317
(DEER RIVER), MINNESOTA

By: _____
Its: Chairperson

And: _____
Its: Clerk

[Signature, No-Litigation and Arbitrage Certificate and Purchase Price Receipt
Independent School District No. 317 (Deer River), Minnesota
General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A]

August 8, 2022

SALE DAY REPORT FOR:

Independent School District No. 317 (Deer River), Minnesota

$7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A

EHLERS
PUBLIC FINANCE ADVISORS

Prepared by:

Ehlers
3060 Centre Pointe Drive
Roseville, MN 55113

Jeff Seeley,
Senior Municipal Advisor

Matthew Hammer,
Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Competitive Sale Results

PURPOSE: To finance facility improvements to parking lots, deferred maintenance, and indoor air quality projects at King Elementary School.

RATING: **MN Credit Enhancement Rating:** S&P Global Ratings "AAA"

Underlying Rating: S&P Global Ratings "A"

NUMBER OF BIDS: 6

LOW BIDDER: Piper Sandler & Co., Minneapolis, Minnesota

COMPARISON FROM LOWEST TO HIGHEST BID:
(TIC as bid)

LOW BID:* 3.0292%

HIGH BID: 3.1752%

INTEREST DIFFERENCE: $133,990

Summary of Sale Results:	
Principal Amount*:	$7,440,000
Underwriter's Discount:	$82,252
Reoffering Premium:	$303,391
True Interest Cost:	3.0294%
Costs of Issuance:	$78,010
Yield:	1.90%-3.20%
Total Net P&I:	$10,084,208

* *The winning bidder submitted a bid with a premium price (a price greater than the par amount of the bonds) that was greater than the estimates included in the Pre-Sale Report reviewed by the board on July 11th.*

NOTES: The True Interest Cost of 3.03% is significantly lower than the 4.26% estimate used for the Pre-Sale Report provided to the Board on July 11th. As a result, total payments (principal and interest) are approximately $540,000 less than estimated in the Pre-Sale Report. In addition, due to significantly lower interest rates and larger net premium the deposit to the construction is approximately $370,000 higher as compared with Pre-Sale estimates.

CLOSING DATE:	September 1, 2022
SCHOOL BOARD ACTION:	Adopt the resolution awarding the sale of $7,440,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A.

SUPPLEMENTARY ATTACHMENTS

- Bid Tabulation
- Updated Sources and Uses of Funds
- Updated Debt Service Schedules
- Updated Long Term Financing Plan for Debt and Capital Payment Levies
- Updated Tax Impact Schedule
- Rating Report
- Bond Resolution (Distributed Separately)

BID TABULATION

$7,350,000* General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A

Independent School District No. 317 (Deer River), Minnesota

SALE: August 8, 2022

AWARD: PIPER SANDLER & CO.

MN Credit Enhancement Rating: S&P Global Ratings "AAA" **Underlying Rating:** S&P Global Ratings "A"

Tax Exempt - Bank Qualified

NAME OF BIDDER	MATURITY (February 1)	RATE	REOFFERING YIELD	PRICE	NET INTEREST COST	TRUE INTEREST RATE
PIPER SANDLER & CO.				$7,571,261.65	$2,396,637.52	3.0292%
Minneapolis, Minnesota	2024	4.000%	1.900%			
Cantor Fitzgerald	2025	4.000%	1.950%			
Truist Securities	2026	5.000%	2.000%			
	2027	5.000%	2.050%			
	2028	5.000%	2.200%			
	2029	5.000%	2.300%			
	2030	5.000%	2.400%			
	2031	4.000%	2.450%			
	2032	4.000%	2.550%			
	2033	3.000%	2.750%			
	2034	3.000%	2.850%			
	2035	3.000%	3.000%			
	2036	3.000%	3.100%			
	2037	3.200%	3.200%			
NORTHLAND SECURITIES, INC.				$7,512,588.45	$2,396,981.13	3.0398%
Minneapolis, Minnesota						
BAIRD				$7,573,973.90	$2,414,841.52	3.0520%
Milwaukee, Wisconsin						
THE BAKER GROUP				$7,542,683.75	$2,423,125.62	3.0677%
Oklahoma City, Oklahoma						

* Subsequent to bid opening the issue size was increased to $7,440,000.
Adjusted Price - $7,661,138.96 Adjusted Net Interest Cost - $2,423,068.54 Adjusted TIC - 3.0294%

RAYMOND JAMES & ASSOCIATES, INC. Memphis, Tennessee	$7,827,487.95	$2,483,858.09	3.0747%
BOK FINANCIAL SECURITIES, INC. Milwaukee, Wisconsin	$7,598,714.45	$2,530,627.22	3.1752%

RESULTS OF BOND SALE

Deer River School District No. 317

Estimated Sources and Uses of Funds **August 8, 2022**

	FM Bonds *Deferred Maintenance*	FM Bonds *Health & Safety - IAQ*	Abatement Bonds *Parking Lots*	Total
Estimated Bond Amount	**$985,000**	**$6,315,000**	**$140,000**	**$7,440,000**
Estimated Project Cost	**$966,650**	**$6,673,500**	**$139,900**	**$7,780,050**
Dated Date				**9/1/2022**
Number of Years	**14.5**	**14.5**	**10**	**14.5**
Sources of Funds				
Par Amount	$985,000	$6,315,000	$140,000	$7,440,000
Investment Earnings [1]	1,539	9,607	229	11,375
Reoffering Premium [2]	62,036	225,794	15,561	303,391
General LTFM Funds on Hand	0	0	0	185,546
Total Sources	$1,048,575	$6,550,401	$155,790	$7,940,312
Uses of Funds				
Allowance for Discount Bidding [3]	$10,890	$69,815	$1,548	$82,252
Legal and Fiscal Costs [4]	10,328	66,214	1,468	78,010
Net Available for Project Costs	**1,027,358**	**6,414,372**	**152,775**	**7,780,050**
Total Uses	$1,048,575	$6,550,401	$155,790	$7,940,312
Deposit to Construction Fund	**$1,025,819**	**$6,404,765**	**$152,546**	**$7,583,129**

1 Estimated investment earnings are based on an average interest rate of 0.3%, and a project length of 12 months.

2 The underwriter of the bonds paid a premium to purchase the bonds. They will retain a portion of the premium as their compensation, or underwriter's discount. The remainder of the premium will be used to reduce the par amount of the capital notes portion of the issuance.

3 The allowance for discount bidding is an estimate of the compensation taken by the underwriter who provides the lowest true interest cost as part of the competitive bidding process and purchases the bonds. Ehlers provides independent municipal advisory services as part of the bond sale process and is not an underwriting firm.

4 Includes fees for municipal advisor, bond counsel, rating agency or agencies, paying agent, and county certificates.

I.S.D. No. 317 (Deer River), MN

$7,440,000 G.O. Tax Abatement and Facilities Maintenance Bonds, Series 2022A
Issue Summary
Dated: September 1, 2022

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/01/2022	-	-	-	-	-
08/01/2023	-	-	242,302.50	242,302.50	-
02/01/2024	105,000.00	4.000%	132,165.00	237,165.00	479,467.50
08/01/2024	-	-	130,065.00	130,065.00	-
02/01/2025	180,000.00	4.000%	130,065.00	310,065.00	440,130.00
08/01/2025	-	-	126,465.00	126,465.00	-
02/01/2026	165,000.00	5.000%	126,465.00	291,465.00	417,930.00
08/01/2026	-	-	122,340.00	122,340.00	-
02/01/2027	190,000.00	5.000%	122,340.00	312,340.00	434,680.00
08/01/2027	-	-	117,590.00	117,590.00	-
02/01/2028	330,000.00	5.000%	117,590.00	447,590.00	565,180.00
08/01/2028	-	-	109,340.00	109,340.00	-
02/01/2029	355,000.00	5.000%	109,340.00	464,340.00	573,680.00
08/01/2029	-	-	100,465.00	100,465.00	-
02/01/2030	365,000.00	5.000%	100,465.00	465,465.00	565,930.00
08/01/2030	-	-	91,340.00	91,340.00	-
02/01/2031	380,000.00	4.000%	91,340.00	471,340.00	562,680.00
08/01/2031	-	-	83,740.00	83,740.00	-
02/01/2032	400,000.00	4.000%	83,740.00	483,740.00	567,480.00
08/01/2032	-	-	75,740.00	75,740.00	-
02/01/2033	435,000.00	3.000%	75,740.00	510,740.00	586,480.00
08/01/2033	-	-	69,215.00	69,215.00	-
02/01/2034	1,070,000.00	3.000%	69,215.00	1,139,215.00	1,208,430.00
08/01/2034	-	-	53,165.00	53,165.00	-
02/01/2035	1,120,000.00	3.000%	53,165.00	1,173,165.00	1,226,330.00
08/01/2035	-	-	36,365.00	36,365.00	-
02/01/2036	1,155,000.00	3.000%	36,365.00	1,191,365.00	1,227,730.00
08/01/2036	-	-	19,040.00	19,040.00	-
02/01/2037	1,190,000.00	3.200%	19,040.00	1,209,040.00	1,228,080.00
Total	**$7,440,000.00**	**-**	**$2,644,207.50**	**$10,084,207.50**	**-**

Yield Statistics

Bond Year Dollars	$79,030.00
Average Life	10.622 Years
Average Coupon	3.3458275%
Net Interest Cost (NIC)	3.0660111%
True Interest Cost (TIC)	3.0294578%
Bond Yield for Arbitrage Purposes	2.8925127%
All Inclusive Cost (AIC)	3.1466169%

IRS Form 8038

Net Interest Cost	2.8885362%
Weighted Average Maturity	10.465 Years

RESULTS OF BOND SALE

Deer River School District No. 317

Analysis of Possible Structure for Capital and Debt Levies

$6,315,000 FM Bond
$140,000 Abatement Bond
14 Annual Tax Levies
Wrapped Around Existing Debt

August 8, 2022

Type of Bond	Principal Amount	Dated Date	Interest Rate
FM - Heath & Safety	$6,315,000	09/01/22	3.05%
Tax Abatement	$140,000	09/01/22	2.60%

Levy Payable Year	Fiscal Year	Tax Capacity Value [1] ($000s)	% Chg	Existing Commitments: Building Bonds [2]	Alt Fac/Fac Maint H&S Bonds [2]	Abatement Bonds [2]	Est. Debt Excess [3]	Net Levy	Tax Rate	Proposed Abatement Bonds: Principal	Interest	Add'l. Debt Excess [3]	Net Levy	Proposed Facilities Maintenance (H&S) Bonds: Principal	Interest	Add'l. Debt Excess [3]	Net Debt Levy	Combined Totals: Initial Debt Levy	Net Levy	Tax Rate
2021	2022	8,296	3.5%	1,056,157	550,076	68,775	(32,940)	1,642,068	19.79	-	-	-	-	-	-	-	-	1,642,068	1,642,068	19.79
2022	2023	8,536	2.9%	1,062,790	544,510	67,043	(71,137)	1,603,206	18.78	-	-	-	-	-	-	-	-	1,603,206	1,603,206	18.78
2023	2024	8,536	0.0%	1,039,933	328,420	65,310	(111,986)	1,321,677	15.48	10,000	8,996	950	20,896	95,000	313,027	20,401	448,829	1,791,402	1,791,402	20.99
2024	2025	8,536	0.0%	1,037,676	327,055	68,828	(57,347)	1,376,212	16.12	15,000	5,950	-	21,998	155,000	217,160	-	390,768	1,788,977	1,788,977	20.96
2025	2026	8,536	0.0%	1,391,106	-	66,938	(57,342)	1,400,701	16.41	15,000	5,350	-	21,368	140,000	210,960	-	368,508	1,790,576	1,790,576	20.98
2026	2027	8,536	0.0%	1,386,945	-	70,298	(58,322)	1,398,921	16.39	15,000	4,600	(855)	19,725	165,000	203,960	(14,740)	372,668	1,791,314	1,791,314	20.99
2027	2028	8,536	0.0%	1,389,964	-	-	(58,290)	1,331,674	15.60	15,000	3,850	(789)	19,003	240,000	195,710	(14,907)	442,589	1,793,266	1,793,266	21.01
2028	2029	8,536	0.0%	1,386,945	-	-	(55,599)	1,331,346	15.60	15,000	3,100	(760)	18,245	255,000	183,710	(17,704)	442,942	1,792,533	1,792,533	21.00
2029	2030	8,536	0.0%	1,387,785	-	-	(55,478)	1,332,307	15.61	15,000	2,350	(730)	17,488	265,000	170,960	(17,718)	440,040	1,789,835	1,789,835	20.97
2030	2031	8,536	0.0%	1,387,523	-	-	(55,511)	1,332,011	15.60	20,000	1,600	(700)	21,980	270,000	157,710	(17,602)	431,494	1,785,485	1,785,485	20.92
2031	2032	8,536	0.0%	1,386,158	-	-	(55,501)	1,330,657	15.59	20,000	800	(879)	20,961	285,000	146,910	(17,260)	436,246	1,787,863	1,787,863	20.95
2032	2033	8,536	0.0%	1,362,690	-	-	(55,446)	1,307,244	15.31	-	-		-	335,000	135,510	(17,450)	476,586	1,783,829	1,783,829	20.90
2034	2034	8,536	0.0%	-	-	-		-	-	-	-	-	-	970,000	125,460	(19,063)	1,131,170	1,131,170	1,131,170	13.25
2035	2035	8,536	0.0%	-	-	-	-	-	-	-	-	-	-	1,015,000	96,360	(45,247)	1,121,681	1,121,681	1,121,681	13.14
2036	2036	8,536	0.0%	-	-	-	-	-	-	-	-	-	-	1,045,000	65,910	(44,867)	1,121,588	1,121,588	1,121,588	13.14
2037	2037	8,536	0.0%	-	-	-	-	-	-	-	-	-	-	1,080,000	34,560	(44,864)	1,125,424	1,125,424	1,125,424	13.18
2038	2038	8,536	0.0%	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Totals				15,275,670	1,750,062	407,190	(724,899)	16,708,023		140,000	36,596	(3,762)	181,663	6,315,000	2,257,907	(251,019)	8,750,533	25,640,219	25,640,219	

1 Tax capacity value for taxes payable in 2021 and 2022 are final. Estimates for future years are based on the percentage changes as shown above.
2 Initial debt service levies (prior to subtracting debt equalization aid) are set at 105 percent of the principal and interest payments during the next fiscal year.
3 Debt excess adjustment for taxes payable in 2022 is the actual amount. Debt excess for Pay 2023 is an estimate using June 30, 2021 fund balance. Future years are estimated at 4% of the prior year's initial debt service levy.

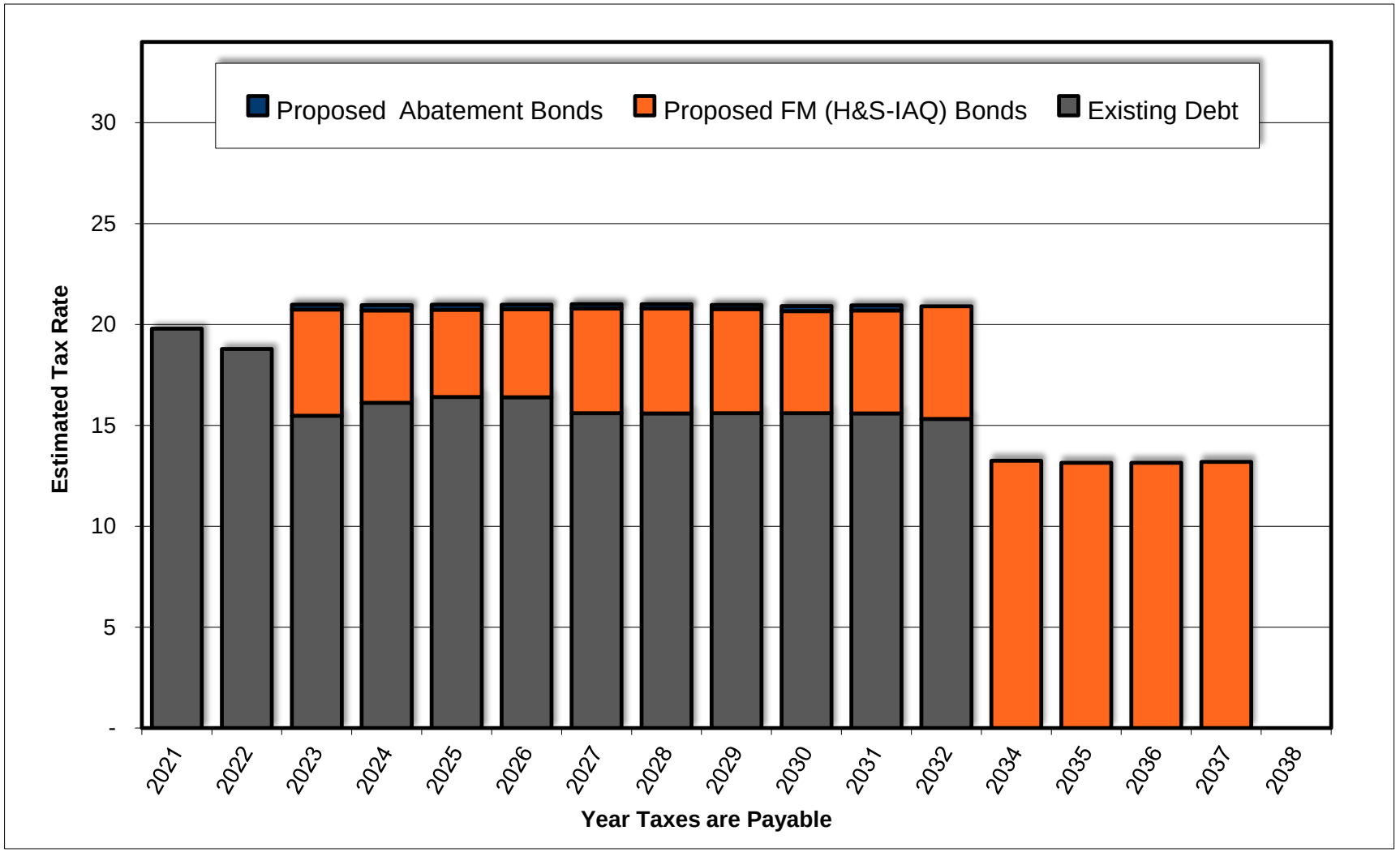
RESULTS OF BOND SALE

Deer River School District No. 317

Estimated Tax Rates for Capital and Debt Service Levies
Existing Commitments and Proposed New Debt

$6,315,000 FM Bond
$140,000 Abatement Bond
14 Annual Tax Levies

Date Prepared: **August 8, 2022**



EHLERS PUBLIC FINANCE ADVISORS

RESULTS OF BOND SALE

Deer River School District No. 317
Estimates of LTFM Revenue and Bond Payments

$985,000 Fac. Maint. Bond Issue
14 Annual Levies
32% of LTFM Revenue

	Proposed Bond Issue
Principal Amount:	$985,000
Dated Date:	9/1/2022
Average Interest Rate:	2.95%

August 8, 2022

Levy Pay Year	Fiscal Year	Adjusted Pupil Units	Building Age	Revenue/ Pupil	Est. Total LTFM Revenue	LTFM Aid	Tax Levy	Existing Bonds Initial Levy [1]	Existing Bonds Est. Debt Excess [2]	Existing Bonds Net Levy	Gen. Fund Revenue Remaining	Potential New Bonds Principal	Potential New Bonds Interest	Potential New Bonds Est. Debt Excess [2]	Potential New Bonds Total Debt Service[1]	Total Debt Service	Gen. Fund Revenue Remaining
2022	2023	945	38.86	380.00	359,100	95,513	263,587	276,675	(11,755)	264,920	94,180	-	-	-	-	264,920	94,180
2023	2024	945	39.86	380.00	359,100	79,879	279,221	70,718	(11,067)	59,651	299,450	-	52,445	-	55,067	114,718	244,382
2024	2025	945	40.86	380.00	359,100	85,099	274,001	68,828	(2,829)	65,999	293,101	10,000	37,020	-	49,371	115,370	243,730
2025	2026	945	41.86	380.00	359,100	88,863	270,237	66,938	(2,753)	64,184	294,916	10,000	36,620	-	48,951	113,135	245,965
2026	2027	945	42.86	380.00	359,100	92,857	266,243	70,298	(2,678)	67,620	291,480	10,000	36,120	(1,958)	46,468	114,088	245,012
2027	2028	945	43.86	380.00	359,100	96,791	262,309	-		-	359,100	75,000	35,620	(1,859)	114,292	114,292	244,808
2028	2029	945	44.86	380.00	359,100	100,668	258,432	-	-	-	359,100	85,000	31,870	(4,572)	118,142	118,142	240,958
2029	2030	945	45.86	380.00	359,100	104,487	254,613	-	-	-	359,100	85,000	27,620	(4,726)	113,525	113,525	245,575
2030	2031	945	46.86	380.00	359,100	104,487	254,613	-	-	-	359,100	90,000	23,370	(4,541)	114,497	114,497	244,603
2031	2032	945	47.86	380.00	359,100	104,487	254,613	-	-	-	359,100	95,000	19,770	(4,580)	115,929	115,929	243,171
2032	2033	945	48.86	380.00	359,100	104,487	254,613	-	-	-	359,100	100,000	15,970	(4,637)	117,131	117,131	241,969
2033	2034	945	49.86	380.00	359,100	104,487	254,613	-	-	-	359,100	100,000	12,970	(4,685)	113,933	113,933	245,167
2034	2035	945	50.86	380.00	359,100	104,487	254,613	-	-	-	359,100	105,000	9,970	(4,557)	116,161	116,161	242,939
2035	2036	945	51.86	380.00	359,100	104,487	254,613	-	-	-	359,100	110,000	6,820	(4,646)	118,015	118,015	241,085
2036	2037	945	52.86	380.00	359,100	104,487	254,613	-	-	-	359,100	110,000	3,520	(4,721)	114,475	114,475	244,625
2037	2038	945	53.86	380.00	359,100	104,487	254,613	-	-	-	359,100				-	-	359,100
2038	2039	945	54.86	380.00	359,100	104,487	254,613	-	-	-	359,100	-	-	-	-	-	359,100
Totals					8,640,744	2,412,411	6,228,333	830,813	(36,536)	794,277		985,000	349,705	(45,482)	1,355,958	2,150,236	6,490,508

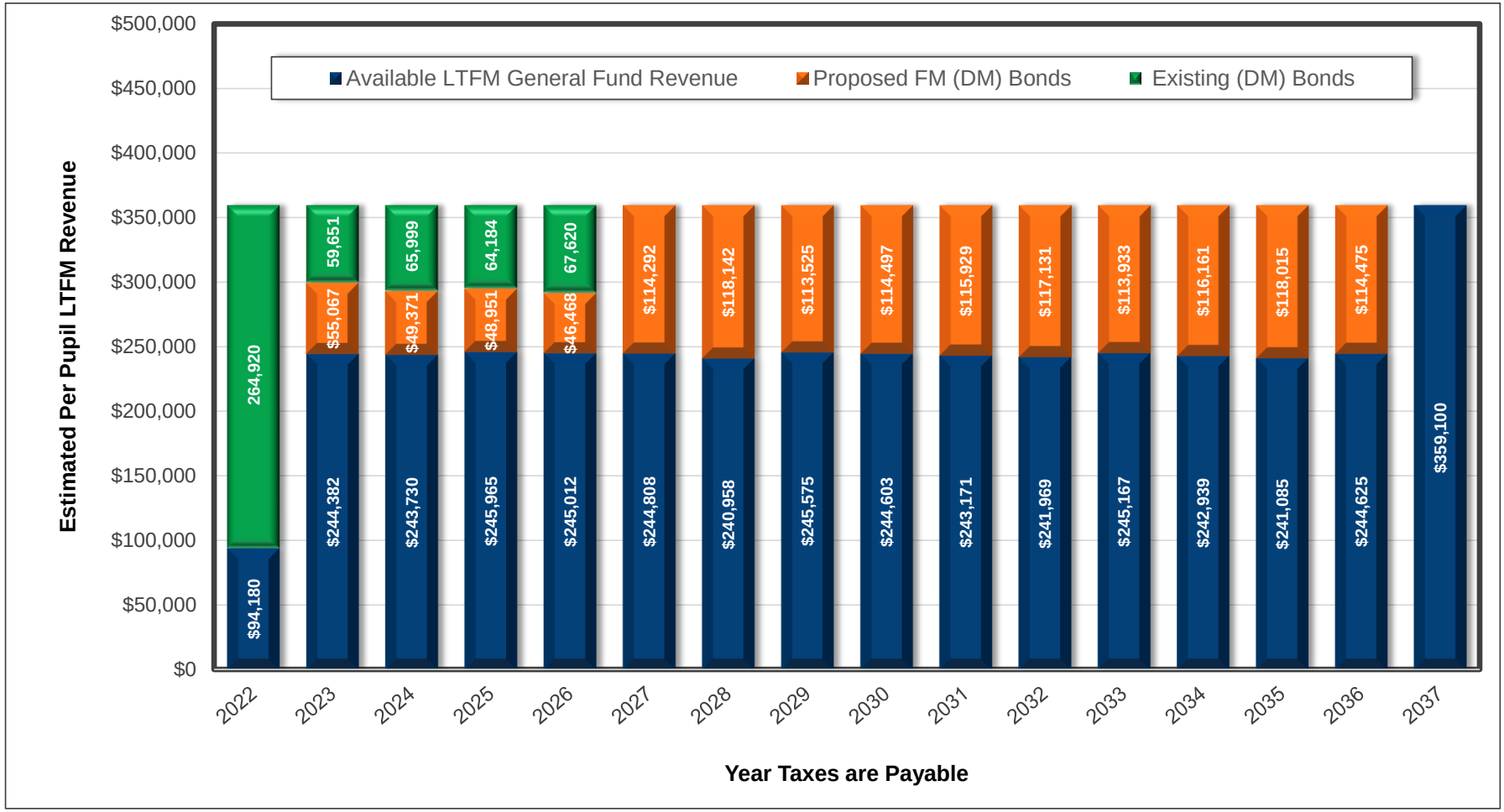
1 Debt service levies are set at 105 percent of the principal and interest payments during the next fiscal year.
2 Debt excess adjustment is estimated at 4% of the prior year's initial debt service levy.

Deer River School District No. 317

Estimated $380 Per Pupil Long-Term Facilities Maintenance Revenue
Estimates of LTFM Revenue and Bond Payments

$985,000 Fac. Maint. Bond Issue
14 Annual Levies
32% of LTFM Revenue

Date Prepared: August 8, 2022



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Deer River School District No. 317

Analysis of Tax Impact for Potential Bond Issue **August 8, 2022**

Bond Issue Amount	**$7,440,000**
Issuance Date	**9/1/2022**
Average Interest Rate	**3.03%**
Number of Annual Tax Levies	**14**

Type of Property	Estimated Market Value	Estimated Change in Annual Taxes from Pay 2022 to 2023*
Residential Homestead	$100,000	$16
	125,000	22
	150,000	28
	175,000	34
	200,000	40
	250,000	52
	300,000	64
	350,000	76
	400,000	88
	450,000	99
	500,000	111
Commercial/ Industrial	$100,000	$33
	200,000	72
	300,000	116
	500,000	204
	1,000,000	425
Agricultural Homestead *** (average value per acre of land & buildings)	$3,000	-$0.18
	4,000	-0.24
	5,000	-0.30
	6,000	-0.36
Agricultural Non-Homestead *** (average value per acre of land & buildings)	$3,000	-$0.36
	4,000	-0.49
	5,000	-0.61
	6,000	-0.73

* Estimated tax impact includes principal and interest payments on the new bonds. The amounts in the table are based on school district taxes for bonded debt levies only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the homeowner's Homestead Credit Refund ("Circuit Breaker") program. Some owners of homestead property will qualify for a refund, based on their income and total property taxes. This will change the net effect of the proposed bond issue for those property owners.

*** For all agricultural property, estimated tax impact for taxes payable in 2022 includes a 60% reduction due to the School Building Bond Agricultural Credit. The credit percentage will gradually increase to 70% by taxes payable in 2023; this will cause a reduction in taxes in future years. Average value per acre is the total estimated market value of all land & buildings divided by total acres. If the property includes a home, then the tax impact on the house, garage, and one acre of land will be calculated in addition to the taxes per acre, on the same basis as a residential homestead or non-homestead property. If the same property owner owns more than approximately $1.9 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.

S&P Global
Ratings

RatingsDirect®

Summary:

Deer River Independent School District No. 317, Minnesota; School State Program

Primary Credit Analyst:
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Summary:

Deer River Independent School District No. 317, Minnesota; School State Program

Credit Profile		
US$7.35 mil GO facs maintenance & tax abatement bnds ser 2022A due 02/01/2037		
Long Term Rating	AAA/Stable	New
Underlying Rating for Credit Program	A/Stable	New
Deer River Indpt Sch Dist #317 GO SCHSTPROG		
Long Term Rating	AAA/Stable	Affirmed
Underlying Rating for Credit Program	A/Stable	Affirmed

Rating Action Overview

- S&P Global Ratings assigned its 'AAA' long-term rating and 'A' underlying rating for credit program to Deer River Independent School District No. 317, Minn.'s roughly $7.35 million series 2022A general obligation (GO) facilities maintenance and tax-abatement bonds.
- S&P Global Ratings also affirmed its 'AAA' long-term rating and 'A' underlying rating on the district's existing credit-enhanced GO debt outstanding.
- The outlook is stable.

Security

The district's full-faith-and-credit-and-power pledge to levy unlimited ad valorem taxes secures the series 2022A bonds and existing debt. Participation in the Minnesota State Standing Appropriation program, a state standing-appropriation program to prevent a default on the district's bond issues, provides additional security.

Officials intend to use series 2022A bond proceeds to finance the district's deferred capital and parking lot improvements at King Elementary School.

Credit overview

The district is in northern Minnesota with a rural economy that remains stable. The district has a recent history of surplus results, but it plans to end fiscal years 2022 and 2023 with general fund deficits because it is spending down accumulated compensatory state revenue for students that qualify for free and reduced lunch. Reserves are, in our view, good but lower compared with district peers. While debt is elevated compared to district peers, it does not have any new debt plans within the next two years.

The underlying rating reflects our view of the district's:

- Adequate, but below-average, per capita effective buying income with expectations that the property tax base will experience, at least, modest growth during the next few years;
- History of enrollment that has fluctuated but should remain steady in conjunction with some residential and

commercial development; and

- Above-average debt--However, carrying charges should remain, what we consider, moderate.

Environmental, social, and governance

The rating incorporates our view of environmental, social, and governance (ESG) risks relative to the district's economy, management, financial measures, and debt-and-liability profile; we view them as neutral in our credit analysis.

Outlook

The stable outlook reflects S&P Global Ratings' expectation the district will likely maintain mostly balanced general fund operations and, at least, good available reserves. Although the local economy is limited, it is stable and should, in our view, support stable enrollment during the next two years.

Downside scenario

We could lower the rating if, due to increasing expenditures and capital pressure, the district cannot maintain structural balance, causing reserves to weaken substantially, or if the district were to increase debt considerably.

Upside scenario

With all other credit factors remaining equal, we could raise the rating if the district were to increase available reserves and sustain them at levels we consider comparable with higher-rated peers.

Credit Opinion

A stable rural economy with modest tax base growth expected during the next few years

The roughly 545-square-mile rural district provides kindergarten through 12th-grade education to a large area in northern Minnesota. About half the district is on Leech Lake Band of Ojibwe tribal lands. We understand several high-value lakefront properties and vacation homes account for the extremely strong per capita market value. Local employment is limited to small-scale employers. Residents are within close commuting distance to Grand Rapids.

The tax base has grown modestly recently, reflecting appreciation in existing properties. Officials report Deer River recently completed a new wastewater project that will expand residential development opportunities. Huber Wood Products will build a new facility in nearby Cohasset that will add approximately 150 new jobs in the area. We expect the tax base will likely remain, at least, stable. We think a growing population could benefit the district by increasing enrollment and, thereby, state funding. However, we note open enrollment and geographic proximity to nearby districts means enrollment growth is not guaranteed.

An overall stable financial profile with lower reserves, no additional drawdowns planned

The district has had mostly stable operations. It has reported surplus results during the past two fiscal years. Fiscal 2021 finished with a $590,000 surplus because the district realized operational savings through the turnover of staff, the cancellation of certain events, and the receipt of federal stimulus for COVID-19-related costs. The district received approximately $750,000 in Elementary & Secondary School Emergency Relief (ESSER) I and ESSER II funds.

Fund balance was lower than the 9% fund-balance policy due to the designation of approximately $809,000 of fund balance as restricted. Officials report restricted fund balance includes unspent revenue planned for fiscal 2021 expenses, and the district plans to spend down restricted fund balance during the next three fiscal years.

Officials expect deficit results for fiscal years 2022 and 2023, reflecting a planned use of restricted state revenue. The district has received $1.9 million in ESSER III funding, which it will spend on lost learning, substitute teaching staff support, safety, and indoor air-quality improvements. Despite the planned deficit to spend down restricted funds, officials expect unassigned fund balance will be 10%, bringing the district to compliance with its fund-balance policy. The district does not currently intend to draw down fund balance during the next few fiscal years, and the district believes it will comply with the formal fund-balance policy.

The state's basic general education revenue funding, determined by pupil count, is the primary source of operating revenue for Minnesota school districts. Therefore, enrollment increases or decreases can have an effect on revenue. Enrollment has been fluctuating since 2017 with significant decreases in fiscal years 2020 and 2021 that officials attribute to COVID-19. Enrollment has since stabilized with officials projecting an increase during the next few years, which we consider reasonable due to ongoing residential development. State aid accounts for 70% of general fund revenue and local revenue accounts for 13%.

With the addition of federal stimulus and no projected drawdowns, we expect the district will likely maintain stable finances within the next two fiscal years, albeit with lower reserves than what we observe with similar-rated peers.

Standard financial-management practices, policies under our Financial Management Assessment, supporting mostly stable operations

Highlights include management's:

- Use of three years of historical data, line-item estimates, and outside sources to create projections;
- Monthly budget-to-actual reports to the school board with the ability to amend the budget as necessary throughout the year;
- 10-year, long-term facilities-maintenance plan for capital planning it updates annually--However, it does not specify project-funding sources;
- Investment-management policy with monthly reports on investment holdings to the board; and
- Formal general fund reserve policy that calls for maintaining, at least, 9% of expenditures in unassigned fund balance--It, however, fell below the policy in fiscal 2021.

The district does not currently have a debt-management policy or a long-term financial plan. Its cybersecurity policies and practices align with what we typically observe with district peers.

Debt remains moderate with new debt issuance but high on a per capita basis

With the series 2022A bond issuance, the district has $20.5 million of direct debt outstanding. While debt-service costs are moderate, we note the district has higher overall net debt per capita compared with similar-rated peers statewide and nationwide. While the district does not currently plan for new debt within the next two years, it is considering a high-school improvement that could require additional debt within the next few years. Officials are developing details

on high-school improvements, and we do not yet know the amount or exact timing.

Modest pension costs with the potential for cost acceleration

We do not consider pension and other postemployment benefit (OPEB) liabilities a medium-term credit pressure for the district because contributions are only a modest share of the budget; however, pension plan actuarial assumptions and methods and plan-funding practices introduce long-term cost-acceleration risk.

As of June 30, 2021, the district participates in:

- Minnesota Teachers' Retirement Assn. (MTRA), which is 86.6% funded, with the district's estimated share of the net pension liability at $4.3 million;
- Minnesota General Employees' Retirement Fund (MGERF), which is 87% funded, with the district's estimated share of the net pension liability at $1.5 million; and
- Deer River Independent School District No. 317's net OPEB liability of $225,000.

MTRA and MGERF plan contributions exceeded our static-funding metric during the most recent year, but both fell short of minimum-funding progress. Annual contributions reflect a statutory formula that has typically produced contributions less than the actuarially determined contribution; we think this increases underfunding risk over time if the district does not meet funding shortfalls with offsetting adjustments by the Minnesota Legislature. MTRA's 7% and MGERF's 6.5% rate-of-return assumptions introduce substantial market risk and exceed our 6% guidance. The plans' use of a lengthy 28-year amortization period, based on a level percent of payroll, significantly defers contributions, creating long-term cost-acceleration risk.

The Minnesota school district credit-enhancement program

The long-term rating reflects the additional security provided by the district's eligibility for, and participation in, the Minnesota State Standing Appropriation program, a state standing-appropriation program to prevent a default on the district's bond issues as authorized by Minnesota State Statutes, Section 126C.55. Under the program, the state will pay debt service on behalf of the district from the state's general fund if the district fails to meet its debt-service obligations for the qualified debt. Payments from the state represent a standing appropriation from its general fund. We view this standing-appropriation pledge as equivalent to a general-fund pledge because the standing appropriation does not require budget adoption or any action of the state legislature to make payment. Furthermore, the standing appropriation is not subject to executive unallotment authority. In addition, the credit-enhancement program supports projects central to Minnesota's operations and purpose. In our opinion, there is no unusual political, timing, or administrative risk related to the debt payment. The rating on obligations that have received program enhancement is on par, and moves in tandem, with the rating on the state.

Deer River Independent School District No. 317, Minnesota Select Key Credit Metrics

	Characterization	Most recent	--Historical information--		
			2021	2020	2019
Economic indicators					
Population			5,317	5,315	5,322
Median household effective buying income (EBI) as a % of U.S.	Adequate		80.0	78.0	79.0

Deer River Independent School District No. 317, Minnesota Select Key Credit Metrics (cont.)

	Characterization	Most recent	--Historical information--		
			2021	2020	2019
Per capita EBI as a % of U.S.	Adequate		74.0	74.0	75.0
Market value ($000)		937,981	826,068	809,324	771,393
Market value per capita ($)	Extremely strong	176,412	155,364	152,272	144,944
Top 10 taxpayers as a % of taxable value	Diverse	24.0	25.3	29.5	28.3
Financial indicators					
Total available reserves ($000)			1,096	1,417	1,447
Available reserves as a % of operating expenditures	Good		6.7	9.0	8.9
Total government cash as a % of governmental fund expenditures			24.7	19.5	13.1
Operating fund result as a % of expenditures			3.6	2.3	(0.9)
Financial Management Assessment	Standard				
Enrollment		867	867	883	894
Debt and long-term liabilities					
Overall net debt as a % of market value	Low	2.5	3.1	2.7	2.8
Overall net debt per capita ($)	High	5,774	4,822	4,178	4,070
Debt service as a % of governmental fund noncapital expenditures	Moderate		11.2	8.3	8.3
Direct debt 10-year amortization (%)	Fairly rapid	72.0	83.0	78.0	70.0
Required pension contribution as a % of governmental fund expenditures			3.6	3.3	3.3
Other postemployment benefits actual contribution as a % of governmental fund expenditures			0.1	0.1	0.2
Minimum funding progress, largest pension plan (%)			85.3	70.1	72.5

Related Research

- Criteria Guidance: Assessing U.S. Public Finance Pension And Other Postemployment Obligations For GO Debt, Local Government GO Ratings, And State Ratings, Oct. 7, 2019
- Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022

Ratings Detail (As Of August 3, 2022)

Deer River Indpt Sch Dist #317 GO SCHSTPROG		
Long Term Rating	AAA/Stable	Affirmed
Underlying Rating for Credit Program	A/Stable	Affirmed
Deer River Indpt Sch Dist #317 GO SCHSTPROG		
Long Term Rating	AAA/Stable	Affirmed
Underlying Rating for Credit Program	A/Stable	Affirmed

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S&P Global
Ratings

RatingsDirect®

Summary:

Deer River Independent School District No. 317, Minnesota; School State Program

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Secondary Contact:
Scott Nees, Chicago + 1 (312) 233 7064; scott.nees@spglobal.com

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Outlook

Credit Opinion

Related Research

Summary:

Deer River Independent School District No. 317, Minnesota; School State Program

Credit Profile		
US$7.35 mil GO facs maintenance & tax abatement bnds ser 2022A due 02/01/2037		
Long Term Rating	AAA/Stable	New
Underlying Rating for Credit Program	A/Stable	New
Deer River Indpt Sch Dist #317 GO SCHSTPROG		
Long Term Rating	AAA/Stable	Affirmed
Underlying Rating for Credit Program	A/Stable	Affirmed

Rating Action Overview

- S&P Global Ratings assigned its 'AAA' long-term rating and 'A' underlying rating for credit program to Deer River Independent School District No. 317, Minn.'s roughly $7.35 million series 2022A general obligation (GO) facilities maintenance and tax-abatement bonds.
- S&P Global Ratings also affirmed its 'AAA' long-term rating and 'A' underlying rating on the district's existing credit-enhanced GO debt outstanding.
- The outlook is stable.

Security

The district's full-faith-and-credit-and-power pledge to levy unlimited ad valorem taxes secures the series 2022A bonds and existing debt. Participation in the Minnesota State Standing Appropriation program, a state standing-appropriation program to prevent a default on the district's bond issues, provides additional security.

Officials intend to use series 2022A bond proceeds to finance the district's deferred capital and parking lot improvements at King Elementary School.

Credit overview

The district is in northern Minnesota with a rural economy that remains stable. The district has a recent history of surplus results, but it plans to end fiscal years 2022 and 2023 with general fund deficits because it is spending down accumulated compensatory state revenue for students that qualify for free and reduced lunch. Reserves are, in our view, good but lower compared with district peers. While debt is elevated compared to district peers, it does not have any new debt plans within the next two years.

The underlying rating reflects our view of the district's:

- Adequate, but below-average, per capita effective buying income with expectations that the property tax base will experience, at least, modest growth during the next few years;
- History of enrollment that has fluctuated but should remain steady in conjunction with some residential and

commercial development; and

- Above-average debt--However, carrying charges should remain, what we consider, moderate.

Environmental, social, and governance

The rating incorporates our view of environmental, social, and governance (ESG) risks relative to the district's economy, management, financial measures, and debt-and-liability profile; we view them as neutral in our credit analysis.

Outlook

The stable outlook reflects S&P Global Ratings' expectation the district will likely maintain mostly balanced general fund operations and, at least, good available reserves. Although the local economy is limited, it is stable and should, in our view, support stable enrollment during the next two years.

Downside scenario

We could lower the rating if, due to increasing expenditures and capital pressure, the district cannot maintain structural balance, causing reserves to weaken substantially, or if the district were to increase debt considerably.

Upside scenario

With all other credit factors remaining equal, we could raise the rating if the district were to increase available reserves and sustain them at levels we consider comparable with higher-rated peers.

Credit Opinion

A stable rural economy with modest tax base growth expected during the next few years

The roughly 545-square-mile rural district provides kindergarten through 12th-grade education to a large area in northern Minnesota. About half the district is on Leech Lake Band of Ojibwe tribal lands. We understand several high-value lakefront properties and vacation homes account for the extremely strong per capita market value. Local employment is limited to small-scale employers. Residents are within close commuting distance to Grand Rapids.

The tax base has grown modestly recently, reflecting appreciation in existing properties. Officials report Deer River recently completed a new wastewater project that will expand residential development opportunities. Huber Wood Products will build a new facility in nearby Cohasset that will add approximately 150 new jobs in the area. We expect the tax base will likely remain, at least, stable. We think a growing population could benefit the district by increasing enrollment and, thereby, state funding. However, we note open enrollment and geographic proximity to nearby districts means enrollment growth is not guaranteed.

An overall stable financial profile with lower reserves, no additional drawdowns planned

The district has had mostly stable operations. It has reported surplus results during the past two fiscal years. Fiscal 2021 finished with a $590,000 surplus because the district realized operational savings through the turnover of staff, the cancellation of certain events, and the receipt of federal stimulus for COVID-19-related costs. The district received approximately $750,000 in Elementary & Secondary School Emergency Relief (ESSER) I and ESSER II funds.

Fund balance was lower than the 9% fund-balance policy due to the designation of approximately $809,000 of fund balance as restricted. Officials report restricted fund balance includes unspent revenue planned for fiscal 2021 expenses, and the district plans to spend down restricted fund balance during the next three fiscal years.

Officials expect deficit results for fiscal years 2022 and 2023, reflecting a planned use of restricted state revenue. The district has received $1.9 million in ESSER III funding, which it will spend on lost learning, substitute teaching staff support, safety, and indoor air-quality improvements. Despite the planned deficit to spend down restricted funds, officials expect unassigned fund balance will be 10%, bringing the district to compliance with its fund-balance policy. The district does not currently intend to draw down fund balance during the next few fiscal years, and the district believes it will comply with the formal fund-balance policy.

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With the addition of federal stimulus and no projected drawdowns, we expect the district will likely maintain stable finances within the next two fiscal years, albeit with lower reserves than what we observe with similar-rated peers.

Standard financial-management practices, policies under our Financial Management Assessment, supporting mostly stable operations

Highlights include management's:

- Use of three years of historical data, line-item estimates, and outside sources to create projections;
- Monthly budget-to-actual reports to the school board with the ability to amend the budget as necessary throughout the year;
- 10-year, long-term facilities-maintenance plan for capital planning it updates annually--However, it does not specify project-funding sources;
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The district does not currently have a debt-management policy or a long-term financial plan. Its cybersecurity policies and practices align with what we typically observe with district peers.

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With the series 2022A bond issuance, the district has $20.5 million of direct debt outstanding. While debt-service costs are moderate, we note the district has higher overall net debt per capita compared with similar-rated peers statewide and nationwide. While the district does not currently plan for new debt within the next two years, it is considering a high-school improvement that could require additional debt within the next few years. Officials are developing details

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MTRA and MGERF plan contributions exceeded our static-funding metric during the most recent year, but both fell short of minimum-funding progress. Annual contributions reflect a statutory formula that has typically produced contributions less than the actuarially determined contribution; we think this increases underfunding risk over time if the district does not meet funding shortfalls with offsetting adjustments by the Minnesota Legislature. MTRA's 7% and MGERF's 6.5% rate-of-return assumptions introduce substantial market risk and exceed our 6% guidance. The plans' use of a lengthy 28-year amortization period, based on a level percent of payroll, significantly defers contributions, creating long-term cost-acceleration risk.

The Minnesota school district credit-enhancement program

The long-term rating reflects the additional security provided by the district's eligibility for, and participation in, the Minnesota State Standing Appropriation program, a state standing-appropriation program to prevent a default on the district's bond issues as authorized by Minnesota State Statutes, Section 126C.55. Under the program, the state will pay debt service on behalf of the district from the state's general fund if the district fails to meet its debt-service obligations for the qualified debt. Payments from the state represent a standing appropriation from its general fund. We view this standing-appropriation pledge as equivalent to a general-fund pledge because the standing appropriation does not require budget adoption or any action of the state legislature to make payment. Furthermore, the standing appropriation is not subject to executive unallotment authority. In addition, the credit-enhancement program supports projects central to Minnesota's operations and purpose. In our opinion, there is no unusual political, timing, or administrative risk related to the debt payment. The rating on obligations that have received program enhancement is on par, and moves in tandem, with the rating on the state.

Deer River Independent School District No. 317, Minnesota Select Key Credit Metrics

	Characterization	Most recent	--Historical information--		
			2021	2020	2019
Economic indicators					
Population			5,317	5,315	5,322
Median household effective buying income (EBI) as a % of U.S.	Adequate		80.0	78.0	79.0

Deer River Independent School District No. 317, Minnesota Select Key Credit Metrics (cont.)

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			2021	2020	2019
Per capita EBI as a % of U.S.	Adequate		74.0	74.0	75.0
Market value ($000)		937,981	826,068	809,324	771,393
Market value per capita ($)	Extremely strong	176,412	155,364	152,272	144,944
Top 10 taxpayers as a % of taxable value	Diverse	24.0	25.3	29.5	28.3
Financial indicators					
Total available reserves ($000)			1,096	1,417	1,447
Available reserves as a % of operating expenditures	Good		6.7	9.0	8.9
Total government cash as a % of governmental fund expenditures			24.7	19.5	13.1
Operating fund result as a % of expenditures			3.6	2.3	(0.9)
Financial Management Assessment	Standard				
Enrollment		867	867	883	894
Debt and long-term liabilities					
Overall net debt as a % of market value	Low	2.5	3.1	2.7	2.8
Overall net debt per capita ($)	High	5,774	4,822	4,178	4,070
Debt service as a % of governmental fund noncapital expenditures	Moderate		11.2	8.3	8.3
Direct debt 10-year amortization (%)	Fairly rapid	72.0	83.0	78.0	70.0
Required pension contribution as a % of governmental fund expenditures			3.6	3.3	3.3
Other postemployment benefits actual contribution as a % of governmental fund expenditures			0.1	0.1	0.2
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Related Research

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- Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022

Ratings Detail (As Of August 3, 2022)

Deer River Indpt Sch Dist #317 GO SCHSTPROG		
Long Term Rating	AAA/Stable	Affirmed
Underlying Rating for Credit Program	A/Stable	Affirmed
Deer River Indpt Sch Dist #317 GO SCHSTPROG		
Long Term Rating	AAA/Stable	Affirmed
Underlying Rating for Credit Program	A/Stable	Affirmed

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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DEEMED FINAL CERTIFICATE FOR PRELIMINARY OFFICIAL STATEMENT

Ehlers and Associates, Inc. (Ehlers)
Re: Independent School District No. 317 (Deer River), Minnesota

Ladies and Gentlemen:

I hereby certify:

1. I, the undersigned, am duly qualified in my position to execute this Deemed Final Certificate for Preliminary Official Statement as an Issuer which will use this Preliminary Official Statement with respect to our municipal securities offering.
2. As an issuer of securities, we understand that we are responsible for the content of our Preliminary Official Statement and Final Official Statement required under securities laws and are in good faith trying to satisfy these responsibilities.
3. We have reviewed the Preliminary Official Statement and believe that all information provided in the draft Preliminary Official Statement is accurate, not false, not misleading and that the Preliminary Official Statement does not omit to state any material fact.
4. We deem the Preliminary Official Statement dated July 28, 2022, as final under SEC Rule 15c2-12, meaning that it includes all material information, except information regarding the offering price, interest rate, selling compensation, aggregate principal amount, principal amount per maturity, delivery dates, any other terms or provisions required to be specified in a competitive bid, ratings, other terms of the securities depending on such matters, and the identity of the underwriters.
5. We authorize Ehlers to disseminate copies of the Preliminary Official Statement to possible Underwriters for this municipal security.
6. We understand that the School Board will rely on an accurate Preliminary Official Statement and required supplements, as necessary, to be deemed as our final Official Statement at the time of the sale of the municipal securities and that we, as the issuer, have an obligation to disclose to all participating parties of this transaction any material developments impacting the Issuer or the municipal securities from this date going forward through the delivery of these municipal securities to the successful Underwriter.

Executed as of this 29 day of July, 2022

Independent School District No. 317 (Deer River), Minnesota

By: _____ (Signature)

Jeff Pesta (Print name)

Superintendent (Title)

Submit

PRELIMINARY OFFICIAL STATEMENT DATED JULY 28, 2022

In the opinion of Dorsey & Whitney LLP, Bond Counsel, based on existing law and assuming the accuracy of certain representations and compliance with certain covenants, interest on the Bonds (i) is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the "Code"), (ii) is not an item of tax preference for purposes of the federal alternative minimum tax imposed by Section 55 of the Code, (iii) is excluded from taxable net income of individuals, estates, and trusts for Minnesota income tax purposes, and (iv) is not an item of tax preference for Minnesota alternative minimum tax purposes. Interest on the Bonds is included, however, in net income for purposes of the Minnesota franchise tax imposed on corporations and financial institutions.

The District will designate the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code relating to the ability of financial institutions to deduct from income for federal income tax purposes a portion of the interest expense that is allocable to carrying and acquiring tax-exempt obligations. See "TAX CONSIDERATIONS" herein.

New Issue **Rating Application Made: S&P Global Ratings**

INDEPENDENT SCHOOL DISTRICT NO. 317 (DEER RIVER), MINNESOTA
(Itasca and Cass Counties)

(Minnesota School District Credit Enhancement Program)

$7,350,000* GENERAL OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES 2022A

PROPOSAL OPENING: August 8, 2022, 10:30 A.M., C.T. **CONSIDERATION**: August 8, 2022, 6:00 P.M., C.T.

PURPOSE/AUTHORITY/SECURITY: The $7,350,000* General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A (the "Bonds") are being issued pursuant to Minnesota Statutes, Chapters 469 and 475, and Sections 123B.595 (long-term facilities maintenance revenue) and 469.1814, by Independent School District No. 317 (Deer River), Minnesota (the "District"), to finance deferred capital maintenance and indoor air quality projects as described in the District's ten-year facility plan approved by the Commissioner of Education and to finance parking lot improvement projects. The Bonds will be general obligations of the District for which its full faith, credit and taxing powers are pledged. Delivery is subject to receipt of an approving legal opinion of Dorsey & Whitney LLP, Minneapolis, Minnesota.

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DATE OF BONDS: September 1, 2022

MATURITY: February 1 as follows:

Year	Amount*	Year	Amount*	Year	Amount*
2024	$85,000	2029	$355,000	2034	$1,030,000
2025	180,000	2030	365,000	2035	1,100,000
2026	165,000	2031	380,000	2036	1,145,000
2027	190,000	2032	400,000	2037	1,190,000
2028	330,000	2033	435,000		

MATURITY ADJUSTMENTS: * The District reserves the right to increase or decrease the principal amount of the Bonds on the day of sale, in increments of $5,000 each. Increases or decreases may be made in any maturity. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per $1,000.

TERM BONDS: See "Term Bond Option" herein.

INTEREST: August 1, 2023 and semiannually thereafter.

OPTIONAL REDEMPTION: Bonds maturing on February 1, 2031 and thereafter are subject to call for prior optional redemption on February 1, 2030 or any date thereafter, at a price of par plus accrued interest.

MINIMUM PROPOSAL: $7,350,000.

GOOD FAITH DEPOSIT: A good faith deposit in the amount of $147,000 shall be made by the winning bidder by wire transfer of funds.

PAYING AGENT: Bond Trust Services Corporation

BOND COUNSEL: Dorsey & Whitney LLP

MUNICIPAL ADVISOR: Ehlers and Associates, Inc.

BOOK-ENTRY-ONLY: See "Book-Entry-Only System" herein (unless otherwise specified by the purchaser).

This Preliminary Official Statement and the information contained herein are subject to completion and amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy these securities 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. This Preliminary Official Statement is in a form deemed final as of its date for purposes of SEC Rule 15c2-12(b) (1), but is subject to revision, amendment and completion in a Final Official Statement.

REPRESENTATIONS

No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representation other than those contained in this Preliminary Official Statement and, if given or made, such other information or representations must not be relied upon as having been authorized by the District. ***This Preliminary Official Statement does not constitute an offer to sell or a solicitation of an offer to buy any of the Bonds in any jurisdiction to any person to whom it is unlawful to make such an offer or solicitation in such jurisdiction.***

This Preliminary Official Statement is not to be construed as a contract with the Syndicate Manager or Syndicate Members. Statements contained herein which involve estimates or matters of opinion are intended solely as such and are not to be construed as representations of fact. Ehlers and Associates, Inc. prepared this Preliminary Official Statement and any addenda thereto relying on information of the District and other sources for which there is reasonable basis for believing the information is accurate and complete.

Bond Counsel has not participated in the preparation of this Preliminary Official Statement and is not expressing any opinion as to the completeness or accuracy of the information contained therein. Compensation of Ehlers and Associates, Inc., payable entirely by the District, is contingent upon the delivery of the Bonds.

COMPLIANCE WITH S.E.C. RULE 15c2-12

Certain municipal obligations (issued in an aggregate amount over $1,000,000) are subject to Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended (the "Rule").

Preliminary Official Statement: This Preliminary Official Statement was prepared for the District for dissemination to potential investors. Its primary purpose is to disclose information regarding the Bonds to prospective underwriters in the interest of receiving competitive proposals in accordance with the sale notice contained herein. Unless an addendum is posted prior to the sale, this Preliminary Official Statement shall be deemed nearly final for purposes of the Rule subject to completion, revision and amendment in a Final Official Statement as defined below.

Review Period: This Preliminary Official Statement has been distributed to prospective bidders for review. Comments or requests for the correction of omissions or inaccuracies must be submitted to Ehlers and Associates, Inc. at least two business days prior to the sale. Requests for additional information or corrections in the Preliminary Official Statement received on or before this date will not be considered a qualification of a proposal received from an underwriter. If there are any changes, corrections or additions to the Preliminary Official Statement, interested bidders will be informed by an addendum prior to the sale.

Final Official Statement: Copies of the Final Official Statement will be delivered to the underwriter (Syndicate Manager) within seven business days following the proposal acceptance.

Continuing Disclosure: Subject to certain exemptions, issues in an aggregate amount over $1,000,000 may be required to comply with provisions of the Rule which require that underwriters obtain from the issuers of municipal securities (or other obligated party) an agreement for the benefit of the owners of the securities to provide continuing disclosure with respect to those securities. This Preliminary Official Statement describes the conditions under which the District is required to comply with the Rule.

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CLOSING CERTIFICATES

Upon delivery of the Bonds, the underwriter (Syndicate Manager) will be furnished with the following items: (1) a certificate of the appropriate officials to the effect that at the time of the sale of the Bonds and all times subsequent thereto up to and including the time of the delivery of the Bonds, this Preliminary Official Statement did not and does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading; (2) a receipt signed by the appropriate officer evidencing payment for the Bonds; (3) a certificate evidencing the due execution of the Bonds, including statements that (a) no litigation of any nature is pending, or to the knowledge of signers, threatened, restraining or enjoining the issuance and delivery of the Bonds, (b) neither the corporate existence or boundaries of the District nor the title of the signers to their respective offices is being contested, and (c) no authority or proceedings for the issuance of the Bonds have been repealed, revoked or rescinded; and (4) a certificate setting forth facts and expectations of the District which indicates that the District does not expect to use the proceeds of the Bonds in a manner that would cause them to be arbitrage bonds within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, or within the meaning of applicable Treasury Regulations.

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DEER RIVER
SCHOOL BOARD

		Term Expires
Travis Anttila	Chairperson	January 2025
Lloyd Kongsjord	Vice Chairperson	January 2023
Pam Thompson	Clerk	January 2023
Amanda Reed	Treasurer	January 2025
Kyle Fairbanks	Member	January 2023
LuAnn Robinson	Member	January 2025

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ADMINISTRATION

Dr. Jeff Pesta, Superintendent of Schools
Jennifer Drotts, Business Manager

PROFESSIONAL SERVICES

Dorsey & Whitney LLP, Bond Counsel, Minneapolis, Minnesota

Ehlers and Associates, Inc., Municipal Advisors, Roseville, Minnesota
(*Other office located in Waukesha, Wisconsin*)

INTRODUCTORY STATEMENT

This Preliminary Official Statement contains certain information regarding Independent School District No. 317 (Deer River), Minnesota (the "District") and the issuance of its $7,350,000* General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A (the "Bonds"). Any descriptions or summaries of the Bonds, statutes, or documents included herein are not intended to be complete and are qualified in their entirety by reference to such statutes and documents and the form of the Bonds to be included in the resolution authorizing the issuance and sale of the Bonds ("Award Resolution") to be adopted by the School Board on August 8, 2022.

Inquiries may be directed to Ehlers and Associates, Inc. ("Ehlers" or the "Municipal Advisor"), Roseville, Minnesota, (651) 697-8500, the District's municipal advisor. A copy of this Preliminary Official Statement may be downloaded from Ehlers' web site at www.ehlers-inc.com by connecting to the Bond Sales link and following the directions at the top of the site.

THE BONDS

GENERAL

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The Bonds will be issued in fully registered form as to both principal and interest in denominations of $5,000 each or any integral multiple thereof, and will be dated, as originally issued, as of September 1, 2022. The Bonds will mature on February 1 in the years and amounts set forth on the cover of this Preliminary Official Statement. Interest will be payable on February 1 and August 1 of each year, commencing August 1, 2023, to the registered owners of the Bonds appearing of record in the bond register as of the close of business on the 15th day (whether or not a business day) of the immediately preceding month. Interest will be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to rules of the Municipal Securities Rulemaking Board ("MSRB"). **The rate for any maturity may not be more than 2.00% less than the rate for any preceding maturity. (For example, if a rate of 4.50% is proposed for the 2024 maturity, then the lowest rate that may be proposed for any later maturity is 2.50%.)** All Bonds of the same maturity must bear interest from the date of issue until paid at a single, uniform rate. Each rate must be expressed in an integral multiple of 5/100 or 1/8 of 1%.

Unless otherwise specified by the purchaser, the Bonds will be registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). (See "Book-Entry-Only System" herein.) As long as the Bonds are held under the book-entry system, beneficial ownership interests in the Bonds may be acquired in book-entry form only, and all payments of principal of, premium, if any, and interest on the Bonds shall be made through the facilities of DTC and its participants. If the book-entry system is terminated, principal of, premium, if any, and interest on the Bonds shall be payable as provided in the Award Resolution.

The District has selected Bond Trust Services Corporation, Roseville, Minnesota, to act as paying agent (the "Paying Agent"). Bond Trust Services Corporation and Ehlers are affiliate companies. The District will pay the charges for Paying Agent services. The District reserves the right to remove the Paying Agent and to appoint a successor.

*Preliminary, subject to change.

OPTIONAL REDEMPTION

At the option of the District, the Bonds maturing on or after February 1, 2031 shall be subject to optional redemption prior to maturity on February 1, 2030 or any date thereafter, at a price of par plus accrued interest to the date of optional redemption.

Redemption may be in whole or in part of the Bonds subject to prepayment. If redemption is in part, the selection of the amounts and maturities of the Bonds to be redeemed shall be at the discretion of the District. If only part of the Bonds having a common maturity date are called for redemption, then the District or Paying Agent, if any, will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interest in such maturity to be redeemed.

Notice of redemption shall be sent by mail not more than 60 days and not less than 30 days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books.

AUTHORITY; PURPOSE

The Bonds are being issued pursuant to Minnesota Statutes, Chapters 469 and 475 and Sections 123B.595 (long-term facilities maintenance revenue) and 469.1814, by the District, to finance: i) deferred capital maintenance projects (the "Deferred Maintenance Portion"); and ii) indoor air quality projects at King Elementary School (the "Health & Safety Portion") as described in the District's ten-year facility plan approved by the Commissioner of Education (collectively, the "Facilities Maintenance Portion"); and iii) parking lot improvement projects (the "Tax Abatement Portion").

Per Minnesota Statutes, Chapter 469, for the Tax Abatement Portion of the Bonds, in any year, the total amount of property taxes abated by a political subdivision under this section may not exceed (i) ten percent of the net tax capacity of the political subdivision for the taxes payable year to which the abatement applies, or (ii) $200,000, whichever is greater.

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ESTIMATED SOURCES AND USES*

Sources	Deferred Maintenance Portion	Health & Safety Portion	Tax Abatement Portion	Total Bond Issue
Par Amount of Bonds	$985,000	$6,225,000	$140,000	$7,350,000
Reoffering Premium	8,312	29,548	3,568	41,428
Planned Issuer Equity contribution	-	560,050	-	560,050
Total Sources	**$993,312**	**$6,814,598**	**$143,568**	**$7,951,478**
Uses				
Total Underwriter's Discount (1.200%)	$11,820	$74,700	$1,680	$88,200
Costs of Issuance	11,768	74,371	1,673	87,812
Deposit to Project Construction Fund	969,724	6,665,527	140,215	7,775,466
Total Uses	**$993,312**	**$6,814,598**	**$143,568**	**$7,951,478**

*Preliminary, subject to change.

Breakdown of Principal Payments*:

Payment Date	Deferred Maintenance Portion	Health & Safety Portion	Tax Abatement Portion	Total Bond Issue
2/01/2024	-	$75,000	$10,000	$85,000
2/01/2025	$10,000	155,000	15,000	180,000
2/01/2026	10,000	140,000	15,000	165,000
2/01/2027	10,000	165,000	15,000	190,000
2/01/2028	75,000	240,000	15,000	330,000
2/01/2029	85,000	255,000	15,000	355,000
2/01/2030	85,000	265,000	15,000	365,000
2/01/2031	90,000	270,000	20,000	380,000
2/01/2032	95,000	285,000	20,000	400,000
2/01/2033	100,000	335,000	-	435,000
2/01/2034	100,000	930,000	-	1,030,000
2/01/2035	105,000	995,000	-	1,100,000
2/01/2036	110,000	1,035,000	-	1,145,000
2/01/2037	110,000	1,080,000	-	1,190,000
Total	**$985,000**	**$6,225,000**	**$140,000**	**$7,350,000**

*Preliminary, subject to change.

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SECURITY

The Bonds are general obligations of the District for which its full faith, credit and taxing powers are pledged without limitation as to rate or amount.

In accordance with Minnesota Statutes, the District will levy each year an amount not less than 105% of the debt service requirements on the Facilities Maintenance Portion of the Bonds, less estimated collections of other revenues pledged for payments on the Facilities Maintenance Portion of the Bonds. In the event funds on hand for payment of principal and interest are at any time insufficient, the District is required to levy additional taxes upon all taxable properties within its boundaries without limit as to rate or amount to make up any deficiency.

The District anticipates that the debt service for the Tax Abatement Portion of the Bonds will be paid from abating the District's portion of taxes from specific parcels. Receipt of tax abatement revenues will be sufficient to provide not less than 105% of principal and interest on the Tax Abatement Portion of the Bonds as required by Minnesota law. Receipt of tax abatement revenues and ad valorem property taxes will be sufficient to provide not less than 105% of principal and interest on the Bonds as required by Minnesota law.

Should the revenues pledged for payment of the Bonds be insufficient to pay the principal and interest as the same shall become due, the District is required to pay maturing principal and interest from moneys on hand in any other fund of the District not pledged for another purpose and/or to levy additional taxes for this purpose upon all the taxable property in the District, without limitation as to rate or amount.

RATING

The District will be participating in the State of Minnesota Credit Enhancement Program ("MNCEP") for this issue and is requesting a rating from S&P Global Ratings ("S&P"). S&P has a policy which assigns a rating of "AAA" to issuers participating in the MNCEP. The "AAA" rating is based on the State of Minnesota's current "AAA" rating from S&P. See "STATE OF MINNESOTA CREDIT ENHANCEMENT PROGRAM FOR SCHOOL DISTRICTS" for further details.

The District currently has an "A" underlying rating from S&P and will be requesting an underlying rating on this issue. Such rating, if any, reflects only the views of such organization and explanations of the significance of such rating may be obtained from the rating agency furnishing the same. Generally, a rating agency bases its rating on the information and materials furnished to it and on investigations, studies and assumptions of its own. There is no assurance that such rating will continue for any given period of time or that it will not be revised downward or withdrawn entirely by such rating agency, if in the judgment of such rating agency circumstances so warrant. Any such downward revision or withdrawal of such rating may have an adverse effect on the market price of the Bonds.

Such rating is not to be construed as a recommendation of the rating agency to buy, sell or hold the Bonds, and the rating assigned by the rating agency should be evaluated independently. Except as may be required by the Disclosure Undertaking described under the heading "CONTINUING DISCLOSURE" neither the District nor the underwriter undertake responsibility to bring to the attention of the owner of the Bonds any proposed changes in or withdrawal of such rating or to oppose any such revision or withdrawal.

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STATE OF MINNESOTA CREDIT ENHANCEMENT PROGRAM FOR SCHOOL DISTRICTS

By resolutions adopted for this issue on June 13, 2022 for the Facilities Maintenance Portion of the Bonds and on July 11, 2022 for the Tax Abatement Portion of the Bonds (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 of Minnesota 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 the 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 Paying Agent 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 Paying Agent 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 Paying Agent.

The Law also requires, after receipt of a notice which requests a payment pursuant to the Law, after consultation with the Paying Agent and 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 payment and authorize the commissioner of education to pay to the paying agent for the debt obligation the specified amount on or before the date due. The amounts needed for the purposes of this 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 the District to the State with interest, either via a reduction in State aid payable to the District, or through the levy of an ad valorem tax which may be made with the approval of the Commissioner of Education.

In its Official Statement dated September 9, 2021, for General Obligation State Bonds, Series 2021A and 2021B, the State of Minnesota disclosed the following information about the State Credit Enhancement Program for School Districts.

> "As of June 30, 2021, 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 2050, is approximately $16,995,000,000. 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 June 30, 2021 is currently estimated at $2,500,000,000, with the maximum amount of principal and interest payable in any one month being $975,700,000. 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 the 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."

CONTINUING DISCLOSURE

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In order to assist brokers, dealers, and municipal securities dealers, in connection with their participation in the offering of the Bonds, to comply with Rule 15c2-12 promulgated by the Securities and Exchange Commission, pursuant to the Securities and Exchange Act of 1934, as amended (the "Rule"), the District shall agree to provide certain information to the Municipal Securities Rulemaking Board (MSRB) through its Electronic Municipal Market Access (EMMA) system, or any system that may be prescribed in the future. The Rule was last amended, effective February 27, 2019, to include an expanded list of material events.

On the date of issue and delivery, the District shall execute and deliver a Continuing Disclosure Certificate, under which the District will covenant for the benefit of holders including beneficial holders, to provide electronically, or in a manner otherwise prescribed, certain financial information annually and to provide notices of the occurrence of certain events enumerated in the Rule (the "Disclosure Undertaking"). The details and terms of the Disclosure Undertaking for the District are set forth in Appendix D. Such Disclosure Undertaking will be in substantially the form attached hereto.

A failure by the District to comply with any Disclosure Undertaking will not constitute an event of default on the Bonds. However, such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

Prior continuing disclosure undertakings entered into by the District included language stating that an Annual Report including the District's audited financial statements and operating data would be filed "as soon as available." Although the District did not always comply with this requirement, the Annual Reports were timely filed within the required twelve (12) month timeframe as provided for in each undertaking. The District did not timely file a notice regarding a financial obligation in February of 2020. Except to the extent that the preceding is deemed to be material, the District believes it has not failed to comply in the previous five years in all material respects with its prior undertakings under the Rule. The District has reviewed its continuing disclosure responsibilities along with any changes to the Rule, to ensure compliance. Ehlers is currently engaged as dissemination agent for the District.

LEGAL OPINION

An opinion in substantially the form attached hereto as Appendix B will be furnished by Dorsey & Whitney LLP ("Bond Counsel"), Minneapolis, Minnesota, bond counsel to the District.

TAX CONSIDERATIONS

The following is a summary of certain U.S. federal and Minnesota income tax considerations relating to the purchase, ownership, and disposition of the Bonds. This summary is based on the U.S. Internal Revenue Code of 1986 (the "Code") and the Treasury Regulations promulgated thereunder, judicial decisions, and published rulings and administrative pronouncements of the Internal Revenue Service (the "IRS"), all as of the date hereof and all of which are subject to change, possibly with retroactive effect. Any such change could adversely affect the matters discussed below, including the tax exemption of interest on the Bonds. The District has not sought and will not seek any rulings from the IRS regarding the matters discussed below, and there can be no assurance the IRS or a court will not take a contrary position regarding these matters.

Prospective purchasers of Bonds should consult their own tax advisors with respect to applicable federal, state, and local tax rules, and any pending or proposed legislation or regulatory or administrative actions, relating to the Bonds based on their own particular circumstances.

This summary is for general information only and is not intended to constitute a complete analysis of all tax considerations relating to the purchase, ownership, and disposition of Bonds. It does not address the application of the alternative minimum tax or the additional tax on net investment income, nor does it address the U.S. federal estate and gift tax or any state, local, or non-U.S. tax consequences except with respect to Minnesota income tax to the extent specified herein. This summary is limited to consequences to U.S. holders that purchase the Bonds for cash at original issue and hold the Bonds as "capital assets" (generally, property held for investment).

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This discussion does not address all aspects of U.S. federal income or state taxation that may be relevant to particular holders of Bonds in light of their specific circumstances or the tax considerations applicable to holders that may be subject to special income tax rules, such as holders subject to special tax accounting rules under Section 451(b) of the Code; insurance companies, brokers, dealers, or traders in stocks, securities, or currencies or notional principal contracts; foreign corporations subject to the branch profits tax; holders receiving payments in respect to the Bonds through foreign entities; and S corporations, partnerships, or other pass-through entities or investors therein.

For purposes of this discussion, the "issue price" of a maturity of Bonds is the first price at which a substantial amount of Bonds of that maturity is sold for cash to persons other than bond houses, brokers, or similar persons or organizations acting in the capacity of underwriters, placement agents, or wholesalers.

Tax Exempt Interest

In the opinion of Bond Counsel, based on existing law and assuming the accuracy of certain representations and compliance with certain covenants, interest on the Bonds (i) is excluded from gross income for federal income tax purposes under Section 103 of the Code (ii) is not an item of tax preference for purposes of the federal alternative minimum tax imposed by Section 55 of the Code; (iii) is excluded from taxable net income of individuals, estates, and trusts for Minnesota income tax purposes, and (iv) is not an item of tax preference for federal or Minnesota alternative minimum tax purposes. Interest on the Bonds is included, however, in net income for purposes of the Minnesota franchise tax imposed on corporations and financial institutions.

The Code establishes certain requirements that must be met after the issuance of the Bonds in order that interest on the Bonds be excluded from federal gross income and from Minnesota taxable net income of individuals, estates, and trusts. These requirements include, but are not limited to, provisions regarding the use of the Bond proceeds and the facilities financed or refinanced with such proceeds and restrictions on the investment of the Bond proceeds and other amounts. The District has made certain representations and has covenanted to comply with certain restrictions, conditions, and requirements designed to ensure interest on the Bonds will not be included in federal gross income. Inaccuracy of these representations or noncompliance with these covenants may cause interest on the Bonds to be included in federal gross income or in Minnesota taxable net income retroactively to their date of issue. Bond Counsel has not independently verified the accuracy of these representations and will not verify the continuing compliance with these covenants. No provision has been made for redemption of or for an increase in the interest rate on the Bonds in the event that interest on the Bonds is included in federal gross income or in Minnesota taxable net income.

Original Issue Discount

Bonds may be issued with original issue discount ("OID"). A Bond will be treated as issued with OID (a "Discount Bond") if its "stated redemption price at maturity" (i.e., the sum of all amounts payable on the Bond other than payments of qualified stated interest) exceeds its issue price. OID that accrues to a holder of a Discount Bond is excluded from federal gross income and from Minnesota taxable net income of individuals, estates, and trusts to the same extent that stated interest on such Discount Bond would be so excluded. The amount of OID that accrues on a Discount Bond is added to the holder's federal and Minnesota tax bases. OID is taxable under the Minnesota franchise tax on corporations and financial institutions.

OID on a Discount Bond generally accrues pursuant to a constant-yield method that reflects semiannual compounding on dates that are determined by reference to the maturity date of the Discount Bond. The amount of OID that accrues for any particular semiannual accrual period generally is equal to the excess of (1) the product of (a) one-half of the yield on such Discount Bonds(adjusted as necessary for an initial short period) and (b) the adjusted issue price of such Discount Bonds, over (2) the amount of stated interest actually payable. For this purpose, the adjusted issue price is determined by adding to the issue price for such Discount Bonds the OID that is treated as having accrued during all prior accrual periods. If a Discount Bond is sold or otherwise disposed of between semiannual compounding dates, then the original issue discount that would have accrued for that accrual period for federal income tax purposes is allocated ratably to the days in such accrual period.

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If a Discount Bond is purchased for a cost that exceeds the sum of the issue price plus accrued interest and accrued OID, the amount of OID that is deemed to accrue thereafter to the purchaser is reduced by an amount that reflects amortization of such excess over the remaining term of such Discount Bond. If the excess is greater than the amount of remaining OID, the basis reduction rules for amortizable bond premium may result in taxable gain upon sale or other disposition of the Bonds, even if the Bonds are sold, redeemed or retired for an amount equal to or less than their cost.

It is possible under certain state and local income tax laws that original issue discount on a Discount Bond may be taxable in the year of accrual and may be deemed to accrue differently than under federal law.

Market Discount

If a Bond is purchased for a cost that is less than the Bond's issue price (plus accrued original issue discount, if any), the purchaser will be treated as having purchased the Bond with market discount (unless a statutory *de minimis* rule applies). Market discount is treated as ordinary income and generally is recognized on the maturity or earlier disposition of the Bond (to the extent that the gain realized does not exceed the accrued market discount on the Bond.

Bond Premium

A holder that acquires a Bond for an amount in excess of its principal amount generally must, from time to time, reduce the holder's federal and Minnesota tax basis for the Bond. Premium generally is amortized for federal income tax purposes and Minnesota income and franchise tax purposes on the basis of a bondholder's constant yield to maturity or to certain call dates with semiannual compounding. Accordingly, holders who acquire Bonds at a premium might recognize taxable gain upon sale of the Bonds, even if such Bonds are sold for an amount equal to or less than their original cost. Amortized premium is not deductible for federal income tax purposes or for purposes of the Minnesota income tax applicable to individuals, estates, or trusts.

Related Tax Considerations

Section 86 of the Code and corresponding provisions of Minnesota law require recipients of certain social security and railroad retirement benefits to take interest on the Bonds into account in determining the taxability of such benefits.

Section 265(a) of the Code denies a deduction for interest on indebtedness incurred or continued to purchase or carry the Bonds, and Minnesota law similarly denies a deduction for such interest in the case of individuals, estates, and trusts. In the case of a financial institution, generally, no deduction is allowed under Section 265(b) of the Code for that portion of the holder's interest expense that is allocable to interest on tax-exempt obligations, such as the Bonds, unless the obligations are "qualified tax-exempt obligations". Indebtedness may be allocated to the Bonds for this purpose even though not directly traceable to the purchaser of the Bonds.

The Bonds are "qualified tax exempt obligations" for purposes of Section 265(b)(3) of the Code. Accordingly, although interest expense allocable to the Bonds is not subject to the disallowance under Section 265(b) of the Code, the deduction for interest on indebtedness incurred or continued to purchase or carry the Bonds may be subject to reduction under Section 291 of the Code.

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The ownership or disposition of, or the accrual or receipt of amounts treated as interest on, the Bonds, may affect a holder's federal, state, or local tax liability in some additional circumstances. The nature and extent of these other tax consequences depends upon the particular tax status of the holder and the holder's other items of income or deduction.

Sale or Other Disposition

A holder will generally recognize gain or loss on the sale, exchange, redemption, retirement, or other disposition of a Bond equal to the difference between (i) the amount realized less amounts attributable to any accrued but unpaid stated interest and (ii) the holder's adjusted tax basis in the Bond. The amount realized includes the cash and the fair market value of any property received by the holder in exchange for the Bond. A holder's adjusted tax basis in a Bond generally will be equal to the amount that the holder paid for the Bond, increased by any accrued original issue discount with respect to the Bond and reduced by the amount of any amortized bond premium on the Bond. Except to the extent attributable to market discount (which will be taxable as ordinary income to the extent not previously included in income), any gain or loss will be capital gain or loss and will be long-term capital gain or loss if the holder held the Bond for more than one year. Long-term capital gains recognized by certain non-corporate persons, including individuals, generally are taxable at a reduced rate. The deductibility of capital losses is subject to significant limitations.

Information Reporting and Backup Withholding

Payments of interest on the Bonds (including any allocable bond premium or accrued original issue discount) and proceeds from the sale or other disposition of the Bonds are expected to be reported to the IRS as required under applicable Treasury Regulations. Backup withholding will apply to these payments if the holder fails to provide an accurate taxpayer identification number and certification that it is not subject to backup withholding (generally on an IRS Form W-9) or otherwise fails to comply with the applicable backup withholding requirements. Backup withholding is not an additional tax. Any amounts withheld under the backup withholding rules may be allowed as a refund or a credit against the holder's U.S. federal income tax liability, provided that the required information is timely furnished to the IRS. Certain holders are exempt from information reporting. Potential holders should consult their own tax advisors regarding qualification for an exemption and the procedures for obtaining such an exemption.

MUNICIPAL ADVISOR

Ehlers has served as municipal advisor to the District in connection with the issuance of the Bonds. The Municipal Advisor cannot participate in the underwriting of the Bonds. The financial information included in this Preliminary Official Statement has been compiled by the Municipal Advisor. Such information does not purport to be a review, audit or certified forecast of future events and may not conform with accounting principles applicable to compilations of financial information. Ehlers is not a firm of certified public accountants. Ehlers is registered with the Securities and Exchange Commission and the MSRB as a municipal advisor. Ehlers makes no representation, warranty or guarantee regarding the accuracy or completeness of the information in this Preliminary Official Statement, and its assistance in preparing this Preliminary Official Statement should not be construed as a representation that it has independently verified such information.

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MUNICIPAL ADVISOR AFFILIATED COMPANIES

Bond Trust Services Corporation ("BTSC") and Ehlers Investment Partners, LLC ("EIP") are affiliate companies of Ehlers. BTSC is chartered by the State of Minnesota and authorized in Minnesota, Wisconsin, Colorado, and Illinois to transact the business of a limited purpose trust company. BTSC provides paying agent services to debt issuers. EIP is a Registered Investment Advisor with the Securities and Exchange Commission. EIP assists issuers with the investment of bond proceeds or investing other issuer funds. This includes escrow bidding agent services. Issuers, such as the District, have retained or may retain BTSC and/or EIP to provide these services. If hired, BTSC and/or EIP would be retained by the District under an agreement separate from Ehlers.

INDEPENDENT AUDITORS

The basic financial statements of the District for the fiscal year ended June 30, 2021 have been audited by BerganKDV, Ltd., St. Cloud, Minnesota, independent auditors (the "Auditor"). The report of the Auditor, together with the basic financial statements, component units financial statements, and notes to the financial statements are attached hereto as "APPENDIX A – FINANCIAL STATEMENTS". The Auditor has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. The Auditor also has not performed any procedures relating to this Preliminary Official Statement.

RISK FACTORS

Following is a description of possible risks to holders of the Bonds without weighting as to probability. This description of risks is not intended to be all-inclusive, and there may be other risks not now perceived or listed here.

Taxes: The Bonds are general obligations of the District, the ultimate payment of which rests in the District's ability to levy and collect sufficient taxes to pay debt service should other revenue (tax abatement revenues and state aids) be insufficient. In the event of delayed billing, collection or distribution of property taxes, sufficient funds may not be available to the District in time to pay debt service when due.

State Actions: Many elements of local government finance, including the issuance of debt and the levy of property taxes, are controlled by state government. Future actions of the state may affect the overall financial condition of the District, the taxable value of property within the District, and the ability of the District to levy and collect property taxes.

Future Changes in Law: Various State and federal laws, regulations and constitutional provisions apply to the District and to the Bonds. The District can give no assurance that there will not be a change in or interpretation of any such applicable laws, regulations and provisions which would have a material effect on the District or the taxing authority of the District.

Taconite Tax Loss: The District, in common with other Iron Range Communities, receives grants and aids which are derived from special taconite taxes and which may be reduced in the event of production curtailment. Also, homeowners now receive substantial homestead credits from taxes derived from taconite sources which may be reduced with a cut in production. Reduction of grants, state aids and credits could increase the District's need for other local taxes.

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Iron Mining Economy: The District is located on Minnesota's Iron Range, with an economy directly related to the mining industry, including processing and shipping of iron ore (pellets) for the nation's steel industry and for foreign shipments. Beginning in 1981, economic downturns reduced demand for steel and for taconite pellets, and some taconite plants curtailed operations and employment.

Ratings; Interest Rates: In the future, the District's credit rating may be reduced or withdrawn, or interest rates for this type of obligation may rise generally, either possibility resulting in a reduction in the value of the Bonds for resale prior to maturity.

Tax Exemption: If the federal government or the State of Minnesota taxes all or a portion of the interest on municipal obligations, directly or indirectly, or if there is a change in federal or state tax policy, the value of the Bonds may fall for purposes of resale. Noncompliance following the issuance of the Bonds with certain requirements of the Code and covenants of the bond resolution may result in the inclusion of interest on the Bonds in gross income of the recipient for United States income tax purposes or in taxable net income of individuals, estates or trusts for State of Minnesota income tax purposes. No provision has been made for redemption of the Bonds, or for an increase in the interest rate on the Bonds, in the event that interest on the Bonds becomes subject to United States or State of Minnesota income taxation, retroactive to the date of issuance.

Continuing Disclosure: A failure by the District to comply with the Disclosure Undertaking for continuing disclosure (see "CONTINUING DISCLOSURE") will not constitute an event of default on the Bonds. Any such 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. Such a failure may adversely affect the transferability and liquidity of the Bonds and their market price.

State Economy; State Aids: State of Minnesota cash flow problems could affect local governments and possibly increase property taxes.

Book-Entry-Only System: The timely credit of payments for principal and interest on the Bonds to the accounts of the Beneficial Owners of the Bonds may be delayed due to the customary practices, standing instructions or for other unknown reasons by DTC participants or indirect participants. Since the notice of redemption or other notices to holders of these obligations will be delivered by the District to DTC only, there may be a delay or failure by DTC, DTC participants or indirect participants to notify the Beneficial Owners of the Bonds.

Economy: A combination of economic, climatic, political or civil disruptions or terrorist actions outside of the control of the District, including loss of major taxpayers or major employers, could affect the local economy and result in reduced tax collections and/or increased demands upon local government. Real or perceived threats to the financial stability of the District may have an adverse effect on the value of the Bonds in the secondary market.

Secondary Market for the Bonds: No assurance can be given that a secondary market will develop for the purchase and sale of the Bonds or, if a secondary market exists, that such Bonds can be sold for any particular price. The underwriters are not obligated to engage in secondary market trading or to repurchase any of the Bonds at the request of the owners thereof. Prices of the Bonds as traded in the secondary market are subject to adjustment upward and downward in response to changes in the credit markets and other prevailing circumstances. No guarantee exists as to the future market value of the Bonds. Such market value could be substantially different from the original purchase price.

Bankruptcy: The rights and remedies of the holders may be limited by and are subject to the provisions of federal bankruptcy laws, to other laws, or equitable principles that may affect the enforcement of creditors' rights, to the exercise of judicial discretion in appropriate cases and to limitations on legal remedies against local governments. The opinion of Bond Counsel to be delivered with respect to the Bonds will be similarly qualified.

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Cybersecurity: The District is dependent on electronic information technology systems to deliver services. These systems may contain sensitive information or support critical operational functions which may have value for unauthorized purposes. As a result, the electronic systems and networks may be targets of cyberattack. There can be no assurance that the District will not experience an information technology breach or attack with financial consequences that could have a material adverse impact.

Impact of the Spread of COVID-19: In late 2019, a novel strain of coronavirus (COVID-19) emerged in Wuhan, Hubei Province, China. COVID-19 has spread throughout the world, including to the United States, resulting in the World Health Organization proclaiming COVID-19 to be a pandemic and the declaration of a national emergency. In response to the spread of COVID-19, the United States government, state governments, local governments and private industries have taken measures to limit social interactions in an effort to limit the spread of COVID-19. The effects of the spread of COVID-19 and the government and private responses to the spread continue to rapidly evolve. COVID-19 has caused significant disruptions to the global, national and State economy. The extent to which the coronavirus impacts the District and its financial condition will depend on future developments, which are highly uncertain and cannot be predicted by the District, including the duration of the outbreak and measures taken to address the outbreak.

On March 13, 2020, Minnesota Governor Tim Walz signed Emergency Executive Order 20-01 and declared a peacetime emergency. In subsequent executive orders, the Governor extended the peacetime emergency by 30 days. On May 14, 2021, the Governor signed Executive Order 21-23 to end the statewide mask requirement and align with new Centers for Disease Control and Prevention (CDC) guidance on face coverings. The Minnesota Legislature ended the peacetime emergency declaration on July 1, 2021.

The Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") provides for federal payments from the Coronavirus Relief Fund to the State for the discrete purpose of covering expenses directly incurred as a result of COVID-19 between March 1 and December 30, 2020. On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021, which provides local governments an additional $130.2 billion through the Coronavirus Local Fiscal Recovery Fund. These funds can be used to mitigate increased expenditures, lost revenue and economic hardship related to the COVID-19 pandemic.

The foregoing is intended only as a summary of certain risk factors attendant to an investment in the Bonds. In order for potential investors to identify risk factors and make an informed investment decision, potential investors should be thoroughly familiar with this entire Preliminary Official Statement and the Appendices hereto.

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VALUATIONS

OVERVIEW

All non-exempt property is subject to taxation by local taxing districts. Exempt real property includes Indian lands, public property, and educational, religious and charitable institutions. Most personal property is exempt from taxation (except investor-owned utility mains, generating plants, etc.).

The valuation of property in Minnesota consists of three elements. (1) The estimated market value is set by city or county assessors. Not less than 20% of all real properties are to be appraised by local assessors each year. (2) The taxable market value is the estimated market value adjusted by all legislative exclusions. (3) The tax capacity (taxable) value of property is determined by class rates set by the State Legislature. The tax capacity rate varies according to the classification of the property. Tax capacity represents a percent of taxable market value.

The property tax rate for a local taxing jurisdiction is determined by dividing the total tax capacity or market value of property within the jurisdiction into the dollars to be raised from the levy. State law determines whether a levy is spread on tax capacity or market value. Major classifications and the percentages by which tax capacity is determined are:

Type of Property	2019/20	2020/21	2021/22
Residential homestead[1]	First $500,000 - 1.00% Over $500,000 - 1.25%	First $500,000 - 1.00% Over $500,000 - 1.25%	First $500,000 - 1.00% Over $500,000 - 1.25%
Agricultural homestead[1]	First $500,000 HGA - 1.00% Over $500,000 HGA - 1.25% First $1,880,000 - 0.50% [2] Over $1,880,000 - 1.00% [2]	First $500,000 HGA - 1.00% Over $500,000 HGA - 1.25% First $1,900,000 - 0.50% [2] Over $1,900,000 - 1.00% [2]	First $500,000 HGA - 1.00% Over $500,000 HGA - 1.25% First $1,890,000 - 0.50% [2] Over $1,890,000 - 1.00% [2]
Agricultural non-homestead	Land - 1.00% [2]	Land - 1.00% [2]	Land - 1.00% [2]
Seasonal recreational residential	First $500,000 - 1.00% [3] Over $500,000 - 1.25% [3]	First $500,000 - 1.00% [3] Over $500,000 - 1.25% [3]	First $500,000 - 1.00% [3] Over $500,000 - 1.25% [3]
Residential non-homestead:	1 unit - 1st $500,000 - 1.00% Over $500,000 - 1.25% 2-3 units - 1.25% 4 or more - 1.25% Small City [4] - 1.25% Affordable Rental: First $150,000 - .75% Over $150,000 - .25%	1 unit - 1st $500,000 - 1.00% Over $500,000 - 1.25% 2-3 units - 1.25% 4 or more - 1.25% Small City [4] - 1.25% Affordable Rental: First $162,000 - .75% Over $162,000 - .25%	1 unit - 1st $500,000 - 1.00% Over $500,000 - 1.25% 2-3 units - 1.25% 4 or more - 1.25% Small City [4] - 1.25% Affordable Rental: First $174,000 - .75% Over $174,000 - .25%
Industrial/Commercial/Utility[5]	First $150,000 - 1.50% Over $150,000 - 2.00%	First $150,000 - 1.50% Over $150,000 - 2.00%	First $100,000 - 1.50% Over $150,000 - 2.00%

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[1] A residential property qualifies as "homestead" if it is occupied by the owner or a relative of the owner on the assessment date.

[2] Applies to land and buildings. Exempt from referendum market value tax.

[3] Exempt from referendum market value tax.

[4] Cities of 5,000 population or less and located entirely outside the seven-county metropolitan area and the adjacent nine-county area and whose boundaries are 15 miles or more from the boundaries of a Minnesota city with a population of over 5,000.

[5] The estimated market value of utility property is determined by the Minnesota Department of Revenue.

CURRENT PROPERTY VALUATIONS

2021/22 Economic Market Value $937,981,305[1]

2021/22 Assessor's Estimated Market Value

	Itasca County	Cass County	Total
Real Estate	$728,604,800	$23,929,500	$752,534,300
Personal Property	51,093,200	243,700	51,336,900
Total Valuation	$779,698,000	$24,173,200	$803,871,200

2021/22 Net Tax Capacity

	Itasca County	Cass County	Total
Real Estate	$7,348,270	$193,104	$7,541,374
Personal Property	1,001,510	4,874	1,006,384
Net Tax Capacity	$8,349,780	$197,978	$8,547,758
Less: Captured Tax Increment Tax Capacity[2]	(11,768)	0	(11,768)
Taxable Net Tax Capacity	$8,338,012	$197,978	$8,535,990

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[1] According to the Minnesota Department of Revenue, the Assessor's Estimated Market Value (the "AEMV") for the District is about 86.40% of the actual selling prices of property most recently sold in the District. The sales ratio was calculated by comparing the selling prices with the AEMV. Dividing the AEMV of real estate by the sales ratio and adding the AEMV of personal property and utility, railroads and minerals, if any, results in an Economic Market Value ("EMV") for the District of $937,981,305.

[2] The captured tax increment value shown above represents the captured net tax capacity of tax increment financing districts in the District.

2021/22 NET TAX CAPACITY BY CLASSIFICATION

	2021/22 Net Tax Capacity	Percent of Total Net Tax Capacity
Residential homestead	$2,210,747	25.86%
Agricultural	921,501	10.78%
Commercial/industrial	295,430	3.46%
Public utility	938,205	10.98%
Railroad operating property	80,390	0.94%
Non-homestead residential	413,274	4.83%
Commercial & residential seasonal/rec.	2,681,827	31.37%
Personal property	1,006,384	11.77%
Total	$8,547,758	100.00%

TREND OF VALUATIONS

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Levy Year	Assessor's Estimated Market Value	Assessor's Taxable Market Value	Net Tax Capacity[1]	Taxable Net Tax Capacity[2]	Percent Increase/Decrease in Estimated Market Value
2017/18	$786,868,510	$744,473,128	$8,596,595	$8,580,024	2.35%
2018/19	769,482,600	727,077,678	8,357,178	8,338,962	-2.21%
2019/20	756,545,600	713,732,833	8,034,768	8,016,781	-1.68%
2020/21	777,172,600	733,757,593	8,308,959	8,296,398	2.73%
2021/22	803,871,200	760,072,578	8,547,758	8,535,990	3.44%

[1] Net Tax Capacity includes tax increment values.

[2] Taxable Net Tax Capacity does not include tax increment values.

LARGER TAXPAYERS

Taxpayer	Type of Property	2021/22 Net Tax Capacity	Percent of District's Total Net Tax Capacity
Enbridge Energy, LP	Utility	$983,986	11.51%
Great Lakes Gas Trans Limited	Utility	362,884	4.25%
Enbridge Pipelines	Utility	209,136	2.45%
Minn Power & Light Company	Utility	161,968	1.89%
Burlington Northern Railroad	Railroad	80,390	0.94%
Great River Energy	Utility	79,686	0.93%
Individual	Seasonal	45,865	0.54%
Deer River Healthcare Center, Inc.	Commercial	44,540	0.52%
Minnkota Power Co-op	Utility	44,336	0.52%
Excel Energy	Utility	33,246	0.39%
Total		$2,046,037	23.94%

District's Total 2021/22 Net Tax Capacity $8,547,758

Source: Current Property Valuations, Net Tax Capacity by Classification, Trend of Valuations and Larger Taxpayers have been furnished by Itasca and Cass Counties.

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DEBT

DIRECT DEBT[1]

General Obligation Debt (see schedule following)

Total G.O. debt secured by tax abatement revenues and state aids[2] (includes the Tax Abatement Portion of the Bonds)*	$435,000
Total G.O. debt secured by taxes and state aids[2] (includes the Facilities Maintenance of the Bonds)*	20,120,000
Total General Obligation Debt*	$20,555,000

*Preliminary, subject to change.

STATE AID FOR DEBT SERVICE

The Minnesota Debt Service Equalization program provides state aid to finance a portion of the principal and interest payments on voter approved school building bonds. Bonds and Certificates that are not eligible for the program include all alternative facilities bonds, facilities maintenance bonds, capital facilities bonds, OPEB bonds, building bonds with relatively short maturities, and Certificates of Participation (COPs).

Under the Debt Service Equalization Formula (the Formula) adopted by the 2001 Minnesota State Legislature, each school district is responsible for the amount of its qualifying annual debt service which is equal to 15.74% of its Adjusted Net Tax Capacity (ANTC). The District does not currently qualify for debt service equalization aid.

In addition to debt service equalization aid, some school districts will qualify for state Long Term Facilities Maintenance Aid to finance a portion of the payments on Alternative Facilities Bonds and Facilities Maintenance Bonds, pursuant to the Long Term Facilities Maintenance Revenue (LTFMR) program approved by the State in 2015. If any aid is received, it is deposited into the District's debt service fund and must be used for payments on the bonds; any payment of state aid into the debt service fund causes a reduction in the tax levy for Alternative Facilities Bonds and Facilities Maintenance Bonds. The amount of aid received in the debt service fund will vary each year, depending on a number of factors. Although the District expects to receive some Long Term Facilities Maintenance Aid in its debt service fund, Ehlers has not attempted to estimate the portion of debt service payments that would be financed by state aid.

Some school districts will also receive aid for debt service payments through the state School Building Bond Agricultural Credit, which is paid to school districts to offset a portion of certain bond levies (Minn. Stat. Section 273.1387). The reimbursement percentages are 60% for taxes payable in 2022, and 70% for 2023 and thereafter. The school building bond agricultural credit applies to farmland, excluding the house, garage and one acre, and to rural vacant land and managed forest land. The amount of agricultural credit received in the debt service fund for taxes payable 2022 is approximately 5.40% of total annual debt service levies, based on the District's 2020/21 qualifying agricultural land valuation.

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[1] Outstanding debt is as of the dated date of the Bonds.

[2] Based upon the debt service equalization formula, LTFMR formula, the agricultural land valuation and current statistics, the District anticipates a portion of this debt will be paid by the State of Minnesota.

Independent School District No. 317 (Deer River), Minnesota
Schedule of Bonded Indebtedness
General Obligation Debt Secured by Tax Abatement Revenues
(As of 09/01/2022)

	Tax Abatement Bonds 1) Series 2017A		Tax Abatement Bonds 2) Series 2022A							
Dated	10/03/2017		09/01/2022							
Amount	$500,000		$140,000*							
Maturity	02/01		02/01							
Fiscal Year Ending	**Principal**	**Interest**	**Principal**	**Estimated Interest**	**Total Principal**	**Total Interest**	**Total P & I**	**Principal Outstanding**	**% Paid**	**Fiscal Year Ending**
2023	55,000	4,425	0	0	55,000	4,425	59,425	380,000	12.64%	**2023**
2024	55,000	7,200	10,000	8,358	65,000	15,558	80,558	315,000	27.59%	**2024**
2025	60,000	5,550	15,000	5,500	75,000	11,050	86,050	240,000	44.83%	**2025**
2026	60,000	3,750	15,000	4,900	75,000	8,650	83,650	165,000	62.07%	**2026**
2027	65,000	1,950	15,000	4,300	80,000	6,250	86,250	85,000	80.46%	**2027**
2028			15,000	3,550	15,000	3,550	18,550	70,000	83.91%	**2028**
2029			15,000	2,800	15,000	2,800	17,800	55,000	87.36%	**2029**
2030			15,000	2,200	15,000	2,200	17,200	40,000	90.80%	**2030**
2031			20,000	1,600	20,000	1,600	21,600	20,000	95.40%	**2031**
2032			20,000	800	20,000	800	20,800	0	100.00%	**2032**
	295,000	22,875	140,000	34,008	435,000	56,883	491,883			

* Preliminary, subject to change.

1) This represents the $500,000 Tax Abatement Portion of the $1,010,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2017A.

2) This represents the $140,000 Tax Abatement Portion of the $7,350,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A.

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Independent School District No. 317 (Deer River), Minnesota
Schedule of Bonded Indebtedness
General Obligation Debt Secured by Taxes
(As of 09/01/2022)

	Alternative Facilities Refunding Bonds Series 2014A		School Building Bonds Series 2015A		School Building Bonds Series 2016A		Facilities Maintenance Bonds 1) Series 2017A		Facilities Maintenance Bonds Series 2019A	
Dated	05/08/2014		11/18/2015		04/06/2016		10/03/2017		09/05/2019	
Amount	$2,750,000		$9,380,000		$975,000		$510,000		$1,100,000	
Maturity	02/01		02/01		02/01		02/01		02/01	
Fiscal Year Ending	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2023	290,000	9,291	215,000	121,856	0	14,625	55,000	4,500	390,000	9,750
2024	300,000	12,781	220,000	239,413	0	29,250	60,000	7,350		
2025	305,000	6,481	220,000	235,013	0	29,250	60,000	5,550		
2026			1,065,000	230,613	0	29,250	60,000	3,750		
2027			1,085,000	206,650	0	29,250	65,000	1,950		
2028			1,115,000	179,525	0	29,250				
2029			1,140,000	151,650	0	29,250				
2030			1,175,000	117,450	0	29,250				
2031			1,210,000	82,200	0	29,250				
2032			1,245,000	45,900	0	29,250				
2033			285,000	8,550	975,000	29,250				
2034										
2035										
2036										
2037										
	895,000	28,553	8,975,000	1,618,819	975,000	307,125	300,000	23,100	390,000	9,750

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1) This represents the $510,000 Facilities Maintenance Portion of the $1,010,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2017A.

--Continued on next page

Independent School District No. 317 (Deer River), Minnesota
Schedule of Bonded Indebtedness continued
General Obligation Debt Secured by Taxes
(As of 09/01/2022)

	School Building Refunding Bonds Series 2021A		Facilities Maintenance Bonds 2) Series 2022A							
Dated	11/10/2021		09/01/2022							
Amount	$1,375,000		$7,210,000*							
Maturity	02/01		02/01							
Fiscal Year Ending	**Principal**	**Interest**	**Principal**	**Estimated Interest**	**Total Principal**	**Total Interest**	**Total P & I**	**Principal Outstanding**	**% Paid**	**Fiscal Year Ending**
2023	440,000	34,375	0	0	1,390,000	194,397	1,584,397	18,730,000	6.91%	**2023**
2024	455,000	46,750	75,000	428,517	1,110,000	764,061	1,874,061	17,620,000	12.43%	**2024**
2025	480,000	24,000	165,000	299,483	1,230,000	599,776	1,829,776	16,390,000	18.54%	**2025**
2026			150,000	292,883	1,275,000	556,495	1,831,495	15,115,000	24.88%	**2026**
2027			175,000	286,883	1,325,000	524,733	1,849,733	13,790,000	31.46%	**2027**
2028			315,000	278,133	1,430,000	486,908	1,916,908	12,360,000	38.57%	**2028**
2029			340,000	262,383	1,480,000	443,283	1,923,283	10,880,000	45.92%	**2029**
2030			350,000	248,783	1,525,000	395,483	1,920,483	9,355,000	53.50%	**2030**
2031			360,000	234,783	1,570,000	346,233	1,916,233	7,785,000	61.31%	**2031**
2032			380,000	220,383	1,625,000	295,533	1,920,533	6,160,000	69.38%	**2032**
2033			435,000	205,183	1,695,000	242,983	1,937,983	4,465,000	77.81%	**2033**
2034			1,030,000	187,783	1,030,000	187,783	1,217,783	3,435,000	82.93%	**2034**
2035			1,100,000	146,583	1,100,000	146,583	1,246,583	2,335,000	88.39%	**2035**
2036			1,145,000	99,833	1,145,000	99,833	1,244,833	1,190,000	94.09%	**2036**
2037			1,190,000	51,170	1,190,000	51,170	1,241,170	0	100.00%	**2037**
	1,375,000	105,125	7,210,000	3,242,777	20,120,000	5,335,249	25,455,249			

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* Preliminary, subject to change.

2) This represents the $7,210,000 Facilities Maintenance Portion of the $7,350,000 General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A.

BONDED DEBT LIMIT

Minnesota Statutes, Section 475.53, subdivision 4, presently limits the "net debt" of a school district to 15% of the estimated market value of all taxable property situated within its corporate limits. The estimated market value of property within a district, on which its debt limit is based, is (a) the value certified by the county auditors, or (b) this value divided by the ratio certified by the commissioner of revenue, whichever results in a higher value. The current debt limit of the District is computed as follows:

2021/22 Economic Market Value	$937,981,305
Multiply by 15%	0.15
Statutory Debt Limit	$140,697,196
Less: Long-Term Debt Outstanding Being Paid Solely from Taxes (includes the Facilities Maintenance of the Bonds)*	(20,120,000)
Unused Debt Limit*	$120,577,196

*Preliminary, subject to change.

OVERLAPPING DEBT[1]

Taxing District	2021/22 Taxable Net Tax Capacity	% In District	Total G.O. Debt[2]	District's Proportionate Share
County of:				
Itasca	$63,718,485	13.0857%	$55,578,344	$7,272,815
City of:				
Deer River	8,338,012	100.0000%	2,854,000	2,854,000
District's Share of Total Overlapping Debt				$10,126,815

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DEBT PAYMENT HISTORY

The District has no record of default in the payment of principal and interest on its debt.

[1] Overlapping debt is as of the dated date of the Bonds. Only those taxing jurisdictions with general obligation debt outstanding are included in this section. It does ***not*** include non-general obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt, or general obligation tax/aid anticipation certificates of indebtedness.

[2] Outstanding debt is based on information in Official Statements obtained on EMMA and the Municipal Advisor's records.

DEBT RATIOS

	G.O. Debt	Debt/Economic Market Value $937,981,305	Debt/ Per Capita 5,443[1]
Direct G.O. Debt Secured By:			
Tax Abatement Revenues and State Aids*	$435,000		
Taxes and State Aids*	20,120,000		
Total General Obligation Debt (includes the Bonds)*	$20,555,000		
Less: Agricultural Credit[2]	(1,109,970)		
Tax Supported General Obligation Debt*	$19,445,030	2.07%	$3,572.48
District's Share of Total Overlapping Debt	$10,126,815	1.08%	$1,860.52
Total*	$29,571,845	3.15%	$5,433.00

*Preliminary, subject to change.

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FUTURE FINANCING

The District has no current plans for additional financing in the next 12 months.

LEVY LIMITS

Minnesota school district tax levies for most purposes are subject to statutory limitations. No limit, however, is placed on the debt service levy, and districts are required to levy 105% of actual principal and interest requirements to allow for delinquencies.

School districts receive a basic revenue amount per pupil unit from aid and levy proceeds in a variety of categorical state aids. They are also allowed to certify additional levies within limits for certain specified purposes. The State Department of Education and the applicable County Auditors review the levies of each school district to determine compliance with state levy limits.

---

[1] 2020 U.S. Census population.

[2] Based on current State law and statistics, the State of Minnesota is estimated to pay approximately 5.40% of the principal and interest of the District's general obligation bonds. Assuming this percentage continues for the life of the issue, the State's proportionate share of principal is $1,109,970.

TAX RATES, LEVIES AND COLLECTIONS

TAX LEVIES AND COLLECTIONS

Tax Year	Net Tax Levy[1]	Total Collected Following Year	Collected to Date[2]	% Collected
2017/18	$1,914,744	$1,880,533	$1,907,641	99.63%
2018/19	1,938,185	1,903,094	1,933,842	99.78%
2019/20	2,172,102	2,137,461	2,163,465	99.60%
2020/21	2,188,420	2,161,066	2,169,036	99.11%
2021/22	2,057,064	In process of collection		

Property taxes are collected in two installments in Minnesota--the first by May 15 and the second by October 15.[3] Mobile home taxes are collectible in full by August 31. Minnesota Statutes require that levies (taxes and special assessments) for debt service be at least 105% of the actual debt service requirements to allow for delinquencies.

The spread of COVID-19 and responses taken by the United States government, state governments, local governments and private industries have caused significant disruptions to the national and State economy. See "RISK FACTORS - Impact of the Spread of COVID-19" herein. Certain states have announced extended deadlines for payment of property taxes, although as of this date Minnesota has not taken such measures. The District cannot predict whether and how much payment of property taxes will be impacted. Any delays or reduction in the receipt of property taxes may materially adversely impact the District's finances and payment of debt obligations, including the Bonds.

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[1] This reflects the Final Levy Certification of the District after all adjustments have been made.

[2] Collections are through May 31, 2022 for Itasca County and through May 19, 2022 for Cass County.

[3] Second half tax payments on agricultural property are due on November 15th of each year.

TAX CAPACITY RATES[1]

	2017/18	2018/19	2019/20	2020/21	2021/22
I.S.D. No. 317 (Deer River)	16.441%	17.201%	21.443%	20.860%	19.514%
Cass County	31.869%	30.957%	30.522%	29.857%	29.034
Itasca County	63.646%	66.007%	68.327%	63.983%	62.201%
City of Deer River	67.535%	79.815%	100.245%	93.898%	104.694%
City of Zemple	22.327%	20.909%	22.747%	21.762%	21.533%
Town of Deer River[2]	18.430%	19.303%	18.694%	18.527%	18.670%
ARDC	0.176%	0.176%	0.181%	0.165%	0.170%
Itasca County HRA	0.253%	0.263%	0.272%	0.254%	0.249%
Region 5 Commission	0.134%	0.133%	0.130%	0.128%	0.123%
Regional Railroad	0.078%	0.122%	0.124%	0.116%	0.113%
Referendum Market Value Rates:					
I.S.D. No. 317 (Deer River)	0.14909%	0.15337%	0.15518%	0.15104%	0.12872%

Source: Tax Levies and Collections and Tax Capacity Rates have been furnished by Itasca and Cass Counties.

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[1] After reduction for state aids. Does not include the statewide general property tax against commercial/industrial, non-homestead resorts and seasonal recreational residential property.

[2] Representative town rate.

THE ISSUER

EMPLOYEES

The District is governed by an elected school board and employs a staff of 255, including 135 non-licensed employees and 120 licensed employees (96 of whom are teachers). The District provides education for 867 students in grades kindergarten through twelve.

PENSIONS; UNIONS

Teachers' Retirement Association (TRA)

All teachers employed by the District are covered by defined benefit pension plans administered by the State of Minnesota Teachers Retirement Association (TRA). TRA members belong to either the Coordinated Plan or the Basic Plan. Coordinated members are covered by Social Security and Basic members are not. All new members must participate in the Coordinated Plan. These plans are established and administered in accordance with Minnesota Statutes, Chapters 354 and 356.

Public Employees' Retirement Association (PERA)

All full-time and certain part-time employees of the District (other than those covered by TRA) are covered by a defined benefit plan administered by the Public Employees' Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Fund (GERF) which is a cost-sharing, multiple-employer retirement plan. This plan is established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

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Recognized and Certified Bargaining Units

Bargaining Unit	Expiration Date of Current Contract
Deer River Education Association	June 30, 2023
Minnesota Council 65 AFSCME 498	June 30, 2025
Administration Association	June 30, 2022

Status of Contracts

The contract which expired on June 30, 2022 is currently in negotiations.

POST EMPLOYMENT BENEFITS

The District has obligations for some post-employment benefits for its employees. Accounting for these obligations is dictated by Governmental Accounting Standards Board Statement No. 75 (GASB 75). The District's most recent Financial Statements (Audit) shows a total OPEB liability of $224,729 as of June 30, 2021. The District has been funding these obligations on a pay-as-you-go basis, but in May 2009, the District issued $1,390,000 General Obligation Taxable OPEB Bonds to fund a revocable trust. The net position of the trust as of June 30, 2021 was $1,034,724. Future OPEB costs will be paid partially from the trust and partially from operating funds.

Source: The District's most recent Audit.

STUDENT BODY

The number of students enrolled for the past four years and for the current year have been as follows:

Year	Kindergarten	Grades 1-6	Grades 7-12	Total
2018/19	78	444	372	894
2019/20	89	423	371	883
2020/21	101	395	371	867
2021/22	95	386	377	858
2022/23	95	404	368	867

Enrollments for the next three years are projected to be as follows:

Year	Kindergarten	Grades 1-6	Grades 7-12	Total
2023/24	95	414	371	880
2024/25	95	421	368	884
2025/26	95	420	370	885

SCHOOL BUILDINGS

School Building	Year Constructed	Years of Additions/ Remodelings
King Elementary	1955	1960, 1978, 1999, 2015, 2017
Deer River High School	1968	1978, 1979, 2002

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FUNDS ON HAND (as of May 31, 2022)

Fund	Total Cash and Investments
General	$1,223,317
Food Service	255,049
Community Service	(48,413)
Debt Service	130,285
Trust & Agency	1,031,298
Total Funds on Hand	$2,591,536

LITIGATION

There is no litigation threatened or pending questioning the organization or boundaries of the District or the right of any of its officers to their respective offices or in any manner questioning their rights and power to execute and deliver the Bonds or otherwise questioning the validity of the Bonds.

MUNICIPAL BANKRUPTCY

Municipalities are prohibited from filing for bankruptcy under Chapter 11 (reorganization) or Chapter 7 (liquidation) of the U.S. Bankruptcy Code (11 U.S.C. §§ 101-1532) (the "Bankruptcy Code"). Instead, the Bankruptcy Code permits municipalities to file a petition under Chapter 9 of the Bankruptcy Code, but only if certain requirements are met. These requirements include that the municipality must be "specifically authorized" under State law to file for relief under Chapter 9. For these purposes, "State law" may include, without limitation, statutes of general applicability enacted by the State legislature, special legislation applicable to a particular municipality, and/or executive orders issued by an appropriate officer of the State's executive branch.

Currently there is no statutory authority for Minnesota school districts to file for bankruptcy relief under Chapter 9 of the Bankruptcy Code.

Nevertheless, there can be no assurance (a) that State law will not change in the future while the Bonds are outstanding; or (b) even absent such a change in State law, that an executive order or other executive action could not effectively authorize the District to file for relief under Chapter 9; or (c) whether it would still be eligible for voluntary or involuntary relief under Chapters of the Bankruptcy Code other than Chapter 9 or under similar federal or state law or equitable proceeding regarding insolvency or providing for protection from creditors. Such action could impact the rights of holders of the Bonds. Such modifications could be adverse to holders of the Bonds and there could ultimately be no assurance that holders of the Bonds would be paid in full or in part on the Bonds.

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SUMMARY GENERAL FUND INFORMATION

Following are summaries of the revenues and expenditures and fund balances for the District's General Fund. These summaries are not purported to be the complete audited financial statements of the District, and potential purchasers should read the included financial statements in their entirety for more complete information concerning the District. Copies of the complete statements are available upon request. Appendix A includes the District's 2021 audited financial statements.

COMBINED STATEMENT	FISCAL YEAR ENDING JUNE 30				
	2019 Audited	2020 Audited	2021 Audited	2021-22 Revised Budget 1)	2022-23 Adopted Budget 2)
Revenues					
Local property taxes	$1,311,476	$1,294,256	$1,270,353	$1,156,433	$1,102,675
Other local and county revenues	1,399,842	883,135	903,888	814,158	929,738
Revenues from state sources	11,527,066	12,014,958	11,841,347	12,295,203	11,888,356
Revenues from federal sources	1,575,038	1,435,682	2,977,915	3,148,436	2,157,386
Sales and other conversion of assets	1,082	195	702	2,300	2,100
Total Revenues	$15,814,504	$15,628,226	$16,994,205	$17,416,530	$16,080,255
Expenditures					
Current:					
Administration	$799,157	$864,353	$755,273	$692,277	$746,166
District support services	711,260	644,213	678,229	710,999	723,898
Elementary & secondary regular instruction	5,371,772	5,392,723	6,052,270	6,655,626	6,088,516
Vocational education instruction	169,823	184,699	178,291	210,581	225,834
Special education instruction	3,949,670	3,919,595	3,559,877	3,681,013	3,869,689
Instructional support services	1,595,293	1,911,550	1,505,422	1,794,116	1,871,744
Pupil support services	1,290,016	1,188,771	1,732,209	1,903,272	1,834,993
Sites and buildings	1,174,048	1,141,543	1,183,380	1,315,748	1,278,495
Fiscal and other fixed cost programs	66,104	67,808	152,031	72,500	72,500
Community education and services	39,974	41,714	0	0	0
Capital outlay	872,882	324,141	365,565	553,610	241,013
Debt service	183,426	66,496	241,023	241,022	241,022
Total Expenditures	$16,223,425	$15,747,606	$16,403,570	$17,830,764	$17,193,870
Excess of revenues over (under) expenditures	($408,921)	($119,380)	$590,635	($414,234)	($1,113,615)
Other Financing Sources (Uses)					
Proceeds from sale of capital assets	$2,328	$3,287	$0	$0	$0
Proceeds from long-term debt issuances	0	440,000	0	0	0
Insurance recovery	414	0	0	0	0
Proceeds from capital leases	256,928	63,235	0	0	0
Operating transfers out	0	(17,603)	0	0	0
Total Other Financing Sources (Uses)	$259,670	$488,919	$0	$0	$0
Net changes in Fund Balances	($149,251)	$369,539	$590,635	($414,234)*	($1,113,615)*
General Fund Balance July 1	$1,966,799	$1,817,548	$2,059,390		
Prior Period Adjustment	0	(183,619)	0		
Residual Equity Transfer in (out)	0	55,922	0		
General Fund Balance June 30	$1,817,548	$2,059,390	$2,650,025		
DETAILS OF JUNE 30 FUND BALANCE					
Restricted	$9,715	$282,618	$1,196,904		
Committed	360,419	359,374	357,275		
Unassigned	1,447,414	1,417,398	1,095,846		
Total	$1,817,548	$2,059,390	$2,650,025		

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* The budgeted deficit (expected reduction in fund balance) for both fiscal 2022 and 2023 represents a reduction in the Restricted Fund Balance category. The District will be reducing the Restricted Fund Balance, specifically to the District's Staff Development and Basic Skills categories. The District expects Unassigned Fund Balance to increase for both years.

1) Unaudited data is as of October 5, 2021.

1) The 2021-22 budget was revised on June 13, 2022.

2) The 2022-23 budget was adopted as of June 13, 2022.

GENERAL INFORMATION

LOCATION

The District, with a 2010 U.S. Census population of 5,528 and a 2020 U.S. Census population of 5,443, and comprising an area of 545.5 square miles, is located approximately 215 miles northwest of the Minneapolis-St. Paul metropolitan area.

LARGER EMPLOYERS[1]

Larger employers in the District include the following:

Firm	Type of Business/Product	Estimated No. of Employees
Essentia Health - Deer River	Hospital, clinic & pharmacy	283
I.S.D. No. 317 (Deer River)	Elementary and secondary education	249
White Oak Casino	Casino	145
Northern Star Cooperative	Petroleum products and propane sales	51
Pizza Hut Express	Convenience and restaurant	51
Rajala Timber Company	Lumber/plywood & millwork	35
Trout Enterprises	Excavating contractors	25
Deer River Ranger Station/US Forest Service	Government forestry services	25
Blueberry Bowl, LLC	Bowling centers and restaurants	23
Williams Narrows Resort	Resorts	20

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Source: *Data Axle Reference Solutions, written and telephone survey, and the Minnesota Department of Employment and Economic Development.*

[1] This does not purport to be a comprehensive list and is based on available data obtained through a survey of individual employers, as well as the sources identified above. Some employers do not respond to inquiries for employment data. Estimates provided are accurate as of the date noted and may not reflect changes in the number of employees resulting from the current COVID-19 pandemic. (See "Risk Factors - Impact of the Spread of COVID-19").

U.S. CENSUS DATA

Population Trend: The District

2010 U.S. Census population	5,528
2020 U.S. Census population	5,443
Percent of Change 2010 - 2020	-1.54%

Income and Age Statistics

	The District	Itasca County	State of Minnesota	United States
2020 per capita income	$27,325	$30,504	$38,881	$35,384
2020 median household income	$56,739	$55,744	$73,382	$64,994
2020 median family income	$62,572	$69,551	$92,692	$80,069
2020 median gross rent	$605	$738	$1,010	$1,096
2020 median value owner occupied units	$162,400	$163,600	$235,700	$229,800
2020 median age	44.7 yrs.	46.6 yrs.	38.1 yrs.	38.2 yrs.

	State of Minnesota	United States
District % of 2020 per capita income	70.28%	77.22%
District % of 2020 median family income	67.51%	78.15%

Source: *2010 and 2020 Census of Population and Housing, and 2020 American Community Survey (Based on a five-year estimate), U.S. Census Bureau (https://data.census.gov/cedsci).*

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EMPLOYMENT/UNEMPLOYMENT DATA

Rates are not compiled for individual communities within counties.

	Average Employment	Average Unemployment	
Year	Itasca County	Itasca County	State of Minnesota
2018	20,645	5.4%	3.1%
2019	21,016	6.0%	3.4%
2020	19,831	8.1%	6.3%
2021	20,760	4.8%	3.4%
2022, May	20,750	3.3%	1.6%

Source: *Minnesota Department of Employment and Economic Development*.

APPENDIX A

FINANCIAL STATEMENTS

Potential purchasers should read the included financial statements in their entirety for more complete information concerning the District's financial position. Such financial statements have been audited by the Auditor, to the extent and for the periods indicated thereon. The District has not requested or engaged the Auditor to perform, and the Auditor has not performed, any additional examination, assessments, procedures or evaluation with respect to such financial statements since the date thereof or with respect to this Preliminary Official Statement, nor has the District requested that the Auditor consent to the use of such financial statements in this Preliminary Official Statement. Although the inclusion of the financial statements in this Preliminary Official Statement is not intended to demonstrate the fiscal condition of the District since the date of the financial statements, in connection with the issuance of the Bonds, the District represents that there have been no material adverse change in the financial position or results of operations of the District, nor has the District incurred any material liabilities, which would make such financial statements misleading.

Copies of the complete audited financial statements for the past three years and the current budget are available upon request from Ehlers.

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Independent School District No. 317
Deer River, Minnesota

Basic Financial Statements

June 30, 2021

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Independent School District No. 317
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Independent School District No. 317
Board of Education and Administration
As of June 30, 2021

Board of Education	Position	Term Expires
Travis Anttila	Chairperson	December 31, 2024
Lloyd Kongsjord	Vice Chairperson	December 31, 2022
Amanda Reed	Treasurer	December 31, 2024
Pam Thompson	Clerk	December 31, 2022
Kyle Fairbanks	Director	December 31, 2022
LuAnn Robinson	Director	December 31, 2024

Administration	
Dr. Jeff Pesta	Superintendent
Jennifer Drotts	Business Manager

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Independent Auditor's Report

To the School Board
Independent School District No. 317
Deer River, Minnesota

Report on the Basic Financial Statements
We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 317, Deer River, Minnesota, as of and for the year ended June 30, 2021, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Basic Financial Statements
The management of Independent School District No. 317 is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Opinions
In our opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 317, Deer River, as of June 30, 2021, and the respective changes in financial position and where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 O.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BerganKDV, Ltd.

St. Cloud, Minnesota
November 22, 2021

Financial Highlights

District-Wide Assets and District-Wide Activities

- Beginning with the 2003-2004 audit, the Independent School District No. 317 (the "District") implemented the requirements of GASB Statement No. 34. These requirements resulted in additional statements and information to accompany the District's audit. The additional information includes a district-wide Statement of Net Position, a district-wide Statement of Activities (revenues and expenses), and a report from management which will focus on the activities and developments that took place over the past year.
- Total district-wide net position, as indicated on the Statement of Net Position was ($3,041,085).
- The change in district-wide net position from the prior year, as indicated on the Statement of Activities, amounted to $681,944 as a result of fiscal year 2021 activity.

Governmental Funds

- Overall enrollment for the District decreased. Students served for fiscal year 2020-2021 amounted to 942, which is a decrease of forty-one students when compared to the fiscal year 2019-2020.
- General Fund revenues including other financing sources were $17 million and expenditures were $16.4 million, resulting in an increase of $590,635 or 3.5%, of the actual revenues.
- The budget to actual comparison for the General Fund expenditures resulted in a variance under budget of $278,219 or 1.7%, from the final budget to actual expenditures.
- The budget to actual comparison for the General Fund revenue resulted in a variance under budget of $60,242 or 0.4%, from the final budget to actual revenues.
- For the nonmajor funds, which includes the Food Service and Community Service, the total nonmajor fund balance increased $14,980 based on $1,008,662 in revenues and $993,682 in expenditures.

Overview of the Financial Statements

This annual report consists of the basic financial statements and the Required Supplementary Information, which includes the management's Discussion and Analysis and information on the funding progress for other post employment benefits (OPEB) and information related to the pensions. The basic financial statements include two kinds of statements that present different views of the District.

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.

Overview of the Financial Statements

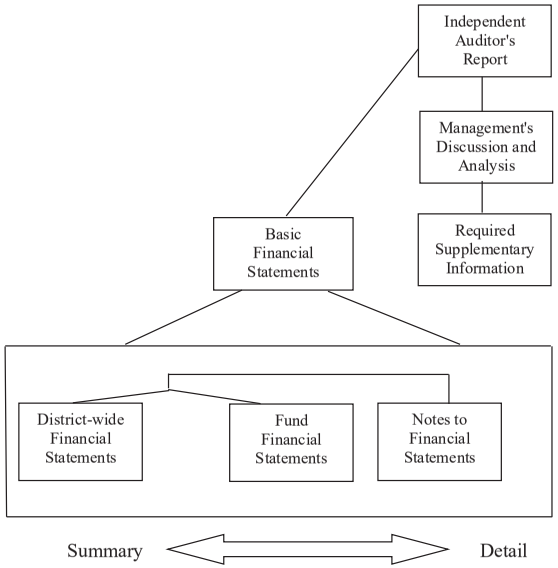
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- The governmental funds statements tell how basic services such as regular and special education were financed in the short-term as well as what remains for future spending.
- Proprietary funds statements offer short-term and long-term financial information about the District's OPEB trust activities.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

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Overview of the Financial Statements (Continued)

Figure A-1
Organization of Independent School District No. 317's Annual Financial Report



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

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

Overview of the Financial Statements (Continued)

Figure A-2
Major Features of the District-Wide and Fund Financial Statements

	District-Wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not fiduciary, such as special education and building maintenance	Activities of the District operates similar to private business - • Internal Service Fund
Required Financial Statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balances	• Statement Net Position • Statement Revenues, Expenses and Changes in Fund Net Position • Statement of Cash Flows
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities both financial and capital, and short-term and long-term
Type of Inflow/Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when good or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid

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

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

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

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Overview of the Financial Statements (Continued)

In the district-wide financial statements, the District's activities are presented as follows:

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

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

- Some funds are required by state law and by bond covenants.

- The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues (such as food service).

The District has two kinds of funds:

- Governmental Funds: Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, additional information at the bottom of the governmental funds statements explains the relationship (or differences) between them.

- Proprietary Fund: The District's Revocable Trust Fund is an internal service fund used to account for the OPEB bond issuance. The District will use these funds to fund future OPEB liabilities.

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Independent School District No. 317
Management's Discussion and Analysis

Financial Analysis of the District as A Whole

Net Position
The District's total net position as of June 30, 2021, was ($3,041,085) which is summarized in Figure A-3. This is an increase in net position of $681,944 in total from the previous year.

Figure A-3
Condensed Statement of Net Position

	Governmental Activities	
	2020-2021	2019-2020
Assets		
Current and other assets	$ 8,736,717	$ 8,203,243
Capital assets	20,587,365	21,559,379
Total assets	$ 29,324,082	$ 29,762,622
Deferred Outflows of Resources	$ 4,251,484	$ 6,921,979
Liabilities		
Long-term debt outstanding	$ 23,555,553	$ 24,300,417
Other liabilities	3,896,654	3,802,595
Total liabilities	$ 27,452,207	$ 28,103,012
Deferred Inflows of Resources	$ 9,164,444	$ 12,304,618
Net Position		
Net investment in capital assets	$ 5,419,044	$ 4,739,904
Restricted	1,656,133	627,468
Unrestricted	(10,116,262)	(9,090,401)
Total net position	$ (3,041,085)	$ (3,723,029)

The change in net position for 2020-2021 as a result of fiscal year 2021 activity was $681,944, based on total revenues of $19,826,636 and total expenses of $19,144,692. Figure A-4 on the following page shows the breakdown into the various revenue and expense categories.

Financial Analysis of the District as A Whole (Continued)

Net Position (Continued)

Figure A-4
Changes in Net Position from Operating Results

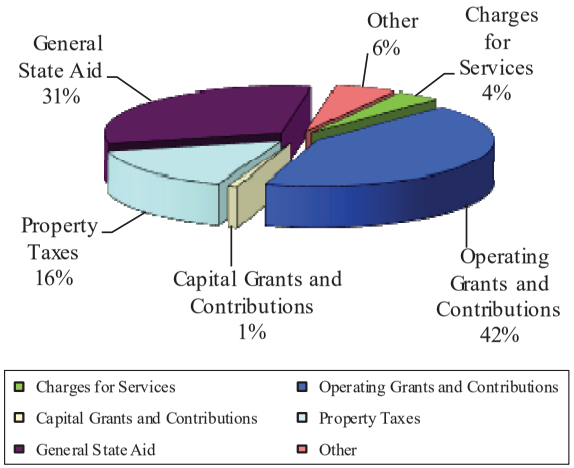
	Governmental Activities	
	2020-2021	2019-2020
Revenues		
Program revenues		
Charges for services	$ 791,979	$ 1,104,996
Operating grants and contributions	8,421,576	7,329,272
Capital grants and contributions	167,655	140,977
General revenues		
Property taxes	3,108,120	2,685,720
State aid formula grants	6,224,098	6,304,857
Other	1,113,208	926,854
Total revenues	19,826,636	18,492,676
Expenses		
Administration	803,460	925,803
District support services	676,247	676,130
Elementary and secondary regular instruction	6,532,088	5,918,649
Vocational educational instruction	194,850	198,951
Special education instruction	3,681,172	4,134,411
Instructional support services	1,736,307	2,089,426
Pupil support services	1,714,656	1,221,566
Sites and buildings	1,263,554	1,353,702
Fiscal and other fixed cost programs	152,031	67,808
Food service	758,999	743,071
Community education services	237,224	344,968
Unallocated depreciation	1,018,710	1,002,769
Interest and fiscal charges on long-term debt	375,394	429,041
Total expenses	19,144,692	19,106,295
Increase (decrease) in net position	$ 681,944	$ (613,619)

As seen in Figure A-5 on the next page, state aid and property taxes accounted for most of the District's revenue, with general state aid representing 31% and property taxes representing 16% of the total. Another 42% came from state and federal aid for specific programs and the remainder from fees charged for services and other sources.

Financial Analysis of the District as A Whole (Continued)

Net Position (Continued)

Figure A-5
Sources of Revenues for 2020-2021



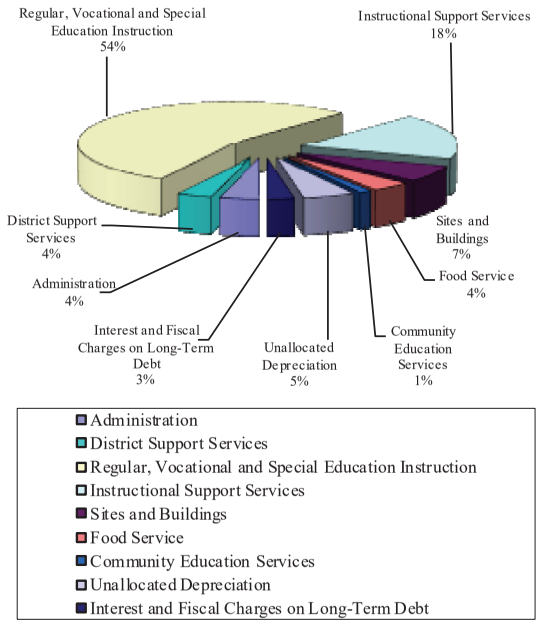
The majority of the District's expenses (shown on the next page) are related to instructing or supporting the instruction of students. Figure A-6 indicates the breakdown of the total expenses on a percentage basis. The direct instruction categories of expense, which include elementary and secondary, vocational, and special education, represent approximately 54% of the total expenses. The indirect categories of instructional and pupil support, which includes student transportation, amount to about 18% and administration and district support services combined represented 8% of the total expenses for the year. Other major categories of expense included food service, community service and interest payments on the District's outstanding debt.

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Financial Analysis of the District as A Whole (Continued)

Net Position (Continued)

Figure A-6
Expenses for Fiscal Year 2020-2021



Independent School District No. 317
Management's Discussion and Analysis

Financial Analysis of the District as A Whole (Continued)

Governmental Activities

Maintenance of a healthy District financial position will be dependent on several factors:

- Conservative Budgeting and Spending: The School Board has made decisions over the last twelve years that have enabled it to continue to provide quality services while keeping spending in line with revenues. Reductions have been put in place when necessary, that have included the reduction of staff, elimination of some programs and services, and the closure of an elementary school. Continual examination of enrollment trends, actual and budgeted spending, revenue projections, and program effectiveness will be necessary to maintain budgets that are sustainable. Budget control measures will continue so adopted budgets can continue to be responsible and fiscally sound and work in concert with the conservative budgeting philosophy of the District's Business Manager and Superintendent.

- Accurate Enrollment Projections and Adjustment to Variations: With a revenue system based significantly on enrollment, having accurate enrollment projections is crucial to accurate budgeting. The District utilizes a combination of professional demographic studies and multi-year District observed trends to create multiple data points to project enrollment. As important as these projections is the willingness and ability to adjust spending based on actual student numbers.

- Development of Strategic Partnerships: The District currently collaborates with other Itasca area school districts on services that help create greater efficiencies while maintaining the independence of each school district and their communities. Some of the collaborative efforts have included staff development, technology, curriculum and instruction, business services, community education, and online learning. In the future, these services could include, but are not limited to: administration, transportation, food service, gifted and talented programming, human resource management, and certain back office services. The collaboration between neighboring school districts will be crucial for the District's long-term sustainability.

- Status of State Funding: State funding has failed to keep pace with inflation over time, and current budget shifts have created cash flow challenges for many districts, including Deer River. As the state of Minnesota's budget improves, it will be crucial that funding shifts continue to be paid back and investments in education continue.

- Local Operating Revenue: Due to legislation enacted in the last three years, school boards have the option to levy for operating revenue. The school board will need to carefully weigh the revenue needs of the district with the tax tolerance of the community.

- Stability of Federal funding: Due to the unique demographics of the district, a significant amount of revenue comes through Federal programs like Impact Aid, Title, Special Education, and food programs. Changes in these programs at the Federal level would have a significant and disproportionate effect on the District due to its dependence on these programs.

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Financial Analysis of the District as A Whole (Continued)

Governmental Activities (Continued)
Figure A-7 below represents the total cost of the District's functions and programs. The table also shows each function and program's net cost, which represents the total cost less fees and intergovernmental aid provided for specific programs. The net cost shows the financial burden placed on the state and local taxpayers by each of these functions and programs.

Figure A-7
Net Cost of Governmental Activities

	2020-2021		2019-2020	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Administration	$ 803,460	$ 803,460	$ 925,803	$ 833,109
District support services	676,247	499,732	676,130	646,130
Elementary and secondary regular instruction	6,532,088	3,232,790	5,918,649	3,011,164
Vocational educational instruction	194,850	191,144	198,951	198,951
Special education instruction	3,681,172	617,611	4,134,411	997,031
Instructional support services	1,736,307	1,482,510	2,089,426	1,845,412
Pupil support services	1,714,656	365,126	1,221,566	235,268
Sites and buildings	1,263,554	959,957	1,353,702	1,212,725
Fiscal and other fixed cost programs	152,031	150,531	67,808	64,808
Food service	758,999	21,175	743,071	(89,290)
Community education services	237,224	45,342	344,968	143,932
Unallocated depreciation	1,018,710	1,018,710	1,002,769	1,002,769
Interest and fiscal charges on long-term debt	375,394	375,394	429,041	429,041
Total	$ 19,144,692	$ 9,763,482	$ 19,106,295	$ 10,531,050

The cost of all governmental activities this year was $19,144,692.

- The users of the District's programs through fees and other charges financed $791,979 of the cost.
- The federal and state governments subsidized specific programs with grants and contributions totaling $8,589,231 of the cost.
- State and local taxpayers, however, financed the majority of the costs. State aid and local property taxes as determined by the State Legislature through the state-wide funding formulas, amounted to $6,224,098 and $3,108,120 respectively, for a total of $9,332,218 of the District's total costs.

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Independent School District No. 317
Management's Discussion and Analysis

Financial Analysis of the District as A Whole (Continued)

Governmental Funds
As the District completed the year, the governmental funds reported combined fund balances of $3,242,095 which is higher than last year's ending fund balances of $2,549,365 by $692,730. The Community Service Fund experienced an increase in fund balance of $27,220. The Debt Service Fund experienced an increase in fund balance of $87,115. The General Fund experienced an increase in fund balance of $590,635. The Food Service Fund experienced a decrease in fund balance of $12,240.

General Fund Budgetary Highlights
Over the course of the year, the District monitored and reviewed the annual operating budget and revised revenues and expenditures in June. These budget amendments fall into two general categories:

- Revisions were made to reflect up-to-date projection of revenues. Revenue formulas were updated to reflect current student enrollments, which are the basis for most state and federal programs. Other revenue adjustments included adjusting interest income, fees/tuition charged for certain programs and grant dollars awarded after original budget was approved.

- Increases (decreases) were made to reflect more up-to-date projection of expenditures as a result of utility costs that can change based on weather conditions or use, supply cost variations, contracted services variations and changes in other miscellaneous budget categories.

The District's final budget for the General Fund anticipated revenues and other financing sources would be in excess of expenditures and other financing uses by $372,658, the actual results for the year show a $590,635 increase in fund balance.

Capital Asset and Debt Administration

Capital Assets

By the end of 2021, the District had invested over $20.5 million in a broad range of capital assets, including school buildings, instructional furniture and equipment (see Figure A-8). Depreciation expense for the year was $1,180,912 with total accumulated depreciation amounting to $13,120,103 (more detailed information on capital assets can be found in the notes to financial statements.)

Figure A-8
Capital Assets (Net of Depreciation)

	Governmental Activities		Percent
	2020-2021	2019-2020	Change
Land	$ 242,422	$ 242,422	0.00%
Buildings	18,204,784	19,113,965	-4.76%
Improvements other than buildings	907,941	968,920	-6.29%
Furniture and equipment	1,232,218	1,234,072	-0.15%
Total	$ 20,587,365	$ 21,559,379	-4.51%

Long-Term Debt

At year-end, the District had $15,644,368 in general obligation (G.O.) bonds and other long-term liabilities outstanding, a decrease of 9.7% from last year as shown in Figure A-9 (more detailed information about the District's long-term liabilities is presented in the notes to financial statements).

Figure A-9
Outstanding Long-Term Debt

	Total School District		Percent
	2020-2021	2019-2020	Change
G.O. bonds (net of unamortized premium)	$ 15,168,321	$ 16,627,114	-8.77%
G.O. equipment certificates	292,669	440,000	N/A
Compensated absences payable	76,023	66,923	13.60%
Capital leases	107,355	192,361	-44.19%
Total	$ 15,644,368	$ 17,326,398	-9.71%

The District retired $1,682,030 in long-term liabilities in fiscal year 2020-2021.

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of a number of existing circumstances that could significantly affect its financial health in the future:

1. Federal and state accountability. Due to the accountability standards imposed by NCLB, additional support staff are needed to serve the needs of special populations of students, as all students are required to reach 100% proficiency in reading and math. The type of performance demanded of school districts will require additional resources at a time when resources are becoming more and more scarce. There are also significant data collection, analysis, and accountability expectations that have fiscal implications on the District as it continues to organize and prepare for unpredictable enrollment challenges. Recent reform conversations at the Federal level indicate a growing movement towards potential changes in the law, but the specific reform measures are unknown at this point.

2. Federal funding of Title VIII of the Elementary and Secondary Education Act, or Impact Aid, continues to be uncertain. A large portion of the District is located on the Leech Lake Indian Reservation and as a result, the District receives Impact Aid payments to offset the impact of this federal presence. Because the Impact Aid Program is a discretionary program and reauthorization has not been a high priority at the federal level, funding is vulnerable. The loss of Impact Aid would result in a severe budget imbalance and would require large and potentially extreme budget reductions.

3. Sequestration of federal dollars puts funding at risk, and in districts that receive a significant amount of federal dollars, like Deer River, the impact of sequestration is magnified. Special Education, Title I, and Impact Aid are all significant sources of revenue and programming for the District, and the sequestering of funds in these programs, which serve the neediest students in the District, would be extremely detrimental to the ability of the District to meet students' needs.

4. The District has had periods of declining enrollment over time, as seen in 2016, due to a variety of demographic and economic factors. Since the decline in students is spread over all grades, reducing teaching staff is very difficult and operational costs are not proportionally reducible. Like many districts in the State of Minnesota faced with financial challenges, the District has approached its local taxpayers for addition funds but has been unsuccessful.

5. Student needs continue to grow. Increasingly, the District is serving students with significant mental health and special education needs. These students require additional staffing support to be successful, but mental health services are not funded and special education continues to be inadequately funded at the state and federal level, despite the federal government's initial promise to fund 40% of special education.

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Factors Bearing on the District's Future (Continued)

6. State funding continues to be inadequate, a fact supported by a study produced for the Minnesota Center for Public Finance Research and originally commissioned by the Governor of Minnesota. Since 1992, the funding formula has not kept pace with inflation, indicating that in "real" dollars, the District has less money to spend per pupil now than in 1992, before the heightened requirements of the now repealed Profile of Learning, Minnesota State Standards, and the Federal NCLB Act. Until the state addresses the inadequacy of the current funding formula, school districts like Deer River will continue to struggle meeting budgetary needs. In addition, recent conversations about the future of compensatory funding in Minnesota could have huge implications on the District's budget.

7. The District's ability to attract and retain highly qualified staff. With the increased accountability standards coupled with the increased needs of the students served, having highly qualified and trained staff is essential. Current and pending teacher shortages mean competition for these staff will become more fierce, and the District's ability to pay well enough to attract and retain staff will lead to higher staffing costs.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Office at P.O. Box 307, Deer River, Minnesota 56636.

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BASIC FINANCIAL STATEMENTS

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Independent School District No. 317
Statement of Net Position
June 30, 2021

	Governmental Activities
Assets	
Cash and investments	$ 4,758,006
Current property taxes receivable	1,026,531
Delinquent property taxes receivable	56,017
Accounts receivable	43,825
Due from Department of Education	917,619
Due from Federal Government through Department of Education	468,346
Due from Federal Government - direct	178,948
Due from other Minnesota school districts	216,513
Due from other governmental units	761,050
Inventory	17,193
Long-term due from other governmental units	
Receivable within one year	144,430
Receivable after one year	148,239
Capital assets not being depreciated	
Land	242,422
Capital assets, net of accumulated depreciation	
Improvements other than buildings	907,941
Buildings	18,204,784
Furniture and equipment	1,232,218
Total assets	29,324,082
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	27,503
Deferred outflows of resources related to pensions	4,223,981
Total deferred outflows of resources	4,251,484
Total assets and deferred outflows of resources	$ 33,575,566
Liabilities	
Accounts payable	$ 443,412
Salaries and benefits payable	1,340,518
Interest payable	182,789
Due to other Minnesota school districts	128,202
Unearned revenue	50,152
G.O. bonds payable, net	
Payable within one year	1,445,000
Payable after one year	13,723,321
G.O. equipment certificates payable	
Payable within one year	144,430
Payable after one year	148,239
Capital lease payable	
Payable within one year	86,128
Payable after one year	21,227
Compensated absences payable	
Payable within one year	76,023
Total OPEB liability	224,729
Net pension liability	9,438,037
Total liabilities	27,452,207
Deferred Inflows of Resources	
Property taxes levied for subsequent year's expenditures	2,293,358
Deferred inflows of resources related to OPEB	44,557
Deferred inflows of resources related to pensions	6,826,529
Total deferred inflows of resources	9,164,444
Net Position	
Net investment in capital assets	5,419,044
Restricted for	
Debt service	168,667
Other purposes	1,487,466
Unrestricted	(10,116,262)
Total net position	(3,041,085)
Total liabilities, deferred inflows of resources, and net position	$ 33,575,566

See notes to basic financial statements.

Independent School District No. 317
Statement of Activities
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities					
Administration	$ 803,460	$ -	$ -	$ -	$ (803,460)
District support services	676,247	86,000	77,020	13,495	(499,732)
Elementary and secondary regular instruction	6,532,088	76,211	3,223,087	-	(3,232,790)
Vocational education instruction	194,850	-	3,706	-	(191,144)
Special education instruction	3,681,172	351,552	2,712,009	-	(617,611)
Instructional support services	1,736,307	130,007	123,790	-	(1,482,510)
Pupil support services	1,714,656	1,260	1,348,270	-	(365,126)
Sites and buildings	1,263,554	-	149,437	154,160	(959,957)
Fiscal and other fixed cost programs	152,031	-	1,500	-	(150,531)
Food service	758,999	49,799	688,025	-	(21,175)
Community education and services	237,224	97,150	94,732	-	(45,342)
Unallocated depreciation	1,018,710	-	-	-	(1,018,710)
Interest and fiscal charges on long-term debt	375,394	-	-	-	(375,394)
Total governmental activities	$ 19,144,692	$ 791,979	$ 8,421,576	$ 167,655	(9,763,482)
General revenues					
Taxes					
Property taxes, levied for general purposes					1,267,954
Property taxes, levied for community service					78,956
Property taxes, levied for debt service					1,761,210
State aid-formula grants					6,224,098
Other general revenues					1,102,372
Investment income					10,836
Total general revenues					10,445,426
Change in net position					681,944
Net position - beginning					(3,723,029)
Net position - ending					$ (3,041,085)

See notes to basic financial statements.

Independent School District No. 317
Balance Sheet - Governmental Funds
June 30, 2021

	General	Debt Service	Other Nonmajor Funds	Total Governmental Funds
Assets				
Cash and investments	$ 2,378,625	$ 1,121,893	$ 220,413	$ 3,720,931
Current property taxes receivable	256,491	770,040	-	1,026,531
Delinquent property taxes receivable	18,578	37,439	-	56,017
Accounts receivable	21,057	-	22,768	43,825
Due from other funds	73,621	-	-	73,621
Due from Department of Education	890,645	17,874	9,100	917,619
Due from Federal Government through Department of Education	385,774	-	82,572	468,346
Due from Federal Government - direct	178,948	-	-	178,948
Due from other Minnesota school districts	211,273	-	5,240	216,513
Due from other governmental units	547,260	134,836	78,954	761,050
Inventory	-	-	17,193	17,193
Long-term due from other governmental units	292,669	-	-	292,669
Total assets	$ 5,254,941	$ 2,082,082	$ 436,240	$ 7,773,263
Liabilities				
Accounts payable	$ 391,022	$ -	$ 50,039	$ 441,061
Salaries and benefits payable	1,317,984	-	22,534	1,340,518
Due to other funds	-	-	73,621	73,621
Due to other Minnesota school districts	128,202	-	-	128,202
Unearned revenue	38,159	-	11,993	50,152
Total liabilities	1,875,367	-	158,187	2,033,554
Deferred Inflows of Resources				
Unavailable revenue - property taxes levied for subsequent year's expenditures	562,732	1,730,626	-	2,293,358
Unavailable revenue - long-term receivable	148,239	-	-	148,239
Unavailable revenue - delinquent property taxes	18,578	37,439	-	56,017
Total deferred inflows of resources	729,549	1,768,065	-	2,497,614
Fund Balances				
Nonspendable	-	-	17,193	17,193
Restricted	1,196,904	314,017	273,369	1,784,290
Committed	357,275	-	-	357,275
Unassigned	1,095,846	-	(12,509)	1,083,337
Total fund balances	2,650,025	314,017	278,053	3,242,095
Total liabilities, deferred inflows of resources, and fund balances	$ 5,254,941	$ 2,082,082	$ 436,240	$ 7,773,263

See notes to basic financial statements.

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Independent School District No. 317
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
June 30, 2021

Total fund balances - governmental funds	$ 3,242,095
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported	
Cost of capital assets	33,707,468
Less accumulated depreciation	(13,120,103)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
G.O. bonds payable	(14,755,000)
G.O. equipment certificates payable	(292,669)
Capital lease payable	(107,355)
Premium on bonds payable	(413,321)
Compensated absences payable	(76,023)
Total OPEB liability	(224,729)
Net pension liability	(9,438,037)
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences relocated to pensions and OPEB that are not recognized in the governmental funds.	
Deferred outflows of resources related to pensions	4,223,981
Deferred inflows of resources related to pensions	(6,826,529)
Deferred outflows of resources related to OPEB	27,503
Deferred inflows of resources related to OPEB	(44,557)
Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	56,017
Long-term receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	148,239
Governmental funds do not report a liability for accrued interest on long-term liabilities until due and payable.	(182,789)
The internal service fund is used to fund OPEB. The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Position.	1,034,724
Total net position - governmental activities	$ (3,041,085)

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See notes to basic financial statements.

Independent School District No. 317
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2021

	General	Debt Service	Other Nonmajor Funds	Total Governmental Funds
Revenues				
Local property taxes	$ 1,270,353	$ 1,764,198	$ 78,956	$ 3,113,507
Other local and county revenues	903,888	-	99,722	1,003,610
Revenue from state sources	11,841,347	184,966	92,160	12,118,473
Revenue from federal sources	2,977,915	-	688,025	3,665,940
Sales and other conversion of assets	702	-	49,799	50,501
Total revenues	16,994,205	1,949,164	1,008,662	19,952,031
Expenditures				
Current				
Administration	755,273	-	-	755,273
District support services	678,229	-	-	678,229
Elementary and secondary regular instruction	6,052,270	-	-	6,052,270
Vocational education instruction	178,291	-	-	178,291
Special education instruction	3,559,877	-	-	3,559,877
Instructional support services	1,505,422	-	-	1,505,422
Pupil support services	1,732,209	-	-	1,732,209
Sites and buildings	1,183,380	-	-	1,183,380
Fiscal and other fixed cost programs	152,031	-	-	152,031
Food service	-	-	717,618	717,618
Community education and services	-	-	241,885	241,885
Capital outlay				
District support services	18,761	-	-	18,761
Elementary and secondary regular instruction	14,586	-	-	14,586
Vocational education instruction	6,292	-	-	6,292
Special education instruction	78	-	-	78
Instructional support services	176,172	-	-	176,172
Pupil support services	11,674	-	-	11,674
Sites and buildings	138,002	-	-	138,002
Food service	-	-	32,446	32,446
Community education and services	-	-	1,733	1,733
Debt service				
Principal	232,336	1,380,000	-	1,612,336
Interest and fiscal charges	8,687	482,049	-	490,736
Total expenditures	16,403,570	1,862,049	993,682	19,259,301
Net change in fund balances	590,635	87,115	14,980	692,730
Fund Balances				
Beginning of year	2,059,390	226,902	263,073	2,549,365
End of year	$ 2,650,025	$ 314,017	$ 278,053	$ 3,242,095

See notes to basic financial statements.

Independent School District No. 317
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - Governmental Funds
Year Ended June 30, 2021

Net change in fund balances - total governmental funds	$ 692,730
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	208,898
Depreciation expense	(1,180,912)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(9,100)
Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net assets in the Statement of Activities.	1,612,337
Governmental funds recognized pension contributions as expenditures at the time of payment whereas the Statement of Activities whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.	(591,292)
Long-term loans receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	(144,430)
Governmental funds recognize OPEB contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to OPEB on a full accrual perspective.	(9,580)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	36,548
Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Amortization of premiums	78,793
Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	(5,387)
The internal service fund is used by management to charge the costs of the OPEB to other funds. The operating income is reported within the governmental activities in the Statement of Activities.	(6,661)
Change in net position - governmental activities	$ 681,944

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See notes to basic financial statements.

Independent School District No. 317
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund
Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final	Amounts	Over (Under)
Revenues				
Local property taxes	$ 1,046,429	$ 1,064,068	$ 1,270,353	$ 206,285
Other local and county revenues	1,067,095	731,519	903,888	172,369
Revenue from state sources	12,266,373	12,045,826	11,841,347	(204,479)
Revenue from federal sources	1,417,010	3,212,555	2,977,915	(234,640)
Sales and other conversion of assets	450	479	702	223
Total revenues	15,797,357	17,054,447	16,994,205	(60,242)
Expenditures				
Current				
Administration	771,871	737,927	755,273	17,346
District support services	652,206	731,625	678,229	(53,396)
Elementary and secondary regular instruction	6,368,281	6,082,302	6,052,270	(30,032)
Vocational education instruction	249,742	168,502	178,291	9,789
Special education instruction	3,722,841	3,661,335	3,559,877	(101,458)
Instructional support services	1,571,731	1,512,792	1,505,422	(7,370)
Pupil support services	1,072,295	1,963,544	1,732,209	(231,335)
Sites and buildings	1,100,366	1,150,414	1,183,380	32,966
Fiscal and other fixed cost programs	74,500	72,044	152,031	79,987
Community education and services	50,000	50,000	-	(50,000)
Capital outlay				
Administration	1,000	-	-	-
District support services	8,000	18,761	18,761	-
Elementary and secondary regular instruction	23,868	24,840	14,586	(10,254)
Vocational education instruction	4,407	6,547	6,292	(255)
Special education instruction	3,540	2,540	78	(2,462)
Instructional support services	23,407	185,723	176,172	(9,551)
Pupil support services	2,000	7,980	11,674	3,694
Sites and buildings	31,297	63,890	138,002	74,112
Debt service				
Principal	84,209	232,336	232,336	-
Interest and fiscal charges	4,267	8,687	8,687	-
Total expenditures	15,819,828	16,681,789	16,403,570	(278,219)
Excess of revenues over (under) expenditures	(22,471)	372,658	590,635	217,977
Other Financing Sources				
Proceeds from sale of capital assets	500	-	-	-
Net change in fund balances	$ (21,971)	$ 372,658	590,635	$ 217,977
Fund Balances				
Beginning of year			2,059,390	
End of year			$ 2,650,025	

See notes to basic financial statements.

Independent School District No. 317
Statement of Net Position - Proprietary Funds
June 30, 2021

	Post Employment Benefits Revocable Trust Internal Service Fund
Assets	
Current assets	
Cash and cash equivalents	$ 1,037,075
Liabilities	
Accounts payable	$ 2,351
Net Position	
Unrestricted	$ 1,034,724

See notes to basic financial statements.

Independent School District No. 317
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds
Year Ended June 30, 2021

	Post Employment Benefits Revocable Trust Internal Service Fund
Operating Revenues	
Contributions	$ 74,786
Operating Expenses	
Fees	250
Health insurance	87,772
Total operating expenses	88,022
Operating loss	(13,236)
Nonoperating Revenue	
Interest	6,575
Net loss	(6,661)
Net Position	
Beginning of year	1,041,385
End of year	$ 1,034,724

See notes to basic financial statements.

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Independent School District No. 317
Statement of Cash Flows - Proprietary Funds
Year Ended June 30, 2021

	Post Employment Benefits Revocable Trust Internal Service Fund
Cash Flows - Operating Activities	
Cash received from other funds	$ 74,786
Cash paid to vendors	(85,671)
Net cash flows - operating activities	(10,885)
Cash Flows - Investing Activities	
Interest received	6,575
Net change in cash and cash equivalents	(4,310)
Cash and Cash Equivalents	
Beginning of year	1,041,385
End of year	$ 1,037,075
Reconciliation of Operating Loss to Net Cash Flows - Operating Activities	
Operating loss	$ (13,236)
Change in accounts payable	2,351
Net cash flows - operating activities	$ (10,885)

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See notes to basic financial statements.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

The student activity accounts of the District are under board control and are not reported separately.

B. Basic Financial Statement Information

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Depreciation expense that can be specifically identified by function is included in the direct expenses of that function. Depreciation expense relating to assets that serve multiple functions is presented as unallocated depreciation in the Statement of Activities. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these statements.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statement Information (Continued)

Separate fund financial statements are provided for governmental funds and the proprietary fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus and Basis of Accounting

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

1. Revenue Recognition

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

2. Recording of Expenditures

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

The District applies unrestricted resources first when an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available. Further, the District applies unrestricted funds in this order if various levels of restricted fund balances exist: unassigned assigned, and committed.

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

Description of Funds:

Major Funds:

General Fund – This fund is the basic operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Description of Funds: (Continued)

Major Funds: (Continued)

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

Nonmajor Funds:

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

Community Service Special Revenue Fund – This fund is used to account for services provided to residents in the areas of community education, school readiness, early childhood and family education, or other similar services.

Internal Service Fund:

Post Employment Benefits Revocable Trust Fund – This fund is used to account for the accumulation of resources to fund post employment benefits.

D. Deposits and Investments
Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

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

Cash and investments at June 30, 2021, were comprised of deposits, shares in the Minnesota School District Liquid Asset Fund (MSDLAF) including MSDLAF MAX, and shares in the Minnesota Trust (MNTrust) Investment Shares Portfolio.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments (Continued)
Minnesota Statutes authorizes the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase, and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days.

In accordance with GASB Statement No. 79, the various MSDLAF and MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the MSDLAF or MNTrust Investment Shares Portfolio. Investments in the MSDLAF MAX must be deposited for a minimum of 14 calendar days with the exception of direct investments of funds distributed by the State of Minnesota. Withdrawals prior to the 14-day restriction period may be subject to a penalty and there is a 24 hour hold on all requests for redemptions.

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

F. Property Taxes Levied for Subsequent Year's Expenditures
Property taxes levied for subsequent year's expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 2020, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2021. The remaining portion of the levy will be recognized when measurable and available.

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

H. Prepaid Items
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption. As of June 30, 2021, the district had no prepaid items.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Property Taxes

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

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the basic financial statements. Also, a portion of property taxes levied is replaced by taconite levy replacement revenue in accordance with *Minnesota Statutes* 298.28.

J. Capital Assets

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

Capital assets are defined by the District as assets with an initial individual cost of more than $4,000 and an estimated useful life in excess of five years. Such assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at its acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purpose. Useful lives vary from 20 to 50 years for improvements other than buildings and buildings and 5 to 15 years for furniture and equipment.

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

K. Deferred Outflows/Inflows of Resources

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the Statement of Financial Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenues from delinquent property taxes and long-term receivable, arise under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes and long-term receivables not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. Property taxes levied for subsequent years represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. Deferred inflows of resources related to pensions is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. Deferred inflows of resources related to OPEB is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years.

L. Long-Term Obligations

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

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

M. Compensated Absences

Employees, other than teachers, earn vacation according to their contract varying from 5 to 25 days. All unused vacation is recorded as a liability in the Statement of Net Position.

Sick leave pay is shown as an expenditure in the year paid. Sick leave is not paid out at termination, except as paid in conjunction with the severance benefits (see Note 1.N.).

N. Severance Benefits

Principals with five years of professional education experience are eligible to participate in the Minnesota Deferred Compensation Plan. The minimum contribution by the employee is $3,000-$4,000 per year based on years of service. The employer matches the contribution for up to a maximum of $30,000.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Severance Benefits (Continued)
with five years of professional education experience are eligible to participate in the Minnesota Deferred Compensation Plan. The minimum contribution by the employee is $3,000-$4,000 per year based on years of service. The employer matches the contribution for up to a maximum of $30,000.

Teachers hired prior to July 1, 1995, who have ten or more years of continuous service with the District, will receive severance equal to their accumulated sick leave days up to a maximum of 100 days times their current daily rate of pay, less the amount contributed to the teacher's 403(b) plan.

Various other contracts exist that provide severance benefits that are specific for that position.

District Office employees who have reached a retirement age acceptable to Public Employees' Retirement Association (PERA) or the retirement age limit set by the School Board and who retire as of September 1, 1965, and thereafter, are insured under the then existing hospitalization and medical insurance program.

Noncertified employees hired prior to September 1, 2002, shall receive as severance pay, 50% of their accrued unused sick leave calculated at the current daily rate, not to exceed 70 days, provided they have served ten years with the District.

Compensated absences paid as part of a severance benefit are included as a liability in the Statement of Net Position.

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

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015.

P. Risk Management
The District is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage during the year ending June 30, 2021.

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Independent School District No. 317
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Fund Equity
In the fund financial statements, governmental funds report various levels of spending constraints.

- Nonspendable Fund Balances – These are amounts that cannot be spent because they are not in spendable form as they are legally or contractually required to be maintained intact and include prepaid and inventories.
- Restricted Fund Balances – These are subject to externally enforceable legal restrictions.
- Committed Fund Balances – These amounts are for a specific purpose. The government's highest level of decision making authority is the School Board. The formal action to establish or modify a commitment requires a majority vote by the School Board.
- Assigned Fund Balances – The District intends to use these funds for a specific purpose. The School Board may assign balances by majority vote or the School Board has also delegated authority to the Superintendent and Business Manager to assign balances with reports back to the School Board.
- Unassigned Fund Balances – Residual amounts in the General Fund not reported in another classification.
- Minimum Fund Balance Policy – The District will strive to maintain a minimum unassigned General Fund balance of 9% of the annual budget.

R. Net Position
Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

S. Use of Estimates
The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Budgetary Information

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

1. Prior to July 1, the School Superintendent submits to the School Board a proposed operating budget for the year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The Superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the School Board.
3. Formal budgetary integration is employed as a management control device during the year for all funds. Formal budgetary integration is not required for Debt Service Funds because effective budgetary control is alternatively achieved through G.O. bond indenture provisions. However, the District did formally approve budgets for the Debt Service Fund.
4. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Budgets are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year-end.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

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

Custodial Credit Risk – Deposits: This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy states deposit type securities shall be collateralized as required by *Minnesota Statutes* 118A.06 for any amount exceeding Federal Deposit Insurance Corporation (FDIC), SIAF, BIF, or FCUA, or other federal deposit coverage. The District's deposits were fully insured and collateralized at June 30, 2021, and the District was not exposed to custodial credit risk.

Pooled deposits	
Checking	$ 376,427
Savings	1,755,355
Nonpooled deposits	
Certificates of deposit	974,668
Total deposits	$ 3,106,450

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments

Investments at June 30, 2021, consisted of the following:

Investment	Amount	1 Year or Less
Pooled investments		
MSDLAF Liquid Class	$ 85,970	$ 85,970
MSDLAF MAX Class	1,497,258	1,497,258
MNTrust Investment Shares Portfolio	1,494	1,494
Total pooled investments	1,584,722	1,584,722
Non-pooled investments		
OPEB Trust Fund		
MN Trust Investment Shares Portfolio	66,574	66,574
Total	$ 1,651,296	$ 1,651,296

Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment or deposit. The District's policy indicates the investments shall be managed in a manner to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

Credit Risk: This is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The District's investment policy refers to *Minnesota Statutes* 118A.04 and 118A.05. As of June 30, 2021, the District's investment in MSDLAF, MSDLAF MAX, and MNTrust Investment Shares Portfolio were rated AAAm by Standard & Poor's (S&P).

Concentration of Credit Risk Pooled Investments: This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's policy indicates the District shall diversify its investments to avoid incurring unreasonable risks inherent to over investing in specific instruments, individual institutions, or maturities. The District's investment policy states a table for diversification of investments shall be prepared and then approved by the School Board. At this time, that table has not yet been developed or approved.

Custodial Credit Risk – Investments: For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's policy indicates all investment securities shall be held in third party safekeeping by an institution designated as custodial agent.

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NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)
The following is a summary of total deposits and investments:

Deposits (Note 2.A.)	$ 3,106,450
Petty cash	260
Investments (Note 2.B.)	1,651,296
Total deposits and investments	$ 4,758,006

Deposits and investments are presented in the June 30, 2021, basic financial statements as follows:

Statement of Net Position	
Cash and investments	$ 4,758,006

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 242,422	$ -	$ -	$ 242,422
Capital assets being depreciated				
Improvements other than buildings	1,309,315	-	-	1,309,315
Buildings	29,649,314	67,776	-	29,717,090
Furniture and equipment	2,297,519	141,122	-	2,438,641
Total capital assets being depreciated	33,256,148	208,898	-	33,465,046
Less accumulated depreciation for				
Improvements other than buildings	340,395	60,979	-	401,374
Buildings	10,535,349	976,957	-	11,512,306
Furniture and equipment	1,063,447	142,976	-	1,206,423
Total accumulated depreciation	11,939,191	1,180,912	-	13,120,103
Total capital assets being depreciated, net	21,316,957	(972,014)	-	20,344,943
Governmental activities, capital assets, net	$ 21,559,379	$ (972,014)	$ -	$ 20,587,365

NOTE 3 – CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year ended June 30, 2021, was charged to the following governmental functions:

Administration	$ 421
District support services	1,103
Elementary and secondary regular instruction	55,072
Vocational education instruction	830
Instructional support services	11,156
Pupil support services	4,805
Sites and buildings	74,269
Food service	14,546
Unallocated	1,018,710
Total depreciation expense	$ 1,180,912

NOTE 4 – LONG-TERM DEBT

A. Components of Long-Term Liabilities

	Issue Date	Interest Rate	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities						
G.O. bonds, including refunding bonds						
2013A G.O. School Building Refunding Bonds	11/06/13	2.00%-3.00%	$ 4,980,000	02/01/25	$ 1,945,000	$ 465,000
2014A G.O. Alternative Facilities Refunding Bonds	05/08/14	2.125%-3.000%	2,750,000	02/01/25	1,185,000	290,000
2015A G.O. School Building Bonds	11/18/15	2.00%-3.00%	9,380,000	02/01/33	9,185,000	210,000
2016A G.O. School Building Bonds	04/06/16	3.00%	975,000	02/01/33	975,000	-
2017A G.O. Facilities Maintenance and Tax Abatement Bonds	10/03/17	3.00%	1,010,000	02/01/27	705,000	110,000
2019A G.O. Facilities Maintenance Bonds	09/05/19	5.00%	1,100,000	02/01/23	760,000	370,000
Total G.O. bonds					14,755,000	1,445,000
2020A G.O. Equipment Certificates	02/07/20	2.95%	440,000	07/15/22	292,669	144,430
Capital leases					107,355	86,128
Bond premium					413,321	-
Compensated absences					76,023	76,023
Total all long-term liabilities					$ 15,644,368	$ 1,751,581

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NOTE 4 – LONG-TERM DEBT (CONTINUED)

A. Components of Long-Term Liabilities (Continued)

Long-term bond liabilities listed above were issued to finance acquisition and construction of capital facilities, to refinance (refund) previous bond issues, or to finance OPEB. Compensated absences, equipment certificates and the capital leases are liquidated through the General Fund.

B. Minimum Debt Payments for Bonds and Loans

Minimum annual principal and interest payments required to retire long-term liabilities:

Year Ending June 30,	G.O. Bonds Principal	G.O. Bonds Interest	Total
2022	$ 1,445,000	$ 414,414	$ 1,859,414
2023	1,485,000	373,294	1,858,294
2024	1,125,000	325,994	1,450,994
2025	1,155,000	297,144	1,452,144
2026	1,185,000	267,363	1,452,363
2027-2031	5,855,000	887,625	6,742,625
2032-2033	2,505,000	112,950	2,617,950
Total	$ 14,755,000	$ 2,678,784	$ 17,433,784

Year Ending June 30,	G.O. Equipment Certificates Principal	Interest	Total
2022	$ 144,430	$ 8,634	$ 153,064
2023	148,239	4,825	153,064
Total	$ 292,669	$ 13,459	$ 306,128

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-term liabilities				
G.O. bonds	$ 16,135,000	$ -	$ 1,380,000	$ 14,755,000
G.O. equipment certificates	440,000	-	147,331	292,669
Bond premium	492,114	-	78,793	413,321
Capital leases	192,361	-	85,006	107,355
Compensated absences payable	66,923	134,050	124,950	76,023
Total long-term liabilities	$ 17,326,398	$ 134,050	$ 1,816,080	$ 15,644,368

NOTE 4 – LONG-TERM DEBT (CONTINUED)

D. Capital Lease Obligations

The District is obligated under certain leases accounted for as capital leases. The assets and liabilities under the capital lease are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset. The District has entered into two capital leases with Apple, Inc. for the purchase of various equipment. The items purchased through the leases were under the capitalization threshold and are therefore not included in capital assets.

Minimum future lease payments are:

Year Ending June 30,	
2022	$ 88,025
2023	21,530
Total minimum lease payments	109,555
Less: Amount representing interest	(2,200)
Present value of net minimum lease payments	$ 107,355

NOTE 5 – LONG-TERM DUE FROM OTHER GOVERNMENTAL UNITS

During the year ended June 30, 2020, the District issued the 2020A G.O. Equipment Certificates. These Certificates were issued on behalf of the Itasca Area Schools Collaborative (IASC) for the acquisition of technology equipment and the final payment on IASC's outstanding capital lease. IASC will collect payments from its member districts and submit these collections to the District in accordance with the debt service payment schedule listed on the previous page. The loan receivable amounted to $292,669 at June 30, 2021.

NOTE 6 – FUND BALANCES

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

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NOTE 6 – FUND BALANCES (CONTINUED)

Fund Equity
Fund equity balances are classified as follows to reflect the limitations and restrictions of the respective funds.

	General Fund	Debt Service	Other Nonmajor Funds	Total
Nonspendable				
Inventory	$ -	$ -	$ 17,193	$ 17,193
Restricted/reserved for				
Student Activities	49,953			49,953
Staff Development	167,736	-	-	167,736
Learning and Development	52,573	-	-	52,573
Gifted and Talented	9,986	-	-	9,986
Basic Skills	809,388	-	-	809,388
Achievement and Integration	79,279	-	-	79,279
Safe Schools Levy	27,989	-	-	27,989
Debt Service	-	314,017	-	314,017
Food Service	-	-	239,971	239,971
Early Childhood and Family Education			360	360
Community Service	-	-	33,038	33,038
Total restricted/reserved	1,196,904	314,017	273,369	1,784,290
Committed for				
Separation benefits	260,154	-	-	260,154
Facilities and equipment	97,121	-	-	97,121
Total committed	357,275	-	-	357,275
Unassigned				
Long-Term Facilities Maintenance	(50,086)	-	-	(50,086)
Community Education	-	-	(3,726)	(3,726)
School Readiness	-	-	(8,783)	(8,783)
General purposes	1,145,932	-	-	1,145,932
Total unassigned	1,095,846	-	(12,509)	1,083,337
Total fund balance	$ 2,650,025	$ 314,017	$ 278,053	$ 3,242,095

Negative balances have been classified as unassigned in accordance with GASB Statement No. 54.

Nonspendable for Inventory – This balance represents a portion of the fund balance that cannot be spent since the amounts have already been spent on inventories.

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

NOTE 6 – FUND BALANCES (CONTINUED)

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

Restricted/Reserved for Learning and Development – Learning and development is funded by general education revenue. This reserve represents available general education revenues for learning and development, which is mainly for reducing the pupil to staff ratio.

Restricted/Reserved for Gifted and Talented – The part of General Education Aid revenue for the gifted and talented program that is unspent at year end must be restricted in this Balance Sheet account.

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

Restricted/Reserved for Achievement and Integration Revenue – The unspent resources available from the Achievement and Integration program must be restricted in this account for use within the fiscal year.

Restricted/Reserved for Safe Schools Levy – The unspent resources available from the safe schools levy must be restricted in this account for future use.

Restricted for Debt Service – This balance represents the positive fund balance of the Debt Service Funds.

Restricted for Food Service – This balance represents the positive fund balance of the Food Service Funds.

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

Restricted for Community Service – This balance represents the positive fund balance of the Community Service Fund not set aside in other restrictions.

Committed for Separation Benefits – This balance represents an amount set aside by the School Board for separation benefits.

Committed for Facilities and Equipment – The District has set aside funds for future use for equipment and facility expenditures.

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NOTE 6 – FUND BALANCES (CONTINUED)

Fund Equity (Continued)
Unassigned for Long-Term Facilities Maintenance (LTFM) – This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* 123B.595, subd. 12). The balance is a deficit at year-end and reclassified as unassigned.

Unassigned for Community Education – This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, and extended day programs. The balance is a deficit at year-end and reclassified as unassigned.

Unassigned for School Readiness – This balance represents the resources available to provide for services for school readiness programs (*Minnesota Statutes* 124D.16). The balance is a deficit at year-end and reclassified as unassigned.

Net position restricted for other purposes is comprised of the total positive General Fund, Community Service, and Food Service Funds' restricted fund balance adjusted to full accrual.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

The District participates in various pension plans, total pension expense for the year ended June 30, 2021, was $1,346,617. The components of pension expense are noted in the following plan summaries.

The General Fund typically liquidates the Liability related to the pensions.

Teachers' Retirement Association

A. Plan Description
The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with *Minnesota Statutes*, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those teachers employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Define Contribution Plan (DCR) administered by Minnesota State.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

Teachers' Retirement Association

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

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

Tier I Benefits

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

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

Tier II Benefits

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

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

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NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

Tier II Benefits (Continued)

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

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

C. Contribution Rate

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for years ended June 30, 2019, June 30, 2020, and June 30, 2021, were:

	June 30, 2019		June 30, 2020		June 30, 2021	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.0%	11.71%	11.0%	11.92%	11.0%	12.13%
Coordinated	7.5%	7.71%	7.5%	7.92%	7.5%	8.13%

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Contribution Rate

The following is a reconciliation of employer contributions in TRA's CAFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations. Amounts are reported in thousands.

Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	$ 425,223
Deduct employer contributions not related to future contribution efforts	(56)
Deduct TRA's contributions not included in allocation	(508)
Total employer contributions	424,659
Total non-employer contributions	35,587
Total contributions reported in Schedule of Employer and Non-Employer Allocations	$ 460,246

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

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NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information	
Valuation date	July 1, 2020
Experience study	June 5, 2015 November 6, 2017, (economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.50%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Cost of living adjustment	1.0% for January 2020 through January 2023, then increasing by 0.1% each year up to 1.5% annually.
Mortality Assumptions	
Pre-retirement	RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
Post-disability	RP 2014 disabled retiree mortality table, without adjustment.

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Independent School District No. 317
Notes to Basic Financial Statements

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

E. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	35.5 %	5.10 %
International equity	17.5	5.30
Private markets	25.0	5.90
Fixed income	20.0	0.75
Unallocated cash	2.0	0.00
Total	100 %	

The TRA actuary has determined the average of the expected remaining services lives of all members for fiscal year 2016 is six years. The "Difference Between Expected and Actual Experience," "Changes of Assumptions," and "Changes in Proportion" use the amortization period of six years in the schedule presented. The amortization period for "Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments" is over a period of five years as required by GASB 68.

Changes in actuarial assumptions and methods for the July 1, 2020, valuation:

- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back five years, and female rates set back seven years. Generational projection uses the MP 2015 scale.
- Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

E. Discount Rate

The discount rate used to measure the total pension liability was 7.5%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal 2020 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

F. Net Pension Liability

On June 30, 2021, the District reported a liability of $7,321,641 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 0.0991% at the end of the measurement period and 0.1011% for the beginning of the year.

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

District's proportionate share of net pension liability	$ 7,321,641
State's proportionate share of the net pension liability associated with the District	613,547
Total	$ 7,935,188

For the year ended June 30, 2021, the District recognized pension expense of $1,223,509. Included in this amount, the District recognized $56,205 as pension expense for the support provided by direct aid.

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability (Continued)

On June 30, 2021, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 146,829	$ 112,779
Net difference between projected and actual earnings on plan investmnt	101,745	-
Changes in assumptions	2,547,649	6,364,836
Changes in proportion	657,306	194,167
District's contributions to TRA subsequent to measurement date	496,092	-
Total	$ 3,949,621	$ 6,671,782

The $496,092 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

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

Year End June 30,	Pension Expense Amount
2022	$ 232,485
2023	(2,069,097)
2024	(1,512,136)
2025	121,271
2026	9,224
Total	$ (3,218,253)

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NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

G. Pension Liability Sensitivity
The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.5%) and 1 percent higher (8.5%) than the current rate.

District's proportionate share of NPL		
1% Decrease in Discount Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
$ 11,209,355	$ 7,321,641	$ 4,118,361

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

H. Pension Plan Fiduciary Net Position
Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That can be obtained at www.MinnesotaTRA.org, or by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000, or by calling (651) 296-2409 or (800) 657-3669.

Public Employees' Retirement Association

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

General Employees Retirement Plan

The General Employees Retirement Plan covers certain full time and part time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

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

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association

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

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

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2021 and the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2021, were $197,346. The District's contributions were equal to the required contributions as set by state statute.

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NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At June 30, 2021, the District reported a liability of $2,116,396 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled $65,283. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019, through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0353% at the end of the measurement period and 0.0363% for the beginning of the measurement period.

District's proportionate share of net pension liability	$ 2,116,396
State's proportionate share of the net pension liability associated with the District	65,283
Total	$ 2,181,679

For the year ended June 30, 2021, the District recognized pension expense of $123,108 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized $5,682 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

Independent School District No. 317
Notes to Basic Financial Statements

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

At June 30, 2021, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 19,862	$ 8,007
Changes in actuarial assumptions	-	80,310
Difference between projected and actual investments earnings	31,616	-
Changes in proportion	25,536	66,430
District's contributions to PERA subsequent to the measurement date	197,346	-
Total	$ 274,360	$ 154,747

The $197,346 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense
2022	$ (124,940)
2023	(30,431)
2024	26,506
2025	51,132
Total	$ (77,733)

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NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50 %	Per year
Active member payroll growth	3.00 %	Per year
Investment rate of return	7.50 %	

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on the Pub-2010 General Employee Mortality table. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year.

Actuarial assumptions used in the June 30, 2020, valuation was based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

Changes in Actuarial Assumptions

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

NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Actuarial Assumptions (Continued)

Changes in Actuarial Assumptions (Continued)

- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

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

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

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

Asset Class	Final Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	35.5 %	5.10 %
International stocks	17.5	5.30
Bonds (fixed income)	20.0	0.75
Alternative assets (private markets)	25.0	5.90
Cash	2.0	0.00
Total	100 %	

F. Discount Rates

The discount rate used to measure the total pension liability in 2020 was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

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

	1% Decrease in Discount Rate (6.5%)	Current Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
District's proportionate share of the PERA net pension liability	$ 3,391,849	$ 2,116,396	$ 1,064,250

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

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description
The District's defined benefit OPEB plan provides a single-employer defined benefit health care plan to eligible retirees and their spouses. The plan offers medical coverage. It is the District's policy to periodically review its medical coverage and to obtain requests for proposals in order to provide the most favorable benefits and premiums for District employees and retirees. No assets are acclimated in a trust to offset this liability as the District utilizes a revocable trust.

B. Benefits Paid
Employees of the District receiving a retirement or disability benefit, or eligible to receive a benefit, from a Minnesota Public Pension Plan may continue to participate in the District group insurance plan. Full vesting of such amounts occurs upon attaining 55 years of age. The General Fund, Food Service Fund and Community Service Fund typically liquidate the liability related to OPEB.

C. Members
As of the June 30, 2019, valuation date, the following were covered by the benefit terms:

Retirees electing coverage	13
Active employees waiving coverage	91
Active employees electing coverage	88
Total	192

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN

D. Contributions
Retirees contribute to the health care plan at the same rate as District employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the District. The required contributions are based on projected pay-as-you-go financing requirements. For the year 2021, the District contributed $13,865 to the plan.

E. Actuarial Assumptions
The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability	
Discount Rate	2.45%
Inflation	2.50%
Healthcare cost trend increases	6.4% initially, decreasing over several decades to an ultimate rate of 4.0% in FY2076 and later years
Mortality Assumption	RP-2014 mortality tables with projected mortality improvements based on scale MP-2015, and other adjustments for teachers and projected mortality improvements based on scale MP-2018, and other adjustments for non-teachers

Changes in actuarial assumptions include the following:

- The discount rate was decreased from 3.13% to 2.45% based on the index rate for 20-year, tax exempt municipal bonds.

F. Total OPEB Liability
The District's total OPEB liability was measured as of June 30, 2020, and was determined by an actuarial valuation as of June 30, 2019.

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NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Total OPEB Liability (Continued)

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balances at June 30, 2020	$ 202,198
Changes for the year	
Service cost	22,517
Interest	6,772
Changes in assumptions	9,950
Benefit payments	(16,708)
Net changes	22,531
Balances at June 30, 2021	$ 224,729

G. OPEB Liability Sensitivity

The following presents the District's total OPEB liability calculated using the discount rate of 2.45% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

	1% Decrease in Discount Rate (1.45%)	Current Discount Rate (2.45%)	1% Increase in Discount Rate (3.45%)
Total OPEB Liability	$ 239,826	$ 224,729	$ 210,200

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower and 1% higher than the current healthcare cost trend rates.

	1% decrease (5.4% decreasing to 3.0%)	Current (6.4% decreasing to 4.0%)	1% increase (7.4% decreasing to 5.0%)
Total OPEB Liability	$ 196,688	$ 224,729	$ 258,793

NOTE 8 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of $23,445. As of June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual liability	$ -	$ 40,076
Changes of assumptions	13,638	4,481
Subsequent contributions	13,865	-
Total	$ 27,503	$ 44,557

The $13,865 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2022.

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

Year ended December 31,	Future Recognition
2022	$ (5,844)
2023	(5,844)
2024	(5,844)
2025	(5,583)
2026	(4,756)
Thereafter	(3,048)
Total	$ (30,919)

NOTE 9 – INTERFUND ACTIVITY

A. Interfund Balances

As of June 30, 2021, $73,621 was due from the Community Service Fund to the General Fund to cover temporary cash deficits.

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NOTE 10 – GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement will be effective for the year ending June 30, 2022.

NOTE 11 – SUBSEQUENT EVENT

On October 18, 2021, the School Board awarded the sale of the G.O. School Building Refunding Bonds, Series 2021A in the amount of $1,445,000. The refunding was issued to provide for an estimated cash flow savings of $27,819 and an estimated net present value benefit of $27,619.

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REQUIRED SUPPLEMENTARY INFORMATION

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Independent School District No. 317
Schedule of Changes in Total OPEB Liability
and Related Ratios

	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Total OPEB Liability (TPL)				
Service cost	$ 23,621	$ 23,180	$ 24,538	$ 22,517
Interest	7,824	9,218	9,360	6,772
Differenced between expected and actual experience	-	-	(53,614)	-
Changes of assumptions	(8,211)	(827)	6,614	9,950
Benefit payments	(34,395)	(29,198)	(37,426)	(16,708)
Net change in total OPEB liability	(11,161)	2,373	(50,528)	22,531
Beginning of year	261,514	250,353	252,726	202,198
End of year	$ 250,353	$ 252,726	$ 202,198	$ 224,729
Covered payroll	$ 6,922,475	$ 7,776,266	$ 7,440,381	$ 7,513,744
Total OPEB liability as a percentage of covered-employee	3.6%	3.2%	2.7%	3.0%

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

See notes to required supplementary information.

Independent School District No. 317
Schedule of District's and Non-Employer Proportionate Share
(if Applicable) of Net Pension Liability
Last Ten Years General Employees Retirement Fund

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proprtionate Share of State of Minnesota's Proportionated Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0335%	$ 1,573,662	$ -	$ 1,573,662	$ 1,759,269	89.45%	78.75%
2015	0.0312%	1,616,946	-	1,616,946	1,803,280	89.67%	78.19%
2016	0.0334%	2,711,914	35,381	2,747,295	2,071,733	130.90%	68.91%
2017	0.0356%	2,272,681	28,557	2,301,238	2,291,787	99.17%	75.90%
2018	0.0372%	2,063,703	67,658	2,131,361	2,500,987	82.52%	79.53%
2019	0.0363%	2,006,946	62,331	2,069,277	2,565,973	78.21%	80.23%
2020	0.0353%	2,116,396	65,283	2,181,679	2,516,920	84.09%	79.06%

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

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

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proprtionate Share of State of Minnesota's Proportionated Share of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability and District's Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0977%	$ 4,501,946	$ 316,787	$ 4,818,733	$ 4,459,775	100.95%	81.50%
2015	0.0934%	5,777,714	708,986	6,486,700	4,741,760	121.85%	76.77%
2016	0.0961%	22,922,143	2,299,786	25,221,929	5,001,267	458.33%	44.88%
2017	0.1000%	19,961,814	1,930,231	21,892,045	5,381,467	370.94%	51.57%
2018	0.1032%	6,482,259	609,017	7,091,276	5,701,987	113.68%	78.07%
2019	0.1011%	6,444,135	570,043	7,014,178	5,740,143	112.26%	78.21%
2020	0.0991%	7,321,641	613,547	7,935,188	5,757,942	127.16%	75.48%

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

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Independent School District No. 317
Schedule of District Contributions
General Employees Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	$ 127,547	$ 127,547	$ -	$ 1,759,269	7.25%
2015	135,246	135,246	-	1,803,280	7.50%
2016	155,380	155,380	-	2,071,733	7.50%
2017	171,884	171,884	-	2,291,787	7.50%
2018	187,574	187,574	-	2,500,987	7.50%
2019	192,448	192,448	-	2,565,973	7.50%
2020	188,769	188,769	-	2,516,920	7.50%
2021	197,346	197,346	-	2,631,280	7.50%

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

Schedule of District Contributions
TRA Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	$ 312,184	$ 312,184	$ -	$ 4,459,775	7.00%
2015	355,632	355,632	-	4,741,760	7.50%
2016	375,095	375,095	-	5,001,267	7.50%
2017	403,610	403,610	-	5,381,467	7.50%
2018	427,649	427,649	-	5,701,987	7.50%
2019	442,565	442,565	-	5,740,143	7.71%
2020	456,029	456,029	-	5,757,942	7.92%
2021	496,092	496,092	-	6,101,993	8.13%

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

TRA Retirement Fund

2020 Changes
Changes in Actuarial Assumptions
- Assumed termination rates were changed to more closely reflect actual experience.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
- Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019 Changes
Changes in Actuarial Assumptions
- None

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

2017 Changes
Changes in Actuarial Assumptions
- The discount rate was increased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.

TRA Retirement Fund (Continued)

2017 Changes (Continued)
Changes in Actuarial Assumptions (Continued)
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016 Changes
Changes in Actuarial Assumptions
- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

2015 Changes
Changes of Benefit Terms
- The DTRFA was merged into TRA on June 30, 2015.

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

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General Employees Fund

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

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

General Employees Fund

2018 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

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

2017 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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General Employees Fund (Continued)

2015 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of $6.0 million, which meets the special funding situation definition, was due September 2015.

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Independent School District No. 317
Notes to the Required Supplementary Information

Post Employment Benefits

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased from 3.13% to 2.45% based on the index rate for 20-year, tax exempt municipal bonds.

2019 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased from 3.62% to 3.13% based on the index rate for 20-year, tax exempt municipal bonds.
- The inflation rate was decreased from 2.75% to 2.50%.
- Healthcare trend rates were reset to reflect updated cost increase expectations, including the repeal of the Affordable Care Act's excise tax on high-cost health insurance plans.
- Medical per capita claims costs were updated to reflect recent experience and new plan offerings, including an adjustment to reflect age and gender-based risk scores published by the Society of Actuaries.
- Withdrawal, retirement, mortality, and salary increase rates were updated from the rates used in the July 1, 2017, TRA valuations to rates used in the July 1, 2019, valuations.
- The percent of future non-Medicare eligible retries electing each medial plan changed to reflect recent plan experience and new plan offerings.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was increased from 3.56% in 2018 to 3.62% in 2019.

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SUPPLEMENTARY INFORMATION

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Independent School District No. 317
Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds		
	Food Service	Community Service	Total Nonmajor Funds
Assets			
Cash and investments	$ 220,413	$ -	$ 220,413
Accounts receivable	6,268	16,500	22,768
Due from Department of Education	-	9,100	9,100
Due from Federal Government through Department of Education	82,572	-	82,572
Due from other Minnesota school districts	5,240	-	5,240
Due from other governmental units	-	78,954	78,954
Inventory	17,193	-	17,193
Total assets	$ 331,686	$ 104,554	$ 436,240
Liabilities			
Accounts payable	$ 49,574	$ 465	$ 50,039
Salaries and benefits payable	22,534	-	22,534
Due to other funds	-	73,621	73,621
Unearned revenue	2,414	9,579	11,993
Total liabilities	74,522	83,665	158,187
Fund Balances			
Nonspendable	17,193	-	17,193
Restricted	239,971	33,398	273,369
Unassigned	-	(12,509)	(12,509)
Total fund balances	257,164	20,889	278,053
Total liabilities, deferred inflows of resources, and and fund balances	$ 331,686	$ 104,554	$ 436,240

Independent School District No. 317
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue Funds		
	Food Service	Community Service	Total Nonmajor Funds
Revenues			
Local property taxes	$ -	$ 78,956	$ 78,956
Other local and county revenues	-	99,722	99,722
Revenue from state sources	-	92,160	92,160
Revenue from federal sources	688,025	-	688,025
Sales and other conversion of assets	49,799	-	49,799
Total revenues	737,824	270,838	1,008,662
Expenditures			
Current			
Food service	717,618	-	717,618
Community education and services	-	241,885	241,885
Capital outlay			
Food service	32,446	-	32,446
Community education and services	-	1,733	1,733
Total expenditures	750,064	243,618	993,682
Net change in fund balances	(12,240)	27,220	14,980
Fund Balances			
Beginning of year	269,404	(6,331)	263,073
End of year	$ 257,164	$ 20,889	$ 278,053

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Independent School District No. 317
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2021

	Audit	UFARS	Audit-UFARS
01 GENERAL FUND			
Total revenue	$ 16,994,205	$ 16,994,205	$ -
Total expenditures	16,403,570	16,403,567	3
Nonspendable:			
4.60 Nonspendable fund balance	-	-	-
Restricted/reserved:			
4.01 Student Activities	49,953	49,953	-
4.02 Scholarships	-	-	-
4.03 Staff Development	167,736	167,736	-
4.07 Capital Projects Levy	-	-	-
4.08 Cooperative Programs	-	-	-
4.13 Building Projects Funded by COP/LP	-	-	-
4.14 Operating Debt	-	-	-
4.16 Levy Reduction	-	-	-
4.17 Taconite Building Maintenance	-	-	-
4.24 Operating Capital	-	-	-
4.26 $25 Taconite	-	-	-
4.27 Disabled Accessibility	-	-	-
4.28 Learning and Development	52,573	52,573	-
4.34 Area Learning Center	-	-	-
4.35 Contracted Alternative Programs	-	-	-
4.36 State Approved Alternative Program	-	-	-
4.38 Gifted and Talented	9,986	9,986	-
4.40 Teacher Development and Evaluation	-	-	-
4.41 Basic Skills Programs	809,388	809,388	-
4.48 Achievement and Integration Revenue	79,279	79,279	-
4.49 Safe Schools Levy	27,989	27,989	-
4.51 QZAB Payments	-	-	-
4.52 OPEB Liabilities not Held in Trust	-	-	-
4.53 Unfunded Severance and Retirement Levy	-	-	-
4.59 Basic Skills Extended Time	-	-	-
4.67 Long-term Facilities Maintenance	(50,086)	(50,085)	(1)
4.72 Medical Assistance	-	-	-
4.73 PPP Loans	-	-	-
4.74 EIDL Loans	-	-	-
Restricted:			
4.72 Medical Assistance	-	-	-
4.64 Restricted fund balance	-	-	-
4.75 Title VII - Impact Aid	-	-	-
4.76 Payments in Lieu of Taxes	-	-	-
Committed:			
4.18 Committed for separation	260,154	260,154	-
4.61 Committed	97,121	97,121	-
Assigned:			
4.62 Assigned fund balance	-	-	-
Unassigned:			
4.22 Unassigned fund balance	1,145,932	1,145,930	2
02 FOOD SERVICES FUND			
Total revenue	$ 737,824	$ 737,824	$ -
Total expenditures	750,064	750,064	-
Nonspendable:			
4.60 Nonspendable fund balance	17,193	17,193	-
Restricted/reserved:			
4.52 OPEB liabilities not held in trust	-	-	-
4.74 EIDL Loans	-	-	-
Restricted:			
4.64 Restricted fund balance	239,971	239,971	-
Unassigned:			
4.63 Unassigned fund balance	-	-	-
04 COMMUNITY SERVICE FUND			
Total revenue	$ 270,838	$ 270,839	$ (1)
Total expenditures	243,618	243,618	-
Nonspendable:			
4.60 Nonspendable fund balance	-	-	-
Restricted/reserved:			
4.26 $25 Taconite	-	-	-
4.31 Community Education	(3,726)	(3,726)	-
4.32 ECFE	360	360	-
4.40 Teacher Development and Evaluation	-	-	-
4.44 School Readiness	(8,783)	(8,783)	-
4.47 Adult Basic Education	-	-	-
4.52 OPEB Liabilities not Held in Trust	-	-	-
4.73 PPP Loans	-	-	-
4.74 EIDL Loans	-	-	-
Restricted:			
4.64 Restricted fund balance	33,038	33,038	-
Unassigned:			
4.63 Unassigned fund balance	-	-	-

	Audit	UFARS	Audit-UFARS
06 BUILDING CONSTRUCTION FUND			
Total revenue	$ -	$ -	$ -
Total expenditures	-	-	-
Nonspendable:			
4.60 Nonspendable fund balance	-	-	-
Restricted/reserved:			
4.07 Capital Projects Levy	-	-	-
4.13 Building Projects Funded by COP/LP	-	-	-
4.67 Long-term Facilities Maintenance	-	-	-
Restricted:			
4.64 Restricted fund balance	-	-	-
Unassigned:			
4.63 Unassigned fund balance	-	-	-
07 DEBT SERVICE FUND			
Total revenue	$ 1,949,164	$ 1,949,164	$ -
Total expenditures	1,862,049	1,862,049	-
Nonspendable:			
4.60 Nonspendable fund balance	-	-	-
Restricted/reserved:			
4.25 Bond refundings	-	-	-
4.33 Maximum effort loan aid	-	-	-
4.51 QZAB payments	-	-	-
4.67 Long-term Facilities Maintenance	-	-	-
Restricted:			
4.64 Restricted fund balance	314,017	314,016	1
Unassigned:			
4.63 Unassigned fund balance	-	-	-
08 TRUST FUND			
Total revenue	$ -	$ -	$ -
Total expenditures	-	-	-
4.01 Student activities	-	-	-
4.02 Scholarships	-	-	-
4.22 Net position	-	-	-
18 CUSTODIAL FUND			
Total revenue	$ -	$ -	$ -
Total expenditures	-	-	-
4.01 Student activities	-	-	-
4.02 Scholarships	-	-	-
4.48 Achievement and Integration	-	-	-
4.64 Restricted	-	-	-
20 INTERNAL SERVICE FUND			
Total revenue	$ -	$ -	$ -
Total expenditures	-	-	-
Unassigned:			
4.22 Net position	-	-	-
25 OPEB REVOCABLE TRUST			
Total revenue	$ 81,361	$ 81,362	$ (1)
Total expenditures	88,022	88,023	(1)
Unassigned:			
4.22 Net position	1,034,724	1,034,724	-
45 OPEB IRREVOCABLE TRUST			
Total revenue	$ -	$ -	$ -
Total expenditures	-	-	-
Unassigned:			
4.22 Net position	-	-	-
47 OPEB DEBT SERVICE			
Total revenue	$ -	$ -	$ -
Total expenditures	-	-	-
Nonspendable:			
4.60 Nonspendable fund balance	-	-	-
Restricted:			
4.25 Bond refundings	-	-	-
4.64 Restricted fund balance	-	-	-
Unassigned:			
4.63 Unassigned fund balance	-	-	-

Independent School District No. 317
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Agency/Pass Through Agency/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Agriculture		
Through Minnesota Department of Education		
Child Nutrition Cluster		
Commodities Programs (noncash)	10.555	$ 30,714
Commodities Programs	10.555	405
COVID-19 - Summer Food Program	10.559	621,889
Total Child Nutrition Cluster		653,008
Child and Adult Care Food Program	10.558	12,306
Fresh Fruit and Vegetable Program	10.582	22,711
Total U.S. Department of Agriculture		688,025
U.S. Department of Treasury		
Through Minnesota Department of Education		
COVID-19 - Coronavirus Relief Funds	21.019C	289,402
COVID-19 - Expanding Food Access	21.019C	122,803
Through Itasca County		
COVID-19 - Coronavirus Relief Funds	21.019C	34,334
Total U.S. Department of Treasury		446,539
U.S. Department of Education		
Direct from Federal Government		
Impact Aid	84.041	1,013,422
Indian Education	84.060	146,829
Full Service Community Schools	84.215J	240,646
Through Minnesota Department of Education		
Title I, Part A	84.010	267,253
Title VI, Part B - Rural and Low Income Schools	84.358	17,149
Title II, Part A - Suppporting Effective Instruction State Grants	84.367	34,715
Title IV, Part A	84.424	17,765
Education Stabilization Fund		
COVID-19 - Governor's Emergency Education Relief Fund	84.425C	29,107
COVID-19 - Elementary and Secondary School Education Relief Fund	84.425D	224,965
COVID-19 - Elementary and Secondary School Education Relief II Fund	84.425D	296,984
Total Education Stabilization Fund		551,056
Through Independent School District No. 6070-50		
Special Education Cluster		
Special Education	84.027	131,657
Handicapped Early Education	84.173	5,473
Total Special Education Cluster		137,130
Infants and Toddlers	84.181	6,161
Carl Perkins	84.048A	38,273
Total U.S. Department of Education		2,470,399
U.S. Department of Health and Human Services		
Direct from Federal Government		
Drug Free Communities	93.276	100,491
Total Federal Expenditures		$ 3,705,454

See notes to the schedule of expenditures of federal awards.

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Independent School District No. 317
Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 2 – PASS-THROUGH GRANT NUMBERS

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

NOTE 3 – INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used.

NOTE 4 – INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the School Board
Independent School District No. 317
Deer River, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 317, Deer River, Minnesota, as of and for the year ending June 30, 2021, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 22, 2021.

Internal Control over Financial Reporting
In planning and performing our audit of the basic financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. And therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs in Accordance with Uniform Guidance that we consider to be material weaknesses, Audit Findings 2021-001 and 2021-002.

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

District's Responses to the Findings
The District's responses to the findings identified in our audit that we consider to be material weaknesses, are described in the accompanying Schedule of Findings and Questioned Costs in Accordance with Uniform Guidance. The District's responses were not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

BerganKDV, Ltd.

St. Cloud, Minnesota
November 22, 2021

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Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Independent Auditor's Report

To the School Board
Independent School District No. 317
Deer River, Minnesota

Report on Compliance for Each Major Federal Program
We have audited the compliance of Independent School District No. 317, Deer River, Minnesota, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance.

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

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

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

Opinion on Each Major Federal Program
In our opinion, Independent School District No. 317 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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

BerganKDV, Ltd.

St. Cloud, Minnesota
November 22, 2021

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Basic Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principle generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes, Audit Findings 2021-001 and 2021-002
• Significant deficiency(ies) identified?	No
Noncompliance material to basic financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516?	No

Identification of Major Programs

CFDA No:	84.425C, 84.425D
Name of Federal Program or Cluster:	Education Stabilization Fund
CFDA No:	84.041
Name of Federal Program or Cluster:	Impact Aid
Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low risk auditee?	No

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS

Audit Finding 2021-001 – Lack of Segregation of Accounting Duties

Criteria or Specific Requirement:
Internal control that supports the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements requires adequate segregation of accounting duties.

Condition:
The District does not have adequate segregation of accounting duties.

Context:
This finding impacts the internal control for all significant accounting functions.

Effect or Potential Effect:
The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements.

Cause:
There are a limited number of office employees.

Recommendation:
Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

Management's Response:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
   There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding
   Administration will review current segregation of accounting duties to determine if further segregation is possible.

3. Official Responsible for Ensuring CAP
   Dr. Jeff Pesta, Superintendent, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP
   The planned completion date for the CAP is June 30, 2022.

5. Plan to Monitor Completion of CAP
   The School Board will be monitoring this CAP.

DRAFT

SECTION II – BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2021-002 – Material Audit Adjustments

Criteria or Specific Requirement:
Internal control that assures all material adjustments are identified and prepared by District personnel.

Condition:
During the course of our engagement, we proposed material audit adjustments that would not have been identified as a result of the District's existing internal controls and, therefore, could have resulted in a material misstatement of the District's basic financial statements.

Context:
This finding impacts the internal control for all significant accounting functions.

Effect or Potential Effect:
The basic financial statements could have material misstatements.

Cause:
The District did not make all the required adjustments.

Recommendation:
Have all material entries completed before the audit.

Management's Response:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
   There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding
   The District Office will work to ensure that all entries are completed prior to the audit and seek assistance for complex entries.

3. Official Responsible for Ensuring CAP
   Dr. Jeff Pesta, Superintendent, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP
   The planned completion date for the CAP is June 30, 2022.

5. Plan to Monitor Completion of CAP
   The Board of Directors will be monitoring this CAP.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

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Minnesota Legal Compliance

Independent Auditor's Report

To the School Board
Independent School District No. 317
Deer River, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 317, Deer River, Minnesota, as of and for the year ended June 30, 2021, and the related notes to basic financial statements, and have issued our report thereon dated November 22, 2021.

In connection with our audit, we noted that the District failed to comply with the provisions of the claims and disbursements section of the *Minnesota Legal Compliance Audit Guide for School Districts* promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters as described in the Schedule of Legal Compliance Finding as audit finding 2021-003. Also, in connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal compliance Audit Guide for School Districts*, insofar as they relate to accounting matters. However, our audit is not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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

BerganKDV, Ltd.

St. Cloud, Minnesota
November 22, 2021

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Independent School District No. 317
Schedule of Legal Compliance Finding

CURRENT YEAR LEGAL COMPLIANCE FINDING:

Audit Finding 2021-003 - Prompt Payment of Bills

Minnesota Statutes 471.425, subd. 2 requires that bills are to be paid within the time period set by the terms of the contract or within the standard payment period. For school districts whose governing boards regularly meet at least once a month, the standard payment period is defined as 35 days after receipt of the goods or services or the invoice for the goods or services, whichever is later.

During our audit, we noted several invoices selected for testing that were paid past the 35 day deadline for standard payments.

CORRECTIVE ACTION PLAN:

1. Explanation of Disagreement with Audit Finding
   There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding
   The District will ensure that invoices are paid timely.

3. Official Responsible for Ensuring CAP
   Dr. Jeff Pesta, Superintendent, is responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP
   The planned completion date for the CAP is June 30, 2022.

5. Plan to Monitor Completion of CAP
   The Board of Directors will be monitoring this CAP.

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APPENDIX B

FORM OF LEGAL OPINION

(See following pages)

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DORSEY
always ahead

APPENDIX B

FORM OF LEGAL OPINION

Independent School District No. 317
Deer River, Minnesota

[Original Purchaser]

Re: $7,350,000* General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A
Independent School District No. 317 (Deer River), Minnesota
Itasca and Cass Counties, Minnesota

Ladies and Gentlemen:

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As Bond Counsel in connection with the authorization, issuance and sale by Independent School District No. 317 (Deer River), Minnesota (the District), of the obligations described above, dated, as originally issued, as of September 1, 2022 (the Bonds), we have examined certified copies of certain proceedings taken, and certain affidavits and certificates furnished, by the District in the authorization, sale and issuance of the Bonds, including the form of the Bonds. As to questions of fact material to our opinion, we have assumed the authenticity of and relied upon the proceedings, affidavits and certificates furnished to us without undertaking to verify the same by independent investigation. From our examination of such proceedings, affidavits and certificates and on the basis of existing law, it is our opinion that:

1. The Bonds are valid and binding general obligations of the District, enforceable in accordance with their terms.

The principal of and interest on the portion of the Bonds constituting Facilities Maintenance Bonds ($_____) are payable from ad valorem taxes heretofore duly levied on all taxable property in the District and the principal of and interest on the portion of the Bonds constituting Tax Abatement Bonds ($_____) are payable from tax abatement revenue to be generated from certain parcels of property in the District pursuant to Minnesota Statutes, Section 469.1813, but if necessary for payment thereof, additional ad valorem taxes are required by law to be levied on all such property, which taxes are not subject to any limitation as to rate or amount.

3. The resolution authorizing the issuance of the Bonds obligates the District to be bound by the provisions of Minnesota Statutes, Section 126C.55. We express no opinion as to the

enforceability of the provisions of such law against the State of Minnesota in the absence of legally appropriated and available funds to pay the obligations of the State thereunder.

4. Interest on the Bonds (a) is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the Code) and (b) is not an item of tax preference for purposes of the federal alternative minimum tax imposed by Section 55 of the Code.

5. Interest on the Bonds (a) is excluded from taxable net income of individuals, estates, and trusts for Minnesota income tax purposes and (b) is not an item of tax preference for purposes of the Minnesota alternative minimum tax imposed on individuals, estates, and trusts.

6. The Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code.

The opinions expressed in paragraphs 1, 2, and 3 above are subject, as to enforceability, to the effect of any state or federal laws relating to bankruptcy, insolvency, reorganization, moratorium or creditors' rights and the application of equitable principles, whether considered at law or in equity.

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The opinions expressed in paragraphs 4, 5 and 6 above are subject to the compliance by the District with certain requirements of the Code that must be satisfied subsequent to the issuance of the Bonds. Noncompliance with these requirements could result in the inclusion of interest on the Bonds in gross income for federal income tax purposes and taxable net income of individuals, estates, and trusts for Minnesota income tax purposes, or the Bonds failing to be qualified tax-exempt obligations, retroactive to the date of issuance of the Bonds.

Except as stated herein, we express no opinion regarding federal, state, or other tax consequences to the owner of the Bonds. We note, however, that notwithstanding the opinion expressed in paragraph 5 above, interest on the Bonds is included in net income of corporations and financial institutions for purposes of the Minnesota franchise tax.

We have not been asked, and have not undertaken, to review the accuracy, completeness or sufficiency of any offering materials relating to the Bonds, and, accordingly, we express no opinion with respect thereto.

Dated this 1st day of September, 2022.

Very truly yours,

APPENDIX C

BOOK-ENTRY-ONLY SYSTEM

1. The Depository Trust Company ("DTC"), New York, New York, will act as securities depository for the securities (the "Securities"). The Securities 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 Security certificate will be issued for [each issue of] the Securities, [each] in the aggregate principal amount of such issue, and will be deposited with DTC. [If, however, the aggregate principal amount of [any] issue exceeds $500 million, one certificate will be issued with respect to each $500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.]

2. DTC, the world's largest securities depository, 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"). DTC has a Standard & Poor's rating of AA+. 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.

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3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("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 Securities 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 Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities 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 Securities 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 Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities 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.

5. 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 Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities 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.]

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

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to 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 Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Securities 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 Agent, on 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, Agent, 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 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.

9. A Beneficial Owner shall give notice to elect to have its Securities purchased or tendered, through its Participant, to [Tender/Remarketing] Agent, and shall effect delivery of such Securities by causing the Direct Participant to transfer the Participant's interest in the Securities, on DTC's records, to [Tender/Remarketing] Agent. The requirement for physical delivery of Securities in connection with an optional tender or a mandatory purchase will be deemed satisfied when the ownership rights in the Securities are transferred by Direct Participants on DTC's records and followed by a book-entry credit of tendered Securities to [Tender/Remarketing] Agent's DTC account.

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

11. 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, Security certificates will be printed and delivered to DTC.

12. 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.

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APPENDIX D

FORM OF CONTINUING DISCLOSURE COVENANTS (EXCERPTS FROM SALE RESOLUTION)

(See following pages)

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FORM OF CONTINUING DISCLOSURE

Continuing Disclosure. (a) Purpose and Beneficiaries. To provide for the public availability of certain information relating to the Bonds and the security therefor and to permit the Purchaser and other participating underwriters in the primary offering of the Bonds to comply with amendments to Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934 (17 C.F.R. § 240.15c2-12), relating to continuing disclosure (as in effect and interpreted from time to time, the Rule), which will enhance the marketability of the Bonds, the District hereby makes the following covenants and agreements for the benefit of the Owners (as hereinafter defined) from time to time of the outstanding Bonds. The District is the only obligated person in respect of the Bonds within the meaning of the Rule for purposes of identifying the entities in respect of which continuing disclosure must be made. If the District fails to comply with any provisions of this section, any person aggrieved thereby, including the Owners of any outstanding Bonds, may take whatever action at law or in equity may appear necessary or appropriate to enforce performance and observance of any agreement or covenant contained in this section, including an action for a writ of mandamus or specific performance. Direct, indirect, consequential and punitive damages shall not be recoverable for any default hereunder to the extent permitted by law. Notwithstanding anything to the contrary contained herein, in no event shall a default under this section constitute a default under the Bonds or under any other provision of this resolution. As used in this section, Owner or Bondowner means, in respect of a Bond, the registered owner or owners thereof appearing in the bond register maintained by the Registrar or any Beneficial Owner (as hereinafter defined) thereof, if such Beneficial Owner provides to the Registrar evidence of such beneficial ownership in form and substance reasonably satisfactory to the Registrar. As used herein, Beneficial Owner means, in respect of a Bond, any person or entity which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, such Bond (including persons or entities holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of the Bond for federal income tax purposes.

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(b) Information To Be Disclosed. The District will provide, in the manner set forth in subsection (c) hereof, either directly or indirectly through an agent designated by the District, the following information at the following times:

(1) on or before twelve (12) months after the end of each fiscal year of the District, commencing with the fiscal year ending June 30, 2022, the following financial information and operating data in respect of the District (the Disclosure Information):

(A) the audited financial statements of the District for such fiscal year, prepared in accordance with generally accepted accounting principles in accordance with the governmental accounting standards promulgated by the Governmental Accounting Standards Board or as otherwise provided under Minnesota law, as in effect from time to time, or, if and to the extent such financial statements have not been prepared in accordance with such generally accepted accounting principles for reasons beyond the reasonable control of the District, noting the discrepancies therefrom and the effect thereof, and

certified as to accuracy and completeness in all material respects by the fiscal officer of the District; and

(B) to the extent not included in the financial statements referred to in paragraph (A) hereof, the information for such fiscal year or for the period most recently available of the type contained in the Official Statement under the headings: Current Property Valuations; Direct Debt; Tax Levies and Collections; Student Body; and Employment/ Unemployment Data, which information may be unaudited.

Notwithstanding the foregoing paragraph, if the audited financial statements are not available by the date specified, the District shall provide on or before such date unaudited financial statements in the format required for the audited financial statements as part of the Disclosure Information and, within 10 days after the receipt thereof, the District shall provide the audited financial statements. Any or all of the Disclosure Information may be incorporated by reference, if it is updated as required hereby, from other documents, including official statements, which have been submitted to the Municipal Securities Rulemaking Board (the MSRB) through its Electronic Municipal Market Access System (EMMA) or the SEC. The District shall clearly identify in the Disclosure Information each document so incorporated by reference. If any part of the Disclosure Information can no longer be generated because the operations of the District have materially changed or been discontinued, such Disclosure Information need no longer be provided if the District includes in the Disclosure Information a statement to such effect; provided, however, if such operations have been replaced by other District operations in respect of which data is not included in the Disclosure Information and the District determines that certain specified data regarding such replacement operations would be a Material Fact (as defined in paragraph (2) hereof), then, from and after such determination, the Disclosure Information shall include such additional specified data regarding the replacement operations. If the Disclosure Information is changed or this section is amended as permitted by this paragraph (b)(1) or subsection (d), then the District shall include in the next Disclosure Information to be delivered hereunder, to the extent necessary, an explanation of the reasons for the amendment and the effect of any change in the type of financial information or operating data provided.

(2) In a timely manner, not in excess of 10 business days, to the MSRB through EMMA, notice of the occurrence of any of the following events (each a "Material Fact," as hereinafter defined):

(A) principal and interest payment delinquencies;
(B) non-payment related defaults, if material;
(C) unscheduled draws on debt service reserves reflecting financial difficulties;
(D) unscheduled draws on credit enhancements reflecting financial difficulties;
(E) substitution of credit or liquidity providers, or their failure to perform;
(F) 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 Bonds or other material events affecting the tax status of the Bonds;

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(G) modifications to rights of Bond holders, if material;
(H) Bond calls, if material and tender offers;
(I) defeasances;
(J) release, substitution, or sale of property securing repayment of the Bonds if material;
(K) rating changes;
(L) bankruptcy, insolvency, receivership, or similar event of the obligated person;
(M) 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 actions, other than pursuant to its terms, if material;
(N) appointment of a successor or additional trustee or the change of name of a trustee, if material;
(O) 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; "financial obligation" means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a debt obligation or any such derivative instrument; provided that "financial obligation" shall not include municipal securities as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule; and
(P) 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.

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As used herein, for those events that must be reported if material, a "Material Fact" is a fact as to which a substantial likelihood exists that a reasonably prudent investor would attach importance thereto in deciding to buy, hold or sell a Bond or, if not disclosed, would significantly alter the total information otherwise available to an investor from the Official Statement, information disclosed hereunder or information generally available to the public. Notwithstanding the foregoing sentence, a Material Fact is also a fact that would be deemed material for purposes of the purchase, holding or sale of a Bond within the meaning of applicable federal securities laws, as interpreted at the time of discovery of the occurrence of the event.

For the purposes of the event identified in (L) hereinabove, the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order

confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

For purposes of the events identified in paragraphs (O) and (P) above, the term "financial obligation" means (i) a debt obligation; (ii) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) a 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 MSRB consistent with the Rule.

(3) In a timely manner, to the MSRB through EMMA, notice of the occurrence of any of the following events or conditions:

(A) the failure of the District to provide the Disclosure Information required under paragraph (b)(1) at the time specified thereunder;
(B) the amendment or supplementing of this section pursuant to subsection (d), together with a copy of such amendment or supplement and any explanation provided by the District under subsection (d)(2);
(C) the termination of the obligations of the District under this section pursuant to subsection (d);
(D) any change in the accounting principles pursuant to which the financial statements constituting a portion of the Disclosure Information are prepared; and
(E) any change in the fiscal year of the District.

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(c) Manner of Disclosure.

(1) The District agrees to make available to the MSRB through EMMA, in an electronic format as prescribed by the MSRB, the information described in subsection (b).

(2) All documents provided to the MSRB pursuant to this subsection (c) shall be accompanied by identifying information as prescribed by the MSRB from time to time.

(d) Term; Amendments; Interpretation.

(1) The covenants of the District in this section shall remain in effect so long as any Bonds are outstanding. Notwithstanding the preceding sentence, however, the obligations of the District under this section shall terminate and be without further effect as of any date on which the District delivers to the Registrar an opinion of Bond Counsel to the effect that, because of legislative action or final judicial or administrative actions or proceedings, the failure of the District to comply with the requirements of this section will not cause participating underwriters in the primary offering of the Bonds to be in violation of the Rule or other applicable requirements

of the Securities Exchange Act of 1934, as amended, or any statutes or laws successory thereto or amendatory thereof.

(2) This section (and the form and requirements of the Disclosure Information) may be amended or supplemented by the District from time to time, without notice to (except as provided in paragraph (c)(2) hereof) or the consent of the Owners of any Bonds, by a resolution of this Board filed in the office of the recording officer of the District accompanied by an opinion of Bond Counsel, who may rely on certificates of the District and others and the opinion may be subject to customary qualifications, to the effect that: (i) such amendment or supplement (a) is made in connection with a change in circumstances that arises from a change in law or regulation or a change in the identity, nature or status of the District or the type of operations conducted by the District, or (b) is required by, or better complies with, the provisions of paragraph (b)(5) of the Rule; (ii) this section as so amended or supplemented would have complied with the requirements of paragraph (b)(5) of the Rule at the time of the primary offering of the Bonds, giving effect to any change in circumstances applicable under clause (i)(a) and assuming that the Rule as in effect and interpreted at the time of the amendment or supplement was in effect at the time of the primary offering; and (iii) such amendment or supplement does not materially impair the interests of the Bondowners under the Rule.

If the Disclosure Information is so amended, the District agrees to provide, contemporaneously with the effectiveness of such amendment, an explanation of the reasons for the amendment and the effect, if any, of the change in the type of financial information or operating data being provided hereunder.

(3) This section is entered into to comply with the continuing disclosure provisions of the Rule and should be construed so as to satisfy the requirements of paragraph (b)(5) of the Rule.

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APPENDIX E

TERMS OF PROPOSAL

$7,350,000* GENERAL OBLIGATION FACILITIES MAINTENANCE AND TAX ABATEMENT BONDS, SERIES 2022A INDEPENDENT SCHOOL DISTRICT NO. 317 (DEER RIVER), MINNESOTA

Proposals for the purchase of $7,350,000* General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A (the "Bonds") of Independent School District No. 317 (Deer River), Minnesota (the "District") will be received at the offices of Ehlers and Associates, Inc. ("Ehlers"), 3060 Centre Pointe Drive, Roseville, Minnesota 55113-1105, municipal advisors to the District, until 10:30 A.M., Central Time, and **ELECTRONIC PROPOSALS** will be received via **PARITY**, in the manner described below, until 10:30 A.M. Central Time, on August 8, 2022, at which time they will be opened, read and tabulated. The proposals will be presented to the School Board for consideration for award by resolution at a meeting to be held at 6:00 P.M., Central Time, on the same date. The proposal offering to purchase the Bonds upon the terms specified herein and most favorable to the District will be accepted unless all proposals are rejected.

PURPOSE

The Bonds are being issued pursuant to Minnesota Statutes, Chapters 469 and 475 and Sections 123B.595 (long-term facilities maintenance revenue) and 469.1814, by the District, to finance deferred capital maintenance and indoor air quality projects as described in the District's ten-year facility plan approved by the Commissioner of Education and to finance parking lot improvement projects. The Bonds will be general obligations of the District for which its full faith, credit and taxing powers are pledged.

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DATES AND MATURITIES

The Bonds will be dated September 1, 2022, will be issued as fully registered Bonds in the denomination of $5,000 each, or any integral multiple thereof, and will mature on February 1 as follows:

Year	Amount*	Year	Amount*	Year	Amount*
2024	$85,000	2029	$355,000	2034	$1,030,000
2025	180,000	2030	365,000	2035	1,100,000
2026	165,000	2031	380,000	2036	1,145,000
2027	190,000	2032	400,000	2037	1,190,000
2028	330,000	2033	435,000		

ADJUSTMENT OPTION

* The District reserves the right to increase or decrease the principal amount of the Bonds on the day of sale, in increments of $5,000 each. Increases or decreases may be made in any maturity. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per $1,000.

TERM BOND OPTION

Proposals for the Bonds may contain a maturity schedule providing for any combination of serial bonds and term bonds, subject to mandatory redemption, so long as the amount of principal maturing or subject to mandatory redemption in each year conforms to the maturity schedule set forth above. All dates are inclusive.

INTEREST PAYMENT DATES AND RATES

Interest will be payable on February 1 and August 1 of each year, commencing August 1, 2023, to the registered owners of the Bonds appearing of record in the bond register as of the close of business on the 15th day (whether or not a business day) of the immediately preceding month. Interest will be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to rules of the Municipal Securities Rulemaking Board. **The rate for any maturity may not be more than 2.00% less than the rate for any preceding maturity. (For example, if a rate of 4.50% is proposed for the 2024 maturity, then the lowest rate that may be proposed for any later maturity is 2.50%.)** All Bonds of the same maturity must bear interest from date of issue until paid at a single, uniform rate. Each rate must be expressed in an integral multiple of 5/100 or 1/8 of 1%.

BOOK-ENTRY-ONLY FORMAT

Unless otherwise specified by the purchaser, the Bonds will be designated in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository for the Bonds, and will be responsible for maintaining a book-entry system for recording the interests of its participants and the transfers of interests between its participants. The participants will be responsible for maintaining records regarding the beneficial interests of the individual purchasers of the Bonds. So long as Cede & Co. is the registered owner of the Bonds, all payments of principal and interest will be made to the depository which, in turn, will be obligated to remit such payments to its participants for subsequent disbursement to the beneficial owners of the Bonds.

PAYING AGENT

The District has selected Bond Trust Services Corporation, Roseville, Minnesota, to act as paying agent (the "Paying Agent"). Bond Trust Services Corporation and Ehlers are affiliate companies. The District will pay the charges for Paying Agent services. The District reserves the right to remove the Paying Agent and to appoint a successor.

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OPTIONAL REDEMPTION

At the option of the District, the Bonds maturing on or after February 1, 2031 shall be subject to optional redemption prior to maturity on February 1, 2030 or any date thereafter, at a price of par plus accrued interest to the date of optional redemption.

Redemption may be in whole or in part of the Bonds subject to prepayment. If redemption is in part, the selection of the amounts and maturities of the Bonds to be redeemed shall be at the discretion of the District. If only part of the Bonds having a common maturity date are called for redemption, then the District or Paying Agent, if any, will notify DTC of the particular amount of such maturity to be redeemed. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interest in such maturity to be redeemed.

Notice of redemption shall be sent by mail not more than 60 days and not less than 30 days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books.

DELIVERY

On or about September 1, 2022, the Bonds will be delivered without cost to the winning bidder at DTC. On the day of closing, the District will furnish to the winning bidder the opinion of bond counsel hereinafter described, an arbitrage certification, and certificates verifying that no litigation in any manner questioning the validity of the Bonds is then pending or, to the best knowledge of officers of the District, threatened. Payment for the Bonds must be received by the District at its designated depository on the date of closing in immediately available funds.

LEGAL OPINION

An opinion in substantially the form attached hereto as Appendix B will be furnished by Dorsey & Whitney LLP ("Bond Counsel"), Minneapolis, Minnesota, bond counsel to the District.

SUBMISSION OF PROPOSALS

Proposals must not be for less than $7,350,000 plus accrued interest on the principal sum of $7,350,000 from date of original issue of the Bonds to date of delivery. Prior to the time established above for the opening of proposals, interested parties may submit a proposal as follows:

1) Electronically to bondsale@ehlers-inc.com; or

2) Electronically via **PARITY** in accordance with this Terms of Proposal until 10:30 A.M. Central Time, but no proposal will be received after the time for receiving proposals specified above. To the extent any instructions or directions set forth in **PARITY** conflict with this Terms of Proposal, the terms of this Terms of Proposal shall control. For further information about **PARITY**, potential bidders may contact Ehlers or i-Deal LLC at 1359 Broadway, 2nd Floor, New York, New York 10018, Telephone (212) 849-5021.

Proposals must be submitted to Ehlers via one of the methods described above and must be received prior to the time established above for the opening of proposals. Each proposal must be unconditional except as to legality. Neither the District nor Ehlers shall be responsible for any failure to receive a facsimile submission.

A good faith deposit ("Deposit") in the amount of $147,000 shall be made by the winning bidder by wire transfer of funds. Such Deposit shall be received by Ehlers no later than two hours after the proposal opening time. Wire transfer instructions will be provided to the winning bidder by Ehlers after the tabulation of proposals. The District reserves the right to award the Bonds to a winning bidder whose wire transfer is initiated but not received by such time provided that such winning bidder's federal wire reference number has been received by such time. In the event the Deposit is not received as provided above, the District may award the Bonds to the bidder submitting the next best proposal provided such bidder agrees to such award. The Deposit will be retained by the District as liquidated damages if the proposal is accepted and the Purchaser fails to comply therewith.

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The District and the winning bidder who chooses to so wire the Deposit hereby agree irrevocably that Ehlers shall be the escrow holder of the Deposit wired to such account subject only to these conditions and duties: 1) All income earned thereon shall be retained by the escrow holder as payment for its expenses; 2) If the proposal is not accepted, Ehlers shall, at its expense, promptly return the Deposit amount to the winning bidder; 3) If the proposal is accepted, the Deposit shall be returned to the winning bidder at the closing; 4) Ehlers shall bear all costs of maintaining the escrow account and returning the funds to the winning bidder; 5) Ehlers shall not be an insurer of the Deposit amount and shall have no liability hereunder except if it willfully fails to perform or recklessly disregards, its duties specified herein; and 6) FDIC insurance on deposits within the escrow account shall be limited to $250,000 per bidder.

No proposal can be withdrawn after the time set for receiving proposals 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.

AWARD

The Bonds will be awarded to the bidder offering the lowest interest rate to be determined on a True Interest Cost (TIC) basis. The District's computation of the interest rate of each proposal, in accordance with customary practice, will be controlling. In the event of a tie, the sale of the Bonds will be awarded by lot. The District reserves the right to reject any and all proposals and to waive any informality in any proposal.

BOND INSURANCE

If the Bonds are qualified for any bond insurance policy, the purchase of such policy shall be at the sole option and expense of the winning bidder. Any cost for such insurance policy is to be paid by the winning bidder, except that, if the District requested and received a rating on the Bonds from a rating agency, the District will pay that rating fee. Any rating agency fees not requested by the District are the responsibility of the winning bidder.

Failure of the municipal bond insurer to issue the policy after the Bonds are awarded to the winning bidder shall not constitute cause for failure or refusal by the winning bidder to accept delivery of the Bonds.

CUSIP NUMBERS

The District will assume no obligation for the assignment or printing of CUSIP numbers on the Bonds or for the correctness of any numbers printed thereon, but will permit such numbers to be printed at the expense of the winning bidder, if the winning bidder waives any delay in delivery occasioned thereby.

QUALIFIED TAX-EXEMPT OBLIGATIONS

The District will designate the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

CONTINUING DISCLOSURE

In order to assist the Underwriters in complying with the provisions of Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 the District will enter into an undertaking for the benefit of the holders of the Bonds. A description of the details and terms of the undertaking is set forth in Appendix D of the Preliminary Official Statement.

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ESTABLISHMENT OF ISSUE PRICE AT TIME OF AWARD

In order to establish the issue price of the Bonds for federal income tax purposes, the District requires bidders to agree to the following, and by submitting a proposal, each bidder agrees to the following.

If a proposal is submitted by a potential underwriter, the bidder confirms that (i) the underwriters have offered or reasonably expect to offer the Bonds to the public on or before the date of the award at the offering price (the "initial offering price") for each maturity as set forth in the proposal and (ii) the bidder, if it is the winning bidder, shall require any agreement among underwriters, selling group agreement, retail distribution agreement or other agreement relating to the initial sale of the Bonds to the public to which it is a party to include provisions requiring compliance by all parties to such agreements with the provisions contained herein. For purposes hereof, Bonds with a separate CUSIP number constitute a separate "maturity", and the public does not include underwriters (including members of a selling group or retail distribution group) or persons related to underwriters.

If, however, a proposal is submitted for the bidder's own account in a capacity other than as an underwriter of the Bonds, and the bidder has no current intention to sell, reoffer, or otherwise dispose of the Bonds, the bidder shall notify the District to that effect at the time it submits its proposal and shall provide a certificate to that effect in place of the certificate otherwise required below.

If the winning bidder intends to act as an underwriter, the District shall advise the winning bidder at or prior to the time of award whether (i) the competitive sale rule or (ii) the "hold-the-offering price" rule applies.

If the District advises the Purchaser that the requirements for a competitive sale have been satisfied and that the competitive sale rule applies, the Purchaser will be required to deliver to the District at or prior to closing a certification, in a form reasonably acceptable to bond counsel, as to the reasonably expected initial offering price as of the award date.

If the District advises the Purchaser that the requirements for a competitive sale have not been satisfied and that the hold-the-offering price rule applies, the Purchaser shall (1) upon the request of the District confirm that the underwriters did not offer or sell any maturity of the Bonds to any person at a price higher than the initial offering price of that maturity during the period starting on the award date and ending on the earlier of (a) the close of the fifth business day after the sale date or (b) the date on which the underwriters have sold at least 10% of that maturity to the public at or below the initial offering price; and (2) at or prior to closing, deliver to the District a certification as to such matters, in a form reasonably acceptable to bond counsel, together with a copy of the pricing wire.

Any action taken or documentation to be received by the District pursuant hereto may be taken or received on behalf of the District by Ehlers & Associates, Inc.

Bidders should prepare their proposals on the assumption that the Bonds will be subject to the "hold-the-offering-price" rule. Any proposal submitted pursuant to the Terms of Proposal shall be considered a firm offer for the purchase of the Bonds, and Bonds submitted will not be subject to cancellation or withdrawal.

PRELIMINARY OFFICIAL STATEMENT

Bidders may obtain a copy of the Preliminary Official Statement relating to the Bonds prior to the proposal opening by request from Ehlers at www.ehlers-inc.com by connecting to the Bond Sales link. The Syndicate Manager will be provided with an electronic copy of the Final Official Statement within seven business days of the proposal acceptance. Up to 10 printed copies of the Final Official Statement will be provided upon request. Additional copies of the Final Official Statement will be available at a cost of $10.00 per copy.

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Information for bidders and proposal forms may be obtained from Ehlers at 3060 Centre Pointe Drive, Roseville, Minnesota 55113-1105, Telephone (651) 697-8500.

By Order of the School Board

Independent School District No. 317 (Deer River),
Minnesota

PROPOSAL FORM

The School Board **August 8, 2022**
Independent School District No. 317 (Deer River), Minnesota (the "District")

RE: $7,350,000* General Obligation Facilities Maintenance and Tax Abatement Bonds, Series 2022A (the "Bonds")
DATED: September 1, 2022

For all or none of the above Bonds, in accordance with the Terms of Proposal and terms of the Global Book-Entry System (unless otherwise specified by the Purchaser) as stated in this Official Statement, we will pay you $_____ (not less than $7,350,000) plus accrued interest to date of delivery for fully registered Bonds bearing interest rates and maturing in the stated years as follows:

_____	% due	2024	_____	% due	2029	_____	% due	2034
_____	% due	2025	_____	% due	2030	_____	% due	2035
_____	% due	2026	_____	% due	2031	_____	% due	2036
_____	% due	2027	_____	% due	2032	_____	% due	2037
_____	% due	2028	_____	% due	2033			

* The District reserves the right to increase or decrease the principal amount of the Bonds on the day of sale, in increments of $5,000 each. Increases or decreases may be made in any maturity. If any principal amounts are adjusted, the purchase price proposed will be adjusted to maintain the same gross spread per $1,000.

The rate for any maturity may not be more than 2.00% less than the rate for any preceding maturity. (For example, if a rate of 4.50% is proposed for the 2024 maturity, then the lowest rate that may be proposed for any later maturity is 2.50%.) All Bonds of the same maturity must bear interest from date of issue until paid at a single, uniform rate. Each rate must be expressed in an integral multiple of 5/100 or 1/8 of 1%.

A good faith deposit ("Deposit") in the amount of $147,000 shall be made by the winning bidder by wire transfer of funds. Such Deposit shall be received by Ehlers no later than two hours after the proposal opening time. Wire transfer instructions will be provided to the winning bidder by Ehlers after the tabulation of proposals. The District reserves the right to award the Bonds to a winning bidder whose wire transfer is initiated but not received by such time provided that such winning bidder's federal wire reference number has been received by such time. In the event the Deposit is not received as provided above, the District may award the Bonds to the bidder submitting the next best proposal provided such bidder agrees to such award. The Deposit will be retained by the District as liquidated damages if the proposal is accepted and the Purchaser fails to comply therewith. We agree to the conditions and duties of Ehlers and Associates, Inc., as escrow holder of the Deposit, pursuant to the Terms of Proposal. This proposal is for prompt acceptance and is conditional upon delivery of said Bonds to The Depository Trust Company, New York, New York, in accordance with the Terms of Proposal. Delivery is anticipated to be on or about September 1, 2022.

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This proposal is subject to the District's agreement to enter into a written undertaking to provide continuing disclosure under Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 as described in the Preliminary Official Statement for the Bonds.

We have received and reviewed the Official Statement, and any addenda thereto, and have submitted our requests for additional information or corrections to the Final Official Statement. As Syndicate Manager, we agree to provide the District with the reoffering price of the Bonds within 24 hours of the proposal acceptance.

This proposal is a firm offer for the purchase of the Bonds identified in the Terms of Proposal, on the terms set forth in this proposal form and the Terms of Proposal, and is not subject to any conditions, except as permitted by the Terms of Proposal.

By submitting this proposal, we confirm that we are an underwriter and have an established industry reputation for underwriting new issuances of municipal bonds. YES: ____ NO: ____.

If the competitive sale requirements are not met, we elect to use either the: _____10% test, or the _____hold-the-offering-price rule to determine the issue price of the Bonds.

Account Manager: _____ By: _____
Account Members:

Award will be on a true interest cost basis. According to our computations (the correct computation being controlling in the award), the total dollar interest cost (including any discount or less any premium) computed from September 1, 2022 of the above proposal is $_____and the true interest cost (TIC) is _____%.

The foregoing offer is hereby accepted by and on behalf of the School Board of Independent School District No. 317 (Deer River), Minnesota, on August 8, 2022.

By: _____ By: _____

Title: _____ Title: _____

Deer River Public Schools

Adopted: November, 2021 *Policy 534*

Revised: August, 2022

534 SCHOOL MEALS POLICY

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for school meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

A. Students and employees have use of a meal account. All families are encouraged to complete the application for educational benefits available as a paper application or easy online application on the district website:
https://www.isd317.org/food-and-nutrition
Many categorical aid formulas for the school district are based on our participation in federal education benefits. The federal pandemic free meal waivers which were available in the 2020-2021 and 2021-2022 school years have expired effective June 30, 2022.

In the 2022-2023 school year the district will make a concentrated effort to collect the maximum amount of categorical aid for the district and assist as many families as possible to continue receiving free breakfasts and lunches. Any family completing the educational benefits application during the 2022-2023 school year will have all outstanding food service accounts and activities program account balances permanently cleared *.
* This does not include delinquent food service account balances or activities fees which may have previously been submitted to a collections agency.

When the account balance reaches zero, a student or employee may not charge ~~not more than $[insert amount] or [insert number of~~ meals to this account. ~~When an account reaches this limit, a student shall not be allowed to charge further meals~~

~~or a la carte items until the negative account balance is paid. [Insert description for how families may add money to students' accounts.~~ It is the family's or employee's responsibility to monitor their meal account balances and make deposits to their accounts through the payment portal on the district website: https://parent.payschools.com/categories

B. If the school district receives school lunch aid under Minnesota Statutes section 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.

C. A student with an outstanding meal charge debt will be allowed to purchase a meal if the student pays for the meal when it is received.

D. A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.

E. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.

F. The school district may provide an alternate meal that meets federal and state requirements to a student who does not have sufficient funds in the student's account or cannot pay cash for a meal. The school district will accommodate special dietary needs with respect to alternate meals. The cost of the alternative meal will be charged to an account reserved for student support.

G. When a student has a ~~negative~~ zero account balance, the student will not be allowed to charge a snack item.

H. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the students' accounts. Funds may not be transferred between sibling accounts unless written permission is received from the parent or guardian.

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

A. The school district will make reasonable efforts to notify families when meal account balances are low ~~or fall below zero~~.

B. Families will be notified when the account balance is at $50 or less. ~~of an outstanding negative balance once the negative balance reaches.~~

C. Reminders for payment of outstanding or low student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing or listing students' names publicly, or affixing stickers, stamps, or pins.

D. The following individuals may personally contact students' parents/guardians via telephone, text, e-mail, send letters via U.S. Mail, or send notices home in students' backpacks/folders as necessary:
- District Food & Nutrition Services Director or Assistant
- Site Principals or Assistant Principals
- Full Service Community School staff members

IV. UNPAID MEAL CHARGES

A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free and reduced-price meals for their children.

B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.

C. Families who have not submitted a 2022-2023 educational benefits application with negative balances on October 1, 2022 will have those debts turned over to the superintendent or superintendent's designee for collection. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.

D. The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.

E. The school district will not impose any other restriction prohibited under Minnesota Statutes section 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

V. COMMUNICATION OF POLICY

A. This policy and any pertinent supporting information shall be provided in writing in student handbooks and through an Infinite Campus parent notice ~~to:~~

1. all households at or before the start of each school year;
2. students and families who transfer into the school district, at the time of enrollment; and
3. all school district personnel who are responsible for enforcing this policy.

B. The school district will post this policy on the school district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.

C. If the school district contracts with a third party for its meal services, it will provide the vendor with its school meals policy. The school district will ensure that any third-party provider with whom the school district enters into either an original or modified contract after July 1, 2021, adheres to the school district's school meals policy.

Legal References: Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 124D.111 (Lunch Aid; Food Service Accounting)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)
USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)
USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)
USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A

Cross References: ***None***

Deer River Public Schools

Adopted: November, 2021 *Policy 534*

Revised: August, 2022

534 SCHOOL MEALS POLICY

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district's nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for school meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

A. Students and employees have use of a meal account. All families are encouraged to complete the application for educational benefits available as a paper application or simple online application on the District website:
https://www.isd317.org/food-and-nutrition
Many categorical aid formulas for the school district are based on our participation rate in federal education benefits. The federal pandemic free meal waivers which were available in the 2020-2021 and 2021-2022 school years have expired effective June 30, 2022.

In the 2022-2023 school year the District will make a concentrated effort to collect the maximum amount of categorical aid and assist as many families as possible to continue receiving free breakfasts and lunches. Any family submitting a completed educational benefits application prior to October 1, 2022 will be offered the following actions (regardless of whether the application meets the full criteria to received federal educational benefits):

1. Free school breakfast for each student in the household for the remainder of the 2022-2023 school year.
2. Dismissal of any delinquent food service account balances. *
3. Dismissal of any delinquent activities program account balances. *

*It may not be possible to dismiss delinquent accounts that have already been submitted to a collections agency.

When a food service account balance reaches zero, a student or employee may not charge additional meals to the account. It is the family's or employee's responsibility to monitor their meal account balances and make deposits to their accounts through the payment portal on the District's website: https://parent.payschools.com/categories

B. If the school district receives school lunch aid under Minnesota Statutes section 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.

C. A student with an outstanding meal charge debt will be allowed to purchase a meal if the student pays for the meal when it is received.

D. A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.

E. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.

F. The school district may provide an alternate meal that meets federal and state requirements to a student who does not have sufficient funds in the student's account or cannot pay cash for a meal. The school district will accommodate special dietary needs with respect to alternate meals. The cost of the alternative meal will be charged to an account reserved for student support.

G. When a student has a zero account balance, the student will not be allowed to charge a snack item that is not a part of a federally reimbursable lunch option.

H. If a parent or guardian chooses to send in one payment that is to be divided between sibling accounts, the parent or guardian must specify how the funds are to be distributed to the students' accounts. Funds may not be transferred between sibling accounts unless written permission is received from the parent or guardian.

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

A. The school district will make reasonable efforts to notify families when meal account balances are low.

B. Families will be notified when the account balance is at $50 or less.

C. Reminders for payment of outstanding or low student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been

served, announcing or listing students' names publicly, or affixing stickers, stamps, or pins.

D. The following individuals may personally contact students' parents/guardians via telephone, text, e-mail, send letters via U.S. Mail, or send notices home in students' backpacks/folders as necessary:
- District Food & Nutrition Services Director or Designee
- Site Principals or Assistant Principals
- Full Service Community School staff members

IV. UNPAID MEAL CHARGES

A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free and reduced-price meals for their children.

B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.

C. Families who have negative food service account balances and have not submitted a 2022-2023 educational benefits application by October 1, 2022 will be referred to the superintendent or superintendent's designee for collection. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.

D. The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.

E. The school district will not impose any other restriction prohibited under Minnesota Statutes section 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to an unpaid student meal balance.

V. COMMUNICATION OF POLICY

A. This policy and any pertinent supporting information shall be provided in writing in student handbooks and through a Campus Messenger notice to:

1. All households at or before the start of each school year;

2. Students and families who transfer into the school district; and

3. All school district personnel who are responsible for enforcing this policy.

B. The school district will post this policy on the school district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.

C. If the school district contracts with a third party for its meal services, it will provide the vendor with its school meals policy. The school district will ensure that any third-party provider with whom the school district enters into either an original or modified contract after July 1, 2021, adheres to the school district's school meals policy.

Legal References: Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 124D.111 (Lunch Aid; Food Service Accounting)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)
USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)
USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)
USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A

Cross References: ***None***

Deer River Public Schools

Adopted: October, 2021 *Policy 506*

Reviewed: August, 2022

506 STUDENT DISCIPLINE

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56.

In view of the foregoing and in accordance with Minn. Stat. § 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as

appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. AREAS OF RESPONSIBILITY

A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.

B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to this policy.

C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.

D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to correct or restrain a student or prevent bodily harm or death to another.

E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student or prevent bodily harm or death to another.

F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice.

They are expected to cooperate with school authorities and to participate regarding the behavior of their children.

G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.

H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.

IV. STUDENT RIGHTS

All students have the right to an education and the right to learn.

V. STUDENT RESPONSIBILITIES

All students have the responsibility:

A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;

B. To attend school daily, except when excused, and to be on time to all classes and other school functions;

C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;

D. To make necessary arrangements for making up work when absent from school;

E. To assist the school staff in maintaining a safe school for all students;

F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;

G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;

H. To be aware of and comply with federal, state, and local laws;

I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;

J. To respect and maintain the school's property and the property of others;

K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;

L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;

M. To conduct themselves in an appropriate physical or verbal manner; and

N. To recognize and respect the rights of others.

VI. CODE OF STUDENT CONDUCT

A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.

1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;

2. The use of profanity or obscene language, or the possession of obscene materials;

3. Gambling, including, but not limited to, playing a game of chance for stakes;

4. Violation of the school district's Hazing Prohibition Policy;

5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;

6. Violation of the school district's Student Attendance Policy;

7. Opposition to authority using physical force or violence;

8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;

9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;

10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);

11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;

12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;

13. Violation of the school district's Weapons Policy;

14. Violation of the school district's Violence Prevention Policy;

15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;

16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;

17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;

18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;

19. Violation of any local, state, or federal law as appropriate;

20. Acts disruptive of the educational process, including, but not limited to,

disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;

21. Violation of the school district's Internet Acceptable Use and Safety Policy;

22. Possession of nuisance devices or objects which cause distractions and may facilitate cheating including, but not limited to, pagers, radios, and phones, including phone cameras;

23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;

24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;

25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;

26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;

27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;

28. Possession or distribution of slanderous, libelous, or pornographic materials;

29. Violation of the school district' Bullying Prohibition Policy;

30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;

31. Criminal activity;

32. Falsification of any records, documents, notes, or signatures;

33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;

34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;

35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;

36. Violation of the school district's Harassment and Violence Policy;

37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;

38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;

39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;

40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;

41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;

42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;

43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;

44. Violation of the school district's one-to-one device rules and regulations;

45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;

46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of

the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

VII. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;

B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.

C. Parent contact;

D. Parent conference;

E. Removal from class;

F. Suspension from extracurricular activities;

G. Detention or restriction of privileges;

H. Loss of school privileges;

I. In-school monitoring or revised class schedule;

J. Referral to in-school support services;

K. Referral to community resources or outside agency services;

L. Financial restitution;

M. Referral to police, other law enforcement agencies, or other appropriate authorities;

N. A request for a petition to be filed in district court for juvenile delinquency adjudication;

O. Out-of-school suspension under the Pupil Fair Dismissal Act;

P. Preparation of an admission or readmission plan;

Q. Saturday school;

R. Expulsion under the Pupil Fair Dismissal Act;

S. Exclusion under the Pupil Fair Dismissal Act; and/or

T. Other disciplinary action as deemed appropriate by the school district.

VIII. REMOVAL OF STUDENTS FROM CLASS

A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;

2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;

3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or

4. Other conduct, which in the discretion of the teacher or administration, requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of

instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

C. Procedures for Removal of a Student From a Class.

1. The teacher will call the office to request an administrator or designee to escort the student to the office.

D. Responsibility for and Custody of a Student Removed From Class.

1. The student should be accompanied, if possible, by an adult. When this is not possible, the office should be contacted immediately.

2. Students removed from class will be the responsibility of office personnel, and apply themselves to instructional work as provided by their teachers.

3. The classroom teacher shall provide all necessary assignments and learning materials for the students during the removal period.

E. Procedures for Return of a Student to a Class From Which the Student Was Removed.

1. The removing teacher will provide a written incident report and review the incident with an administrator to determine the removal length, schedule parent conference if necessary, and develop a readmission plan.

F. Procedures for Notification.

1. The teacher, administrator, or designee will contact parents/guardians to discuss the behavior, readmission plan, and classroom expectations.

G. Disabled Students; Special Provisions.

1. Case managers will be consulted with whenever a student removed from class has an active IEP. Appropriate limitations will be implemented as determined by the student's case manager or the IEP team.

H. Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.

1. Establishment of a chemical abuse preassessment team pursuant to Minn. Stat. § 121A.26;

2. Establishment of teacher reporting procedures to the chemical abuse preassessment team pursuant to Minn. Stat. § 121A.29.

IX. DISMISSAL

A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to provide alternative educational services before dismissal proceedings, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those found in this policy;

2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or

3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.

C. <u>Suspension Procedures</u>

1. "Suspension" means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided,

however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.

2. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.

3. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.

4. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6^{th}) consecutive day of suspension or the tenth (10^{th}) cumulative day of

suspension has elapsed.

5. The school administration shall implement alternative educational services when the suspension exceeds five (5) days. Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebased or community site instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minn. Stat. § 123A.05 selected to allow the student to progress toward meeting graduation standards under Minn. Stat. § 120B.02, although in a different setting.

6. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.

7. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:

    a. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and

    b. petition the juvenile court that the student is in need of services under Minn. Stat. Ch. 260C.

8. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)

9. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.

10. In the event a student is suspended without an informal administrative

conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.

11. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) days.

D. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.

2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.

3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minn. Stat. §§121A.40-121A.56.

4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.

5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56; describe alternative educational services accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE).

6. The hearing shall be scheduled within ten (10) days of the service of the

written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.

7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.

8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.

9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.

10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.

11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.

12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.

13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.

14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.

15. The student cannot be compelled to testify in the dismissal proceedings.

16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days

after the close of the hearing.

17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of Education (Commissioner) of the basis and reason for the decision.

18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minn. Stat. § 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.

19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.

20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.

21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

X. ADMISSION OR READMISSION PLAN

A school administrator shall prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan may include measures to improve the student's behavior, including completing a character education program consistent with Minn. Stat. § 120B.232, Subd. 1, and require parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XI. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each physical assault of a school district employee by a student within thirty (30) days of the assault. This report must include a statement of the alternative educational services or other sanction, intervention, or resolution given to the student in response to the assault and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the student's age, grade, gender, race, and special education status.

XII. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13.

XIII. DISABLED STUDENTS

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is <u>not</u> a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline <u>is</u> a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XIV. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minn. Stat. § 124D.03) or Enrollment in Nonresident District (Minn. Stat. § 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minn. Stat. Ch. 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XV. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XVI. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References:
Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Reasonable Force)
Minn. Stat. §§ 121A.60-121A.61 (Removal from Class)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (Area Learning Center Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (Enrollment in Nonresident District)
Minn. Stat. Ch.125A (Students with Disabilities)
Minn. Stat. § 152.22 (Medical Cannabis; Definitions)
Minn. Stat. § 152.23 (Medical Cannabis; Limitations)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Court Act)

20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 *et seq*. (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References: MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices)
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

(Sample Form)

NOTICE OF SUSPENSION

(Date)

(Name of Parent or Guardian)
(Address)
(City, State, Zip)

Dear (Parent or Guardian)

(Name of Student) has been suspended from (name of school) for (number of days) commencing on (date).

The grounds for suspension are:

Briefly, the facts that have been determined are:

The testimony received was:

An administrative conference to determine the above was conducted before

_____, at _____ on _____
(Name of Administrator) (Time) (Date)

pursuant to Minn. Stat. §§ 121A.40-121A.56, a copy of which is enclosed.

The plan of readmission is:

Alternative educational services in the form of homework will be available to be picked up at the school after [date].

While suspended, the student may not come on any school campus except with you for the purpose of discussing conduct.

If you have any questions, please call.

Sincerely,

_____
Administrator

Enc: Minn. Stat. §§ 121A.40-121A.56

Deer River Public Schools

Adopted: _December, 2021_ *Policy 722*

Reviewed: August, 2022

722 PUBLIC DATA REQUESTS

I. PURPOSE

The school district recognizes its responsibility relative to the collection, maintenance, and dissemination of public data as provided in state statutes.

II. GENERAL STATEMENT OF POLICY

The school district will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13 (MGDPA), and Minn. Rules Parts 1205.0100-1205.2000 in responding to requests for public data.

III. DEFINITIONS

A. Government Data

"Government data" means all recorded information that the school district has, including paper, email, flash drives, CDs, DVDs, photographs, etc.

B. Inspection

"Inspection" means the visual inspection of paper and similar types of government data. Inspection does not include printing copies by the school district, unless printing a copy is the only method to provide for inspection of the data. For data stored in electronic form and made available in electronic form on a remote access basis to the public by the school district, inspection includes remote access to the data by the public and the ability to print copies of or download the data on the public's own computer equipment.

C. Public Data

"Public data" means all government data collected, created, received, maintained, or disseminated by the school district, unless classified by statute, temporary classification pursuant to statute, or federal law, as nonpublic or protected nonpublic; or, with respect to data on individuals, as private or confidential.

D. Responsible Authority

"Responsible authority" means the individual designated by the school board as the individual responsible for the collection, use, and dissemination of any set of data on individuals, government data, or summary data, unless otherwise provided by state law. Until an individual is designated by the school board, the responsible authority is the superintendent.

E. Summary Data

"Summary data" means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify an individual is ascertainable.

IV. REQUESTS FOR PUBLIC DATA

A. All requests for public data must be made in writing directed to the responsible authority.

1. A request for public data must include the following information:

a. Date the request is made;

b. A clear description of the data requested;

c. Identification of the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

d. Method to contact the requestor (such as phone number, address, or email address).

2. A requestor is not required to explain the reason for the data request.

3. The identity of the requestor is public, if provided, but cannot be required by the government entity.

4. The responsible authority may seek clarification from the requestor if the request is not clear before providing a response to the data request.

B. The responsible authority will respond to a data request at reasonable times and places as follows:

1. The responsible authority will notify the requestor in writing as follows:

a. The requested data does not exist; or

b. The requested data does exist but either all or a portion of the data is not accessible to the requestor; or

(1) If the responsible authority determines that the requested data is classified so that access to the requestor is denied, the responsible authority will inform the requestor of the determination in writing, as soon thereafter as possible, and shall cite the specific statutory section, temporary classification, or specific provision of federal law on which the determination is based.

(2) Upon the request of a requestor who is denied access to data, the responsible authority shall certify in writing that the request has been denied and cite the specific statutory section, temporary classification, or specific provision of federal law upon which the denial was based.

c. The requested data does exist and provide arrangements for inspection of the data, identify when the data will be available for pick-up, or indicate that the data will be sent by mail. If the requestor does not appear at the time and place established for inspection of the data or the data is not picked up within ten (10) business days after the requestor is notified, the school district will conclude that the data is no longer wanted and will consider the request closed.

2. The school district's response time may be affected by the size and complexity of the particular request, including necessary redactions of the data, and also by the number of requests made within a particular period of time.

3. The school district will provide an explanation of technical terminology, abbreviations, or acronyms contained in the responsive data on request.

4. The school district is not required by the MGDPA to create or collect new data in response to a data request, or to provide responsive data in a specific form or arrangement if the school district does not keep the data in that form or arrangement.

5. The school district is not required to respond to questions that are not about a particular data request or requests for data in general.

V. REQUEST FOR SUMMARY DATA

A. A request for the preparation of summary data shall be made in writing directed to the responsible authority.

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

a. Date the request is made;

b. A clear description of the data requested;

c. Identify the form in which the data is to be provided (e.g., inspection, copying, both inspection and copying, etc.); and

d. Method to contact requestor (phone number, address, or email address).

B. The responsible authority will respond within ten (10) business days of the receipt of a request to prepare summary data and inform the requestor of the following:

1. The estimated costs of preparing the summary data, if any; and

2. The summary data requested; or

3. A written statement describing a time schedule for preparing the requested summary data, including reasons for any time delays; or

4. A written statement describing the reasons why the responsible authority has determined that the requestor's access would compromise the private or confidential data.

C. The school district may require the requestor to pre-pay all or a portion of the cost of creating the summary data before the school district begins to prepare the summary data.

VI. COSTS

A. Public Data

1. The school district will charge for copies provided as follows:

a. 100 or fewer pages of black and white, letter or legal sized paper copies will be charged at 25 cents for a one-sided copy or 50 cents for a two-sided copy.

b. More than 100 pages or copies on other materials are charged based upon the actual cost of searching for and retrieving the data and making the copies or electronically sending the data, unless the cost is specifically set by statute or rule.

(1) The actual cost of making copies includes employee time, the cost of the materials onto which the data is copied (paper, CD, DVD, etc.), and mailing costs (if any).

(2) Also, if the school district does not have the capacity to make the copies, e.g., photographs, the actual cost paid by the school district to an outside vendor will be charged.

2. All charges must be paid for in cash in advance of receiving the copies.

B. Summary Data

1. Any costs incurred in the preparation of summary data shall be paid by the requestor prior to preparing or supplying the summary data.

2. The school district may assess costs associated with the preparation of summary data as follows:

a. The cost of materials, including paper, the cost of the labor required to prepare the copies, any schedule of standard copying charges established by the school district, any special costs necessary to produce such copies from a machine-based record-keeping system, including computers and microfilm systems;

b. The school district may consider the reasonable value of the summary data prepared and, where appropriate, reduce the costs assessed to the requestor.

VII: Annual Review and Posting

A. The responsible authority shall prepare a written data access policy and a written policy for the rights of data subjects (including specific procedures the school district uses for access by the data subject to public or private data on individuals). The responsible authority shall update the policies no later than August 1 of each year, and at any other time as necessary to reflect changes in personnel, procedures, or other circumstances that impact the public's ability to access data.

B. Copies of the policies shall be easily available to the public by distributing free copies to the public or by posting the policies in a conspicuous place within the school district that is easily accessible to the public or by posting them on the school district's website.

Data Practices Contact

Responsible Authority:
Pat Rendle
P.O. Box 307
(218)246-2420
prendle@isd317.org

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. 13.025 (Government Entity Obligation)

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

INDEPENDENT SCHOOL DISTRICT NO. 317

PUBLIC DATA REQUEST FORM

TO BE COMPLETED BY THE REQUESTOR

REQUESTOR NAME (NOT REQUIRED):	**PHONE NUMBER:***
ADDRESS:*	**EMAIL ADDRESS:***
DATE OF REQUEST:	
DESCRIPTION OF THE INFORMATION REQUESTED: (attach additional page if necessary)	
MANNER IN WHICH RESPONSIVE DATA IS TO BE PROVIDED: **INSPECTION ONLY_____ COPIES ONLY**_____ BOTH INSPECTION AND COPIES_____**** **Inspection is free, but there is a charge for copies. Payment must be received before copies will be provided.	

FOR OFFICE USE ONLY

DATE REQUEST RECEIVED:	**REQUEST RECEIVED BY:**
DATE OF RESPONSE:	**RESPONSE PROVIDED BY:**

***** Requestor's name is optional. However, contact information is necessary to mail/email the data. Also, contact information is needed if the school district does not understand the request. We will not work on such a request until clarified.



Deer River High School

JOSEPH G. AKRE
Principal – Ext. 60253
jakre@isd317.org

DELANA SMITH
Equity Coordinator/
Assistant Principal – Ext. 60258
dsmith@isd317.org

ARA ANDERSON
Assistant Principal – Ext. 60260
aanderson@isd317.org

ISD #317
101 1st Avenue NE
P.O. Box 307
Deer River, MN 56636
(218) 246-8241
(218) 246-8717 - Fax

Welcome to Deer River High School

Dear Students:

Welcome to the 2022-2023 school year. The staff at DRHS wants you to know we are here to support you in any way possible, so you can be successful and reach your highest academic potential.

This handbook explains most of the policies and procedures that apply to you as you attend DRHS. Please take the time to read it carefully and become familiar with its content. If, at any time, you have any questions or concerns regarding the information in the handbook or other school issues, feel free to contact the high school office, and we will gladly help in answering your questions or concerns.

Deer River High School has a rich tradition of excellence in both academics and co-curricular activities. There are many opportunities available to you that are designed to enhance learning, encourage participation, foster ingenuity, and inspire service. We want you to take advantage of these opportunities during your Junior and High School years.

Have a great school year and remember to challenge yourself to always be your best.

Respectfully,

Joseph G. Akre
Principal

Dr. Delana Smith
Equity Coordinator/
Assistant Principal

Brent Schimek
Dean of Students/Activities Director

Ara Anderson
Assistant Principal

School Hours

High School Office: 7:30 a.m. – 3:30 p.m.

Telephone Numbers:

High School Office	**246-8241**	Press #1	(Must have a touch tone phone)
Attendance Line		Press #2	
Other District Options		Press #3	

Class Schedule:

Monday-Tuesday-Thursday-Friday

Senior High

Warning Bell	8:20
Period 1	8:25 - 9:16
Period 2	9:20 - 10:10
Period 3	10:14 - 11:04
Period 4	11:09 - 11:59
Lunch	11:59 - 12:24
Period 5	12:28 - 1:18
Period 6	1:22 - 2:12
Period 7	2:16 - 3:06

Junior High

Warning Bell	8:20
Period 1	8:25 - 9:16
Period 2	9:20 - 10:10
Period 3	10:14 - 11:04
7th & 8th Lunch	11:04 - 11:29
6th grade Lunch	11:30 – 11:55
Period 4	11:34 - 12:24
Period 5	12:28 - 1:18
Period 6	1:22 - 2:12
Period 7	2:16 - 3:06

Wednesday Schedule

Senior High

Warning Bell	8:20
Period 1	8:25 - 9:06
Period 2	9:10 - 9:50
Period 3	9:54 - 10:34
Advisory	10:38 - 11:08
Period 4	11:12 - 11:52
Lunch	11:52 - 12:18
Period 5	12:22 - 1:02
Period 6	1:06 - 1:46
Period 7	1:50 - 2:30

Junior High

Warning Bell	8:20
Period 1	8:25 - 9:06
Period 2	9:10 - 9:50
Period 3	9:54 – 10:34
Advisory	10:38 – 11:08
7th & 8th Lunch	11:08 - 11:34
6th grade Lunch	11:24 – 11:50
Period 4	11:38 - 12:18
Period 5	12:22 - 1:02
Period 6	1:06 - 1:46
Period 7	1:50 - 2:30

This handbook is comprised of five parts and the topics within each category are alphabetized.

1) General Information
2) Academics
3) Attendance
3) Rules and Discipline; and
4) Health, Safety, and Privacy Policies.

GENERAL INFORMATION

Accidents

Every accident in the school building, on the school grounds, at practice sessions, or at an activity sponsored by the school must be reported immediately to the person in charge, the school nurse, and to the principal. Staff is required to fill out accident report forms but can only do so when informed by the student of the accident. Parents/guardians of an injured student will be notified as soon as possible. If the student requires immediate medical attention, the principal or other district leader will call 911 or seek emergency medical treatment and then contact the parent(s).

Announcements - Bulletin

All notices of meetings, athletic events and general information for the day will be printed in the daily bulletin each morning. Pupils presenting notices must have prior approval from administration. D.R.H.S. daily bulletins will be posted on the school website: www.isd317.org and/or sent through electronic communications only.

Arrival and Dismissal

The building is open, and supervision is provided to students from 8:00 AM until 3:35 PM. Students will not be permitted in the building after 3:35 PM on school days or at any time on weekends, unless supervised in person by school staff or coach. Organized groups or clubs must have a supervisory instructor present when activity or work is being done. No student shall be left unsupervised.

Arriving after an Absence:

Any student who was absent must, upon return to school, report to the High School office to pick up an absentee slip to admit him/her to class. No student is to be admitted to class without an admit slip following an absence.

Leaving the Building:

No student will be permitted to leave the building to go elsewhere unless it is a supervised activity with a teacher for which arrangements have been made with the office or the student has a written permit slip from the office to allow him/her to leave. Students are required to sign out on a sign-out log in the office. Senior high students (grades 9-12) are the only students permitted during lunch to leave school property without permission. Failure to sign out using proper procedures may result in truancy consequences. See "truancy" for more information.

Care of School Property *

Students are responsible for the proper care of their books, computers and tablets, library books, supplies, locks, lockers, and furniture supplied by the school. Parents of students who fail to pay fines, fees, or replacement cost for damaged or lost/stolen school property will be notified. Students who disfigure property, break windows, or do other damage to school property or equipment will be required to pay for the damage done or replace the item. Willful damage will also result in suspension and possible criminal charges. Students are responsible for cleaning their locker periodically and at the end of the school year. For more information, see "vandalism".

Materials that are part of the basic educational program are provided with state, federal, and local funds at no charge to a student. Students are expected to provide their own pencils, paper, erasers, and notebooks; however, individual students may contact the office for support, if needed. Students may be required to pay certain other fees or deposits, including, but not limited to:

1. Cost for materials for a class project that exceeds minimum requirements and is kept by the student.
2. Security deposits for the return of materials, supplies, or equipment.
3. Field trips considered supplementary to the district's educational program.
4. Admission fees or costs to attend or participate in optional extracurricular activities and programs.
5. Use of musical instruments owned or rented by the school district.
6. Transportation of students to and from optional extracurricular activities or post-secondary instruction conducted at locations other than school.

Students will be charged for electronic devices, textbooks, workbooks, and library books that are lost or destroyed. The school district may waive a required fee or deposit if the student and parent/guardian are unable to pay. For more information, contact the high school office.

Electronic Devices – Lost – 75% of the initial cost

New books:

1. Lost - 75% of the initial cost
2. Pages Torn - 25% of the initial cost
3. Broken Binding - 50% of the initial cost

Used books:

1. Lost - 50% of the initial cost
2. Damaged - 25% of the initial cost

Class Schedule

Changes can be made to a student's schedule, provided the changes adhere to appropriate timelines, do not overload a class, do not conflict with the current schedule, and result in a reasonable program of studies in terms of the established curriculum. To avoid schedule changes, students should consider their course options carefully during registration. A final failing (F) grade will be recorded when a student drops a course after the fourth (4th) week of the course without an administration-initiated class change. See "Dropped Course" for more information.

Closing of School – *Direction from new Superintendent*

School may be cancelled when the superintendent believes the safety of students and employees is threatened by severe weather or other circumstances. The superintendent will decide about closing school or school buildings as early in the day as possible. School-closing announcements will be school website (www.isd317.org).

Clubs and Activities

The student council is the governing body on the student level at D.R.H.S. The council meets as is necessary during the school term. The council considers questions coming from students, faculty, and other interested individuals.

The school district provides opportunities for students to pursue special interests that contribute to their physical, mental, and emotional health; however, instruction is the school district's priority. Students who participate in school-sponsored activities are expected to responsibly represent the school and community. All rules pertaining to student conduct and student discipline apply to school activities. See "Fundraising" for more information.

Deer River High School is a participating member of the Minnesota State High School League (MSHSL). Students participating in activities governed by the MSHSL (which includes music, fine arts, and sports) who violate MSHSL rules are subject to the discipline policies of the MSHSL and Deer River High School. Violations that result in district and MSHSL penalties include hazing; sexual, racial, and religious harassment; violence, and use of drugs, alcohol, or other controlled substances. Penalties for code violations as stated in the High School League/Deer River Extra-Curricular Handbook will be enforced. Employees who conduct MSHSL activities will cover applicable rules, penalties, and opportunities with students and parents/guardians prior to the start of an activity. For more information about the MSHSL rules and student eligibility requirements, contact the high school office.

The following activities are available at DRHS for grades 7-12.
**Sixth grade participation is permissible.

Fall	Winter	Spring
Cross Country Running**	Boys' Basketball	Baseball
Football	Girls' Basketball	Golf (Boys' and Girls') **
Volleyball	Cheerleading	Softball
	Wrestling	Track (Boys' and Girls') **
		Trap Shooting

Year-long		
LINK	Robotics/IIA	Boys & Girls Club**
Ogitchidaag Club**	Pep Band	One Act Play
Student Council		

Eighteen-Year-Old Students

The age of majority for most purposes in Minnesota is 18 years of age. All students, regardless of age, are governed by the rules for students provided in school district policy. Students that turn 18 will follow all regular rules for students, including required parent signatures unless they opt for age of majority rights. Please discuss this with the building principal for the best option for you and your family.

Employment Background Checks *

The school district will seek criminal history background checks for all applicants who receive an offer of employment with the school district. The school district also will seek criminal history background checks for all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether compensation is paid. These positions include, but are not limited to, all athletic coaches, extracurricular academic coaches, assistants, and advisors. The school district may elect to seek criminal history background checks for other volunteers, independent contractors, and student employees.

Field Trips/Sports Early Out Eligibility Policy for Grades 6-12:

There are two times throughout the quarter that students' grades will be checked. These two monitoring periods are at mid-quarter and end of the quarter. Each grade check has its own eligibility consequence.

A. If a student earns one or more failing grades (F) at the mid-quarter check, the student will be ineligible to participate in field trips/sports early out as soon as the teacher/coach are notified. To become eligible for the field trip/sports early out, the student must present the Principal/AD with a teacher signed grade report proving they are currently passing all their classes three (3) days prior to the event. **Only the Principal or his/her designee may deem a student eligible to attend.**

B. If a student earns one or more failing grades (F) at the end of a quarter 1, 2, 3, or at midterm 4th quarter grading periods, the student will be ineligible to attend field trips/sports early out. To become eligible for the field trips/sports early out, the student must present the Principal/AD with a teacher signed grade report proving they are currently passing all their classes three (3) days prior to the event. **Only the Principal or his/her designee may deem a student eligible to attend.**

C. Other items to be considered by the principal for eligibility:

1. Attendance Record
2. Discipline Record

Fundraising

All fundraising activities conducted by student groups and organizations and/or parent groups must be approved in advance by the high school Athletics/Activities Director. Participation in non-approved fundraising activities is a violation of school district policy. Solicitations of students or employees by students for nonschool-related activities will not be allowed during the school day.

Graduation Ceremony

Student participation in the graduation ceremony is a privilege, not a right. Only students who have completed the requirements for graduation are allowed to participate in graduation exercises, unless participation is denied for appropriate reasons, which may include discipline. Graduation exercises are under the control and direction of the building principal(s).

Students that attend Grand Rapids ALC and Cass Lake ALC (full or part-time) may graduate from Deer River High School because the Deer River School District does not have an Area Learning Center, if referred by school administration. Students that choose on-line schools, students that are home schooled, or students that attend another high school are not eligible to participate in Deer River High School Graduation ceremonies. Students taking courses through MN Infinity online will be allowed to graduate and participate in all school functions.

Hall Pass

Students shall always be issued a Teacher Pass when leaving a classroom. Students must have a pre-signed pass to go anywhere. Student academic aides are required to have a Teacher Pass whenever they are not directly under the supervision of the teacher.

Homework Requests

Parents may request homework to be collected by the high school office when their child has missed three (3) or more days of school by calling the attendance secretary at 218-246-8241 ext. 60201. If students are absent fewer than three days, homework requests should be made directly to teachers via phone or e-mail (check school website). Homework should be picked up in the high school office at the end of the day.

Interviews of Students by Outside Agencies

Students may not be interviewed during the school day by persons other than a student's parents/guardians or school district officials, employees, and/or agents, except as provided by law and/or school policy.

Library and Media Center

The library/media center is open during regular school hours and may stay open for additional hours based upon student and community needs. Students may use the library/media center during the school day and before and after school only when a supervisor is present.

Lockers

Each student is assigned a hall locker and gym locker for storage of books and equipment. All gym lockers are required to have a lock. All hall lockers assigned to students with iPads, or a laptop are required to have a lock. Students may buy a lock from the office for $5.00.

It is the student's responsibility to see that lockers are kept locked and in good order and that lock combinations are kept confidential to prevent theft. Students shall not place illegal, harmful, or nuisance objects, material, or substance in lockers. Since lockers are the property of Deer River High School, the student has no expectation of privacy; therefore, lockers may be searched in accordance with statutes and case law. The school is not responsible for any lost or stolen items. Please contact the principal if you have valuables that need to be stored in a secure location. Please note that the sharing of lockers is not permissible. Students may be responsible for all contents of the locker assigned to him or her. See "Searches" for more information.

Lunch

Lunch is to be eaten in designated areas only. Students will be notified of their assigned lunchtime on the first day of school. Students may purchase lunch at school or bring a prepared lunch from home. Only 9-12 grade students will be permitted to leave school grounds during lunch. Students must be passing all classes and have no discipline referrals to be eligible for Open Lunch. Open food containers are allowed in the commons only. Food purchased at school, in the community, or brought from home must be consumed in the commons only.

Students at Deer River High School (grades 9-12) may be released during their lunch period for the purpose of dining at local establishments and/or conducting personal business in the downtown area. **Students wishing to go downtown during lunch must do so by WALKING – Exiting door #1 and returning by entering door #1. No personal vehicle use is allowed.** This privilege will continue if students conduct themselves in a responsible manner. Failure to comply may result in loss of Open Noon Hour privileges. **Purpose for not allowing students to use personnel vehicles is to help ensure student safety.**

Students may be eligible for free and reduced-price lunches and/or breakfasts. Free and reduced-price eligibility forms are available in the high school office. For more information regarding eligibility for free and reduced-price meals, contact the district office.

Make-Up Work

Students or parents are encouraged to request and receive class assignments when a student absence exceeds three school days by calling the High School Attendance Line at 246-3402. All work missed due to an excused absence is to be completed and full credit recorded. Students should be allowed 2 days to complete make-up work for every excused day missed. Please refer to the "Pre-Absence Form" for make-up work expectations due to extended absences.

Medication

Medication schedules for students should be adjusted around school hours so that students will not need to take medications while at school. When it is absolutely necessary for medications to be administered during school hours, the medication must be in its original container, accompanied by a written description from the doctor stating the type, dose, time, and effects of the medication. Prescription medications are not to be carried by the student but will be left with the appropriate school personnel. Exceptions that may be allowed include prescription asthma medications administered with an inhaler pursuant to school district policy and procedures, medications administered as noted in a written agreement between the school district and parent or as specified in an Individualized Education Program (IEP), a plan developed under Section 504 of the Rehabilitation Act (§504 Plan), or an individual health plan (IHP). The school district is to be notified of any change in a student's prescription medication administration.

On the rare occasion that over-the-counter medication (such as Tylenol) must be administered to a student, the permission of a parent or guardian must be obtained. All prescription medications, unless otherwise arranged, must be kept with the school Nurse. Students may possess 1 to 2 doses of an over-the-counter medication(s) in their lockers for

personal use. At no time is a student to give any type of medication to another student.

Pledge of Allegiance *

Students will recite the Pledge of Allegiance to the flag of the United States of America daily. Any person who does not wish to participate in reciting the Pledge of Allegiance for any personal reason may elect not to do so. Students must respect another person's right to make that choice. Students will also receive instruction in the proper etiquette toward, correct display of, and respect for the flag.

Report Cards

Report cards will be prepared at the completion of each nine-week instruction period. The report cards will be available online through our Student Information System. Hard copies will be mailed, if requested by parent/guardian at the end of the nine-week grading period.

School Dances

Students currently enrolled at DRHS will be permitted to attend grade appropriate dances if they are in good standing and making progress toward graduation. Severe behavior referrals or patterns of behavior may result in suspension from school dances. Students 21 years of age or older are not permitted to attend school dances. Students may request to take a guest from outside of the school as approved by the school principal. ~~Students in grades 9-10 may attend prom if escorted by an 11th or 12th grade student in good standing.~~ Prom attendees to the Deer River Junior/Senior Prom MUST be in grades 11 or 12. A student in 10th grade may attend if asked by someone in grades 11 or 12. No student in 9th grade or younger will be allowed to be escorted to prom.

School Song

We're loyal to Deer River High
We'll fight on for Deer River High
We'll back them to stand
Against the best in the land
For the Warriors will fight to the end
RAH! RAH!
So, cheer on for Deer River High
Let's root for the blue and the gold
Our team is a great defender
Fight back and we'll predict
A victory for Deer River High!
W-A-R-R-I-O-R-S

Sportsmanship Song

Come on, let's raise our voices
loud and strong
and give a cheer to boost our
team along
Let's urge our teams to fight
with all their might
And win a victory in
sportsmanship tonight
and be it win or lose
we'll never fuss
We'll make our Alma Mater
proud of us
And with a loud and lusty HIP HOORAY
as friendly foes we'll play.

Student Publications

The policy of the school district is to protect students' free speech rights while, at the same time, preserving the district's obligation to provide a learning environment that is free of disruption. All school publications are under the supervision of the building principal and/or sponsor.

Non-school-sponsored publications may not be distributed without prior approval.

The school district may exercise editorial control over the style and content of student expression in school-sponsored publications and activities. Faculty advisors shall supervise student writers to ensure compliance with the law and school district policies. Students producing official school publications and participating in school activities will be under the supervision of a faculty advisor and the school principal. "Official school publications" means school newspapers, yearbooks, or material produced in communications, journalism, or other writing classes as part of the curriculum, and the senior video. Expression in an official school publication or school-sponsored activity is prohibited when the material:

1. Is obscene to minors.
2. Is libelous or slanderous.
3. Advertises or promotes any product or service not permitted for minors by law.
4. Encourages students to commit illegal acts or violate school regulations or substantially disrupts the orderly operation of school or school activities.
5. Expresses or advocates sexual, racial, or religious harassment or violence or prejudice.
6. Is distributed or displayed in violation of time, place, and manner regulations.

Student Records *

Student records are classified as public, private, or confidential. State and federal laws protect student records from unauthorized inspection or use and provide parents/guardians and eligible students with certain rights. For the purposes of student records, an "eligible" student is one who is 18 or older or who is enrolled in an institution of post-secondary education. A complete copy of the school district's "Protection and Privacy of Pupil Records" policy may be obtained in the district office.

Student Surveys *

Occasionally, the school district utilizes surveys to obtain student opinions and information about students. A complete copy of the school district's "Student Surveys" policy may be obtained in the district office.

Support Services

504 Program

Students experiencing academic difficulties who do not qualify for special education services may be eligible for assistance with a 504 Plan. Parents, students, and staff should contact the 504 Coordinator at 246-8241 Ext. 60226 to initiate the process.

Counselors

The Deer River High School Counseling Department will assist all Deer River students on their Warrior Paths in maximum growth and development in learning to learn, learning to live, creating their best future, and liberating the greatness within all students.

There will be a variety of activities throughout the year provided to students through the counseling department. Counseling services are available to every student, including assistance with educational and career information and help with social or mental health concerns.

The following is the alpha split by last name for grades 6-12.

A – L	Lael Storlie	218-246-8241 x60226	lstorlie@isd317.org
M-Z	Simon Wilson	218-246-8241 x60282	swilson@isd317.org

In case of mental health crisis or emergency call 911 or First Call for Help at 218-326-8565.

Nurse

The Nurse's office may be available to students who become ill during the school day. Students are allowed one class period in the Nurse's office. Thereafter, the student should be returned to class or be taken home by parents/guardians or another designated person. Misuse of the Nurse's Office will be cause for the individual to be denied access unless it is an emergency. See "Medications" for more specific information.

Special Education

Special service referrals will be forwarded to the Building Behavior and Academic Intervention Team when special services are required. A student may be referred for assessment by the: student, parent, teacher, or administration. A case manager will be assigned to the student and will be directly involved in all discipline conferences for students receiving special services.

Title IX

Native American advocates are available to provide student/family assistance, and career and vocational guidance. The staff works as student advocates. They provide information and referral for services from other agencies and participate in the delivery of Special Educational services to students. The Ogitchidaag Club helps to facilitate positive growth experiences through field trips, fund-raising activities, and workshops. Ogitchidaag Club membership is open to all 6-12 grade students. These services are funded through Title IX, Indian Education Act and Minnesota Department of Education. A parent committee assists the staff and district in the development and direction of the Anishinaabe Education Department. The offices are in the west wing of the Deer River High School.

Johnson O'Malley aids Native American students. Students should make requests for Johnson O'Malley services through the Title IX office in the Deer River High School before school, during noon, or after school hours. The Title IX phone number is 246-8241, Ext. 60225

Telephone

Classroom and office telephones are for school business; however, students may use it in cases of emergency, with the teacher's permission. Students will not be called out of class to receive phone messages except in the event of an emergency.

Cell Phones

Students in grades 6-8 may bring cell phones to school. Students in grades 6-8 must keep cell phones in their lockers or book bags at all times between the hours of 8:00 a.m. and 3:15 p.m.

Students in grades 9-12 may carry their cell phone on them during the school day, but must keep the cell phone on silent in their book bag or pocket during all classes. Students in grades 9-12 must leave cell phones in the teacher designated area anytime they are excused from class, e.g. bathroom breaks.

NOTE: Cell phones are not allowed in bathrooms or locker rooms at anytime.

A Student entering the high school office must place their cell phone in the designated container immediately. The cell phone will be returned to the student when his/her business is concluded.

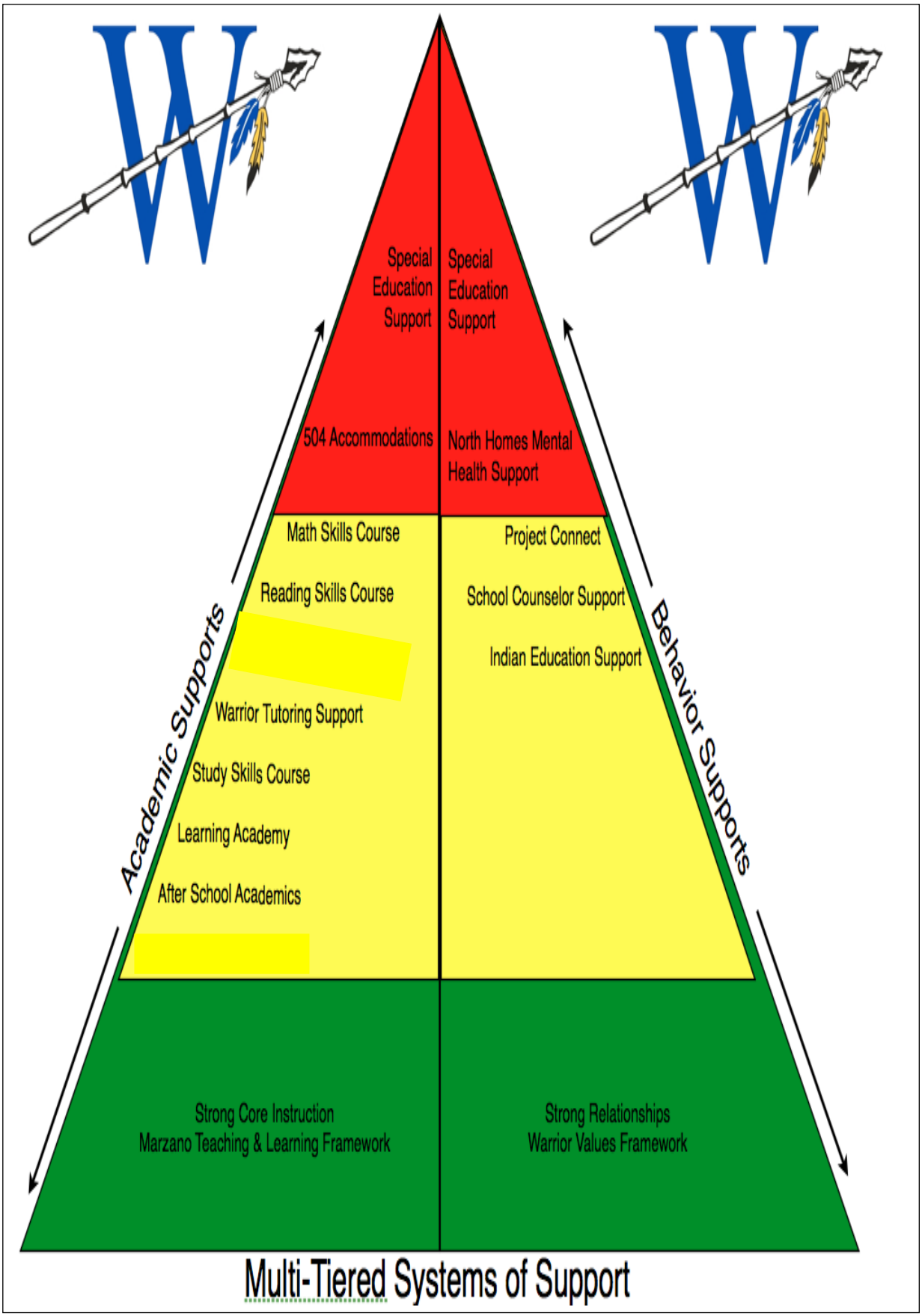
Cell Phone Violations:

Violation #1 – Cell phone will be placed in High School Office for the remainder of the school day. At the end of school day the student may pick up the cell phone in the office.

Violation #2 – Cell phone will be placed in the High School Office for the remainder of the school day. Student may receive one (1) noon hour in the Alternative to Suspension (ATS) room. Student may pick up cell phone at the end of the day from office.

Violation #3 – Cell phone will be placed in High School Office for the remainder of school day. Parent/Guardian must pick up cell phone between the hours of 7:30 a.m. and 3:30 p.m. Student may receive two (2) noon hours in the ATS room.

Violation #4 – Cell phone will be placed in High School Office for the remainder of school day. Students parent/guardian may pick up phone between the hours of 7:30 a.m. and 3:30 p.m. Student may not have cell phone at school for the remainder of the school year.


Special Education Support
Special Education Support
504 Accommodations
North Homes Mental Health Support
Math Skills Course
Reading Skills Course
Warrior Tutoring Support
Study Skills Course
Learning Academy
After School Academics
Project Connect
School Counselor Support
Indian Education Support
Academic Supports
Behavior Supports
Strong Core Instruction
Marzano Teaching & Learning Framework
Strong Relationships
Warrior Values Framework
Multi-Tiered Systems of Support

Technology

DEER RIVER SCHOOL DISTRICT TECHNOLOGY AND INTERNET ACCEPTABLE USE POLICY

The electronic technologies available in the Deer River School District are valued resources to our students, staff, and community. Access to technology in the school district has been established for educational purposes. Students' will be using School District resources/accounts to access the Internet. This access may be revoked at any time for abusive or inappropriate conduct related to the use of electronic technologies. Parents/guardians have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.

Failure to comply with the School District's Bullying Prohibition Policy (#514), the Internet Acceptable Use and Safety Policy (#524) and the Student Use of Cellular Phone, Digital Imaging Devices and Other Personal Electronic Devices Policy (#524.5) will result in consequences as detailed in School District policy.

1. District technology and Internet system use is subject to compliance with school district policies.
2. District issued technology and accounts are provided to students for educational purposes only. They are not to be used for personal purposes that are not related to school.
3. Use of District issued technology and accounts is a privilege, not a right. The School District reserves the right to restrict or eliminate a student's ability to use district-issued technology or accounts if the student fails to use them properly.
4. Use of the school district system is at the user's own risk. The School District will not be responsible for any damage users may suffer, including, but not limited to, loss, damage or unavailability of data stored on school district diskettes, tapes, hard drives or servers, or for delays or changes in interruptions of service or mis-deliveries or non-deliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.
5. All users should have no expectation of privacy with respect to their use of district-issued technology and accounts. The school district and its representatives have the right to search the contents of district-issued devices and accounts at any time and for any reason.
6. Parents have the right at any time to investigate or review the contents of their child's files and email files, and the right to request termination of their child's individual account at any time.
7. Students should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure, or discovery under Minn. Stat. Ch. 13 (The Minnesota Government Data Practices Act).
8. The school district will cooperate fully with local, state, and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.
9. The school district utilizes technical means to limit Internet access, but these limits do not provide a foolproof means for enforcing provisions of the district's acceptable use policy.
10. Goods and services purchased over the Internet by a user resulting in unwanted financial obligations are the sole responsibility of the user or the user's guardians.
11. The collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Policy 406, Public and Private Personnel Data, and Policy 515, Protection and Privacy of Pupil Records.
12. Should the user violate the school district's acceptable use policy, the user's access privileges maybe revoked, disciplinary action up to and including suspension or expulsion may be taken and/or appropriate legal action may be taken.
13. All provisions of this notice and the district's acceptable use policy are subordinate to local, state, and federal laws.
14. Students will be issued an electronic device (examples include but are not limited to iPads and laptop computers). Devices issued to students during the 2019-20 school year may be an iPad Air 2, iPad 6, or MacBook Air laptop. Students will be re-issued the same device every school year until said device is due for replacement. Device replacement/refresh typically occurs every 3-4 years. CIS and students taking online classes will have the option to choose a MacBook Air laptop or an iPad. The district remains the owner of the device, but the student is responsible for caring for it, much like other district issued equipment like textbooks and athletic equipment.
15. Students will be issued a charger the first time they are provided a device. The school district will no longer be charging a replacement fee for lost or broken chargers or cords, but **this will be the only charger and cord provided by the school district for the life of the student's device.** When a student's device is

replaced/refreshed with a new device they will be provided a new charger and cord. This means students will be provided a charger every 3-4 years. If students lose their charger or cord, they may check their device into the Deer River High School Media Center for charging or they may purchase a replacement. iPad chargers can be purchased from the DRHS Media Center or from other retailers (Amazon, Target, Walmart, etc.). MacBook Air chargers must be purchased through the DRHS Media Center. Students are responsible for and expected to have their device charged and available each school day.

16. Students and/or their parents/guardians are responsible for maintaining the device in operating condition. If the device is damaged students and/or their parent/guardians may be responsible for repair and/or replacement charges. Repairs can be made at the discretion of the students and their parent/guardian or may be required by DRHS Staff dependent on the severity of the damage to the device. Devices can be brought to the DRHS Media Center for repair. Some repairs can be done by staff or Tech Crew workers in the DRHS Media Center. Other repairs are completed by a professional vendor. Repairs must be paid in full before a device will be repaired. Devices can also be repaired by third-party device repair establishments with full cost of these repairs being the responsibility of the student and/or their parent/guardian. Student may continue to utilize their device if it is broken but operational (for example, if a screen is cracked). If a device is brought to the DRHS Media Center, the student will be issued a loaner device that must be checked out and checked in to the DRHS Media Center each school day. Students will not be allowed to take a loaner device out of the building without prior approval from the building principal or his/her designee.

17. There will be no device insurance option offered through the school district. Parents/guardians may purchase their own device insurance through a third-party vendor.

18. At the end of each school year, the device will be returned to the district and inventoried by district staff. In the fall of the next school year, the same device will be returned to the same student in the condition in which it was turned in. At the end of the device's life, families have the choice to purchase the device or return the device to the district so the device can be resold. If no device is returned at the end of the device's life, or the device has lost value due to damage, the family will be required to pay an amount equal to the cost of purchasing the used device, typically $75 to $150.

19. Outside of school, parents/guardians bear responsibility for the same guidance of Internet use as they exercise with other information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents/guardians are responsible for monitoring their student's use of the School District systems and of the Internet if the student is accessing School District systems from home or other remote locations.

20. The following uses of the school district system and Internet resources or accounts are considered unacceptable:

    1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit or distribute:

        a. pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors.

        b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language.

        c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process.

        d. information or materials that could cause damage or danger of disruption to the educational process.

        e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.

    2. Users will not use the school district system to knowingly or recklessly post, transmit or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.

    3. Users will not use the school district system to engage in any illegal act or violate any local, state or federal statute or law.

    4. Users will not use the school district system to vandalize, damage or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.

    5. Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.

    6. Users will not use the school district system to post private information about another person, personal contact information about themselves or other persons, or other personally identifiable information,

including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or another individual on social networks, including, but not limited to, social networks such as "MySpace" and "Facebook".

7. Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise, to use another person's property without the person's prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer and will not plagiarize works they find on the Internet.
8. Users will not use the school district system for conducting business, for unauthorized commercial purposes or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement.

21. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students may be subject to disciplinary action for such conduct including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension and/or expulsion.
22. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials, if necessary, to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher.
23. Cyberbullying, as defined by the Safe and Supportive Schools Act (Minn. Stat. 121A.031), is bullying using technology or other electronic communication, including but not limited to a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The Safe and Supportive Schools Act states that it applies to bullying activity by use of electronic technology and communications off the school premises to the extent such use substantially and materially disrupts student learning or the school environment.
24. **Deer River High School students are expected to always follow student handbook guidelines regarding bullying and social media, even when an event occurs off school property or after school hours.** Social networking sites, other digital platforms (including cell phones) and distribution mechanisms that facilitate students communicating with other students are considered "social networking" platforms. Participation in such networks has both positive appeal and potentially negative consequences. It is important Deer River students be aware of the consequences and exercise appropriate caution. Access to social media is limited on School District systems but students are not restricted from using any on-line social network and/or digital platforms. However, student users must understand that any content they make public via on-line social networks and/or digital platforms is expected to follow acceptable social behaviors and to comply with federal, state, and local laws, as well as the Deer River High School student handbook.

The following guidelines are intended to provide a framework for students to conduct themselves safely and responsibly in an on-line environment.

1. Be careful with how much and what kind of identifying information you post on social networking sites. Virtually anyone with an email address can access your personal page. It is unwise to make available information such as a full date of birth, social security number, address, phone number, cell phone numbers, class schedules, bank account information, or details about your daily routine. All of these can facilitate identity theft or stalking. Social Media sites provide numerous privacy settings for information contained in its pages. Use these settings to protect private information. However, once posted, remember the information becomes property of the website and public record.

2. Be aware that community members, family, potential current and future employers, and college admissions offices often access information you place in on-line social networking sites. You should think about any information you post on sites or similar directories that potentially portrays an image of you to a prospective employer or school. The information is considered public information. Protect yourself by maintaining a self-image that you can be proud of years from now.

3. Be careful in responding to unsolicited e-mails asking for account numbers, passwords, or PIN numbers. Reputable businesses do not ask for this information in e-mails.

4. Don't have a false sense of security about your rights to freedom of speech when using social media. Understand that freedom of speech is not unlimited. The on-line social network sites are NOT a place where you can say and do whatever you want without repercussions or personal accountability.

5. Remember photos once put on the social network site's server become their property and public record. You may delete the photo from your profile, but it still stays on their server. Internet search engines like "Google" or "Yahoo" may still find that image long after you have deleted it from your profile. Think long and hard about what type of photo you want to represent you.

6. Whoever is the "adult" (over 18) responsible for the contracts, computers, phone lines, etc... is liable (civil and criminal) for your actions as a minor as well.

Things students should avoid:

1. Derogatory language or remarks about our students, teammates, school personnel, and our community at-large; as well as, teachers or coaches, student-athletes, administrators, or representatives of other schools.

2. Demeaning statements about or threats to any third party, including support of demeaning statements and threats. Do not respond to these.

3. Distribution and possession of unauthorized videos and photos or statements depicting violence; hazing; sexual harassment and content; vandalism; stalking; underage drinking; selling, possessing, or using controlled substances; or any other inappropriate behaviors.

4. Creating a serious danger to the safety of another person or making a credible threat of serious physical or emotional injury to another person.

5. Indicating knowledge of any unreported felonies, crimes, thefts or damage to property or unethical behavior.

6. Indicating knowledge of an unreported school or team violation-regardless if the violation was unintentional or intentional.

Video and Audio Recording

The school district buildings and grounds may be equipped with video cameras. Video surveillance may occur in any school district building or on any school district property.

Visitors

Adult visitors, especially parents, are always welcome. To maintain a safe school environment, during school hours all visitors must enter the building by door #3 and register in the High School Office and secure a visitor pass. Student visitors are not permitted to attend school with enrolled Deer River students. Because our teachers are providing valuable instruction to our students, please be advised that teachers may not be available to meet with visitors during instructional time.

Withdrawal from School

Students between the ages of 17 and 18 who wish to withdraw from school must attend a meeting with their parents and school officials to sign a statement verifying their withdrawal from school.

ACADEMICS

Awards and Honors

Student academic performance/grades earned at Area Learning Centers or Home Schools will not be calculated for student's class rank, honor roll, or Valedictorian/Salutatorian status.

Academic Letter

The purpose of an academic letter is to recognize and reward those students who have demonstrated and maintained academic excellence in the classroom. The academic letter will be based upon consecutive quarter grades and not cumulative grade point average earned at Deer River High School. This will allow students an opportunity to turn things around in the classroom. Grades transferred from other schools will not count towards an academic letter. Academic letters will be announced at the academic awards day held in the spring of each school year.

To earn an academic letter, a student must be on the “A” honor roll for four consecutive quarters. Students must carry a minimum of 4 credits at Deer River High School in each semester to letter.

The academic letter should not discourage a student from enrolling in a challenging class.

Class Rank/Academic Standing
The Valedictorian and Salutatorian shall:
1. Have the highest marked point average in the graduating class after the completion of the first semester of their senior year. The highest marked point average will be awarded the honor of Valedictorian while the second highest point average will be awarded Salutatorian.

2. The Valedictorian/Salutatorian of the graduating class shall be enrolled as a full-time student of ISD #317 for a minimum of two uninterrupted school years (4 consecutive semesters) during grades 10, 11, and 12.

Note: On-line courses through Infinity and CIS (College in the Schools) are considered DRHS classes.

Honor Roll
The Deer River Junior and Senior High School shall compute and distribute an Honor Roll quarterly that recognizes students who have demonstrated exceptional academic achievement.

A Honor Roll 3.66 - 4.5 B Honor Roll 3.000 - 3.65

Non-weighted Grade Numerical Values: (Grades 6-12)

A	= 4.000	C	= 2.000
A-	= 3.667	C-	= 1.667
B+	= 3.333	D+	= 1.333
B	= 3.000	D	= 1.000
B-	= 2.667	D-	= 0.667
C+	= 2.333	F	= 0.000

Weighted Grade Numerical Values: (Grades 11-12)

A	= 4.5	C	= 2.5
A-	= 4.17	C-	= 2.17
B+	= 3.83	D+	= 1.83
B	= 3.5	D	= 1.5
B-	= 3.17	D-	= 1.17
C+	= 2.83	F	= 0

All College in the Schools (CIS) courses offered in a traditional classroom or via Tele Presence at Deer River High School will be weighted. No other courses, including online or PSEO courses will be weighted.

Honors Graduates
Special recognition shall be provided to graduates who have demonstrated academic excellence (3.200 GPA - Grades 9 - 12) during their senior high career at commencement exercises.

Grading Policy: Grades 6-12
Grades are indicators of a student's academic achievement and readiness for the next level of learning within an individual curricular area.

Achievement Minimum
Students shall earn a minimum of sixty percent (60%) to receive a passing grade. Individual instructors may increase the 60% minimum at their discretion.

Dropped Course Grade
A final failing (F) grade will be recorded when a student drops a course after the fourth (4th) week of the course without administrative recommendation.

*Final Course Grades**
Final course grades will be determined by individual instructors based upon quarter/semester grades and final exams. All required course work shall be completed prior to the conclusion of the course or a failing (F) grade may be issued. Students will earn incomplete grades based upon "Incomplete Grading" guidelines.

Incomplete Grading
An incomplete (I) grade shall only be recorded as a final course grade if the student has been absent during the most recent marking period due to:
A. An extended illness with doctor care
B. A death in the immediate family
C. An extended absence that received pre-approval from the principal

Teachers may use an incomplete grade during the length of the course at their discretion. Final course incompletes (I)

must be made up within fifteen (15) calendar days of the student's ability to return to school. Fourth quarter grades must be made up within 15 calendar days starting the first day after the last day of school.

Unpaid Fees
If a student does not pay a fee associated with a course or fails to return a course textbook, the student will be given a grade of F$ and the classroom teacher will make a comment on the report card regarding the reason for the grade. Upon payment of the fee or return of the book, the grade will be reinstated.

Graduation Requirements*
Credits toward graduation are granted on a semester basis. A semester credit is awarded for passing a class with a grade of D- or better for a period of one semester. A total of 47 semester credits are required. Students must meet all course credit requirements and graduation standards, as established by the state and the school board, in order to graduate from Deer River High School.

Class of 2015 and Beyond

I. English – 8 credits
- a. English 9 (2)
- b. Composition (1)
- c. Speech (1)
- d. Literature (2)
- e. Writing / Grammar (1)
- f. Open English elective (1)

II. Social – 7 credits
- a. US Government (2)
- b. American History (2)
- c. World History (2)
- d. Human Geography (1)

III. Mathematics – 8 credits
- a. Statistics and Probability (1)
- b. Geometry (2)
- c. Algebra II (2)
- d. Open Math Electives (3)

IV. Science – 6 credits
- a. Biology (2)
- b. Physical Science (2)
- c. Chemistry or Physics (1)
- d. Open Science elective (1)

V. Physical Education – 2 credits

VI. Health – 1 credit

VII. Computer – 1 credit

VIII.Fine Arts – 2 credits

IX. Money Matters/Economics – 1 credit

X. Elective Credits – 11 credits

To participate in the graduation ceremony at Deer River High School, a student must satisfy the above credit requirements and meet Minnesota Department of Education assessment criteria.

If you do not or will not have enough credits to graduate within your expected year of graduation, please see the counselor for options that may be available to you. They may include:
- Alternative Learning Program (ALP)
- Alternative Learning Center (ALC)
- Online credit recovery program
- TelePresence credit recovery program
- Summer School credit recovery program
- General Educational Development Exam (GED)

A maximum of nine (9) credits per semester, including credit recovery, is allowed for students, (7 High School credits and 2 other credits outside of the traditional school day). Credits above the (7) may incur students fees for enrollment.

After School Credit Recovery (ASCR) - Grades 7-12
Certified teachers within the disciplines of math, science, social and language arts will staff ASCR. ASCR will be offered two nights per week, Tuesdays and Thursdays, from 3:15 to 5:30 p.m. Students will meet in the Media Center at 3:15 and be escorted to classrooms by an ASCR teacher(s).

Purpose: After School Credit Recovery is designed to help students who have lost credit due to attendance issues or failed a quarter or semester of one or more classes**.** Students ~~will~~ may be assigned to attend ASCR by the Principal or his/her designee.

Credit Deficient Students: Students who become 2 or more credits deficient in their required core classes (Math, Science, English, Social, and Computer Apps) after their sophomore year will be placed in a Learning Community until all credits are obtained AND

become ineligible to participate in all activities until all credits are made up. Deviation from this rule can be cleared through the principal or activity office.

In addition, students may be assigned to attend ASCR to complete course work or complete test/quizzes prior to excused absences. For example, students attending a field trip, family vacation or sports event may use the ASCR time to complete assignments or test/quizzes that will be assigned during their absence.

Each student's course work will be provided to the ASCR teacher by the student's classroom teacher not later than 3:30 p.m. the day prior to each ASCR session. ASCR teachers will be provided student rosters weekly by the ASCR coordinator. ASCR teachers will take attendance each session and submit attendance to the ASCR coordinator the following day.

Note: All Deer River students seeking academic support are welcome to attend ASCR. Non-assigned students are not required to attend for the full two hours and may be released at the ASCR teacher's discretion.

Age Waiver for General Educational Development (GED) Testing

Residents of Minnesota between the ages of 16 and 18 may take the GED tests if they qualify for an Age Waiver. You must apply for an age waiver using the form provided by the Minnesota GED Office. An approved Age Waiver must be presented at an Official Testing Center before you will be allowed to test. Age waiver applicants must not be enrolled in high school.

There are six possible ways for an applicant to qualify for an age waiver. An applicant needs to meet ONE of the following six conditions:

1. Applicant has been dropped from the school's attendance rolls for at least one full calendar year. Please note that if you are under the age of 17, this will result in a truancy petition.
2. Applicant's high school class has graduated.
3. A prospective employer indicates on signed/dated letterhead that applicant must successfully complete the GED Battery to qualify for employment.
4. A prospective postsecondary institution or financial aid office indicates on signed/dated letterhead that applicant must successfully complete the GED Battery to qualify for acceptance or to begin the financial aid process.
5. The military indicates on signed/dated letterhead that applicant must successfully complete the GED Battery to qualify for acceptance.
6. An Adult Basic Education (ABE) program or other recognized educational, social service, or correctional agency indicates that successful completion of the GED Test Battery is a part of the applicant's written individual learning plan AND provides signed/dated documentation showing the applicant has taken at least three of the five Official GED Practice Tests with a standard score of at least 500 on each. Official Practice Tests are available from all Minnesota ABE programs.

Parent Right to Know *

If a parent requests it, the school district will provide information regarding the professional qualifications of his/her child's classroom teachers, including, at a minimum, the following:

1. whether the teacher has met state qualifications and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.
2. whether the teacher is teaching under emergency or other provisional licensing status through which state qualification or licensing criteria have been waived.
3. the baccalaureate degree major of the teacher and any other graduate certification or degree held by the teacher, and the field of discipline of the certification or degree.
4. whether the student is provided services by paraprofessionals and, if so, their qualifications.

In addition, the school district will provide parents with information as to the level of achievement of their child in each of the state academic assessments. The school district also will provide notice to parents if, for four or more consecutive weeks, their child has been assigned to or taught by a teacher who is not highly qualified.

Post Secondary/Concurrent Enrollment Options

Deer River High School strives to provide a rigorous and relevant curriculum that meets the needs of all our students. It is our sincere hope to provide coursework that challenges each student at his/her individual potential and in doing so, provides the best possible pathway to lifelong success. Those students ready to challenge themselves at a higher level are encouraged to concurrently enroll in college level curriculum that allows students to earn dual high school and college credit. Concurrent enrollment is defined as enrollment in one course that provides dual credit attainment at both the high school and college levels. Please keep in mind that regardless of the credits earned at post-secondary institutions, students must meet the minimum outlined graduation requirements at Deer River High School.

Tenth, eleventh, and twelfth grade students may apply to enroll in Post-Secondary Enrollment Options (PSEO) and other advanced enrichment programs. General information about the PSEO program will be provided to all eighth, ninth, tenth, and eleventh grade students by March 1. Qualifying credits granted to a student through a PSEO course or program that meets or exceeds a graduation standard or requirement will be counted toward the graduation and credit requirements of the state academic standards. Interested students must fill out an application form and submit it to the school counselor by May 30 for enrollment the following school year. The application form must be signed by the student and his/her parent or guardian.

As allowed per the Minnesota Department of Education, PSEO and CIS courses will earn credits at the high school level in the following manner: This will begin with students in the graduating class of 2016.

Credits Earned at College	Credits Earned at High School
(4) Credits at College	(2) Credits at High School
(3) Credits at College	(1) Credit at High School
(2) Credits at College	(1) Credit at High School
(1) Credit at College	(.5) Credit at High School

CIS Natural Resources - 1 credit

Note: Credit attainment changed under the November 2011 outline by MDE. However, students already enrolled in post-secondary options prior to 2012 will be grandfathered in under the previous model calculation of 2:1.

Promotion and Retention

All students are expected to achieve an acceptable level of proficiency. Students who achieve at an acceptable level will be promoted to the next grade level at the completion of the school year. Retention of a student may be considered when professional staff and parents/guardians feel that it is in the best interest of the student. The superintendent's decision will be final.

Students are assigned a grade level based upon their cohort during their 9th grade year. In order for students to attempt state required graduation exams, students will progress through the grade levels regardless of credit attainment. If students are behind on credits for graduation, they may remain listed as active 12th grade (seniors) for multiple years. It is recommended that students successfully complete the minimum of 12 credits per academic year to be on track for graduation.

Junior high students not demonstrating grade level competencies will be assigned to skill building class(es) to prepare them for improved academic performance.

Review of Instructional Material

The Board of Education of Independent School District #317, Deer River, Minnesota, is legally responsible for all matters relating to the operation of the schools of District #317.

Though the selection of instructional materials involves recommendations and advice of many people: administrators, teachers, supervisors, students and parents, the responsibility for coordinating the selection of instructional materials is delegated to the professionally trained personnel employed by the school system.

The Board of Education of School District #317 endorses the *School Library Bill of Rights,* American Association of School Librarians, 1969, and *The Students' Right to Read,* National Council of Teachers of English, 1972. It further bases its philosophy on *Standards for School Media Programs,* American Library Association, and National Education Association, 1969.

Materials should be acquired based on favorable reviews in standard selection aids and bibliographic tools of state and nation-wide professional reputation. The present list includes *Booklist, A Basic Book Collection for Junior High School Libraries, A Basic Book Collection for Senior High School Libraries,* all American Library Association publications; Junior *High School Library Catalog, Senior High School Library Catalog,* H. Wilson Co.; School *Library Journal,* R. R. Bowker Co.; Books *for High School Libraries,* National Association of Independent Schools; the State Department of Education's *School Library Materials,* and any of its many bibliographies, along with recognized lists in special subject areas such as *Science Book List,* American Association for the Advancement of Science.

Requests of professional personnel such as teacher, supervisors, and administrators will be given important consideration since professional judgment and experience in work with students must be recognized as valuable. Because it is a relatively new field and a broad scope of review sources are lacking, careful preview and examination of non-print material is particularly desirable to make certain that it is of high quality and meets the needs of the school clientele with whom it is to be used.

Materials already in collection will be constantly evaluated to determine their usefulness in the relevance to an ever-changing collection. Excessively worn or mutilated items will be withdrawn, along with out-of-date or no longer useful materials. Multiple items of outstanding and much in demand media will be acquired as needed.

The present-day social climate may indicate selection standards and will be accepted or rejected by these standards.

Challenged Materials
Since the following subjects are sometimes the cause for criticism, the following policies will apply concerning them:

Religion: Factual, unbiased material, which represents all major religions, will be included in the collection.
Ideologies: Factual, unbiased material on the maturity level of the school clientele will be made available on any ideology or philosophy which is or becomes a topic of current interest.
Sex and Profanity: Materials presenting sexual incidents or profanity shall be subjected to a rigorous test of literary merit, educational worth, and social value.

Suspension and Grading
Students that are suspended are expected to have equal access to classwork, homework, and assessments.

Student Academic Assistant Requirements
Students who assist teachers as a classroom aide or an office aide may receive one-half (.5) credit per semester for their assistance. Student aides must meet the following criteria:

1. Maintain a current GPA of 2.5 or higher
2. Maintain a credit load making satisfactory progress towards graduation
3. Exhibit leadership behavior
4. Active enrollment as a junior or senior at DRHS



ATTENDANCE

Attendance Policy
The Deer River School Board believes that regular school attendance is directly related to success in academic work and establishes regular habits of dependability and responsibility important to the future of all students. Classroom experiences are both meaningful and essential components of the learning process and allow each student to realize their full potential. Regular class attendance instills self-discipline, exposes students to group interactions with teachers and fellow students, enables students to hear and participate in class discussions, and involves students in educational experiences not available in other circumstances. Make-up assignments can never fully replace the learning experience students' miss when they are absent from class. This policy recognizes that class attendance is a joint responsibility to be shared by the student, parent, or guardian, HRO, teacher, counselor, and administrators. The responsibilities assigned to each of these groups are outlined below.

Student Responsibilities

1. Attend each class and arrive in class on time.
2. If an absence occurs that is not school-related, follow these procedures:
   A. Have your parent/guardian call the attendance office, 218-246-3402, each day you are absent or bring a note signed by the parent or guardian to the attendance office upon return to school. All students must obtain an admit slip from the office prior to returning to classes. The note or phone call should state the date, reason for the absence, and include the phone number where the parent/guardian may be reached.
   B. If a parent/guardian does not call or a signed note is not presented to the attendance office, the absence will remain permanently unexcused unless documentation to exempt the absence is provided.
   C. Make up required activities, classroom assignments, tests, and quizzes within two (2) school days for each day absent unless other arrangements are made with the classroom teacher.
   D. To arrange a pre-approved absence the student must follow these procedures:
      1. Obtain a Pre-Absence form from the attendance office prior to an absence that will be three or more days in length.
      2. Have the Pre-Absence form signed by each teacher.
      3. After the Pre-Absence form has been signed by each teacher, return it to the attendance office prior to the absences. Please note the teacher signature only indicates the teacher has been notified of the absence. The Attendance Policy guidelines are applicable.
      4. It is always the responsibility of the student to contact the teacher when the student knows he/she will be absent for any reason.
      5. Make-up required activities, classroom assignments, tests, and quizzes within two (2) school days for each day absent unless other arrangements are made with individual classroom teachers. It is the student's responsibility (not the teacher's) to see that all work is made up in the agreed upon time.

Deer River High School

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Pre-Absence Form

1. **The student must have all teachers sign this form.**

2. **The parent must read and sign.**

3. **The student must sign and return to the office 1 day prior to the absence.**

The staff and administration of Deer River High School encourage the attendance of all students except in cases of illness or family emergency. If a student is absent from school, the educational process is interrupted, and class work cannot always be made up. *When a student misses a class, regardless of the reason, the classroom experience and work can never be made up completely. As a result, the student's performance and grades may be affected, particularly if the absence is for several days. This is particularly true if the absence occurs at the end of the quarter. It is the student's responsibility, not the teacher's responsibility, to ensure that all work is made up within the agreed upon timeline.* ***Please refer to the Attendance Policy in the Deer River High School Student Handbook for details regarding consequences of non-attendance. It is important to note that after a student accumulates eleven (11) excused or unexcused absences in a semester the student and family may be required to attend a meeting with administration, develop an attendance contract and/or be required to submit medical documentation for future absences to be excused.***

Name_____

Date(s) of Absence _____ Reason _____
(month, day, year)

Signature below indicates that the teacher has been notified in advance of the absence. A teacher may or may not assign make-up work in advance. Make-up work that is not completed by the date assigned by the teacher may result in a zero (0) or partial credit.

Hour	Subject	Teacher	Make-up Work	Due Date
1				
2				
3				
4				
5				
6				
7				

I accept responsibility for having my teachers fill out this form and for doing all make-up work resulting from my absence.

Student Signature _____

I have read this form and accept responsibility for withdrawing my child from school for this absence.

Parent/Guardian Signature _____

ISD 317: ATTENDANCE AWARENESS

ISD 317 is committed to maximizing instructional time. Students present in class are proven to have higher student achievement and dedication to personal growth. We are continuously striving to improve the academic success and social/emotional learning of our students; school attendance and punctuality are foundational pieces of the process. We ask students, parents, and guardians to partner with us in proactively making attendance a priority every day.

EXEMPT ABSENCES/TARDIES	**EXCUSED ABSENCES/TARDIES**	**UNEXECUSED ABSENCES/TARDIES**
Do not count towards 11 <u>Documented Medical</u> -Appointments -Illnesses/Injuries -School Nurse Recommendation <u>School Related Activities</u> -Participation in activity required to be exempt. <u>Supported Community Activities</u> -With principal approval <u>Funerals</u> -Immediate Family <u>Verified Legal Concerns</u> <u>College Visits</u> -Documentation Required -2 Per Year/Seniors -1 Per Year/Juniors <u>Religious/Cultural Observance</u> <u>Counselor or Administrator Referral</u> -In School Suspension -Out of School Suspension -Discretion of Personnel	Count towards 11 days Notification of Absence is Required. Follow these guidelines: Call prior to 10:00 a.m. or provide a note upon return to school at the start of school. Include name, date, reason, and contact information Admit slip must be obtained prior to attending class. <u>Undocumented Medical</u> -Prior notification required -Illness/Injuries -Appointments <u>Funerals</u> -Non-Immediate Family <u>Non School Related Activities</u> <u>Family Leave/Vacations</u> -Pre-Absence form required for 3 or more days	Count towards 11 days <u>Not Exempt or Excused</u> <u>Absences without Notification</u> <u>Absences not following check in or check out procedures.</u> -Sign in/out at office

If a student is over the 11 allowable absences for a class, they may lose credit for that class thus becoming ineligible for athletics. Students will not be eligible to participate in practices or games until they have earned hours back through After School Credit Recovery or other resources. **A student must follow appeal and class time recovery <u>before they are eligible to continue to participate.</u>**

<u>Do tardies count as an absence?</u>
Yes. Three tardies in one class period are equal to one unexcused absence. All tardies are considered unexcused unless they meet the definition of an exempt absence.

<u>When does a tardy become an absence?</u>
Late arrivals after the first ten minutes of each class at the high school or 9:00 am at the elementary school will be considered an absence.

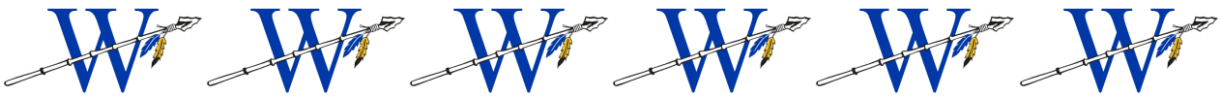
<u>How many absences am I allowed per semester?</u>
Students are allotted (11) non-exempt absences per semester to receive course credit. Truancy parameters as set forth by the county or tribal council may have further consequences.

Is there an appeals process to excuse or exempt absences?
Due to the broadening definition of excusable absences, an appeals process is no longer necessary if documentation and notification procedures have been followed.

Why do I need to notify the office prior to 10:00 am?
The safety of our students is a top priority. It is important to know which students are present in our building in case of an emergency.

Do I need to notify the office if my child will have a change in transportation for one day?
Students cannot ride a different bus without permission from an administrator. Except in rare circumstances, students will not be allowed to ride a different bus. If your child will be picked up by a parent/guardian after school, we encourage you to tell them prior to school. In this instance, you do not need to notify the office if the student is in grades 6-12, but you are asked to call the office if the student is in grades K-5.

For more information, contact Madi Mallum at (218)246-8241 ext. 60291.



RULES AND DISCIPLINE

It is the position of the School Board of Independent School District #317 that learning can best take place in an orderly environment and that students can best learn individual and collective responsibility and gain maturity if they are provided opportunities in which to exercise responsibility within the school setting. The school board believes in protecting the rights of all students. A consistent, continuous program dealing with the rights of people and a respect for individual differences must permeate the entire educational system. Students need to be taught the seriousness of actions that are degrading or hostile to other individuals and groups. The staff has the responsibility to define and the authority to respond to intolerant behavior, such as racial, sexist, or ethnic slurs, verbal assaults, physical threats or assaults, or any actions considered demeaning to others.

It is the responsibility of the school board, administrators, and teachers to safeguard the health and safety of each student. The school board and district administrators will support district personnel who, in dealing with students on disciplinary matters, act in accordance with state law, State Board of Education regulations, and this policy. With due consideration to these obligations, it is the responsibility of the school, administrators, and classroom teachers to make reasonable rules and regulations for governing student behavior and conduct and the board recognizes the uniqueness of each building and intends that there will be individual building and classroom procedures to implement and supplement these district policies.

The school board recognizes its responsibility to meet the educational needs of students who do not respond well to normal school procedures. If a student does not respond to these efforts and consistently exerts a disruptive influence on the educational environment of a school, the needs of the other students and staff must become a major factor in planning alternatives.

Each student will receive a copy of the student handbook upon entering school yearly. Parents will be mailed a copy of the student handbook prior to the beginning of each school year upon request. The student handbook can be found on the school website (www.isd317.org).

Each student's discipline file is non-cumulative per year; however, student discipline data is maintained through graduation.

The discipline policy applies during normal school hours, as well as at extra-curricular activities, practices, field trips, and all other school sponsored or sanctioned programs.

Administrative Corrective Measures
Corrective measures used will depend upon the nature of the behavior, the frequency, and the degree to which the student is willing to try to correct unacceptable behavior. Corrective measures will normally begin at a minimal level and then proceed to more serious levels depending upon the behavior demonstrated by the student. Regardless of any provision in this policy to the contrary, a student may be subject to a suspension of up to 10 days or expulsion for violation of any provision in the policy. The following types of consequences may be administered, but are not limited to:

1. Conference with teacher, counselor, or principal.
2. ~~Detention~~ ATS or loss of school privileges.
3. Parent-student conference with school staff.

4. Student is placed on out-of-school suspension. They are not allowed to attend, practice, or participate in extra-curricular activities when suspended/expelled from school, nor trespass on any rented, owned, or leased school property.
5. Rehabilitation Treatment
6. Law Enforcement or Court Referral
7. Alternative Program or Learning Center
8. Exclusion/Expulsion under the Fair Pupil Dismissal Act

Expulsion shall be defined as an action taken by the school board to prohibit an enrolled pupil from further attendance for a period that shall not extend beyond an amount of time equal to one school year from the date a pupil is expelled. Only the school board can expel a student and shall do so in accordance with the provisions of the Pupil Fair Dismissal Act of 1974. Upon notification of a hearing for expulsion, a student will be provided with a copy of the law. Copies of the law are available in each school office and may be examined by interested students.

9. Home Base Instruction
10. Administrative Discretion

When a student has demonstrated unacceptable behavior in more than one category, the administrator may combine or escalate measures to better address the total needs of the student and the school. When approved disciplinary actions by an administrator are not followed according to this policy, the administrator shall include a written statement that specifies the circumstances and rationale for the decision to alter the plan and what the revised plan is. The statement will be included in the student discipline file and a notice provided to the Superintendent.

Appeal Process

A student, parent, or teacher who feels that this policy has not been applied in a fair and consistent manner may appeal their concerns to the Principal, Superintendent or School Board.

Deer River High School Discipline Policy

Academic Integrity

Integrity is essential to excellence both in education and life. Assessments and other schoolwork are measures of a student's academic performance. Honesty is required to ensure an accurate measurement of a student's academic knowledge. Each assessment must be evaluated on what the student knows or can do in order for the student and his/her family to have a clear and accurate accounting of the student's mastery of academic material. When a student chooses to violate the academic integrity policy, it is a behavior infraction. As a result, the teacher will need to find an alternative way to assess the student's knowledge. It is at this point that all parties—parents, teachers, administrators, and the student— work to identify the root cause of the behavior and to help the student learn from the experience in a caring, consistent, and instructive way. Academic Integrity violations are cumulative throughout a student's academic career.

Cheating: Using dishonest methods to gain an advantage
Collusion: A secret agreement or cooperation especially for an illegal or deceitful purpose
Plagiarism: To steal or purloin and pass off as one's own words, ideas, artistic production, or another; to use, without credit, the ideas, expressions, or productions of another

Classifications of Academic Dishonesty

As a guiding principle, academic dishonesty includes, but is not limited to, cheating on school's assessments (formative or summative), plagiarism or collusion. Additional classifications may be added at any point.

1. Copying homework or allowing someone to copy your homework.
2. Letting your project partner do all the work and just putting your name on the final project.
3. Sharing test questions and/or answers concerning what is on a test with other students either verbally or electronically (i.e., text messages, earphones, calculators with memory systems, applications and websites, PDAs, Bluetooth technology, etc.)
4. Looking on another's test/quiz or allowing another to copy a test/quiz.
5. Submitting other's work as your own with or without the other person's knowledge. (i.e., plagiarism.)
6. Working with others on an assignment that is designed to be completed individually.

NOTE: Standardized testing protocols are comprehensive in nature and may differ from standard school protocols. (i.e., escorts to restrooms, lunch within the testing room, etc.)

Discipline Action for Academic Dishonesty

1st Violation –

Administrator/Teacher conference with student, discipline referral (cumulative), parent contact, assessment, or alternate assessment (teacher discretion) given within 4 school days. Administrator and teacher will decide credit to be earned.

2nd Violation –

Administrator/Teacher conference with student, discipline referral (cumulative), parent contact, assessment, or alternate assessment (teacher discretion) given within 4 school days. Administrator and teacher will decide credit to be earned. Additional consequence will

be assigned at the Administrators discretion to include but not limited to; suspension, status in student/athletic organizations, loss of privileges, behavior contract.

3rd and Subsequent Violations –
Administrator/Teacher conference with student, discipline referral (cumulative), parent contact, assessment, or alternate assessment (teacher discretion) given within 4 school days. Administrator and teacher will decide credit to be earned. Additional consequence will be assigned at the Administrators discretion to include but not limited to; suspension, status in student/athletic organizations, loss of privileges, behavior contract.

Assault

Any student who encourages or promotes a physical or verbal confrontation, or any student who records, texts, e-mails, or posts video or audio of an altercation to the Internet may receive disciplinary action, which may include out of school suspension.

Physical Assault
Physical assault is an act that intentionally inflicts, or attempts to inflict, bodily harm upon another.

Physical assault by students against staff members or students is considered to be foreign to a sound educational atmosphere and the principal or staff member must take immediate action to halt such behavior. In reacting to incidents of assault, staff members will use reasonable physical force to prevent or minimize injury to students or staff. All assaults will be reported to the Deer River Police Dept. for investigation and the possible filing of assault and/or disorderly conduct charges.

Disciplinary Actions for Physical Assault:

Student Assaults:

1st Violation - Student is suspended for three (3) consecutive school days OSS. Disorderly conduct charges may be filed by the School District.

2nd Violation - Student is suspended for five (5) consecutive school days. Parent conference required. Disorderly conduct charges may be filed by the School District.

3rd + Violations – Student is suspended for five (5) consecutive school days. Parent conference is required. Disorderly conduct charges may be filed by the School District. Students are subject to expulsion according to the Fair Pupil Dismissal Act of 1974.

Staff Assaults:
Students who threaten or assault staff members are subject to expulsion according to the Fair Pupil Dismissal Act of 1974. The employee will report any assault to proper authorities and criminal charges will be filed.

Verbal Assault
Abusive, threatening, profane, or obscene language or gestures by a student towards a staff member or other student.

Towards Students

1st Violation - Administrative discretion, as needed.
Repeated Violations - Suspension and parent conference.

Towards Staff
Student is suspended for five (5) consecutive school days OSS. Parent conference required.

Assault, Restraint, and Corporal Punishment
Staff is forbidden from using physical force on students or administering corporal punishment except as follows: Staff may use reasonable physical force for the purpose of restraining students to prevent or minimize damage to property or injury to persons.

Bullying: Students and Personnel

I. PURPOSE

A safe and civil environment is needed for students to learn and attain high academic standards and to promote healthy human relationships. Bullying, like other violent or disruptive behavior, is conduct that interferes with students' ability to learn and teachers' ability to educate students in a safe environment. The school district cannot monitor the activities of students at all times and eliminate all incidents of bullying between students, particularly when students are not under the direct supervision of school personnel. However, to the extent such conduct affects the educational environment of the school district and the rights and welfare of its students and is within the control of the school district in its normal operations, it is the school district's intent to prevent bullying and to take action to investigate, respond, remediate, and

discipline those acts of bullying which have not been successfully prevented. The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, and other similar disruptive behavior.

II. GENERAL STATEMENT OF POLICY

A. An act of bullying, by either an individual student or a group of students, is expressly prohibited on school premises, on school district property, at school functions or activities, or on school transportation. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying or other prohibited conduct that interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student or other students, or materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges. This policy also applies to an act of cyberbullying regardless of whether such act is committed on or off school district property and/or with or without the use of school district resources.

B. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.

C. Apparent permission or consent by a student being bullied does not lessen or negate the prohibitions contained in this policy.

D. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.

E. False accusations or reports of bullying against another student are prohibited.

F. A person who engages in an act of bullying, reprisal, retaliation, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures, including the school district's discipline policy (See MSBA/MASA Model Policy 506). The school district may consider the following factors:

1. The developmental ages and maturity levels of the parties involved.
2. The levels of harm, surrounding circumstances, and nature of the behavior.
3. Past incidences or past or continuing patterns of behavior.
4. The relationship between the parties involved.
5. The context in which the alleged incidents occurred.

Consequences for students who commit prohibited acts of bullying may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion. The school district shall employ research-based developmentally appropriate best practices that include preventative and remedial measures and effective discipline for deterring violations of this policy, apply throughout the school district, and foster student, parent, and community participation.

Consequences for employees who permit, condone, or tolerate bullying or engage in an act of reprisal or intentional false reporting of bullying may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of bullying may include, but not be limited to, exclusion from school district property and events.

G. The school district will act to investigate all complaints of bullying reported to the school district and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who is found to have violated this policy.

III. DEFINITIONS

For purposes of this policy, the definitions included in this section apply.

A. "Bullying" means intimidating, threatening, abusive, or harming conduct that is objectively offensive and:

1. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the prohibited conduct, and the conduct is repeated or forms a pattern; or
2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term, "bullying," specifically includes cyberbullying as defined in this policy.

B. "Cyberbullying" means bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

C. "Immediately" means as soon as possible but in no event longer than 24 hours.

D. "Intimidating, threatening, abusive, or harming conduct" means, but is not limited to, conduct that does the following:

1. Causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property.
2. Under Minnesota common law, violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or
3. Is directed at any student or students, including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance,

sexual orientation including gender identity and expression, academic status related to student performance, disability, or status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.

E. "On school premises, on school district property, at school functions or activities, or on school transportation" means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

F. "Prohibited conduct" means bullying or cyberbullying as defined in this policy or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about bullying.

G. "Remedial response" means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.

H. "Student" means a student enrolled in a public school or a charter school.

IV. REPORTING PROCEDURE

A. Any person who believes he or she has been the target or victim of bullying or any person with knowledge or belief of conduct that may constitute bullying or prohibited conduct under this policy shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report bullying anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.

B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available in the school district office, but oral reports shall be considered complaints as well.

C. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving reports of bullying or other prohibited conduct at the building level. Any person may report bullying or other prohibited conduct directly to a school district human rights officer or the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as the primary contact on policy and procedural matters. The building report taker or a third party designated by the school district shall be responsible for the investigation. The building report taker shall provide information about available community resources to the target or victim of the bullying or other prohibited conduct, the perpetrator, and other affected individuals as appropriate.

D. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include bullying. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute bullying or other prohibited conduct shall make reasonable efforts to address and resolve the bullying or prohibited conduct and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute bullying or other prohibited conduct or who fail to make reasonable efforts to address and resolve the bullying or prohibited conduct in a timely manner may be subject to disciplinary action.

E. Reports of bullying or other prohibited conduct are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building report taker, in conjunction with the responsible authority, shall be responsible for keeping and regulating access to any report of bullying and the record of any resulting investigation.

F. Submission of a good faith complaint or report of bullying or other prohibited conduct will not affect the complainant's or reporter's future employment, grades, work assignments, or educational or work environment.

G. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's obligation to investigate, take appropriate action, and comply with any legal disclosure obligations.

V. SCHOOL DISTRICT ACTION

A. Within three days of the receipt of a complaint or report of bullying or other prohibited conduct, the school district shall undertake or authorize an investigation by the building report taker or a third party designated by the school district.

B. The building report taker or other appropriate school district officials may take immediate steps, at their discretion, to protect the target or victim of the bullying or other prohibited conduct, the complainant, the reporter, and students or others, pending completion of an investigation of the bullying or other prohibited conduct, consistent with applicable law.

C. The alleged perpetrator of the bullying or other prohibited conduct shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.

D. Upon completion of an investigation that determines that bullying or other prohibited conduct has occurred, the school district

will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct. Remedial responses to the bullying or other prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall consider the factors specified in Section II.F. of this policy.

School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; the student discipline policy (See MSBA/MASA Model Policy 506) and other applicable school district policies, and applicable regulations.

E. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets of bullying or other prohibited conduct and the parent(s) or guardian(s) of alleged perpetrators of bullying or other prohibited conduct who have been involved in a reported and confirmed bullying incident of the remedial or disciplinary action taken, to the extent permitted by law.

F. To prevent or respond to bullying or other prohibited conduct committed by or directed against a child with a disability, the school district shall, when determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs because of the child's disability to allow the child to respond to or not to engage in bullying or other prohibited conduct.

VI. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged bullying or prohibited conduct, who provides information about bullying or prohibited conduct, who testifies, assists, or participates in an investigation of alleged bullying or prohibited conduct, or who testifies, assists, or participates in a proceeding or hearing relating to such bullying or prohibited conduct. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the prohibited conduct. Remedial responses to the prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall consider the factors specified in Section II.F. of this policy.

VII. TRAINING AND EDUCATION

A. The school district shall discuss this policy with school personnel and volunteers and provide appropriate training to school district personnel regarding this policy. The school district shall establish a training cycle for school personnel to occur during a period not to exceed every three school years. Newly employed school personnel must receive the training within the first year of their employment with the school district. The school district or a school administrator may accelerate the training cycle or provide additional training based on a particular need or circumstance. This policy shall be included in employee handbooks, training materials, and publications on school rules, procedures, and standards of conduct, which materials shall also be used to publicize this policy.

B. The school district shall require ongoing professional development, consistent with Minn. Stat. § 122A.60, to build the skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. Such professional development includes, but is not limited to, the following:

1. Developmentally appropriate strategies both to prevent and to immediately and effectively intervene to stop prohibited conduct;
2. The complex dynamics affecting a perpetrator, target, and witnesses to prohibited conduct;
3. Research on prohibited conduct, including specific categories of students at risk for perpetrating or being the target or victim of bullying or other prohibited conduct in school;
4. The incidence and nature of cyber bullying; and
5. Internet safety and cyberbullying.

C. The school district annually will provide education and information to students regarding bullying, including information regarding this school district policy prohibiting bullying, the harmful effects of bullying, and other applicable initiatives to prevent bullying and other prohibited conduct.

D. The administration of the school district is directed to implement programs and other initiatives to prevent bullying, to respond to bullying in a manner that does not stigmatize the target or victim, and to make resources or referrals to resources available to targets or victims of bullying.

E. The administration is encouraged to provide developmentally appropriate instruction and is directed to review programmatic instruction to determine if adjustments are necessary to help students identify and prevent or reduce bullying and other prohibited conduct, to value diversity in school and society, to develop and improve students' knowledge and skills for solving problems, managing conflict, engaging in civil discourse, and recognizing, responding to, and reporting bullying or other prohibited conduct, and to make effective prevention and intervention programs available to students.

The administration must establish strategies for creating a positive school climate and use evidence-based social-emotional learning to prevent and reduce discrimination and other improper conduct.

The administration is encouraged, to the extent practicable, to take such actions as it may deem appropriate to accomplish the following:

1. Engage all students in creating a safe and supportive school;
2. Partner with parents and other community members to develop and implement prevention and intervention programs;
3. Engage all students and adults in integrating education, intervention, and other remedial responses into the school

environment;

4. Train student bystanders to intervene in and report incidents of bullying and other prohibited conduct to the schools' primary contact person;
5. Teach students to advocate for themselves and others;
6. Prevent inappropriate referrals to special education of students who may engage in bullying or other prohibited conduct; and
7. Foster student collaborations that, in turn, foster a safe and supportive school climate.

F. The school district may implement violence prevention and character development education programs to prevent or reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.

G. The school district shall inform affected students and their parents of rights they may have under state and federal data practices laws to obtain access to data related to an incident and their right to contest the accuracy or completeness of the data. The school district may accomplish this requirement by inclusion of all or applicable parts of its protection and privacy of pupil records policy (See MSBA/MASA Model Policy 515) in the student handbook.

VIII. NOTICE

A. The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.
B. This policy or a summary thereof must be conspicuously posted in the administrative offices of the school district and the office of each school.
C. This policy must be given to each school employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
D. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student discipline policy (See MSBA/MASA Model Policy 506) distributed to parents at the beginning of each school year.
E. This policy shall be available to all parents and other school community members in an electronic format in the language appearing on the school districts or a school's website.
F. The school district shall provide an electronic copy of its most recently amended policy to the Commissioner of Education.

IX. POLICY REVIEW

To the extent practicable, the school board shall, on a cycle consistent with other school district policies, review and revise this policy. The policy shall be made consistent with Minn. Stat. § 121A.031 and other applicable law. Revisions shall be made in consultation with students, parents, and community organizations.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120A.05, Subds. 9, 11, 13, and 17 (Definition of Public School)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.03 (Sexual, Religious and Racial Harassment and Violence)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. § 121A.0311 (Notice of Rights and Responsibilities of Students and Parents under the Safe and Supportive Minnesota
Schools Act)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.69 (Hazing Policy)
Minn. Stat. § 124D.10 (Charter School)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1 - 99.67 (Family Educational Rights and Privacy)

Cross References:

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 423 (Employee-Student Relationships)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 507 (Corporal Punishment)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 529 (Staff Notification of Violent Behavior by Students)

MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Notice

The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.

Discipline Actions for Bullying

1st Violation -	Conference, counseling/educational worksheet, suspension and/or parent conference.
2nd Violation -	Suspension and parent conference.
3rd Violation -	Suspension and parent conference.
4th Violation -	Expulsion

Bus Expectations

Riding the school bus is a privilege, not a right. The school district's general student behavior rules are in effect for all students on school buses, including nonpublic and charter school students. The school district will not provide transportation for students whose transportation privileges have been revoked. The school district is committed to transporting students in a safe and orderly manner. To accomplish this, student riders are expected to follow school district rules for waiting at a school bus stop and rules for riding on a school bus.

Rules

1. Students may have one designated bus stop per year (home, daycare, etc). This stop will remain the same for the entire school year. Students will not be allowed to switch locations for bus drop off. In extreme circumstances, arrangements may be made with the building principal.
2. Get to the bus stop five minutes before your scheduled pick-up time. The school bus driver will not wait for late students.
3. Always sit in the correct seats and remain in seat when bus is in motion.
4. Keep feet on floor, aisle clear, and do not throw objects.
5. Keep inside the windows and do not stick arms or head outside.
6. Talk quietly and do not use profanity or offensive language.
7. Help keep harmful objects off the bus (weapons, controlled substances, pets, etc).
8. Care about bus property and pay for vandalism, and unusual damage to the bus.
9. Listen to and obey directions given by the bus driver.
10. Stay away from the street, road, or highway when waiting for the bus and wait for it to come to a complete stop before approaching.
11. If you must cross the street, always cross in front of the bus where the driver can see you. Wait for the driver to signal to you before crossing the street.
12. Other rules the bus driver feels are necessary based on local policies and procedures.

For violation of one or more of these rules, a pupil will be reported to the principal, who, for the good of other passengers, can bar him or her temporarily or permanently from riding the bus. The principal should receive feedback from the parent or guardian and the bus driver to decide on a consequence, but it is the responsibility of the principal to assign the consequence.

Consequences for bus violations will be consistent with the nature of the violation as outlined in this handbook.

Controlled Substances: Alcohol, Drugs, and Drug Paraphernalia

Deer River High School is a tobacco, alcohol, and drug free school. Use or possession of tobacco, alcohol, or drug related products are forbidden in school buildings, school vehicles and on school grounds. The possession and use of alcohol, controlled substances, and toxic substances are prohibited at school or in any other school location before, during, or after school hours. Paraphernalia associated with controlled substances also is prohibited. The school district will discipline or take appropriate action against anyone who violates this policy.

Alcohol:

Students are prohibited from using, possessing, or being under the influence of alcoholic beverages at school, (including look-a-like products such as non-alcoholic beer, wine, etc.) on school grounds, or at school-sponsored activities.

Drugs:

Students are prohibited from using, possessing, distributing or being under the influence of illegal drugs or narcotics at school, school-sponsored activities, or on school grounds. Students are prohibited from possessing drug paraphernalia at school, on school grounds, or at school sponsored activities.

Drug Paraphernalia/Vape

Chemicals shall be defined as all tobacco products (pipes, cigarettes, all forms of electronic cigarettes including vaporizers and any accompanying cartridges, and liquid nicotine, cigars, cigarette papers, chewing tobacco), alcoholic beverages, and other intoxicating liquor, any narcotic, hallucinogenic, amphetamine, barbiturate, marijuana, inhalants, synthetics, or other controlled substance, as defined by state and federal law. Abuse of a prescription drug without a physician's prescription, over-the-counter (OTC) drugs, possession of drug paraphernalia constitutes violations of this policy. Any device used for vaping is considered drug paraphernalia.

When chemical paraphernalia use or possession is identified, the School District shall intervene. Intervening is directed at addressing chemical use problems in a way designed to correct and best facilitate resolution of the problem.

Procedure:
A school district employee who knows or has reason to believe that a student is using, possessing, or transferring alcohol or a controlled substance or paraphernalia while on the school district premises or involved in school district-related activities shall immediately notify the school office. The following guidelines refer to cases involving the use and/or possession of mood-altering chemicals on the school district premises or involved in school district-related activities, which therefore require disciplinary action.

When a student is in possession of a mood-altering chemical, the following steps are to be followed:

1. Search student's locker and person.
2. Contact parent/guardian and request they come to the school to meet with law enforcement. If parent/guardian is unavailable, the school will attempt to contact the person identified as the emergency contact person, unless the parent has informed the school not to before law enforcement makes a determination about appropriate response.
3. Contact law enforcement for possible legal action and removal.
4. Students in possession of alcohol or other drugs in an amount indicating intention to sell or give away to others shall be subject to expulsion under the Minnesota Pupil Fair Dismissal Act of 1974.

When a student shows evidence of consumption, the following steps are to be followed:

1. Search student's locker.
2. Contact parent/guardian and request they come to school. If the student has a car at school, under no circumstances should he/she be allowed to drive. If parent/guardian is unavailable, the school will attempt to contact the person identified as the emergency contact person, unless the parent has informed the school not to before law enforcement will make a determination about appropriate response.
3. Contact law enforcement for possible legal action and removal.
4. Involve health service staff to check medical records for prescription or other medical situations.
5. In cases of disputed use, a urinalysis or drug wipe will be required. Failure to comply will indicate violation.

When a student is determined to be intoxicated or under the influence of other drugs and judged to be a danger to self or others, the following steps are to be followed:

1. Search student's locker.
2. Contact parent/guardian and inform them of law enforcement response.
3. Contact law enforcement for possible legal action and removal.
4. Involve health service staff to check medical records for prescription or other medical situations.
5. A medical emergency involving chemical use should be handled as any crisis case. (See "Crisis Intervention")
6. In cases of disputed use, a urinalysis or drug wipe will be required. Failure to comply will indicate violation.

Disciplinary Action for Controlled Substances:
Violation of the mood-altering chemicals policy is cumulative for K-12

First Violation: The student will be suspended from classes for five (5) school days according to the Minnesota Pupil Fair Dismissal Act of 1974. The student's readmission plan shall include certification of completion of the e-Checkup TO GO (an interactive assessment that provides personalized feedback related to controlled substance use) with the Deer River High School Counseling Dept.

Second Violation: The student will be suspended from classes for ten (10) school days according to the Minnesota Pupil Fair Dismissal Act of 1974. The student's readmission plan shall include certification of completion of the e-Checkup TO GO (an interactive assessment that provides personalized feedback related to controlled substance use) with the Deer River High School Counseling Dept **OR** a documented professional chemical use assessment prior to readmission to school. The recommendations resulting from the chemical use assessment shall be followed for continued enrollment in countywide schools. Please note that you may be required to provide documentation of the recommendations and progress toward the assessment recommendations.

Third or Subsequent Violations
The student will be suspended pending further disciplinary action for repeated disregard of school rules, state laws, being a danger to self or others, and/or for being disruptive to the school environment. Possible action includes indicated treatment, homebound instruction, or expulsion for the balance of the school year under the Minnesota Pupil Fair Dismissal Act of 1974.

*Students involved in Minnesota State High School League Activities are subject to its rules. Refer to the DRHS Activity Handbook for more information.

Dress Code

We are concerned with student dress and grooming as it influences the health, safety, learning process and ability of the student to do his/her work. We expect DRHS students to be recognized not only for the quality of their education, but also for the neatness of their appearance. We believe that how students look and dress can make a difference in how they feel and how others feel. This means clean, neat clothing which fits their style, is appropriate for learning and does not interfere with the learning of others. If the administration believes a student's appearance, grooming, or mode of dress interferes with or disrupts the educational process or school activities or poses a threat to the health or safety of the student or others, the student will be directed to make modifications or will be sent home for the day. A parent or guardian will be notified.

DRHS students are expected to adhere to the following guidelines.

1. Students cannot wear garments that are likely to cause a material or substantial disruption to the school environment or that could be considered offensive. Items include, but not limited to, references to drugs, alcohol, tobacco, sex, weapons, violence, vulgar, obscene, or profane language or images, and/or insults to race, religion, gender, or ethnicity.
2. Dresses and shorts will be longer than arm's length.
3. Students are not allowed to wear backless, low cut, or tops with spaghetti straps, tube tops, midriff shirts, or see-through clothing. Tank tops and/or tops with a minimum of one- and one-half inch straps will be allowed.
4. No clothing with revealing holes or cutouts is allowed.
5. Students are prohibited from wearing pants/shorts that sag below the waistline or reveal underwear.
6. Students are prohibited from wearing any form of dress or accessory identifying him/her with a gang as identified by Law Enforcement.
7. Students may wear scarves, hats, caps, and sweat bands. Hoodies are not allowed to be worn at any time during school hours, for student safety purposes. Bandanas are not allowed to be worn except for religious or medical purposes. Wearing the above-mentioned items is a privilege and may be revoked due to behavior and/or attendance issues. Individual teachers have the right and support of administration if they choose to not allow hats to be worn in their classrooms.
8. Students are allowed to use backpacks throughout the school day to carry school and personal items. Backpacks are subject to search at any time when school administration has reasonable suspicion to do so. At any time, administration conducts a search of the building, including but not limited to K9 searches, all backpacks will be placed in the hallway. During this time any/all backpacks will be subject to search.
9. Students are allowed to wear overcoats when school is in session. Jackets are subject to search at any time when school administration has reasonable suspicion to do so. At any time, administration conducts a search of the building, including but not limited to K9 searches, all overcoats will be placed in the hallway. During this time any/all overcoats will be subject to search.
10. Also, sunglasses, bare feet, and/or slippers without soles should not be worn in school.
11. Students participating in school-sponsored activities, such as extra-curricular or other special functions, may have different dress required by the sponsor, coach, or administration.

Violation of dress code:

1st violation-

Student will be asked to change, parent contact. In instances with head coverings or other distracting or prohibited items, the item may be confiscated and returned to the student at the end of the day.

2nd violation-

Student asked to change, 1 day OSS, parent contact. In instances with head coverings or other distracting or prohibited items, the item may be confiscated and returned to the parent at the end of the day.

3rd and subsequent violations-

Two-day suspension, parent conference. In instances with head coverings or other distracting or prohibited items, the item may be confiscated and returned to the parent at the end of the week.

Electronic Devices

Social Media

One of the biggest lessons social network users can learn is that anything you post online enters the public record. You never know who may be looking and when. Students, Parents, and Guardians - let it be known that any student in violation of said conduct is subject to consequences to be determined by the Administration. The Minnesota State High School League Student Code of Responsibilities, Bylaw 206.00, is applicable and relevant in all student related issues and concerns in such matters.

The use of computers and accessing information through the Internet is fundamental in today's educational process. This use is a privilege, not a right. All students will be required to use computers and the Internet for educational purposes unless parents, in writing, have denied their child's access and requested alternative activities. Students will follow all rules regarding technology use as dictated by school board policy and the Acceptable Use Policy administered by Deer River High School. *Students sign a form stating that they have read and understand the policy.*

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

Personal music devices and headphones may be used on the bus, during lunch, between classes and before and after school, excluding study areas, but the DRHS staff and administration are not responsible for lost or stolen items. Please consider leaving these devices at home. Students in grades 6-12 may have cell phones and are expected to use them responsibly. Teachers will manage cell phone use in their own classrooms. Staff at Deer River High School believes that cell phones and other electronic devices can be useful learning tools and students should be taught to use them correctly. **Cell phones and cameras are not allowed in the gym locker rooms and/or bathrooms.** Students are responsible for information and/or images on their personal cell phones and the student handbook governs that information. Cell phones can be searched for information when there is reasonable cause of a handbook violation. Students are not allowed to take pictures of their peers without the permission of their peers.

The school district's "Internet Acceptable Use" policy is available on the school website, or a copy may be obtained at the high school office.

All school district students have conditional access to the school district's computer system, including Internet access, for limited educational purposes, including use of the system for classroom activities, educational research, and professional and career development. Use of the school district's system is a privilege, not a right. Unacceptable use of the school district's computer system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including, but not limited to, suspension, expulsion, or exclusion; or civil or criminal liability under other applicable laws.

Disciplinary Actions for Personal Technology Device Violations:

1st Violation -	Confiscation of device: can be picked up by student at close of day.
2nd Violation -	Confiscation of device: can be picked up by parent at close of day.
3rd Violation -	Confiscation of device: can be picked up by parent at close of week.
4th Violation -	Confiscation of device: can be picked up by parent at close of week.
	Suspension of use of the personal technology device for a period of ten days per violation.

Disciplinary Actions for School Technology Device Violations:
All violations occurring with school owned technology devices will result in consequences aligned with the violation.

Examples:
If a student is bullying another student with social media during school hours, the consequence will be aligned to bullying.

If a student deletes profiles, adds inappropriate images, or alters the device in another manner, the consequence may be aligned to vandalism. Please note that if a student accidentally alters a device, it is their responsibility to notify the media center immediately to avoid consequences.

Note: Because all classroom assignments will be required during periods of suspended use, parents are responsible to provide computer/internet access for their child(ren) during that time.

School owned electronic devices may result in suspension of Internet privileges if used inappropriately at school. The school will not disable the Internet solely due to parent request.

At no time may students use staff members district provided electronic devices.

Food or Beverage in Class
Students will not bring food and beverage to class as this is considered a classroom disruption. Depending upon the severity of the disruption, this may be considered a nuisance article.

Gang Behavior
Students are not permitted to wear clothing that indicates gang membership, affiliation, or presence as determined by the school principal. Gang symbols, writing, vocabulary, signing tattoos, flagging, etc. are not permitted on school or personal (notebooks, etc.) property or at school activities. Violators are subject to disciplinary actions. Additional restrictions for safety and climate reasons may be imposed on Profiled Gang Members as determined by the School Administration. (Refer to School Board Policy 504, Section II, C, 4)

1st Violation:	Warning and notice to parents; notification of law enforcement.
2nd-3rd Violation:	Suspension and Parent Conference; notification of law enforcement.
4th Offense:	Referral to an Alternative Program; notification of law enforcement.

Parents will be notified if their child is officially profiled as a gang member by the County Gang Task Force. Law enforcement may be notified during any suspected gang affiliated violation.

Harassment or Violence: Sexual, Religious, And Racial
It is the policy of Independent School District #317 (the "School District") to maintain a learning and working environment that is free from religious, racial, or sexual harassment and violence. The School District prohibits any form of religious, racial, or sexual harassment and violence.

It shall be a violation of this policy for any pupil, teacher, administrator, or other school personnel of the School District to harass a pupil, teacher, administrator or other school personnel through conduct or communication of a sexual nature or regarding religion and race as defined by this policy. (For purposes of this policy, school personnel include school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)

It shall be a violation of this policy for any pupil, teacher, administrator, or other school personnel of the School District to inflict, threaten to inflict, or attempt to inflict religious, racial, or sexual violence upon any pupil, teacher, administrator, or other school personnel.

The School District will act to investigate all complaints, formal or informal, verbal or written, of religious, racial, or sexual harassment or violence, and to discipline or take appropriate action against any pupil, teacher, administrator, or other school personnel who is found to have violated this policy. Violations should be reported to the District Human Service Officers for investigation.

Definitions:
Sexual Harassment
Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:

1. Submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining or retaining employment, or of obtaining an education; or
2. Submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
3. That conduct or communication has the purpose or effect of substantially or unreasonable interfering with an individual's employment or education, or creating an intimidating, hostile or offensive employment or educational environment.

Sexual harassment may include but is not limited to:
1. Unwelcome verbal harassment or abuse.
2. Unwelcome pressure for sexual activity.
3. Unwelcome, sexually motivated, or inappropriate patting, pinching or physical contact, other than necessary restraint of pupil(s) by teachers, administrators, or other school personnel to avoid physical harm to persons or property.
4. Unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt threats concerning an individual's employment or educational status.
5. Unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promised of preferential treatment with regard to an individual's employment or educational status.
6. Unwelcome behavior or words directed at an individual because of gender.
7. Public Displays of Affection that disrupt the educational setting, this includes kissing, leaning on each other, extended hugs, etc. Any over-display of affection in public is harassment and will be addressed following the district's sexual harassment policy. Holding hands is an acceptable practice. Kissing, leaning on each other, etc. is not allowed.

Sexual Violence Definition:
Sexual violence is a physical act of aggression or force or the threat thereof, which involves the touching of another's intimate parts, or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes Section 609.341, include the primary genital area, groin, inner thigh, buttocks, or breast, as well the clothing covering these areas. Sexual violence may include, but is not limited to:

1. Touching, patting, grabbing, or pinching another person's intimate parts, whether that person is of the same sex or of the opposite sex;
2. Coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
3. Coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
4. Threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

Racial Harassment Definition:
Racial harassment consists of physical or verbal conduct relating to an individual's race when the conduct:

1. Has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
2. Has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
3. Otherwise adversely affects an individual's employment or academic opportunities.

Racial Violence Definition:
Racial violence is a physical act of aggression or assault upon another because of, or in a manner reasonably related to, race.

Religious Harassment Definition:
Religious harassment consists of physical or verbal conduct which is related to an individual's religion when the conduct:

1. Has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
2. Has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
3. Otherwise adversely affects an individual's employment or academic opportunities.

Religious Violence Definition**:**
Religious violence is a physical act of aggression or assault upon another because of, or in a manner reasonably related to, religion.

Discipline Action for Sexual, Religious, Racial Harassment or Violence
1st Violation - Suspension and parent conference.
2nd Violation - Suspension and parent conference.
3rd Violation - Referral to an alternative or treatment program.

Hazing
Any act, on or off school property, against a student or coercing a student into committing an act in order for a student to be initiated into or affiliated with a student/school organization is strictly forbidden. Any student who believes s/he has been subjected to hazing should submit either a verbal or written report to a teacher, school counselor, principal, or other responsible adult.
1st Violation: 5-day suspension and parent conference
2nd Violation: Expulsion according to the Fair Pupil Dismissal Act

Insubordination
Failure to identify oneself or refusal to follow directions of a school employee is unacceptable behavior. Refusal to allow a search when administration has probable cause to believe a school rule, or the law is being violated will be treated as an admission of guilt and the corresponding consequence for the violation will be applied.

Discipline Action for Insubordination
1st Violation: Suspension and parent conference.
2nd Violation: Suspension and parent conference.
3rd Violation: Referral to an alternative or treatment program.

Notice of Violent Behavior by Students [*]
The school district will give notice to teachers and other appropriate school district staff before students with a history of violent behavior are placed in their classrooms. Prior to giving this notice, district officials will inform the student's parent or guardian that the notice will be given. The student's parents/guardians have the right to review and challenge their child's records, including the data documenting the history of violent behavior.

Nuisance Articles
Bringing articles to school that interfere in some manner with school procedure is unacceptable and disruptive. Such items are water pistols, balloons, firecrackers, lasers, games, and beepers. Perfumed body sprays are only permitted in gym locker rooms and are not allowed in school lockers since body sprays can cause asthma attacks.

Disciplinary Actions for Nuisance Articles:

1st Violation -	Confiscation of article
2nd -3rd Violations -	Confiscation of article, ISS
4th + Violations-	Confiscation of article, OSS

In all instances, the article will be returned to a parent, but not students, when requested. No articles of a dangerous manner will be returned to parent or student. Deer River School staff, Deer River administration and the Deer River School Board are not responsible for lost or damaged electronic devises confiscated due to nuisance article violations.

Positive Behaviors Interventions and Supports (PBIS)

PBIS is a K-12 behavior plan that is proactive in nature. PBIS allows high school staff the opportunity to teach positive behaviors through the use of a behavior matrix. Students and staff are rewarded for getting caught being good through recognition and prizes. PBIS also allows the PBIS team to monitor positive and negative behavior data to adjust supervision, etc., to create and maintain a safe, positive, and productive environment conducive to student achievement.

Safety Rules

All school safety rules in vocational, special, and general education classes are strictly enforced for the benefit of all individuals. Failure to observe safety rules will cause an individual to be denied participation in a given course or school activity until there is resolution with the instructor. If a student requires removal from a course, "dropped course" guidelines will be applicable.

Searches

In the interest of student safety and to ensure that schools are drug free, district authorities may conduct searches. Students violate school policy when they carry contraband on their person or in their personal possessions or store contraband in their desks, lockers, or vehicles parked on school property. "Contraband" means any unauthorized item, the possession of which is prohibited by school district policy and/or law. If a search yields contraband, school officials will seize the item(s) and, where appropriate, give the item(s) to legal officials for ultimate disposition. Students found to be in violation of this policy are subject to discipline in accordance with the school district's "Student Discipline" policy, which may include suspension, exclusion, expulsion, and, when appropriate, the student may be referred to legal officials.

Vehicles on Campus

School officials may conduct routine patrols of student parking lots and other school district locations and routine inspections of the exteriors of the motor vehicles of students. Such patrols and inspections may be conducted without notice, without student consent, and without a search warrant.

Skateboards are not allowed to be used on school campus. Students may carry one to his/her locker.

Search of the Interior of a Student's Motor Vehicle

The interior of a student's motor vehicle in a school district location, including the glove and trunk compartments, may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law and/or school policy or rule. The search will be reasonable in its scope and intrusiveness. Such searches may be conducted without notice, without consent, and without a search warrant. A student will be subject to withdrawal of parking privileges and to discipline if the student refuses to open a locked motor vehicle or its compartments under the student's control upon the request of a school official.

*Lockers and Personal Possessions Within a Locker **

According to state law, school lockers are the property of the school district. At no time does the school district relinquish its exclusive control of lockers provided for the convenience of students. Inspection of the interior of lockers may be conducted by school officials for any reason at any time, without notice, without student consent, and without a search warrant.

Students' personal possessions within a school locker may be searched only when school officials have a reasonable suspicion that the search will uncover evidence of a violation of law or school rules. As soon as practicable after the search of a student's personal possessions, the school officials will provide notice of the search to students whose lockers were searched, unless disclosure would impede an ongoing investigation by police or school officials.

Desks

School desks are the property of the school district. At no time does the school relinquish its exclusive control of desks provided for the convenience of students. Inspection of the interior of desks may be conducted by school officials for any reason at any time, without notice, without student consent, and without a search warrant.

Personal Possessions and Student's Person

The personal possessions of a student and/or a student's person may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law or school rules. The search will be reasonable in its scope and intrusiveness.

Student Vehicles

The school district allows limited use and parking of motor vehicles by students. Remember that parking a motor vehicle on school property during the school day is a privilege and unauthorized vehicles parked on school district property may be towed at the expense of the owner or operator.

Terroristic Threats:

Dangerous Threats:

Threats to normal school operations or school activities, such as reporting of dangerous or hazardous situations that do not exist, (ex. Bomb Threats) are against school rules and state statute.

Discipline Actions for Dangerous Threats

1st Violation:	Suspension, Parent/Staff/Administration conference, notify Law Enforcement.
2nd Violation:	Suspension, Parent/Staff/Administration conference, notify Law Enforcement.
3rd Violation:	Expulsion according to the Fair Pupil Dismissal Law.

Theft:

Theft is the act of intentionally and without claim of right taking, using, transferring, concealing, or retaining possession of movable property of another without consent and with intent to deprive the owner permanently of the property; or finding lost property and not having made reasonable effort to find the owner to return the property. Students guilty of theft will be subject to disciplinary action. Theft of personal or school property should be reported to the High School Office. Consequences are dependant upon theft of item.

Discipline Actions for Theft

1st Violation:	Suspension, parent conference, referral to court, and/or restitution.
2nd Violation:	Suspension, parent conference, referral to court, and/or restitution.
3rd Violation:	Referral to an Alternative Program and restitution. Expulsion/Exclusion

Tobacco

TOBACCO-FREE SCHOOLS

School district students and staff have the right to learn and work in an environment that is tobacco free. School policy is violated by any individual's use of tobacco or tobacco-related devices and the use of electronic cigarettes, including the inhaling and exhaling of vapor from any electronic delivery device in a public school, on school grounds, in any school-owned vehicles, or at any school events or activities. Students may not possess any type of tobacco or tobacco-related device in a public school, on school grounds, in any school-owned vehicles, or at any school events or activities. Any student who violates this policy is subject to school district discipline.

1st Violation: (1) day OSS, parent conference, notification of law enforcement and certificate of completion of the e-Checkup TO GO (an interactive assessment that provides personalized feedback related to tobacco use).
2nd Violation: (3) days OSS, parent conference, notification of law enforcement and certificate of completion of the e-Checkup TO GO (an interactive assessment that provides personalized feedback related to tobacco use).
3rd Violation: (5) days OSS, parent conference, notification of law enforcement and certificate of completion of the e-Checkup TO GO (an interactive assessment that provides personalized feedback related to tobacco use).

Truancy and Unauthorized Absences: Truancy, Tardiness, and Loitering

As required by current statutes, regulations of the State Department of Education, and the School Board of District #317, students shall be in attendance each day that school is in session. The authority to classify an absence as parent approved, or an additional allowable, rests with the building principal.

Definitions:

Truancy:	The absenting of oneself from school or class without knowledge or approval of the school and parent.
Tardiness:	Arriving at class after the bell has rung.
Loitering:	The presence of a student on school property or adjacent community property when the parent and school have excused the student.
Pass Violation:	The misuse of a student pass from one location to another, excessive truancy/tardy

Disciplinary Actions for Truancy:

All Violations:	May result in (2) Hours ISS for every (1) hour truant May result in pass suspension for a period of (2) weeks minimum. Students will only be removed from the no pass list when he/she has successfully completed a period of two weeks with no tardies, unexcused absences, or behavior concerns.

Disciplinary Actions for Tardiness:

1 Tardy:	Warning
3 Tardies:	Lunch ~~Focus~~ ATS Room
6 Tardies in one class:	Parent/Student conference
9 Tardies:	Parent/Student conference
12 Tardies:	Truancy notice filed with county/tribe

Note: 3 tardies equals one absence.

Tardies may also result in pass suspension for a period of (2) weeks minimum. Students will only be removed from the no pass list when he/she has successfully completed a period of two weeks with no tardies, unexcused absences, or behavior concerns.

Disciplinary Actions for Loitering:

1st Violation:	Warning
2nd Violation:	Suspension of privileges without parental supervision.

Vandalism:

Damage or vandalism to school property or to private property of others by students who are under the jurisdiction of the school will not be tolerated. The severity of disciplinary actions will be determined by the extent of vandalism.

Disciplinary Actions for Vandalism:

1st Violation:	Suspension, parent conference, referral to court, and restitution.
2nd Violation:	Suspension, parent conference, referral to court, and restitution.
3rd Violation:	Referral to an Alternative Program and restitution. Expulsion/Exclusion

Weapons

No person will possess, use, or distribute a weapon when in a school location except as provided in school district policy. A "weapon" means any object, device, or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self-injury including, but not limited to, any firearm, whether loaded or unloaded; air guns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; numchucks; throwing stars; explosives; fireworks; mace and other propellants; stun guns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon. A weapon also includes look-alike weapons. Appropriate discipline and action will be taken against any person who violates this policy. The school district takes a "zero tolerance" position regarding the possession, use, or distribution of weapons by students. Discipline of students will include, at a minimum: immediate out-of-school suspension; confiscation of the weapon; immediate notification of police; parent or guardian notification; and recommendation to the superintendent of dismissal for a period of time not to exceed one year. A student who brings a firearm to school will be expelled for at least one year, subject to school district discretion on a case-by-case basis.

No student shall possess, claim to possess, use, maintain, transmit or distribute any object, device or instrument having the appearance of a weapon, as defined above in the places set forth above, and such objects, devices or instruments shall be treated as weapons. Objects, devices, or instruments that have the appearance of a weapon, including, but not limited to, any weapon listed above which is broken or non-functional and any object that is a facsimile of or could be taken for any weapon listed above.

No student shall use articles designed for other purposes (i.e., belts, combs, pencils, files, scissors, etc.), to inflict or threaten bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon.

The appropriate possession uses or distribution of equipment and tools necessary for school activities or instruction will not be considered a violation of this policy when such equipment and tools are properly used and stored. Written permission will be required from the principal for possession, use or distribution of any weapon or object that has the appearance of a weapon, as defined above, unless the object is being used appropriately as part of a class or extra-curricular activity.

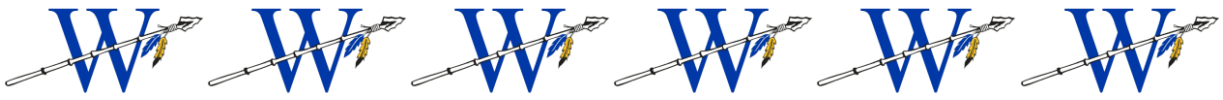
However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

A student who finds a weapon on the way to school or in the school building should give the weapon to the first School District staff member (teacher, aide, custodian, etc.) that can be located. Such conduct shall not be considered a violation of this policy.

Minnesota Statute 609.66 provides that it is unlawful to possess, store, keep or use a dangerous weapon, replica firearm or BB gun on school property. A person who possesses, stores, or keeps a dangerous weapon or uses or brandishes a replica firearm or BB gun on school property is guilty of a felony and may be sentenced to imprisonment for up to two years and/or to payment of a fine of up to $5,000. A person who possesses, stores, or keeps a replica firearm or BB gun on school property is guilty of a gross misdemeanor.

The School District and the school takes a position of "Zero Tolerance" regarding the possession, claim of possession, use, maintenance, transmission, or distribution of weapons by students. Consequently, the minimum consequence for a violation of this policy shall include (1) confiscation of the weapons; (2) parent notification; (3) notification of police; (4) an initial out-of school suspension for ten (10) days; and (5) immediate initiation of the expulsion process.

First Offense: Expulsion according to the Fair Pupil Dismissal Act of 1974.



HEALTH, SAFETY, AND PRIVACY POLICIES

Asbestos Management Updates *
The school district has developed an asbestos management plan. A copy of this plan can be found in the high school office.

Crisis Management
The school district has developed a "Crisis Management" policy. Each school building has its own building-specific crisis management plan. Students and parents will be provided with information as to district- and school-specific plans. Effective 2019-20 Deer River Public Schools are certified ALICE Schools.

The "Crisis Management" policy addresses a range of potential crisis situations in the school district and includes general crisis procedures for securing buildings, classroom evacuation, campus evacuation, sheltering, and communication procedures. The school district will conduct lock-down drills, fire drills, and a tornado drill. Building plans include classroom and building evacuation procedures.

Family Educational Rights and Privacy Act (FERPA): Directory Information Notice
The *Family Educational Rights and Privacy Act* (FERPA), a federal law, requires that ISD #317, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. However, ISD #317 may disclose appropriately designated "directory information" without written consent, unless you have advised the district to the contrary in accordance with District procedures. The primary purpose of directory information is to allow the Deer River School District to include this type of information from your child's education records in certain school publications. Examples include a playbill showing your student's role in a drama production, the annual yearbook, honor roll or other recognition lists, graduation programs, and sports' activity sheets, such as for wrestling, showing weight and height of team members.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require local educational agencies (LEAs) receiving assistance under the *Elementary and Secondary Education Act of 1965* (ESEA) to provide military recruiters, upon request, with the following information – names, addresses and telephone listings – unless parents have advised the LEA that they do not want their student's information disclosed without their prior written consent.

Additionally, ISD #317 has been selected to participate in the U.S. Department of Education's FAFSA Completion Project. This project is designed to assist LEAs and secondary school administrators in determining which of their senior students have completed a Free Application for Federal Student Aid (FAFSA) form for the upcoming school year. In order to participate in the FAFSA Completion Project ISD #317 is required to disclose the names, addresses, and dates of birth on entering seniors to the U.S. Department of Education (that is, properly designated directory information under FERPA) on those students whose parents have not opted out of directory information. (If the student is considered an "eligible student" under FERPA, i.e., has reached 18 years of age, then the student has the right to opt out of directory information.)

If you do not want ISD #317 to disclose directory information from your child's education records without your prior written consent, you must notify the district in writing by September 19, 2016. ISD #317 has designated the following information as directory information:

-Student's name -Address -Date of birth -Telephone listing
-E-mail address -Photograph -Grade level -Major field of study
-Dates of attendance -The most recent educational agency or institution attended
-Participation in officially recognized activities and sports
-Weight and height of members of athletic teams
-Degrees, honors, and awards received

Medical Care

School personnel will provide necessary emergency medical care or contact the Deer River Emergency Technicians (Ambulance Service) according to need to the best of their ability when attempts to contact parents, guardians or emergency contacts for direction are not possible.

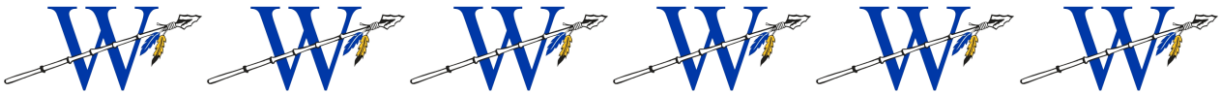
First Aid

The nurse's office in each building is equipped to handle minor injuries requiring first aid. If the nurse's office is not open, assistance can be sought from the building's administrative office. If a student experiences a more serious medical emergency at school, 911 will be called and/or a parent/guardian will be contacted depending on the situation.

The district has installed automated external defibrillators (AEDs). Tampering with any AED is prohibited and may result in discipline.

Pesticide Application Notice *

The school district may plan to apply pesticide(s) on school property. To the extent the school district applies certain pesticides, the school district will provide a notice by September 15 as to the school district's plan to use these pesticides. A parent may request to be notified prior to the application of certain pesticides on days different from those specified in the notice. Additional information regarding what pesticides are used, the schedule of pesticide applications, and the long-term health effects of the class of pesticide on children can be requested by contacting the facilities manager.



Acknowledgement Form

Yearly enrollment/update papers include an acknowledgement section. By signing the yearly form, you acknowledge that you have read and understood the policies and procedures outlined in the DRHS student handbook. Paper copies of this handbook are available upon request.

* Denotes sections recommended for inclusion by MSBA.

Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing

This information will help parents/guardians make informed decisions that benefit their children, schools, and communities.

Why statewide testing?

Minnesota values its educational system and the professionalism of its educators. Minnesota educators created the academic standards which are rigorous and prepare our students for career and college.

The statewide assessments are how we as a state measure that curriculum and daily instruction in our schools are being aligned to the academics standards, ensuring all students are being provided an equitable education. Statewide assessment results are just one tool to monitor that we are providing our students with the education that will ensure a strong workforce and knowledgeable citizens.

Why does participation matter?

A statewide assessment is just one measure of your student's achievement, but your student's participation is important to understand how effectively the education at your student's school is aligned to the academic standards.

- In Minnesota's implementation of the federal Every Student Succeeds Act, a student not participating in the statewide assessments will not receive an individual score and for the purpose of school and district accountability calculation, including opportunities for support and recognition, will not be considered "proficient".
- Students who receive a college-ready score on the high school MCA are not required to take a remedial, noncredit course at a Minnesota State college or university in the corresponding subject area, potentially saving the student time and money.
- Educators and policy makers use information from assessments to make decisions about resources and support provided.
- Parents and the general public use assessment information to compare schools and make decisions about where to purchase a home or to enroll their children.
- School performance results that are publicly released and used by families and communities, are negatively impacted in students do not participate in assessments.
- English learners not taking ACCESS or Alternate ACCESS for ELLS will not receive a score to meet English learner program exiting criteria.

Academic Standards and Assessments

What are academic standards?

The Minnesota K–12 Academic Standards are the statewide expectations for student academic achievement. They identify the knowledge and skills that all students must achieve in a content area and are organized by grade level. School districts determine how students will meet the standards by developing courses and curriculum aligned to the academic standards.

What is the relationship between academic statewide assessments and the academic standards?

The statewide assessments in mathematics, reading, and science are used to measure whether students, and their school and district, are meeting the academic standards. Statewide assessments are one measure of how well students are doing on the content that is part of their daily instruction. It is also a measure of how well schools and districts are doing in aligning their curriculum and teaching the standards.

Minnesota Comprehensive Assessment (MCA) and Minnesota Test of Academic Skills (MTAS)

- Based on the Minnesota Academic Standards; given annually in grades 3-8 and high school in reading and mathematics; given annually in grades 5, 8 and high school for science.
- Majority of students take the MCA.
- MTAS is an option for students with the most significant cognitive disabilities.

ACCESS and Alternate ACCESS for English Learners

- Based on the WIDA English Language Development Standards.
- Given annually to English learners in grades K–12 in reading, writing, listening, and speaking.
- Majority of English learners take ACCESS for ELLs.
- Alternate ACCESS for ELLs is an option for English learners with the most significant cognitive disabilities.

Why are these assessments effective?

Minnesota believes that in order to effectively measure what students are learning, testing needs to be more than answering multiple choice questions.

- To answer questions, students may need to type in answers, drag and drop images and words, or manipulate a graph or information.
- The Reading and Mathematics MCA are adaptive, which means the answers a student provides determine the next questions the student will answer.
- The Science MCA incorporates simulations, which require students to perform experiments in order to answer questions.

All of these provide students the opportunity to apply critical thinking needed for success in college and careers and show what they know and can do.

Are there limits on local testing?

As stated in Minnesota Statutes, section 120B.301, for students in grades 1-6, the cumulative total amount of time spent taking locally adopted districtwide or schoolwide assessments must not exceed 10 hours per school year. For students in grades 7-12, the cumulative total amount of time spent taking locally adopted districtwide or schoolwide assessments must not exceed 11 hours per school year. These limits do not include statewide testing.

In an effort to encourage transparency, the statute also requires a district or charter school, before the first day of each school year, to publish on its website a comprehensive calendar of standardized tests to be administered in the district or charter school during that school year. The calendar must provide the rationale for administering each assessment and indicate whether the assessment is a local option or required by state or federal law.

What if I choose not to have my student participate?

Parents/guardians have a right to not have their student participate in state- required standardized assessments. Minnesota Statutes require the department to provide information about statewide assessments to parents/guardians and include a form to complete if they refuse to have their student participate. This form follows on the next page and includes an area to note the reason for the refusal to participate. Your student's district may require additional information.

A school or district may have additional consequences beyond those mentioned in this document for a student not participating in the state-required standardized assessments. There may also be consequences for not participating in assessments selected and administered at the local level. Please contact your school for more information regarding local decisions.

When do students take the assessments?

Each school sets their testing schedule within the state testing window. Contact your student's school for information on specific testing days.

- The MCA and MTAS testing window begins in March and ends in May.
- The ACCESS and Alternate ACCESS for ELLs testing window begins at the end of January and ends in March.

When do I receive my student's results?

Each summer, individual student reports are sent to school districts and are provided to families no later than fall conferences. The reports can be used to see your child's progress and help guide future instruction.

How much time is spent on testing?

Statewide assessments are taken one time each year; the majority of students test online. On average, the amount of time spent taking statewide assessments is **less than 1 percent of instructional time** in a school year. The assessments are not timed, and students can continue working as long as they need.

Why does it seem like my student is taking more tests?

The statewide required tests are limited to those outlined in this document. Many districts make local decisions to administer additional tests that the state does not require. Contact your district for more information.

Where do I get more information?

Students and families can find out more on our Statewide Testing page (education.mn.gov > Students and Families > Programs and Initiatives > Statewide Testing).

Minnesota Statutes, section 120B.31, subdivision 4a, requires the commissioner to create and publish a form for parents and guardians to complete if they refuse to have their student participate in state-required standardized assessments. Your student's district may require additional information. School districts must post this three-page form on the district website and include it in district student handbooks.

Parent/Guardian Refusal for Student Participation in Statewide Assessments

To opt out of statewide assessments, the parent/guardian must complete this form and return it to the student's school.

*To best support school district planning, please submit this form to the student's school no later than January 15 of the academic school year. For students who enroll after a statewide testing window begins, please submit the form within two weeks of enrollment. A new refusal form is required **each year** parents/guardians wish to opt the student out of statewide assessments.*

Date_____ (This form is **only** applicable for the 20_ to 20__ school year.)

Student's Legal First Name_____ Student's Legal Middle Initial_____

Student's Legal Last Name_____ Student's Date of Birth_____

Student's District/School_____ Grade_____

Please initial to indicate you have received and reviewed information about statewide testing.

_____ I received information on statewide assessments and choose to opt my student out. MDE provides a *Parent/Guardian Guide and Refusal for Statewide Testing* on the MDE website (education.mn.gov > Students and Families > Programs and Initiatives > Statewide Testing).

Reason for refusal:

Please indicate the statewide assessment(s) you are opting the student out of this school year:

_____ MCA/MTAS Reading _____ MCA/MTAS Science

_____ MCA/MTAS Mathematics _____ ACCESS/Alternate ACCESS for ELLs

Contact your school or district for the form to opt out of local assessments.

I understand that by signing this form, my school and I may lose valuable information about how well my student is progressing academically. As a result, my students will not receive an individual score. Refusing to participate in statewide assessments may impact the school, district, and state's efforts to equitably distribute resources and support student learning; for the purpose of school and district accountability calculations, my student will not be considered "proficient".

If my student is in high school, I understand that by signing this form my student will not have an MCA score that could potentially save time and money by not having to take remedial, non-credit courses at a Minnesota State college or university.

Parent/Guardian Name (print) _____

Parent/Guardian Signature _____

To be completed by school or district staff only. Student ID or MARSS Number _____

IASC
Itasca Area Schools Collaborative
www.iasc.k12.mn.us

ISD 2 - Hill City School
ISD 118 - Northland Community Schools
ISD 316 - Greenway Public Schools
ISD 317 - Deer River Schools
ISD 318 - Grand Rapids Area Schools
ISD 319 - Nashwauk-Keewatin Schools
ISD 698 - Floodwood School

DEER RIVER SCHOOLS

After School Conference Dates:

DRHS:
- October 4 @ Ball Club (Baaga'dawaaning)
- October 5 @ DRHS
- March 8 @ Inger (Chachabahning)
- March 15 @ DRHS

King:
- November 10 & 17
- February 9 & 16

* All conference meeting times, locations, dates, and formats may be subject to change.

School Day Schedule:

	Start	Dismiss
M, T, Th, F		
King	**8:25 AM**	**2:56 PM**
DRHS	**8:25 AM**	**3:06 PM**
Wednesday		
King	**8:25 AM**	**2:20 PM**
DRHS	**8:25 AM**	**2:30 PM**

WEBSITE: www.isd317.0rg

2022-2023 School Calendar

August 0/2

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

Teacher Days 30-31

September 19/20

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

9/5 Labor Day

October 19/19

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

MEA 10/20 and 10/21

November 18/20

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

Thanksgiving Holiday 11/24 & 11/25

December 16/16

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Winter Break 12/23-1/2

January 19/21

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

1/16 MLK Day

1/20 - end of first semester

February 18/19

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

2/20 President's Day

March 21/22

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

3/23 end of 3rd Qtr

April 18/18

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

4/7 - 4/10 Easter Break

May 22/22

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

5/29 Memorial Day

June 1/2

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16

6/1 - last day for students

6/2 - last day for teachers

First / Last Day of School

Holiday / No School

End of Quarter

Teacher Workshop/No School

Conf. Comp Day/No School

	Student Days	Teacher Days
Qtr 1:	42	45
Qtr 2:	43	46
Qtr 3:	41	43
Qtr 4:	45	47
	171	181

2022-23

DEER RIVER HIGH SCHOOL

TEACHER HANDBOOK

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1. TEACHER - GENERAL

Sect. 1.01 Working Hours
Teachers are required to be on duty by 8:00 a.m. and to remain on duty until 3:30 p.m. Instructors are not to leave the building during the above hours without authorization from the principal. It is required that teachers sign out in the High School Office when they leave and return to the building. Early Out – Wednesday – 8:00 – 4:00 p.m.

Sect. 1.02 Teacher Absence
In case of an absence, a teacher must notify the Substitute System by 7:30 a.m. Teachers becoming ill during the school day must report to the High School Principal or designee before leaving the building and should report the absence in Aesop, if possible. When absent from the classroom for any other reason, teachers must report the absence in Aesop at least three days prior to the absence.

Teachers need to verify that a substitute teacher has been assigned the day prior to the approved absence. Should a sub not be assigned, the teacher is expected to cancel their personal or professional activity and report to school.

Administrative approval is required prior to any teacher or coach accepting appointment to an advisory panel or committee that would absent the teacher/coach for any instructional assignment time.

Sect. 1.03 Lesson Plans for Substitutes
Teachers are responsible for completing lesson plans, preparing all relevant materials, and making them readily available to a substitute teacher and/or the High School Office when teachers are absent from the teacher's classroom. The lesson plans should be detailed enough to allow the substitute the ability to effectively deliver a lesson maintaining a high level of instruction.

Plans should include the most recent class rosters, seating charts, and emergency plans.

Sect. 1.04 Professional Dress
To aid in preserving a professional atmosphere in the building, teachers are expected to dress in a manner, which represents their position appropriately. Casual Friday will be respected by the administration. Avoid wearing jeans or shorts unless it is appropriate for a field trip. Please avoid wearing heavy fragrances.

Sect. 1.05 Mail
Teachers will be assigned a mailbox in the High School Office. Mail should be picked up daily. Do not send students to retrieve mail.

Sect. 1.06 Daily Bulletins
A daily bulletin will be prepared and sent to all teachers through e-mail and on Schoology. The purpose of the daily bulletin is to list special announcements and daily events. Any teacher who has an announcement to be included in the daily bulletin should submit the announcement to the High School Office by 8:00 a.m. daily.

School activities, games and meets, dismissal times, student meetings, etc. will be promoted in the daily bulletin. Coaches and advisors are encouraged to provide summary information regarding the previous day's events to be included in the bulletin.

Sect. 1.07 Daily Announcements

General school announcements will be made daily after the first hour bell. General school announcements should be limited during the school day to avoid classroom disruptions.

Sect. 1.08 Email

Teachers have been assigned an email address and should check their email at least twice daily, once in the morning and once in the afternoon. Teachers are responsible for the information distributed via email.

Sect. 1.09 Building Responsibility

It is the responsibility of all the staff to help keep our school a clean, welcoming environment. The teacher in charge of the classroom or study hall is responsible for the equipment in the respective room. The room should be kept clear of any unnecessary marking and damage. Students are held responsible for their assigned seats, and should any unnecessary damage occur to them, the student should be reported to the office so that appropriate action may be taken. Teachers should periodically check the room and desks for this purpose. Desks should be kept away from walls at all times to eliminate marking and damage.

Help the janitors by keeping the floors as free of paper as possible - a minute used at the end of the period to pick up is a good way to keep our school looking good! When the room is not to be used for the remainder of the day, windows are to be closed and locked. All lights shall be turned off when not needed.

All classroom doors will be locked ~~when the teacher is not present~~ during class time or when the room is not in use. **No students shall be present in your room unless they are supervised.**

Because of fire codes and to aid in neat appearance of our school, teachers are responsible for keeping materials stored in a proper fashion. Under no circumstances are there to be stacks of materials stored on the floor. Fire code requires that no materials be stored within 18 inches of the ceiling. Additionally, student work or other displays on walls of the hallway must be limited and not more than 20% of wall space per the fire code.

Any personal furniture and small electronics are expected to adhere to fire safety code. If there are questions, please see the facilities manager.

All faculty and staff are expected to maintain an orderly environment that adheres to federal and state guidelines. It is expected that faculty and staff follow general guidelines for classroom care and maintenance such as adhering items to the wall with appropriate materials (putty/tape) that do not damage the walls. Painting of walls should be kept to a minimum and only when approved by the facilities manager.

Sect. 1.10 School Telephones

The school telephone should be used primarily for school business. Student access should be limited and monitored.

Sect. 1.11 School Stationery

School stationery and envelopes will be used only for school business.

Sect. 1.12 General Supplies
General supplies for instruction are stored in the High School Office and distributed at the start of the year. Teachers may pick up additional supplies from the office staff as needed. General supplies from the office will not be distributed to students.

Sect. 1.13 Salespeople
Salespeople are not allowed to solicit teachers during school hours without permission from the school office. Salespeople will only be permitted to talk with teachers during prep periods, lunch, before or after school.

Sect. 1.14 Teaching Certificates/Teacher Retirement
Each teacher shall have a valid teaching certificate and their Teacher Retirement Number on file in the school business office.

Sect. 1.15 Inventories
Inventory is completed annually by teachers and by coaches at the conclusion of each season. Each teacher is responsible for doing inventory for the equipment and textbooks of his/her room or department and must turn completed inventory forms into the High School Office or to the Activities Secretary.

Sect. 1.16 Tobacco Free
The Deer River Schools (buildings, grounds, and vehicles) are tobacco free facilities. Any use is always prohibited.

Sect. 1.17 Auto Shop Vehicle Policy
Effective September 8, 1982, vehicles allowed into the auto shop for work or repair will be in the following priority:

1. Students enrolled in auto class.
2. Parents of students enrolled in the auto class.
3. Students enrolled at Deer River High School*.
4. High School faculty*.

*By discretion of instructor, if needed by a student.

2 - SCHEDULING

Sect. 2.01 Staff Meetings and Professional Development
Staff meetings will be called when necessary. Teachers shall attend all teacher meetings. If you cannot make it to a staff meeting, please notify the building Principal. You will be expected to get the information from a colleague.

Professional development gatherings will be held as per the contract agreement. All meetings and gatherings will be held in the Media Center or Commons area, depending on space needs. Staff should bring their individual technology devices to aid in training and other forms of communication.

Sect. 2.02 Preparation Periods
Each Secondary Teacher will be allotted one preparation period in their schedule. A prep period is designed for improvement of instruction, curriculum revision, and general daily tasks. Students are encouraged to solicit additional help from their teachers during the prep period. When scheduling is

possible, every teacher's classroom will be vacant during a prep period for teachers to perform above listed tasks.

Sect. 2.03 Duty Hour

As per the master agreement, each Secondary Teacher will be assigned one duty hour in their schedule. Duties will be assigned yearly and should be completed in a professional manner. Duties may change as needed. Example duties include Learning Community/Academic Academy, Breakfast, Lunch, and Bus Connect, Hallway Sweep, PGD, Due Process, and Lessons or other tasks as deemed necessary by administration.

Learning Community/Academic Academy: Supervise students - connect with students, support them in schoolwork as needed, encourage academics, create an environment that supports students completing coursework and academic growth.

Breakfast Connect: Spend time with students in a meaningful context - making connections, reminding them of resources and supporting lunchroom monitor paraprofessionals.

Lunch Connect: Spend time with students in a meaningful context - making connections, reminding them of resources and supporting lunchroom monitor paraprofessionals.

Bus Connect: Spend time with students in a meaningful context - making connections, reminding them of resources and supporting bus monitor paraprofessionals.

Hallway Sweep: Move throughout the school, "sweep" kids into classes who may be tardy, check in with students who might be out of their classes and encourage them to get where they need to be.

PGD (Professional Growth & Development): Non-tenured Teachers work with instructional coaches, mentors, and peers to develop pedagogy and access support in profession.

Due Process: Special Education Case Manager Duties

Lessons: Vocal & Instrumental Music Lessons

PGD – Professional Growth & Development – Non-tenured teachers work with coaches, mentors, and peers to develop pedagogy and access support.

Sect. 2.04 Student Schedule

Please adhere to the warning bells, start times, and end times as reflected in the current bell schedule. The bell schedule is available on the school website. Formal class work begins, and tardiness is counted when the bell rings.

No students will be permitted to remain in the building after 3:35 p.m. or on weekends without the direct supervision of an instructor. No students shall be left in classrooms, hallways, or any other school areas unsupervised under any circumstances.

Sect. 2.05 Lunch Schedules

A lunch schedule will be posted and should be strictly adhered to by all classes. Teachers shall adhere to this schedule -- do not dismiss before the time scheduled for your class and be sure to start classes by the time stated. ADHERE YOUR CLASS STRICTLY TO THE SCHEDULE.

Students who eat hot or bag lunches will do so only in the commons. Every teacher should assume responsibility to control the rush to the lunchroom.

Sect. 2.06 Open Noon Hour

Students at Deer River High School [Grades 9-12] may be released during their lunch time for the purpose of dining at local establishments and/or conducting personal business in the downtown area. Students wishing to go downtown during lunch must do so by WALKING. **No personal vehicle use is allowed.** This privilege will continue as long as students conduct themselves in a responsible manner. Failure to comply may result in loss of Open Noon Hour privileges.

Sect. 2.07 Passing Classes - Hall Duty

In order to maintain a safe and welcoming school, teachers are to be outside of their classroom door for the passing of classes and before and after school. Teachers should make a concerted effort to welcome and release students from their doorways. Visibility in the hallways during passing time deters inappropriate student behavior and creates a friendly learning environment. Teachers are to start classes promptly and dismiss classes promptly. All teachers should feel responsible for the maintaining of good order in halls, classrooms, and in and around the building and grounds. If all teachers assist in this matter, it will help improve the conduct of students in the school. Assignments may be made if conditions warrant.

Every minute of instructional time is valued. Teachers will be responsible for appropriate action to curtail tardiness. Teachers shall confer with the Principal regarding repeated violators and a corrective plan will be arranged.

Sect. 2.08 Hallway Discipline

1. No running is to be allowed in the hallways or on the stairs.

2. Students are to keep to the right in moving in hallways and on stairs.

3. Disorderly conduct or boisterous talking should be curtailed immediately when observed by teachers.

4. Teachers should insist that students do not linger or loiter between passing of classes, request students to move into their rooms or on to their destinations.

5. An over-display of affection (PDAs) in public is considered not to be in good taste, makes other students feel uncomfortable, and therefore should be discouraged. Holding hands is acceptable.

- Electronic Devices: At NO time should any student be allowed access to any electronic device provided to the staff by the district.

3. CLASSROOM AND SCHOOL PROCEDURES

Sect. 3.01 Textbooks and School Equipment

A. Teachers are responsible for maintaining a record of the number of all books issued and the names of the students who have them. The condition of the book at the time of issuing should be recorded.

B. Students are required to pay for materials (ex. Industrial Tech, Art) provided by the school for required projects only when the project becomes the student's personal property. Students are required to reimburse the school for lost or damaged school property (ex. locks), electronic devices, and textbooks:

Electronic Devices:

1. Lost – 75% of the initial cost

New books:

1. Lost - 75% of the initial cost
2. Pages Torn - 25% of the initial cost
3. Broken Binding - 50% of the initial cost

Used books:

1. Lost - 50% of the initial cost
2. Damaged - 25% of the initial cost

No student will be denied educational activities (ex. assignments, field trips, assessments), grades, or promotion due to uncollected fines or fees.

Students are responsible for the books assigned to them regardless of the circumstances regarding the damage.

It is important to secure all personal and school equipment (i.e., electronics) to prevent theft or damage to items.

Sect. 3.02 Hall Passes

Students shall be issued a Teacher Pass when leaving a classroom at all times. Passes may be issued by a teacher allowing students to go to the Library, Office, or Lavatory. Students must have a pre-signed pass to go to any classroom, teaching station, or support staff office/room. All classrooms will have and maintain a sign out log that all students must sign, date, and record time prior to leaving the classroom.

Sect. 3.03 Student Accidents

It is the responsibility of the teacher to recognize and conduct their classes and maintain equipment so that accidents are not likely to occur. All accidents, no matter how minor, must be reported to the Principal's Office and Nurse's office and an accident report form must be completed by the witnessing staff and turned into the office prior to the end of the school day.

Sect. 3.04 Student Permit to Leave Building

No student will be permitted to leave the building to go elsewhere unless: it is a supervised activity with a teacher for which arrangements have been made with the office, or the student has

a written permit slip from the office to allow him/her to leave. Students are permitted to sign out on a sign-out log in the office. Senior high students (grades 9-12) are the only students permitted during lunch to leave school property without permission (walking only).

Sect. 3.05 Admit Slips

Any student who was absent must, upon return to school, report to the High School office to pick up an absentee slip to admit him/her to class. No student is to be admitted to class without an admit slip following an absence.

Sect. 3.06 Safety Glasses

All students working in a hazardous area shall be provided with and required to always wear protective glasses.

Areas considered hazardous:

1. Ind. Arts - Woods, Metals, Plastics, Welding, and Small Engines
2. Science - when working with dangerous chemicals
3. Construction - protective glasses and hard hats

Students who will not wear the required protective devices shall be reported to the principal and those students shall be removed from the class and re-scheduled. Students failing to adhere to safety regulations will receive a failing grade on his/her transcript when they are transferred to another classroom.

Sect. 3.07 Outdoor Class

Classes may be conducted outside during warm weather. The class shall be as orderly and business-like as in the regular classroom. When outside, consideration of other classes in the building must be considered. Only with prior approval from the building Principal shall classes or study halls conduct recreational activities, and the High School Office must be contacted. PE Instructors must take and monitor their cell phones when outside of the building.

The office must be notified that class will be held in an alternate location. All teachers are expected to provide a cell phone number or grab a radio from the office for use in communication as needed.

Sect. 3.08 Student Dismissal to Extra-Curricular Events

Students shall be dismissed no earlier than 15 minutes prior to bus departure time unless students will need to eat an alternative lunch. The release time should be worked out with building administration. The time will be listed in the daily bulletin by the appropriate supervisor. Coaches/advisors are required to inform the high school office:

1. List of students leaving
2. Time of dismissal
3. Time of departure
4. Name of substitute supervising classes and/or where classes will be
5. Approximate return time

Sect. 3.09 Grading

Each teacher is required to maintain student progress (grades) in the Infinite Campus WebBook program to promote consistency and communication with parents through the Parent Portal. Grades should be updated prior to the start of school each Wednesday to determine field trip and athletic early out eligibility. Parent Portal allows parents the ability to access recorded daily grades as well as nine week (quarter), semester and yearly average, for semester and full year

courses. Since WebBook is backed up electronically, no printed copy needs to be turned in to the Principal's Office at the end of the school year.

Sect. 3.10 Cleaning - Supplies

The custodians will distribute all necessary cleaning supplies. Shower towels shall not be used to clean boards and/or any other surfaces. Cleaning supplies should not be given to students unless the head custodian or the building Principal approves the cleaning solution. Only mild detergents should be given to students for cleaning purposes.

Sect. 3.11 Field Trips

Any time students depart from school property, the activity will be considered a field trip.

1. All field trips shall be cleared through the Principal's Office three weeks prior to the trip. Teachers must authorization for transportation prior to the field trip and all costs for the trip must be detailed on the expense form. This form can be found on the district website.
2. Issue parent permit slips to each student per field trip.
3. Compile a list of students with returned slips the Tuesday prior to the following week's trip.
4. Distribute the list to all staff members and the office two days prior to the trip. (No changes will be permitted beyond this point.)
5. Turn all parent permit slips and grade/attendance forms into the office.
6. Cancellation shall be made one day prior through the Principal's Office.
7. All school rules and regulations shall be in effect at all times.
8. All expenses (including substitute teacher cost, transportation, fees, etc.) will be collected from the students participating prior to the event and deposited with the District Office.
9. Teachers are responsible for finding supervision and notifying the high school office of assigned supervision for those students that are not attending the field trip. Supervision plans must be communicated with the office. It is encouraged to utilize study halls for supervision with the expectation that a written assignment is provided.

Field Trip/Early Out Athletic Guidelines for Eligibility

There are two times throughout the quarter that students' grades will be checked. These two monitoring periods are at mid-quarter and end of the quarter, each of which is used to determine trip eligibility.

A. If a student earns one or more failing grades at the mid-quarter grade check, the student will be ineligible to participate in field trips/sports early outs as soon as the student and teacher/coach are notified. To become eligible for field trips/sports early outs, the student must present the principal/AD with a teacher signed grade report proving they are currently passing all of their classes three (3) days prior to the event. **Only the Principal or his/her designee may deem a student eligible to attend.**

B. If a student earns one or more failing grades at the end of quarter 1, 2, or 3, or at midterm of 4th quarter, the student will be ineligible to attend field trips/sports events. To become eligible for field trips/sports events, the student must present the principal/AD with a teacher signed grade report proving they are currently passing all of their classes three (3) days prior to the event. **Only the Principal or his/her designee may deem a student eligible to attend.**

C. Other items to be considered by the principal for eligibility:

1. Attendance Record

2. Discipline Record

Sect. 3.12 Nurse's Office

The Nurse's office is available for students who become ill during the school day. Students should be sent to the nurse's office with a hall pass along with a phone call made to the nurse's office indicating that the student is ill. (Note departure time.) Students will either return to classes or be sent home when appropriate. Send only students that need the attention of the nurse. Band-aids and other minor issues should be handled within the classroom.

No medication, including aspirin, will be issued to students by anyone except the school nurse or their designee.

Sect. 3.13 Assemblies & Pep Fests

All teachers are required to attend assembly programs and pep fests and **disperse** among the students to assist with supervision. A teacher or teachers may be asked to supervise a designated area for students that have been suspended from assemblies or misbehave during an assembly.

Sect. 3.14 Daily Attendance

Attendance will be taken in classes at the **beginning** of each period on SIS. Student admission to class after absence should be permitted only upon the presentation of an admit slip for the time missed. It is required that all teachers keep their own attendance records for all classes.

Sect. 3.15 Absences

All work missed due to absence is to be completed and full credit recorded. Students should be allowed 2 days to complete make-up work for every excused day missed. Please refer to application of incomplete grading in Sec. 5.2. Keeping the record and completion of make-up work requirements is the teacher's responsibility. Teachers must provide homework to students that are placed on homebound based on the Homebound District Policy. Students in ISS/OSS may be deducted points for participation in classroom activities for the period(s) missed only if all students received a grade in participation.

Sect. 3.16 After School Credit Recovery: Grades 7-12

Certified teachers within the disciplines of math, science, social and language arts will staff ASCR. ASCR will be offered two nights per week, Tuesday's and Thursday's from 3:15 p.m. to 5:30 p.m. Students will meet in the Media Center at 3:15 and be escorted to classrooms by an ASCR teacher(s).

Purpose: After School Credit Recovery is designed to help students who have lost credit due to attendance issues or failed a quarter or semester of one or more classes**. Students may be assigned to attend ASCR by the Principal or his/her designee.**

Credit Deficient Students:
Students who become 2 or more credits deficient in their Required Core Classes (Math, Science, English, Social, and Computer Apps) after their sophomore year become ineligible to participate all activities until all credits are made up. Deviation from this rule can be cleared through the principal or activity office.

In addition, students may be assigned to attend ASCR to complete course work or complete test/quizzes prior to excused absences. For example, students attending a field trip, family vacation or sports event may use the ASCR time to complete assignments or test/quizzes that will be assigned during their absence.

Each student's course work will be provided to the ASCR teacher by the student's classroom teacher not later than 3:30 p.m. the day prior to each ASCR session.

ASCR teachers will be provided student rosters weekly by the ASCR coordinator.

ASCR teachers will take attendance each session and submit attendance to the ASCR coordinator the following day.

Note: All Deer River students seeking academic support are welcome to attend ASCR. Non-assigned students are not required to attend for the full two hours and may be released at the ASCR teacher's discretion.

4. DISCIPLINE

Sect. 4.01 General Discipline

All policies and procedures outlined in the student handbook shall be consistently followed by faculty and staff. Proper discipline is a prerequisite of effective instruction in any school. While the administration stands ready to help the teachers, especially with unusual cases, discipline will always remain the responsibility of the teacher. Some factors in securing effective discipline are: careful teacher preparation, good organization of classroom routine, effective presentation of subject matter, proper teaching attitudes, and consistency.

The purpose of sending a student to the High School Office/principal or designee should be three fold:

1. Utilize the student support room to allow the student to calm down, make better choices, and return to their regular schedule at the end of the period.
2. Student should be sent to the ISS room for further consequence.
3. Suspension.

If the teacher thinks that a student is detrimental to the class, and the teacher finds it impossible to deal with the student, the student should be sent to the office with a pass, notify the office that the student is on the way to the office and write a discipline referral on Campus. You may be called to the office to testify to the trouble, so come prepared with any material or witnesses to substantiate your charges. The Administration will provide full support for any school employee regarding **t**he enforcement of school policies. The employee's word will be considered sufficient, but documentation in writing may be required. Teachers not enforcing school policy may be subject to disciplinary action.

Sect. 4.02 Proper Title

Any discipline, to be effective, must be promptly administered with no exceptions. The first step in gaining the respect of the students is in the proper use of titles, be it Mr., Mrs., Miss, or Coach. Make this understood whenever the student addresses you by any other title, or when a student refers to another teacher or a support staff member by a title other than the proper one.

Sect. 4.03 Conferences (Parent - Student - School)

You may be called from time to time to participate in parent conferences. For this reason, it is essential that your information, such as grade books on all students, be kept up to date. Any other notations on students that you can contribute to these conferences may be helpful in

correcting or substantiating any issues involving a particular student. Dates will be established that will serve as mandatory student information updates.

Sect. 4.04 Assertive Discipline

Assertive Discipline is practiced in Deer River High School. Each teacher will develop and follow a discipline plan that is communicated to the students and parents.
Assertive Discipline plans should include:

A. A system of warnings to allow the student time to make a good decision.
B. A consequence that encourages accountability.
C. A post incident conference to allow for learning, commitment to and understanding of good behavior and resolution to mend and foster the relationship.

Deer River High School Discipline/Referral Levels

Level 1 – Incidental Violations (Non-referred/Non-recorded)	Level 2 – Minor Violations (Non-referred/Recorded)	Level 3 – Major Violations (Referred/Recorded)	Level 4 – Illegal Violations (Referred/Recorded)
▪ Classroom Preparedness ▪ Running ▪ Calling out ▪ Refusing to work ▪ Put downs ▪ Noise making ▪ Non-Compliance of staff direction. ▪ Out of seat ▪ Missing homework ▪ Classroom Disruption ▪ Breaking school rules ▪ Inappropriate behavior ▪ Chewing gum or eating candy except by teacher permission ▪ Inappropriate computer use/electronic devices handled within the hour ▪ Inappropriate tone/attitude Repeat offenders: move to level 2.	▪ Lying/cheating ▪ Indirect, inappropriate language/gestures ▪ Inappropriate dress ▪ Indications of bullying ▪ Repeated inappropriate computer use/electronic devices that may lead to future confiscation ▪ Tardy (>3) Repeat offenders: move to level 3.	▪ Inappropriate language gestures directed at staff or students ▪ Fighting/Physical aggression ▪ Bullying / Harassment ▪ Overt defiance ▪ Property destruction/misuse ▪ Tardy - 3 or more ▪ Theft ▪ Forgery ▪ Internet misuse/ cyber bullying ▪ Skipping class/leaving school ▪ Reference in conversation, writing or pictures to weapons or acts of violence ▪ Taking pictures/video without consent ▪ Gambling ▪ Intimidation ▪ Inappropriate computer use/ electronic devices that must be confiscated The office MUST be notified PRIOR to sending the student to the office.	▪ Drug-Alcohol Tobacco use/possession ▪ Weapon use/possession ▪ Truancy ▪ Arson ▪ Bomb threat ▪ Extreme property damage/vandalism ▪ Combustibles ▪ Assault/threats The office MUST be notified PRIOR to sending the student to the office.
Classroom Managed		**Office Managed**	

Deer River High School Discipline Process

	Level 1- Incidental Violations	Level 2- Minor Violations	Level 3- Major Violations	Level 4- Violations
Addressing the Behavior	**Teacher-handled** The teacher addresses the behavior using classroom management strategies.	**Teacher-handled** The teacher addresses the behavior using logical consequences.	**Office-managed** Send the student to the office where the principal or dean will address the behavior.	**Office-managed** Send the student to the office where the principal or dean will address the behavior.
Reporting	Classroom logs are encouraged for future reference and to informally track behavior. Parent communication is encouraged.	Submit a referral on Infinite Campus. Remember to type in the classroom consequence given to the student. Note in the comments log the name of the contact and time of contact. Parent communication is required.	Submit a referral via Infinite Campus. The office must be notified prior to sending a student out of the room. Note in the comments log the name of the contact and time of contact. Parent communication is required.	Submit a referral via Campus. The office must be notified prior to sending a student out of the room. Note in the comments log the name of the contact and time of contact. Parent communication is required.

BULLYING PROHIBITION POLICY SUMMARY

A safe and civil environment is needed for students to learn and attain high academic standards and to promote healthy human relationships. Bullying, including cyberbullying, is prohibited on school premises, on school district property, at school functions or activities, or on school transportation.

WHAT IS BULLYING?

"Bullying" means intimidating, threatening, abusive, or harming conduct that is:

a. objectively offensive;	**OR**	materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.
b. an actual or perceived imbalance of power exists between the student engaging in the prohibited conduct and the target of the prohibited conduct;		
b. the conduct is repeated or forms a pattern;		

WHO DOES THE BULLYING POLICY APPLY TO?

- Students who directly engage in an act of bullying and students who condone or support another student's act of bullying.
- Teachers, administrators, volunteers, contractors, or other employees of the school district.
- Apparent permission or consent by a student being bullied does not lessen or negate the prohibitions contained in this policy.

REPORTING BULLYING

- Alleged acts should immediately be reported to the school Principal, Dean of Students, or Counselor, preferably on the report form available in the school office.
- Bullying can be reported anonymously but the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- Reports of bullying are classified as private data and are confidential.

SCHOOL OR DISTRICT RESPONSE

- Within three days of the receipt of a report of bullying, the school district will begin an investigation.
- Immediate steps may be taken to protect the target of the bullying, the complainant, the reporter, or others.
- The alleged perpetrator of the bullying will be allowed the opportunity to present a defense.
- Upon completion of an investigation the school district will take appropriate action, which may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge.
- Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct.
- School officials will notify the parent(s) or guardian(s) of students who are targets of bullying and the parent(s) or guardian(s) of alleged perpetrators of bullying who have been involved in a reported and confirmed bullying incident.
- The school district will discipline or take appropriate action against any student or adult who commits an act of reprisal or retaliation.

OTHER IMPORTANT ITEMS

- Training will be provided by the district to school personnel and volunteers.
- Students, parents, and staff will be notified of the Bullying policy in student handbooks, school offices, and it will be available on the district website.

August 15, 2014

For the full Policy, see School Board Policy #514

5. REPORT CARDS - GRADING

Sect. 5.01 Grading System

The Deer River Junior-Senior High School will evaluate all students by assigning a letter grade quarterly and a cumulative grade at the completion of the course.

The standard of accomplishment as represented by these grades is interpreted as follows:

A - Exceptional work in quality and quantity, evidenced by originality and initiative.
B - Work above average in quality and quantity, some evidence of initiative.
C - Assigned work usually completed as to quantity and quality.
D - Assigned work usually completed, however, quantity and quality is below an average level.
F - Unsatisfactory work - No credit earned.
I - Work has not been completed because of absence or other valid reason.

Deer River High School Grading Policy

Grading Terms

1. Core academic courses in grades 6-8 will be graded on a year-long basis.
2. Fine Arts and Vocational Education courses in grade 6-8 will be graded on a quarterly basis.
3. All other courses are graded on a semester basis.
4. Quarter Grades are Progress Reports ONLY. Some teachers may allow students to retake assessments or re-do assignments, as we believe learning is a continuous process and not an endpoint. For the purposes of athletic eligibility, quarter grades and semester grades will remain constant and will determine eligibility. Grade changes due to continuous progress will not be changed on progress reports but may be used to calculate a semester grade.
5. Semester Grades in High School and Yearlong Grades in Middle School are the only grades that appear on a students' permanent transcript.

Grading Marks

1. Courses in grades 6-12 will utilize a letter grade A-F, with the following exceptions:
2. Credit Recovery courses will be scored as a Pass/Fail with 80% as the passing percentage. *
3. Teacher's Assistants will be graded utilizing satisfactory/unsatisfactory as to not affect the grade point averages of students.

*Students on Individual Education Plans or 504 Plans may utilize a Pass/Fail as determined by appropriate teams. Individual teams will identify the passing percentages for individual students.

Deer River High School Grading Marks

Mark in Grade Book	Meaning
Numerical	Calculates in the grade- The number correlates to the earned achievement on a particular assignment.
m	Calculates as 0-Can be Made Up
0	Calculates as 0-Can NOT be Made Up Comments regarding earned grade or lack of submission shall appear in the comment section.
Blank	Does Not Calculate- Assignment has NOT been collected
√	Does Not Calculate- Assignment has been turned in, but has not been graded.
Not for Grade	Does Not Calculate- Assignment has been turned in, graded, and entered for feedback purposes only.

*At the end of quarters or semesters, (m) may remain in the grade book and calculate as a zero. Teachers should right click and enter the submission deadline in the comment section if they do not turn it to a zero.

Deer River High School Grading Scale*

Letter Grade	Percentage	Unweighted Grade Point Scale	Weighted Grade Point Scale	Affects GPA	Courses
A	**93.5**	**4.0**	**4.5**	**Yes**	
A-	**89.5**	**3.667**	**4.17**	**Yes**	
B+	**87.5**	**3.333**	**3.83**	**Yes**	
B	**83.5**	**3**	**3.5**	**Yes**	
B-	**79.5**	**2.667**	**3.17**	**Yes**	
C+	**77.5**	**2.333**	**2.83**	**Yes**	
C	**73.5**	**2**	**2.5**	**Yes**	
C-	**69.5**	**1.667**	**2.17**	**Yes**	
D+	**67.5**	**1.333**	**1.83**	**Yes**	
D	**63.5**	**1**	**1.5**	**Yes**	
D-	**59.5**	**0.667**	**1.17**	**Yes**	
Pass	**80% Credit Recovery**	**2**		**Yes**	**Special Education*, Credit Recovery**
Fail		**0**		**Yes**	**Special Education*, Credit Recovery**
Satisfactory		**-**		**No**	**Teacher's Aide**
Unsatisfactory		**-**		**No**	**Teacher's Aide**

Students on Individual Education or 504 Plans may use an altered scale and only as needed

Assignments that are turned in late may take additional time to grade as the most current work needs to remain the priority of our educators. Teachers will grade these as soon as possible, but cannot be expected to grade them immediately to help with eligibility or other matters.

*Core Courses: English, Math, Science, and Social

Sect. 5.02 Incomplete Grading

All required course work shall be completed prior to the conclusion of the course or a failing (F) grade may be issued. An incomplete (I) grade shall only be recorded as a final course grade in the following circumstances:

The student has been absent during the most recent marking period due to:

A. An extended illness with doctor care
B. A death in the immediate family
C. An extended absence that received pre-approval from the Principal
D. Pandemic

Final course Incomplete's (I) must be made up within fifteen school days of the student's ability to return to school. Fourth quarter grades must be made up within 15 calendar days starting the first day after the last day of school.

Sect. 5.03 Dropped Course Grade

A final failing (F) grade will be recorded when a student drops a course after the fourth (4th) week of the course without teacher-initiated class change.

Sect. 5.04 Report Cards

Report cards shall be distributed quarterly (9 weeks). Teachers are to pay particular attention that all students are issued a grade. Teachers are responsible to record all grades, indicate and change incompletes to grades and make appropriate comments.

Sect. 5.05 Progress Reports

Giving parents early and often feedback, both positive and negative, is important to establish and maintain good communication. Teachers are encouraged to recognize exceptional student performance and performance lower than any students' ability through reports, either on line or by U.S. mail. Parent addresses and e-mails are available on Infinite Campus. Teachers are required to follow the Campus Update Schedule to allow parents instant access to timely grade updates.

6. CLUBS - ACTIVITIES

Sect. 6.01 Officers

A staff member shall supervise all clubs and organizations. When this is not possible, a community citizen may be employed to provide such supervision provided the citizen has completed a mandatory background check.

Sect. 6.02 Meetings

Supervisors shall schedule meetings during advisory at least one week in advance with the Principal or designee. Supervisors shall reserve a room for evening meetings in the High School Office and/or facilities secretary. All daytime meetings should be scheduled to be completed during advisory. Student and supervisor will always remain in the meeting room until the bell rings, unless adjusted with the Principal's permission.

Sect. 6.03 Class Meetings

Class advisors should schedule class meetings sometime during the first week of school. Nomination for officers and Student Council should be turned in to the advisor prior to the class meeting. The class advisor will be responsible for conducting the session.

The following items should be completed:

1. Election of Officers:
   President Secretary
   Vice President Treasurer
2. Homecoming Committees
3. Any other class business that is required.

A list with the officers and Student Council members should be submitted to the High School Office following the meeting.

Sect. 6.04 Fundraising Activities

Concessions for home athletic events will be scheduled with the Activities Director or his/her designee. Advisors are required to maintain accurate financial records. Groups wanting to do fundraisers should clear the fundraiser with the High School Principal or designee to avoid duplication and verify appropriateness.

Sect. 6.05 Evening Activities

Activities sponsored by an organization will be responsible for:

1. Arranging date and time with the Principal or designee.
2. Permission to use district equipment must be obtained prior to event from the appropriate party
3. The building and any damage to it.
4. Cleaning up and returning equipment.
5. Securing adequate supervision.

The Advisor will:

1. Directly supervise entry to activity.
2. Refer those suspected of being under the influence of chemicals to the local law enforcement.
3. Not allow students to enter after they have departed.
4. Report any violations or damage to the Principal or designee.
5. Account for all revenues and expenses through the High School Office Activity Account.

Sect. 6.06 Collection and Dispersal of Monies

The collection and dispersal of money requires specific procedures outlined by the Minnesota State Auditor and Independent School District #317 Board Policy. Please review the following guidelines.

Collection:

Provide a sequentially pre-numbered receipt to the person (student or staff) turning in a payment, regardless of the amount. If a teacher/coach collects the payments, the teacher/coach should use a pre-numbered receipt book and detail whether the payment was cash/check. If the payment was a check, be sure to include the check number. Receipt books are available in the office, if necessary.

At a minimum, the teacher/coach must keep an accurate record of individual payments including the check number or cash designation, name, dollar amount, and date paid. It is DRHS

recommendation that a receipt book is utilized. All money received shall be turned over to the treasurer for deposit in the general or related fund **on a daily basis**. Money should not be kept in classrooms or outside the school building.

Dispersal:
The money will then be dispersed for expenses and salaries connected with the activity. In essence, this means that money will be deposited, and a check or purchase order will be provided for the amount owed. Cash should not be utilized as a form of payment.

7. SCHOOL PURCHASES AND PAYMENTS

Sect. 7.01 School Purchase

Teachers shall not contract any bill or make any arrangements that involve the school without an approved requisition form. This includes extracurricular and co-curricular activities. Requisitions for supplies, equipment, etc., are to be made through the ESS system. Purchases made without following the requisition process may be denied and the teachers may be responsible for any billing.

Sect. 7.02 Teaching Supplies

Numerous catalogs are available in the High School Office for purchases, rental, and loaning of teaching aids. Teachers are urged to utilize these with discretion. Many agencies supply materials in classroom quantities that may be used to supplement existing learning materials.

Sect. 7.03 Budget Planning

Staff input is essential to provide an adequate budget for instruction. Planning forms and tentative requests will be issued yearly. Staff members are to complete and return such information forms to the Principal as accurately as possible and by the set deadline for budget considerations.

Sect. 7.04 Return of Materials

All materials to be returned to a vendor should be brought to the district office for shipment. The office will be responsible for obtaining vendor's permission to return materials and for preparing the materials for shipment. Advise the office why the materials need to be returned.

8. TECHNOLOGY

Sect. 8.01 Responsibility for Equipment

All technology equipment will be kept in the Media Center unless signed out to a staff member. Please be advised that all equipment has a sign out process and school faculty/staff are expected to adhere to the process.

Teachers are responsible for all technology equipment checked out to them. Defective equipment should be marked and returned to the Media Center immediately for repairs.

Teachers should personally inform the office of such conditions. Teachers may be held accountable for damaged or lost technology equipment assigned to them.

Electronic Devices: At NO time should any student be allowed access to any electronic device provided to staff by the district.

Sect. 8.02 Classroom Use Of Videotapes

Only lawful copies of videotapes are permitted, and the viewing shall be for instructional purposes only. The use of lawful videotapes may be used for entertainment purposes only with written authorization from the building principal. Instructional staff shall preview all videotapes prior to use in the classroom to determine the appropriateness of the video for the age of the students. Videotapes rated "G" (General Audience) are permissible for all age groups, "PG" (Parental Guidance) and "PG-13" for students in grades 10-12, and ratings of NC-17, R, or X **shall not** be used in classrooms. Videotape segments are more effective in reinforcing learning and represents best practice.

Deer River School District Technology and Internet System User Notification:

1. District technology and Internet system use is subject to compliance with school district policies.
2. Use of the school district system is at the user's own risk. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage or unavailability of data stored on school district diskettes, tapes, hard drives or servers, or for delays or changes in or interruptions of service or misdeliveries or non-deliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.
3. All users should expect only limited privacy in the contents of personal files on the school district system and inspection of files and accounts may occur due to routine maintenance or suspicion of activity that violates district policy.
4. Parents have the right at any time to investigate or review the contents of their child's files and e-mail files, and the right to request the termination of their child's individual account at any time.
5. Employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure or discovery under Minn. Stat. Ch. 13 (The Minnesota Government Data Practices Act).
6. The school district will cooperate fully with local, state, and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.
7. The school district utilizes technical means to limit Internet access, but these limits do not provide a foolproof means for enforcing the provisions of the district's acceptable use policy.
8. Goods and services purchased over the Internet by a user resulting in unwanted financial obligations are the sole responsibility of the user or the user's guardians.
9. The collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Policy 406, Public and Private Personnel Data, and Policy 515, Protection and Privacy of Pupil Records.
10. Should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, disciplinary action may be taken and/or appropriate legal

action may be taken.

11. All provisions of this notice and the district's acceptable use policy are subordinate to local, state and federal laws.

9. MEDIA CENTER

Sect. 9.01 Class Use

Classes may use the Media Center and its facilities during scheduled class periods. Arrangements should be made in advance with the Media Center staff. Teachers shall remain with their class in the Media Center to assist with supervision at all times.

Sect. 9.02 Resources

Teachers should request reference and supplemental books to the Media Center staff to be ordered and added to the Media Center collection. Teachers who desire that specific newspapers and magazine be a part of the Library should place their requests with the Librarian.

Sect. 9.03 Resource Use

Teachers who wish to send small groups from their class to the Media Center for various projects, research, etc. shall make such arrangements with the Media Center staff in advance.

Sect. 9.04 Departure from the Library

Students who check out of a study hall to work in the Media Center will remain in the Media Center for the entire period. They will be dismissed from the Media Center at the appropriate time (end of period).

10. CLASSROOM OBSERVATION

Sect. 10.01 Administrative Supervision

The Principal and Superintendent are responsible for the supervisory program of the school. Supervision is carried on to aid the administration in finding ways of improving instruction through better facilities and instructional materials and in helping the teacher become a more effective teacher through constructive means. Frequent, unannounced, and informal visits will be made to your classroom by the supervisors throughout the school term.

Sect. 10.02 Formal Observation

All tenured faculty will receive one complete cycle of observation annually. All non-tenured faculty will receive three complete cycles of observation annually. All staff will receive an annual evaluation. The cycle includes a pre-conference, formal observation, and post conference. The pertinent documents can be found on the school website.

The observation form is a part of the teachers' personnel file. Teachers may write a rebuttal to all or a party of any written observation notation.

11. SCHOOL CALENDAR

Sect. 11.01 Activities Calendar

The High School Principal or designee will maintain the High School activities calendar. All events, meetings, and activities will be posted on the calendar. No activity will be allowed unless it has been posted on the calendar.

Sect. 11.02 Activities Priority

All scheduled events that involve another school will have priority over locally planned events. DRHS participation in events with other schools will be approved only when a conflict does not exist with a previously scheduled event of this nature. Locally planned events will not be scheduled at identical times. Through proper advanced planning, conflicts will be eliminated and students will not be forced to neglect responsibilities.

12. LEARNING COMMUNITY/ACADEMIC ACADEMY

Sect. 12.01 Attendance

Learning Community/Academic Academy supervision will be treated as any other classroom situation. Students are to be in the assigned area on time for roll call.

Sect. 12.02 Supervision

Supervision of a learning community/academic academy is essential to provide a conducive atmosphere for learning. Learning Community/Academic Academy must be considered a classroom much like any other class. Therefore, supervisors shall be in the assigned classroom with the students assigned there at all times. Should the supervisor need to leave, he or she shall arrange for adequate coverage with the office or with another teacher.

13. MISCELLANEOUS

Sect. 13.01 Child Abuse

In complying with Minnesota State Law, MSA 626.556.... Child abuse must be reported, if suspected, by school personnel. The report is to be made to the local Social Service office or sheriff's dept. Immunity from liability is offered those making such reports in good faith, but the law also holds liable anyone who "willfully and recklessly makes a false report". Failure to report suspected physical or sexual child abuse is a misdemeanor. If the abuse causes death, the report is to be made to the coroner or medical examiner. Under the provisions of the law, it is recommended that any person suspecting child abuse should notify the building principal and/or sheriff's department immediately.

Sect. 13.02 CRISIS MANAGEMENT PLAN

Teachers shall each have a copy of the crisis management plan and are to keep it visible on their desks with the substitute folder. Teachers are responsible to peruse this plan and be familiar with their responsibilities as outlined, so their students and all staff can be kept safe during any crisis event. Teachers should have “ready kits” easily accessible in the event students and staff are to be evacuated. Teachers are requested to have procedures posted as directed.

Refer to the "Deer River High School Crisis Management Plan".

Sect. 13.03 School Closings

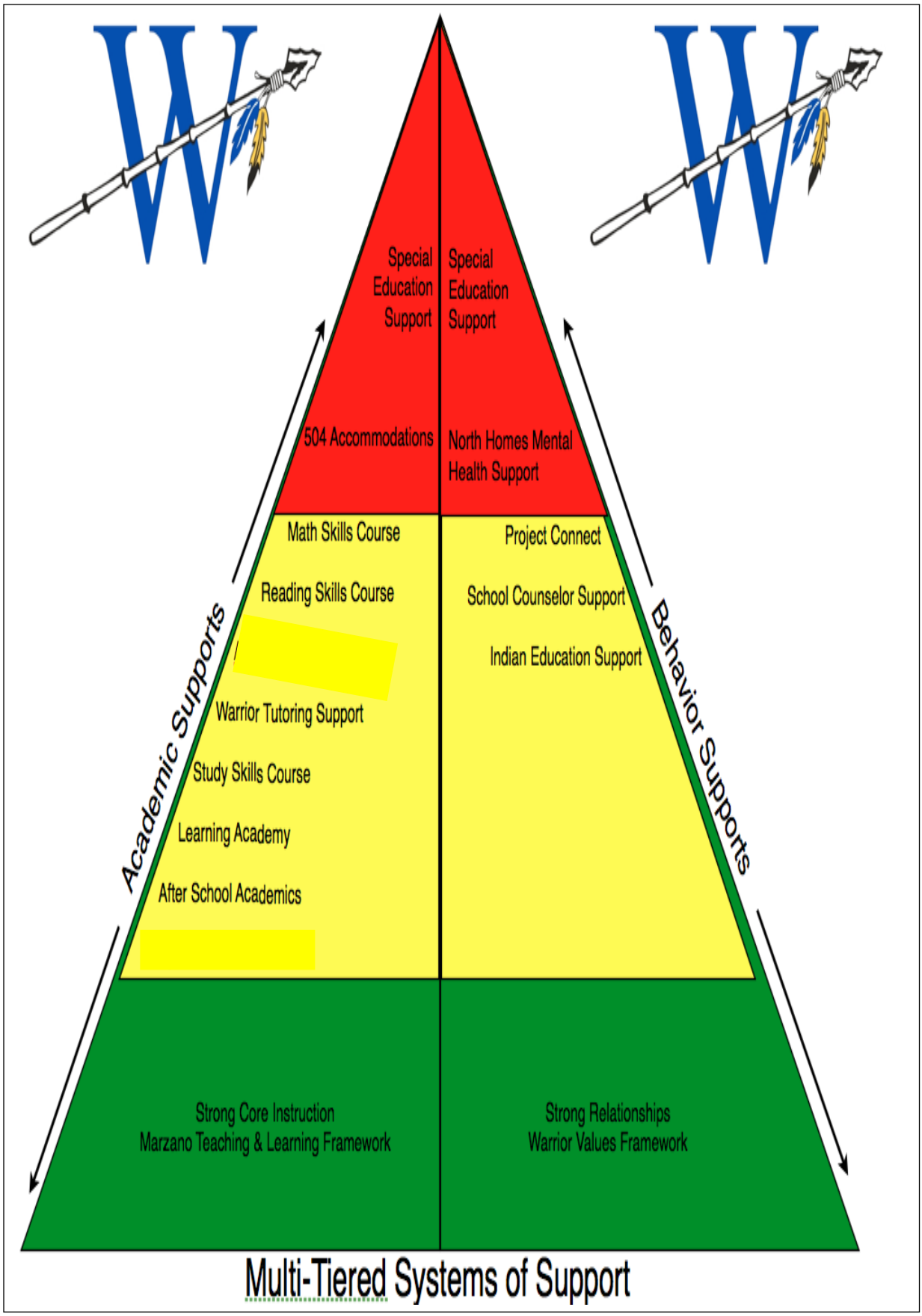
School will not be in session when buses are unable to safely complete their routes due to snow or storms. The announcement of school closing will be broadcasted over radio KOZY-1320 AM, KMFY-96.9 FM, WTBX-93.9 FM, KGPZ 96.1 FM, WNMT 650 AM, KAXE 91.7 FM, WUSZ 99.9 FM, KMFG 102.09 FM, and KQDS 105.5FM and over TV WDIO/WIRT-TV 10/13, Channel 3/11 KDLH, Channel 21 KQDS, Channel 6 KBJR, Channel 4 WCCO, Channel 5 KSTP, and Channel 9 KMSP. School closings will also be posted on the school web site. Should teachers be required to report for duty, the announcement will indicate such.

Sect. 13.04 Casual & Extra Assignment Wages

1. The District is required to deduct Federal and State Income Tax, Social Security, and Teacher Retirement Association/Public Employee Retirement Association from all wages earned by employees.
2. Any wages earned for services rendered that are not a part of your normal salary will have deductions calculated.
3. The School District shall make available a pay stub in the most current format on payday and will upon written request provide a paper stub each payday. Pay stubs will identify extra wages as well as normal wages. Direct deposit is required.
4. Normal and additional deductions will be totaled on your check.
5. Normal and additional net wages will be totaled on your check.
6. Casual and Extra-Curricular wages will be paid when an authorized voucher has been received by the District Office. Payroll dates are the 15th of the month and the end of the month. Casual and Extra-Curricular wages will automatically be included in the regular check. When requested, casual or extra-curricular wages may be added to extra curricular special payrolls.
8. Vouchers for athletic coaching assignments will be validated by the Activities Director.
9. All other vouchers for secondary programs will be validated by the building principal.

Sect. 13.05 Faculty and Staff Visitors

All visitors should check in to the office to receive a guest pass. Visitors should not interrupt the educational process unless directly relating to the lesson. Children of faculty and staff should not be present in classrooms or confidential meetings without prior approval from the building principal.


Special Education Support
Special Education Support
504 Accommodations
North Homes Mental Health Support
Math Skills Course
Reading Skills Course
Warrior Tutoring Support
Study Skills Course
Learning Academy
After School Academics
Project Connect
School Counselor Support
Indian Education Support
Academic Supports
Behavior Supports
Strong Core Instruction
Marzano Teaching & Learning Framework
Strong Relationships
Warrior Values Framework
Multi-Tiered Systems of Support

IASC
Itasca Area Schools Collaborative
www.iasc.k12.mn.us

ISD 2 - Hill City School
ISD 118 - Northland Community Schools
ISD 316 - Greenway Public Schools
ISD 317 - Deer River Schools
ISD 318 - Grand Rapids Area Schools
ISD 319 - Nashwauk-Keewatin Schools
ISD 698 - Floodwood School

DEER RIVER SCHOOLS

After School Conference Dates:

DRHS:
- October 4 @ Ball Club (Baaga'dawaaning)
- October 5 @ DRHS
- March 8 @ Inger (Chachabahning)
- March 15 @ DRHS

King:
- November 10 & 17
- February 9 & 16

* All conference meeting times, locations, dates, and formats may be subject to change.

School Day Schedule:

	Start	Dismiss
M, T, Th, F		
King	**8:25 AM**	**2:56 PM**
DRHS	**8:25 AM**	**3:06 PM**
Wednesday		
King	**8:25 AM**	**2:20 PM**
DRHS	**8:25 AM**	**2:30 PM**

WEBSITE: www.isd317.0rg

2022-2023 School Calendar

August 0/2

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

Teacher Days 30-31

September 19/20

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

9/5 Labor Day

October 19/19

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

MEA 10/20 and 10/21

November 18/20

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

Thanksgiving Holiday 11/24 & 11/25

December 16/16

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Winter Break 12/23-1/2

January 19/21

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

1/16 MLK Day

1/20 - end of first semester

February 18/19

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

2/20 President's Day

March 21/22

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

3/23 end of 3rd Qtr

April 18/18

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

4/7 - 4/10 Easter Break

May 22/22

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

5/29 Memorial Day

June 1/2

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16

6/1 - last day for students

6/2 - last day for teachers

First / Last Day of School

Holiday / No School

End of Quarter



2022-23

DRHS Activities Handbook

Required for participation

Every year—Category I

1. Turn in pages 18-26
2. Pay activity fee
   - Junior High $60
   - Senior High $100
   - (Family maximum $375)

Every year—Category II (Fine Arts)

1. Turn in pages 18-26

Every 3 years

1. Turn in Sports Physical page 27

Pages 28-29 must be filled out by your physician and put on file at the clinic.

A Online rules presentation can be found on the ISD 317 website.

Deer River "Warriors" Activity Handbook
2022-23

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FORMS: (The following three forms must be completed by student and parent and returned to the high school office, with activity fee, <u>BEFORE</u> participating in an activity.)

1. MSHSL Eligibility Statement 23
2. MSHSL Annual Sports Health Questionnaire Form 24
3. Insurance and Injury Warning Form/
Extra-Curricular Handbook Verification and Acceptance Form 25

The following form is to be completed by the student, parent/guardian, and physician. Complete physical examinations are required every three years.

4. Sports Physical/Clearance Form 26-28

Deer River Extra-Curricular Philosophy

Extra-Curricular Philosophy of Deer River High School

The Grades 6/7/8 and C-squad Philosophy is to allow students to participate in as many activities as possible. No cuts are made at these levels. Coaches are expected to play all student athletes a balanced amount of time. We would hope that students who participate in our extra-curricular programs enjoy their experience regardless of their skill level. At these levels participation is our main objective, not winning or losing. We would hope that the student athlete learns social and athletic skills through the winning and losing process. Grades 6/7/8 and C-squad levels will strive for balanced playing time except for those who violate team rules.

The Varsity and JV Philosophy is to participate at a higher level that therefore requires a greater amount of dedication on the part of the students. At this level, it may be necessary to cut some students because of MSHSL restrictions put on official tournament squad sizes. Participating in extra-curricular activities is a privilege not a right. Although we believe that all students should have an opportunity to participate at the varsity level, winning will not be sacrificed so that everyone has a chance to play.

Building Blocks of the Deer River Philosophy

Participation - To promote activities at all levels and encourage students to participate in multiple activities.

Fundamentals - To develop the skills and habits needed to have successful programs and individual experiences.

Health & Safety - To maintain healthy and safe student athletes by developing year round life-long habits in the areas of nutrition, conditioning, and weight training.

Youth Programs - To work in partnership with community and league programs to develop student athletes K-12.

Communication - To maintain positive lines of communication between coaches, athletes, parents, and the community to build strong and successful programs.

Sportsmanship - The Deer River coaches, students, and fans will exhibit pride and respect towards opponents, officials, coaches, teammates, and facilities at all times.

I. DEER RIVER EXTRA-CURRICULAR PROGRAMS

The rules and regulations contained within this handbook apply to all students in Grades 6, 7, 8, 9, 10, 11, and 12 participating in school-sponsored activities:

A. CATEGORY I--Minnesota State High School League Activities:

1. Football
2. Volleyball
3. Cross Country Running * ^
4. Boys' Basketball
5. Girls' Basketball
6. Wrestling
7. Boys' Golf ^
8. Girls' Golf ^
9. Boys' Track* ^
10. Girls' Track* ^
11. Baseball
12. Cheerleading
13. Nordic Ski ^
14. Fastpitch Softball

* These activities are shared cooperatively with Northland-Remer.
^ These activities are available to 6th grade participation.

B. CATEGORY II—Minnesota State High School League Fine Arts and Academic Activities:

1. Drama -- One-Act Play
2. Speech
3. Visual Arts **
4. Vocal Music **
5. Instrumental Music**
6. Robotics

C. Other School Sponsored Activities

1. School Play
2. FFA**
3. National Honor Society**
4. Student Council**
5. Academics**
6. Anishinaabe Drum Group**
7. Clay Trap Shooting

****Not assessed activity fee**

II. MINNESOTA STATE HIGH SCHOOL LEAGUE

A. No student will be permitted to participate in activities (practice or event) sanctioned by the Minnesota State High School League before returning the following forms to the Deer River High School Athletic Director.
   1. Completed and approved physical form (**pages 23-24**)
      a. Physical examination
         1. Complete physical every 3 years
      b. Does not apply to fine arts and academic competition.

OTHER FORMS NEED FOR PARTICIPATION

1. Completed MSHSL Annual Health Questionnaire form (**page 21**)
    a. Must be completed by parent yearly
    b. Does not apply to fine arts and academic competition.
2. Completed MSHSL Eligibility Statement (**page 20**)
    a. Required yearly
    b. Does not apply to fine arts and academic competition.
3. Insurance and Injury Warning form (**page 22**)
    a. Required yearly
4. Completed Deer River Extra-Curricular Handbook Verification and Acceptance Form (**page 22**)
    a. Required yearly
5. Weight limit slip completed by a physician
    a. Required yearly for wrestlers only
6. Complete Concussions Management Form (**page 23**)

The Activities Director shall submit to each coach a list of those students who have completed the necessary forms and met requirements to begin participation. Coaches are not to permit any student to participate who has not been authorized to do so by the Activities Director. **There are to be no exceptions.**

III. DEER RIVER HIGH SCHOOL EXTRA-CURRICULAR RULES AND POLICIES.

All MSHSL Rules and policies apply to grades 6-12 at DRHS.

A. Review of Extra-Curricular Rules
Each coach/advisor shall review the Minnesota State High School League rules and regulations that directly affect a student's participation and eligibility. The coach/advisor shall also review the Deer River High School Extra-Curricular Rules and Policies Handbook with all participants no later than the first day of practice or participation.

B. Deer River High School Extra-Curricular Rules and Policies Verification and Acceptance Form
The Verification and Acceptance Form from page 22 of this handbook, when returned and signed by both the participant and parent, indicates that the rules and policies contained within are understood and that the participant and parent agree to abide by the rules and to accept the declared penalties as stated.

C. School Attendance
All students must be in school by the beginning of second hour in order to be eligible to participate in any school activity (event or practice) scheduled on the day of the absence. The only exception is for medical appointments during the school day or funerals.
Deviation from this rule will be cleared through the Principal or A.D. office in emergency cases.

D Field Trip/Sports Early Out Eligibility Policy for Grades 6-12:

There is two times throughout the quarter that students' grades will be checked. These two monitoring periods are at mid-quarter and end of the quarter. Each grade check has its own eligibility consequence.

1. If a student earns one or more failing grades at the mid-quarter grade check, the student will be ineligible to participate in a field trips/sports early out, as soon as the student and teacher/coach are notified. To become eligible for the field trip/sports early out, the student

must present the principal/AD with a teacher signed grade report proving they are currently passing all of their classes three (3) days prior to the event. Only the Principal or his/her designee may deem a student eligible to attend.

2. If a student earns one or more failing grades (F) at the end of a quarter 1, 2, 3 or at midterm 4th quarter grading periods, the student will be ineligible to attend field trips/sports early out. To become eligible for the field trips/sports early out, the student must present the principal/AD with a teacher signed grade report proving they are currently passing all of their classes three (3) days prior to the event. Only the Principal or his/her designee may deem a student eligible to attend.

3. Other items to be considered by the Principal for eligibility:
   1. Attendance Record
   2. Discipline Record

Any students who participates and is in violation of the above will receive.
Penalty:
1st Offense: Suspension from next scheduled event or performance.
2nd Offense: Suspension from next three scheduled events or performances.
3rd Offense: Removal from activity for remainder of year or season.

E. School Suspensions

Students will not be permitted to participate in any practice, event, or performance during the time they are suspended from attending school due to a rule violation according to the Deer River Student Handbook.

1. **Out-of-School Suspension**
   a. Student is not eligible to participate in practice or events during time period of suspension.

2. **In-School Suspension**
   a. Full Day: Student is not eligible to participate in practice or events for that day.
   b. Partial Day--First Offense: Student is eligible to participate in practice and events for that day.
   c. Partial Day--Second Offense (or more): Student eligibility will be determined after a conference with Principal, Activities Director, parent, and student.

F. Bus Conduct

Students being transported to and from events, practices, or performances are required to adhere to all district bus rules and regulations.

Penalty:
1st Offense: Forfeit of transportation for two (2) days.
2nd Offense: Forfeit of transportation for five (5) days.
3rd Offense: Forfeit of transportation for the remainder of the year.

G. Transportation to Away Events

All students who participate in a Deer River High School extra-curricular activity shall be transported to and from the event site on district transportation.
The following exemptions may apply:

1) Students may ride home with parents provided parent gives responsible coach a signature or note.
2) Students may ride home with another parent or guardian after the event if cleared in advance with the Activities Director or Principal's office.

3) Students may ride to the extra-curricular event with parent if cleared in advance with the Activities Director or Principal's office when circumstances do not allow the student to ride district transportation.

4) Any deviation from this policy will need to be cleared by the Activities Director or the Principal's office.

Penalty:

1st Offense: Discretion of the coach/advisor of the activity.
2nd Offense: Suspension from next scheduled event or performance.
3rd Offense: Removal from activity for remainder of year or season.

H. Assigned Equipment

Each participant shall be responsible for all district owned equipment issued to the participant. The equipment will be numbered to identify who was issued each article. The coach, advisor, or supervisor will determine the replacement cost for equipment lost or damaged through abuse. Students are not permitted to wear school owned equipment or supplies during physical education classes.

I. MSHSL and Academic Eligibility

MSHSL CATEGORIES I & II VIOLATIONS FOR TOBACCO, ALCOHOL, DRUGS, VAPE, HARASSMENT AND/OR HAZING, POSSESSION (These standards are for all students grades 6-12 in Activities)

Refer to page 18 for a copy of MSHSL form that was signed

MSHSL CATEGORIES I & II PENALTIES

Refer to page 18 for a copy of MSHSL form that was signed

1. Accumulative Penalties: Penalties shall be accumulative beginning with the student's first participation in a League activity and continuing through the student's high school career.

2. Denial Disqualification: A student shall be disqualified from all interscholastic athletics for nine (9) additional weeks beyond the student's original period of ineligibility when the student denies violation of the rule, is allowed to participate, and then is subsequently found guilty of the violation.

3. All students who receive a violation will need to complete an E-Check-Up-To-Go Evaluation through the ISD Counseling Dept. prior to returning to competition.

VAPE Clarification
Vaping and the possession of any apparatus used for vaping is a violation of MSHSL bylaw 205. This includes use by adults at school events

BYLAW 205.00 CHEMICAL ELIGIBILITY Cross Reference: Bylaw 304.2 ("Denial Penalty") 1. At any time during the calendar year, a student shall not, regardless of the quantity:
A. use or consume, have in possession a beverage containing alcohol;
B. use or consume, have in possession tobacco; or,
C. use or consume, have in possession, buy, sell or give away any other controlled substance or drug paraphernalia.
D. use or consume, have in possession, buy, sell or give away products containing or products **used to deliver** nicotine, tobacco products and other chemicals. "Tobacco products" means: any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed,

smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part or accessory of a tobacco product.

CATEGORY II (Fine Arts and Academic Activities also FFA, Fine Arts , and Robotics) Non-Scheduled Activities

Penalties:

1. First violation: 10 hours of community service prior approval by Principal
2. Second violation: 20 hours community service prior approval by Principal
3. Third violation: Meeting scheduled with school administration

A. Academic Eligibility -- Grades 6-12
To remain academically eligible students' shall:
   i. maintain passing mid-term and quarter (grades 6-12)

Academic Eligibility Policy for Grades 6-12:

There are two times throughout the quarter that students' grades will be checked. These two monitoring periods are at mid-quarter and end of the quarter. Each grade check has its own eligibility consequence.

A. If a student earns one or more failing grades at the mid-quarter grade check, the student will be ineligible for competition as soon as the student and coach are notified. To become eligible for competition again, the student must present the activities director or principal with a teacher signed grade report proving they are currently passing all of their classes. The student will still be required to go to practice during their ineligibility. Only the Activities Director or Principal may deem a student eligible to compete, not a

B. If a student earns one or more failing grades (F) at the end of a quarter 1, 2, 3,4 grading periods, the student will be ineligible for competition starting with the date of the first contest. The ineligibility period will be for two weeks or two contests whichever is longer. Only the Activities Director or Principal may deem a student eligible to compete, not a coach.

Deviation from this rule will be cleared through the Principal or A.D. office in emergency cases.

* Once declared ineligible, students will be allowed to practice.
* When a student with disabilities becomes ineligible, the Case Manager will call a staffing to determine if the identified disability affects grades and the student's eligibility. The IEP Team will set criteria to allow the student to be successful, improve grades, and return back to participation status.
* Incompletes will be reviewed on a per case basis to determine the details of the incomplete. A decision will then be made by the teacher and Activities Director to determine whether the student is passing or not passing the course. Participants (whether with or without incomplete grades) shall maintain passing grades to participate.
* Students who attend a summer school program and receive credit for prior failed course work can regain their eligibility. Proof of attendance and credit received must be approved by the principal or activity office.

Deviation from this rule will be cleared through the principal or activity office.

Credit Deficient Students:

Students who become 2 or more credits deficient in their Required Core Classes

(Math, Science, English, Social, and Computer Apps) after their sophomore year become ineligible to participate until all credits are made up.

Deviation from this rule can be cleared through the principal or activity office.

After School Credit Recovery: Grades 7-12

Certified teachers within the disciplines of math, science, social and language arts will staff ASCR. ASCR will be offered two nights per week, Tuesdays and Thursdays from 3:15PM to 5:30PM. Students will meet in the Media Center at 3:15 and be escorted to classrooms by an ASCR teacher(s).

Purpose: After School Credit Recovery is designed to help students who have lost credit due to attendance issues, or failed a quarter or semester of one or more classes. Students will be assigned to attend ASCR by the Principal or his/her designee. In addition, students may be assigned to attend ASCR to complete course work or complete test/quizzes prior to excused absences. For example, students attending a field trip, family vacation or sports event may use the ASCR time to complete assignments or test/quizzes that will be assigned during their absence. Each student's course work will be provided to the ASCR teacher by the student's classroom teacher not later than 3:30PM the day prior to each ASCR session.

ASCR teachers will be provided student rosters weekly by the ASCR coordinator. ASCR teachers will take attendance each session and submit attendance to the ASCR coordinator the following day.

Note: All Deer River students seeking academic support are welcome to attend ASCR. Non-assigned students are not required to attend for the full two hours and may be released at the ASCR teacher's discretion.

Student Code of Conduct MSHSL Bylaw 206

A student whose character or conduct violates the Student Code of Responsibilities or is suspended or expelled is not in good standing and is ineligible for a period of time as determined by the administration. While a student is not in good standing, a student may not serve any penalty for MSHSL by-law violations.

J. Social Media

As a student at Deer River High School, you are expected to follow student handbook guidelines, even though an event may happen off school property or after school hours.

Social network sites, other digital platforms (including cell phones) and distribution mechanisms that facilitate student communicating with other students are considered "Social Networking" platforms. Participation in such networks has both positive appeal and potentially negative consequences. It is important the Deer River students be aware of these consequences and exercise appropriate caution if they choose to participate.

Students are not restricted from using any on-line social network sites and/or digital platforms However, users must understand that any content they make public via on-line social networks or Digital platforms is expected to follow acceptable social behaviors and also to comply with federal, state, and local laws, as well as, your Student Handbook. As a Deer River student, you must be aware of your Student Handbook regulations and expectations of our said extra-curricular programs. Ignorance of these regulations does not excuse students from adhering to them.

Guidelines for Students:

These guidelines are intended to provide a framework for students to conduct themselves safely and responsibly in an on-line environment. As a student at Deer River you should:

1. Be careful with how much and what kind of identifying information you post on social networking sites. Virtually anyone with an email address can access your personal page. It is unwise to make available information such as a full date of birth, social security number, address, phone number, cell phone numbers, class schedules, bank account information, or details about your daily routine. All of these can facilitate identity theft or stalking. Social Media sites provide numerous privacy settings for information contained in its pages. Use these settings to protect private information. However, once posted, remember the information becomes property of the website and public record.

2. Be aware that community members, family and potential current and future employers, and college admissions, offices often access information you place on-line social networking sites. You should think about any information you post on sites or similar directories that potentially portrays an image of you to a prospective employer or school. The information is considered public information. Protect yourself by maintaining a self-image that you can be proud of you years from now.

3. Be careful in responding to unsolicited e-mails asking for passwords or PIN numbers. Reputable businesses do not ask for this information in e-mails.

4.Don't have a false sense of security about your rights to freedom of speech when using Social Media. Understand that freedom of speech is not unlimited. The on-line social network sites are NOT a place where you can say and do whatever you want without repercussions or personal accountability.

5.Remember photos once put on the social network site's server become their property and public record.

6.You may delete the photo from your profile but it still stays on their server. Internet search engines like "Google" or "Yahoo" may still find that image long after you have deleted it from your profile. Think long and hard about what type of photo you want to represent you.

7.Whoever is the "adult" (over 18) responsible for the contracts, computers, phone lines, ect... is liable (civil and criminal) for your actions as a minor as well.

Things students should avoid:

1. Derogatory language or remarks about our students, teammates, school personnel, and our community at-large: as well as, teachers, or coaches; student-athletes, administrators or representatives of other schools.

2. Demeaning statements about or threats to any third party- (Including support of demeaning statements and threats.) Don't respond to these.

3. Distribution and possession of unauthorized videos and photos or statements depicting violence; hazing; sexual harassment and content; vandalism, stalking; underage drinking, selling, possessing, or using controlled substances; or any other inappropriate behaviors.

4. Creating a serious danger to the safety of another person or making a credible threat of serious physical or emotional injury to another person.

5. Indicating knowledge of any unreported felonies, crimes, thefts or damage to property or unethical behavior.

6.Indicating knowledge of an unreported school or team violation-regardless if the violation was unintentional or intentional.
One of the biggest lessons social network users can learn is that anything you post online enters the

public record. You never know who may be looking and when. Students, Parents, and Guardians, let it be known that any students in violation of said conduct is subject to consequences to be determined by the Administration.

The Minnesota State High School League Student Code of Responsibilities, Bylaw 206.00, is applicable and relevant in all student related issues and concerns in such matters.

K. Emergency Procedures

At away events or sites the coach, advisor, or supervisor shall have the authority to establish emergency temporary rules for the well being of the individuals and the school. These emergency procedures are to be adhered to immediately by all participants. Failure to comply will constitute insubordination, and the violator shall be removed from the activity for the balance of the year.

L. School Discipline Policies

All established discipline policies and procedures will be applicable to extra-curricular activities before, during, or after practice, games, or events whenever necessary.

Hazing: Any act, on or off school property, against a student or coercing a student into committing an act in order for the student to be initiated into or affiliated with a student/school organization is strictly forbidden.

Penalty:

1st Offense: 5 day school suspension and parent conference plus MSHSL Penalty.

2nd Offense: Expulsion from school, according to the Fair Pupil Dismissal Act plus MSHSL Penalty.

M. Use of Facilities

The coach, advisor, or supervisor shall be present whenever and wherever practices are scheduled. When transportation to a practice site is required, a coach will accompany the participants on the bus. No participants are to remain in the building following practices or events or when practice is not scheduled or an event cancelled. The coach, advisor or supervisor shall remain in the building until the last participant has departed for home.

N. Locker Room Supervision

Coaches will be responsible for supervision of locker rooms while students are using them. Coaches will inspect all locker rooms at away events and will involve an employee of the host school if the locker room does not appear to be clean and in good repair. Participants are **required** to provide a padlock on their locker to further secure personal and school equipment and clothing from theft.

O. Tournament Travel

Team members not participating in tournaments may travel with the team under the following conditions:

1. It is agreeable with the coach.
2. Adequate adult supervision is available.
3. Adequate space is available.
4. No additional costs are incurred by the district.
5. Cells phones are not allowed in locker rooms at MSHSL play-off events.

P. Assaults and/or Threats toward Staff, Coaches, Volunteers

Students who threaten or assault a staff member are subject to expulsion, according to the Fair Dismissal Act of 1974, as revised in 2001.

Q. School Closings:

When inclement weather, road conditions, or emergencies arise, school closing announcements will be made over radio stations and tv stations and on the school web site (www.isd317.org). When school is cancelled because of these conditions, cancellation of games and practices will be determined by the school administration.

R. Deer River Squad Promotion Policy

The following policy is for the promotion of a grade 7/8 student to a higher level of competition such as Varsity, JV, or C-Squad.

A junior high student-athlete may compete for a high school level team (Varsity, JV, C-squad) if the sport is not offered in season at the junior high school level. In those sports where the middle school provides a team, the student-athlete will participate at his/her respective level. Some exceptional student-athletes can be promoted to participate at the senior high level.

These individuals must clearly demonstrate:

a. Athletic ability above and beyond their class (Varsity, JV, C-squad potential)
b. Satisfactory academic achievement
c. Satisfactory behavior
d. The physical and emotional maturity to accept this additional responsibility.

This criteria must be agreed upon by each of the following:

1) the 7/8 teaching team,
2) the parent or guardian,
3) the Activity Director, and
4) the senior high coach.

Junior high school athletes participating on high school teams must complete all high school athletic registration requirements and are subject to all high school and Minnesota State High School League activity rules.

A promotion form to participate at the high school level is available in the Activities Director's office and should be initiated by the coach. When all of the above listed have communicated on this potential promotion and all have signed the form verifying the required criteria, it should be forwarded to the Athletic Director for filing. Junior high school athletes should not be allowed to practice or compete in any contest until the petition process is completed.

A. C-squad or B-squad student-athlete promotion to a higher level may occur when there has been open communication between the head coach and the parent about the following areas:

1. Playing time philosophy and players role at the higher level
2. Continued playing time availability on the current level
3. Any changes to player expectations or time factor
4. Social issues

When a decision has been reached and approved by the parent, the Activities Director also is to be notified of the decision.

S. Individual Awards

Any student athlete that commits a MSHSL violation will not be eligible for state, conference, or local awards or all-star teams during the season the penalty is served.

T. Team Captains/Officers/Exec. Committee members

Students who have received any type of Drug, Alcohol, Tobacco, Harassment, or Code of Conduct violation will not be eligible to serve in a leadership role in any Deer River High School activity for one year from the infraction date.

Team Captains/Officers/Exec. Committee members will be required to attend a leadership training event sponsored by the school.

U. Students with a MSHSL Violation or have served an Out of School Suspension are not eligible to participate in Homecoming or Sno-Ball as candidate/class representative for one calendar year.

Athletic Lettering requirements

Baseball: Complete the season and shall participate in 28 or more innings of Varsity competition with the exception of pitchers, catchers and seniors which is up to the coach's discretion.

Bowling: Participate in 70% of the meets.

Boys' Basketball: Member of the varsity for the majority of the season. Mandatory scheduled practices, scrimmages, meetings, and games will account for the total percentage of the season. If a player have 3 or more unexcused absences, they will not be eligible to letter. Successfully start and finish the season.

Cheerleading: Must start and finish the season on the Varsity and be in good standing the entire season.

Cross Country: To letter, you must earn different levels of points for the participants grade.

*15 points – Grade 7-9
*18 points – Grade 10
*21 points – Grade 11
*24 points – Grade 12

- 5 points for winning a race
- 7 points for being the 1st runner of your team to finish
- 6 points for being the 2nd runner
- 5 points for being the 3rd runner
- 4 points for being the 4th runner
- 3 points for being the 5th runner
- 2 points for being the 6th runner
- 1 point for being the 7th runner

Football: Participate in eight quarters and successfully complete the season.

Girls' Basketball: Member of the varsity for the majority of the season.

Golf: Play in one-half of all meets or qualify for and participate in the second round of the Sectional Tournament

Managers: Students will be allowed to letter as a manager in a sport after 2 years as a manager. They may letter every year if they are required to be all practices and games and approved by head coach.

Nordic Ski: In order to earn a varsity letter, either of the following three must be attained:

1. A skier must ski three varsity meets and compete at Sections. Participation in varsity and section meets will be based upon attendance at practice, meets, attitude, effort, proficiency in classic and skate, and race performance throughout the season. The skier will also display a positive attitude, set a good example in effort and sportsmanship as well as show leadership qualities.

2. A points system will be used as well.

To letter, you must earn different levels of points for the grade that you are in.

15 points – Grade 7-9
18 points – Grade 10
21 points – Grade 11
24 points – Grade 12

- 5 points for winning a race
- 7 points for being the 1st skier of your team to finish
- 6 points for being the 2nd skier
- 5 points for being the 3rd skier
- 4 points for being the 4th skier
- 3 points for being the 5th skier
- 2 points for being the 6th skier
- 1 point for being the 7th skier

3. A skier may be awarded a varsity letter if they meet ALL of the following requirements:
A. The skier must be a senior.
B. The skier must have been a member of the ski team for two consecutive seasons.
C. The skier must show proficiency at both classic and skate techniques. They must demonstrate an increased knowledge and appreciation for ski technique and waxing.
D. The skier must demonstrate great attitude, attendance, sportsmanship, commitment to training, and mental toughness while on the team.
All skiers must have strong sportsmanship, commitment to training, and mental toughness while on the team in order to be considered for a letter.

Rodeo: Compete in a minimum of 50% of the events.
Compete in at least one state event.
Complete fundraiser expectations at the regular level.
OR
Place 10th or higher in any rodeo event.

Softball: To letter in softball you need to finish the season in good standing with the team, have played in 10 innings in the season if a full schedule is played. If less games are played divide games played by 2 and you would have to have played in that many innings.

Track: Be on the Varsity Roster, Participate in 5 Varsity Meets, Attend practice daily (No unexcused absences), Successful completion of the season, Coaches discretion may warrant a letter

Trap:
1. Average score of 20-25 during competition weeks
2. Team place within trophy recognition at any tournament
3. Win a Conference award at end of the season
4. Qualify for the MSHSL Championships as a team member or individual
5. High Average for Trap for the DRHS Trap Shooters
6. Shoot on the Team for 3 years

Volleyball: Be on the varsity roster the majority of the year and participate in at least 7 matches and successfully complete the season.

Wrestling: Wrestler must start and finish the season and compete in at least seven varsity matches

Minnesota Honor Society:
*Community Service: 20-24 hours (6pts), 25-30 hours (7pts), 30+ hours (8pts)
A minimum of 20 hours is required.
*Meetings: Attend 80% or more of all meetings (1pt)

Help plan or lead at least one activity (2 pts)

Be elected as an officer (2 pts)

Maintain the academic requirement of membership

10 points must be earned in order to letter (*= must meet requirement)

One Act Play: Students must attend all performances and all rehearsals unless previously excused by the director. Students must have a good attitude and show dedication and commitment to their role.

Drama Fall Play: Student wishing to letter must participate in 7 of 11 areas listed
Building Props, Constructing Set, Cast as an actor on stage, attend practices,
Running Sound For shows, Running Lighting for shows, Usher,
Aid in advertising, Ticket sales, Stage Hand, Must follow all MSHSL and DRHS rules

Band: *Band Lettering Criteria and Points*
1st Year in High School Band 1
2nd Year in High School Band 2
3rd Year in High School Band 3
4th Year in High School Band 4
Attend all Pep Bands 5
Participate in a concert 1
Contest Participant – Solo/Small Ensemble 5
Student Leadership 2
Points Needed to Letter: 10

Choir: Choir lettering Criteria and Points needed 11.

1st year choir 1 pt	Section Leader 1 pt	Spring Recital 1 pt
2nd year choir 2 pt	Choir board member 1 pt	Contest Large Group 1 pt
3rd year choir 3 pt	Holiday Concert participant 1 pt	Contest Small Group/solo
4th year choir 4 pt	Winter Concert Participant 1 pt	(3pt superior, 2pt excellent, 1pt good)

Member Band, Jazz Band 1pt. Robe Manager 1 pt Participant fundraising 1 pt Librarian 1 pt
Equip. Mgr. 1 pt Lesson 1 pt Star Spangled Banner 1pt Singing outside of school 1 pt
Attending Honor Choir 1 pt Member 127 1 pt Directors Discretion 1 pt

Anishinaabe Drum Group

1. Students must attend all of the practices and meets they are able to attend at the discretion of the coach.
2. The student will have been selected to compete in a minimum of three of the school scheduled powwows and drum competitions.

Student Council: 3 years of continuous Service on Student Council
Attend 80% mtgs
Participate in Meetings
Participate in planning, implementation and running student council activities
Assume Leadership roles within St. Council
Approval of lettering by Exec Committee and Advisor
No violations or OS

Coach's/Advisor's Discretion: Varsity letters can be awarded at the discretion of the coach due to circumstances.

IV. INDIVIDUAL ACTIVITY RULES AND REGULATIONS

Each activity coach, advisor, or supervisor will prepare, distribute and explain a handbook with the individual policies for their activity. Each specific activity handbook will list and describe specific rules, regulations, penalties and practices that apply to that activity. The specific activity handbook will be approved by the Athletic Director and Principal, and a copy will be maintained in each respective office and provided to school board members.

A. Suggested items in Activity Handbook

1. Lettering criteria
2. Team selection criteria
3. Selection of captain/captains procedures requirements
4. Dress and appearance codes
5. Excused/unexcused absences from practice, events, performances, and appropriate penalties/restriction
6. Attitude
7. Use of profanity
8. Locker room rules
9. Practice requirements

V. VERIFICATION AND ACCEPTANCE

Participation in extra-curricular activities is not required of any student who attends Deer River High School. The school strongly supports and encourages individuals to participate in the programs for personal growth and development. Because participation is considered a privilege, the expectation of the students is higher than those in the normal school program, and these penalties would be more severe.

Both parents and participants are required to sign the attached forms and return them to the Activities Director's office prior to participating. Signing the form constitutes acceptance by the parent and student of the rules, regulations, and penalties.

VI. OPEN GYM AND CAPTAINS' PRACTICE

Open Gym is scheduled periodically to provide recreational opportunities for all interested students. When Open Gym is scheduled, an announcement is made to inform all students, a staff member is present to provide adequate supervision, and all usual and customary school rules and regulations will apply. Open Gym participation is not mandatory for extra-curricular participants and individual/team coaching is not conducted.

Captains' Practices are not organized or sanctioned by the Deer River School District. As the school does not recognize Captains' Practices, the school does not provide any supervision of the event or require potential extra-curricular participants to participate.

VII. POTENTIAL OF PERMANENT INJURY OR TRANSMISSION OF INFECTIOUS DISEASES

Warning: Participation in extra-curricular activities may result in the participant being injured and the result of the injury, regardless of adequate supervision, training, equipment, and facilities, may be permanent and disabling.

Informed Consent: By its nature, participation in interscholastic athletics includes risk of injury and the transmission of infectious diseases such as Hepatitis B and HIV. Although serious injuries are not common and the risk of HIV transmission is almost nonexistent in supervised school athletic programs, it is impossible to eliminate all risk. Participants have the responsibility to help reduce that risk. Participants must obey all safety rules, report all physical and hygiene problems to their

coaches, follow a proper conditioning program, and inspect their own equipment daily.

VIII. SENIOR ATHLETIC AWARD

1. Twelve or more varsity letters during grades 9-12.
2. Continued Minnesota State High School League eligibility.
3. A 2.0 academic grade point average.

IX. ACTIVITY FEES

1. Students in grades 7-8 are required to pay $60.00 for each activity.
2. Students in grades 9-12 are required to pay $100.00 for each activity.
3. Fine Arts Activity Fees are $40.00 for each activity (grades 7-12).
4. Maximum charge to any one family is $**375.00** per school year.

A. **Fee Refund Policy**

If a student should decide in the **first two weeks** of the season that he/she would like to discontinue participation in that activity, and he/she leaves the team in **good standing** as verified by the head coach, then he/she would receive a full refund. If a student is cut from a team due to large numbers as verified by the head coach, then the student would receive a full refund. If a student discontinues participation after two weeks or is removed from the team at anytime during the season, then there is no refund.

X. ACTIVITY PAPERWORK TO BE COMPLETED

PARENTS & STUDENTS NOTE: Following you will find the 2020-21 Fine Arts and MSHSL Athletic Eligibility Information sheets (pages 18-22). **These are for your information only.**

THE FOLLOWING MUST BE TURNED IN TO THE HIGH SCHOOL OFFICE BEFORE PARTICIPATION IN AN ACTIVITY.

PAGES 20-22 OF THIS HANDBOOK MUST BE RETURNED (SIGNED AND DATED), ALONG WITH THE ACTIVITY FEE, TO THE HIGH SCHOOL OFFICE PRIOR TO BEGINNING OF A FINE ARTS OR EXTRA-CURRICULAR ACTIVITY.

EVERY THREE (3) YEARS, THE LAST FORM (PHYSICAL EXAMINATION/SPORTS CLEARANCE FORM—PAGES 23-25) IS TO BE COMPLETED BY THE PARENT/GUARDIAN, STUDENT, AND PHYSICIAN. ONLY PAGE 23 OF THE PHYSICAL FORM MUST BE TURNED IN TO THE HIGH SCHOOL OFFICE BEFORE A STUDENT CAN PARTICIPATE.

You do not need to fill out this paperwork for each separate activity during a school year. Once papers are completed and turned in to the High School Office, you are done with paperwork for the year. Only the fee is needed for each activity, until the family maximum is met

MSHSL ELIGIBILITY BROCHURE 1 OF 5

MSHSL ELIGIBILITY BROCHURE 2 OF 5

MSHSL ELIGIBILITY BROCHURE 3 OF 5

MSHSL ELIGIBILITY BROCHURE 4 OF 5

MSHSL ELIGIBILITY BROCHURE 5 OF 5

CONCUSSION MANAGEMENT RECOMMENDATIONS 1 OF 1

MSHSL ELIGIBILITY STATEMENT 1 OF 1

MSHSL ANNUAL SPORTS HEALTH QUESTIONNAIRE STATEMENT 1 OF 1

INSURANCE AND INJURY WARNING

Dear Parent:

Independent School District #317 does not carry accident insurance that would cover injuries sustained by your child while participating in the Deer River High School athletic program.

The district would like you to sign the following statement that indicates that you have been informed of this fact. The school district recommends that you provide accident insurance coverage for your child.

* * * * * * * * *

"I am aware that Independent School District #317 does not carry accident insurance that will cover injuries sustained by my child while participating in the Deer River High School athletic program. I am aware also that my child may purchase accident insurance through the school that will cover injuries incurred by the student while engaged in athletics."

* * * * * * * * *

WARNING **- Participation in extra-curricular activities may result in the participant being injured or infected with infectious diseases and the result, regardless of adequate supervision, training, equipment, and facilities, may be permanent and disabling.**

Student Signature _____

Parent Signature _____

Date _____

DEER RIVER HIGH SCHOOL
EXTRA-CURRICULAR HANDBOOK
VERIFICATION AND ACCEPTANCE FORM

"I have read the Deer River Warrior Activity Handbook 2022-23. I understand and accept the conditions to participate."

Student Signature _____

Parent Signature _____

Date _____

SPORTS PHYSICAL PAGE 1 OF 3

SPORTS PHYSICAL PAGE 2 OF 3

SPORTS PHYSICAL PAGE 3 OF 3

Independent School District #317
Deer River Public Schools

2022-23

Coach/Advisor

HANDBOOK

RULES, POLICIES, and PROCEDURES

Brent Schimek, Activities Director
101 1st Ave NE Box 307
Deer River, MN 56636
Phone: 218-246-3410 Fax: 218-246-8717
Web Sites:
Minnesota High School League: www.mshsl.org
School District 317: www.isd317.org

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Minnesota State High School League

Mission Statement

The Minnesota State High School League provides educational opportunities for students through interscholastic athletic and fine arts programs and provides leadership and support for member schools.

Belief Statement

We believe that …

- Participation in school activity programs is a privilege and not a right.
- Sportsmanship needs to have a constant presence in all school-based activity programs.
- Students should have an equal opportunity to participate in all activities offered by their school.
- Ethical behavior, dignity and respect are non-negotiable.
- Student participants who choose to be chemically free must be supported.
- Collaborative relationships with parents enhance a school's opportunity to positively impact student success.
- Academic priorities must come before participation in athletic or fine arts activities.
- Positive role models and an active involvement in a student's life by parents and others are critical to student success.
- High school activity programs are designed for student participants, and adults must serve in a supportive role.
- The success of the team is more important than individual honors.
- Compliance with school, community and League rules is essential for all activity participants.
- Participation in school-sponsored activities must be inclusive, not exclusive.
- Ethical behavior, fairness and embracing diversity best serve students and school communities

We expect all of our programs to accomplish the following each season.

a. **Players have a good experience**. At the end of the day, this is about creating an experience for our students that is positive, for the purposes of teaching them, growing them, connecting them to school, and hopefully, building relationships with positive adults.

b. **The program represents the school and district well**. As coaches, advisors and participants, we should set the standard for how we act on the court, field, or performance venue when it comes to respect, sportsmanship, and graciousness.

c. **The players learn the game**. Our participants should get better at the skills required to be successful in the activity, regardless of how skilled they are to start out.

d. **We are as successful as we should be**. There are years where our team may have more talent or less talent. The expectation isn't that we win the conference every year or go to state every year; some years we just won't have the talent for that. But in years we have good talent, we should be very competitive. A good coach will figure out a way to get the most out of their players, their team, and every team should be better at the end of the year than the beginning.

Athletic Philosophy

Extra-Curricular Philosophy of Deer River High School

The Grades 6/7/8 and C-squad Philosophy is to allow students to participate in as many activities as possible. No cuts are made at these levels. Coaches are expected to play all student athletes a balanced amount of time. We would hope that students who participate in our extra-curricular programs enjoy their experience regardless of their skill level. At these levels participation is our main objective, not winning or losing. We would hope that the student athlete learns social and athletic skills through the winning and losing process. Grades 6/7/8 and C-squad levels will strive for balanced playing time except for those who violate team rules.

The Varsity and JV Philosophy is to participate at a higher level that therefore requires a greater amount of dedication on the part of the students. At this level, it may be necessary to cut some students because of MSHSL restrictions put on official tournament squad sizes. Participating in extra-curricular activities is a privilege not a right. Although we believe that all students should have an opportunity to participate at the varsity level, winning will not be sacrificed so that everyone has a chance to play.

Building Blocks of the Deer River Athletic Philosophy

Participation - To promote activities at all levels and encourage students to participate in multiple activities.

Fundamentals - To develop the skills and habits needed to have successful programs and individual experiences.

Health & Safety - To maintain healthy and safe student athletes by developing year round life-long habits in the areas of nutrition, conditioning and weight training.

Youth Programs - To work in partnership with community and league programs to develop student athletes K-12.

Communication - To maintain positive lines of communication between coaches, athletes, parents and the community to build strong and successful programs.

Sportsmanship - The Deer River coaches, students and fans will exhibit pride and respect towards opponents, officials, coaches, teammates and facilities at all times.

Deer River Extra-Curricular Programs

A. CATEGORY I & II--Minnesota State High School League Activities: Scheduled

1. Football
2. Volleyball
3. Cross Country Running * ^
4. Boys' Basketball
5. Girls' Basketball
6. Wrestling
7. Boys' Golf ^
8. Girls' Golf ^
9. Boys' Track* ^
10. Girls' Track* ^
11. Baseball
12. Cheerleading
13. Nordic Ski ^
14. Fast pitch Softball
15. Speech

* These activities are shared cooperatively with Northland-Remer
* These activities are available to 6th grade participation

B. CATEGORY II—Minnesota State High School League Fine Arts and Academic Activities: Non-Scheduled

1. Drama -- One-Act Play
2. Visual Arts **
3. Vocal Music **
4. Instrumental Music**
5. Robotics **

C. Other School Sponsored Activities

1. School Play**
2. FFA**
3. National Honor Society**
4. Student Council**
5. Academics**
6. Anishinaabe Drum Group**
7. Clay Trap Shooting

District #317 Director of Student Activities

The Director of Activities shall be the first line administrator of the activities program of District #317 responsible to the Principal of Deer River High School. The responsibilities of the Director will be as follows:

I. Administration

1. The Director shall coordinate and correlate all student activities grades 6-12 of District #317.

2. The Director shall approve all requests from organizations desiring to rent or use school facilities.
3. The Director shall be responsible for activity site developments, improvements and general maintenance.

II. Supervision and Evaluation

1. The Director shall be responsible for the supervision of all student activities, personnel and activities on a day-to-day basis.
2. The Director shall arrange for reasonable supervision of all District #317 sponsored 6-12 student activities.
3. The Director shall work with Deer River High School advisors/coaches concerning personnel, facilities, budget, equipment, etc.
4. The Director shall work closely with the Deer River Principal in the area of personnel - the hiring, placement, evaluation and dismissal (including a preseason discussion of goals and post-season meeting with a written evaluation of all head coaches and advisors).

III. Financial

1. The Director will develop and maintain the budget for the District #317 grades 6-12 activities programs and determine that coaches, directors, coordinators, supervisors, advisors, etc. live within the parameters of their budget.
2. The Director shall arrange for transportation, rooms and meals of any activity per school board policy and guidelines when necessary.

District #317 Coaches and Advisors

Head Athletic Coach Duties and Responsibilities

Qualifications:

1. Valid Minnesota teacher certification or coaching license.
2. Employment as a teacher in District #317 as appropriate.
3. Has the ability to organize and supervise a total sports program.
4. Has previous coaching experience in assigned sport.
5. The Head Coach must have substantial knowledge of the technical aspects of the sport and at the same time must continue to examine new theories and procedures pertinent to the field.
6. Attend meetings on the local and state level for his/her sport.

Reports to:

The Activities Director, who provides overall objectives and final evaluation in conjunction with the High School Principal.

Supervises:

In several instances the head coach must advise, coordinate and support a staff of High School assistant coaches and junior high coaches in conjunction with the Activities Director and respective Principal.

Job Goal:

To instruct athletes in fundamental skills, strategy and physical training necessary for them to realize a degree of individual and team success. At the same time, the student shall receive instruction that will lead to the formulation of moral values, pride of accomplishment, acceptable social behavior, self-discipline and self-confidence.

General:

1. The success of athletic programs has a strong influence on the community's image of the entire system. The public exposure is a considerable responsibility and community/parent pressure

for winning performance is taxing, but must not override the objectives of good sportsmanship and good mental health.

2. The position includes other unusual aspects such as extended time, risk injury factor and due process predicaments.
3. It is the express intent of these duties and responsibilities to give sufficient guidance to function. In cases not specifically covered, it shall be assumed that a coach shall exercise common sense and good judgment.

Duties and Responsibilities:

1. Has a thorough knowledge of the job appropriate policies approved by the District #317 Board of Education and is responsible for its implementation by the entire staff of the sports program.
2. Has knowledge of existing system, state and league regulations; implements same consistently and interprets them for staff.
3. Generates an attitude of good sportsmanship and fair play.
4. Understands the proper administrative line of command and refers all requests or grievances through proper channels. Is aware of all public/staff/departmental meetings that require attendance.
5. All head coaches are expected to attend a rules interpretation meeting or take the exam online.

Staff Responsibilities:

6. Establishes the fundamental philosophy, skills and techniques to be taught by staff. Design conferences, clinics and staff meetings to insure staff awareness of overall program.
7. Trains and informs staff, encourages professional growth by encouraging clinic attendance.
8. Delegates specific duties, supervises implementation, and at season's end, analyzes staff effectiveness and evaluates all assistant coaches as requested by Activities Director.
9. Maintains discipline, adjusts grievances and works to increase morale and cooperation.
10. Performs other duties which may be assigned by the Activities Director.

Administrative Duties:

11. Assists the Activities Director in scheduling needs, requirements for tournament and special sports events.
12. Assists in the necessary preparation to hold scheduled sports events or practices and adheres to scheduled facility times.
13. Verifies that all athletes have all forms and obligations cleared through the Activities Office before the athlete is allowed to practice.
14. Participates in the budgeting function with the Activities Director by establishing requirements for the next season. Recommends equipment guidelines as to type, style, color or technical specification. Is responsible for operating within budget appropriations.
15. Is certain all equipment is properly marked before issuing or storing.
16. At the end of the season, checks in, inventories and stores uniforms and equipment.
17. Provides proper safeguards for maintenance and protection of assigned equipment and facilities.
18. Advises the Activities Director and recommends policy, method or procedural changes.
19. Prepares and submits year-end reports including information as to participants, recommendations for all levels of participation.

20. Reserves all rooms/facilities in advance for meetings or needs not associated with Sport or activity

Student Responsibilities:

20. Provides training rules and any other unique regulations of the sport to each athlete who is considered a participant.
21. Understands and supports the District's chemical awareness policy and assists in its implementation.
22. Is aware of student athletes' grades, conduct and school attendance.
23. Provides assistance, guidance and safeguards for each participant by his/her presence at all practices, games and while traveling.
24. Initiates programs and policies concerning injuries, medical attention and emergencies.
25. Completes paperwork on all disabling athletic injuries on proper forms and submits to Activities Office within 24 hours.
26. Directs assistants, captains, student managers and statisticians.
27. Determines discipline, delineates procedures concerning due process when the enforcement of discipline is necessary and contacts parents when a student is dropped or becomes ineligible.
28. Develops a positive relationship between coach and athlete through open communication.
29. Counsels and advises athletes in their college or advanced educational selection.
30. Permits the athletes to only be in authorized areas of the building under special circumstances.
31. Examines locker rooms before and after practices and games, checking on general cleanliness of the facility.
32. Secures all doors, lights, windows and locks before leaving building.
33. Instills in each player a respect for equipment and school property, its care and proper use.
34. Insures that the athletes are not left unsupervised in practice areas or in the locker rooms.
35. Conducts some form of awards presentation for his/her athletes.
36. Adheres to district transportation policies and time lines as delineated in this handbook.

Public Relations:

37. Avoids criticizing, admonishing, or arguing with an assistant coach or any staff members within ears or eyes of player or parent.
38. Organizes parents, coaches, players and guests for preseason meetings.
39. Promotes the sport within the school through recruiting athletes that are not in another sport program and promotes the sport outside the school through news media, community recreation programs.
40. Is responsible for maintaining good public relations with the news media, support groups, parents, officials, volunteers and fans.
41. Presents information to news media concerning schedules, tournaments and results

Classroom/Teaching Responsibilities

A. When you are required to leave your classroom duties to go on a trip with the team or group you supervise, and your leave from the classroom requires a substitute teacher, it is your responsibility to notify your building principal at least **two days** in advance.
B. Advisors/coaches shall meet contractual obligations unless worked out prior with principal.

C. Teacher who are coaches/advisors are required to attend conferences **unless** there is a scheduled for that date. They are also required to attend PLC unless approved by principal and are required to speak with Dept. Head to obtain any information missed that day.

Clinics, Conferences, State Tournaments and Meetings

All coaches are encouraged to attend clinics and state tournaments. All head coaches are expected to complete their online respective Rules Interpretation Meetings and attend Conference and Regional meetings if they do not conflict with classroom obligations

Preseason/Postseason Meetings and Evaluations

A preseason/and postseason meeting with head coaches shall be conducted to discuss each program, its goals and objectives and an evaluation of coaches and programs shall be made on a post season basis. Head coaches are responsible for evaluating their senior high assistants, meet and review the evaluations with the assistant coaches and submit a copy to the Director.

Professional Behavior

Coaches/advisors have earned a unique position of esteem in the community that allows them to influence many of the young people with whom they work. This prestigious position carries with it a special responsibility. Because young people respect and emulate coaches/advisors, it is important that the coach/advisor respond by accepting this responsibility and exhibiting conduct that is above reproach. Coaches/advisors have a positive influence on young people. Always be sure that the young men and women who have participated under the leadership of the Deer River coaching staff are better persons for having done so. Never place the value of win above that of instilling the highest desirable ideals and character traits in participants. Setting an example for students by following the Minnesota State High School League's rules on alcohol, tobacco, and drugs when in contact with students and parent groups will help foster positive coaching relationships. Adherence to the Code of Ethics of the Minnesota State High School Coaches' Association and the guidelines included in this manual will be expected from all coaches/advisors.

Following is the Code of Ethics of the Coaches' Association:

1. Strive to develop in each athlete the qualities of leadership, initiative and good judgment.
2. Respect the integrity and personality of the individual athlete.
3. Encourage the highest standards of conduct and scholastic achievement among all athletes.
4. Seek to encourage good health habits including the establishment of sound training rules.
5. Fulfill responsibilities to provide health services and an environment free of safety hazards.
6. Exemplify the highest moral character behavior and leadership.
7. Promote ethical relationships among coaches.
8. Encourage a respect for all athletics and their values.
9. Abide by rules of the game in letter and spirit.
10. Respect the integrity and judgment of sports officials.
11. Display modesty in victory and graciousness in defeat.
12. Demonstrate a mastery of and continuing interest in coaching principles and techniques through professional development.

The mature coach/advisor always has emotions under control, does not attack officials, never uses foul language and maintains the dignity of the coaching/advising profession. Following are a few specific

expectations. (Any other expectation specifically stated in the individual employee's work agreement is also in effect.)

• **Alcohol/Drugs** - Adults who have the responsibility of supervising students during any school related trip or activity shall not use alcohol or any mood altering drug. This is interpreted to mean from the time the bus/vehicle leaves the school until it returns.

• **Dress Code -** There will be no established dress code but advisors/coaches are requested to stress the importance of good grooming and school representation. Advisors/coaches and school personnel can do much as a role model in regard to proper dress and grooming and establishing class. Advisors/coaches shall establish their own codes for the respective activities.

• **Gambling** – No coach/advisor will take part in or allow the students under their supervision to take part in any games of chance for money.

• **Sexual Harassment** – Refer to District #317 policy on Sexual Harassment.

• **Work Schedule** - Though the coaches' contract does not specify the work schedule, the coaching responsibility is for five days per week and at least two hours per day; weekends as needed due to schedule. Advisors/coaches shall be with their teams during their entire scheduled practice or rehearsal.

Salary Schedule for Coaches/Advisors

Per master contract

Staff Meetings

1. There is a minimum of one time a year (just prior to the beginning of the school year) when the total activities staff will meet. Coaches/advisors are expected to attend this meeting. Notification of date and time will be sent to all staff prior to the meeting. Notification of one's absence from the meeting should be given to the Activities Director at least one day prior to the meeting.
2. Head coaches will meet with the Activities Director prior to the season and at the completion of the season.

Volunteer/Booster Club Coaches

1. Volunteer coaches may be used but must be approved by the ISD #317 school board. All background checks must be done prior to working.
2. Volunteers are not permitted to coach participants unless under the supervision of a licensed coach. They are not permitted to take players to contests on their own. During the summer or off-season a volunteer coach cannot coach any athlete who is on the eligibility list in the sport in which they are volunteering unless they sign a waiver in the Activities Office. The supervising coach is to ensure that a volunteer coach adheres to all policies and rules of the school district, and MSHSL.

Pre Season Responsibilities

1. Emergency/Medical Plan/ Activity Acct rules Signature/ Coaches manual Signature
2. Coaching Philosophy and how program is meeting the Building Blocks listed in the Handbook
3. Team rules

Above to be on file in Activities Office BEFORE the season starts.

During the Season Responsibilities

1. Meet with athletes all at least once to evaluate their progress and communicate areas of improvement.

End of the Season Responsibilities

1. All letter winners and award winners listed to Activities Office
2. All budget request for next year
3. Assistant Coaches' evaluations
4. Facility recommendations
5. Inventory check list
6. Signed evaluation after meeting with Activities Director
7. Activity Accts spent down to under $1100. unless approved by Act. Director

Final Salary payment will be made only after End of the Season Responsibilities is complete.

District #317 Activity Procedures
Acceleration Procedure:

GUIDELINES: Participation by students on athletic teams representing the secondary school of District #317 will normally be limited to those students representing the school level which they attend for regular classes. Such teams constitute an integral part of the total educational program and are primarily designed to serve the needs of only the students of that level. This represents a basic guideline for athletic participation in our school district. However, on rare occasions, a junior high school athlete may be so physically and emotionally mature, as well as athletically gifted, that consideration should be given to allowing that student to leave his/her junior high school team and compete at the senior high level. Such a decision requires a thoughtful and critical look at the needs of the student and concern for his/her physical, mental and emotional well-being and what will be in the best interest of the student's total development. Also, the effect on the junior high school and senior high school programs must be considered. However, the total welfare of the student must be the focus of all recommendations and decisions. At the junior school level, emphasis shall be placed on participation and skill development as compared to the philosophy of stronger competitiveness and playing to win at the senior high level. (See philosophies on page 4.)

DEFINITIONS:

1. Grades 9-12 shall be considered as the senior high programs.
2. Grades 6,7,8 shall be considered as the junior high school programs.
3. Acceleration in cross country, golf, nordic skiing, and track, shall be allowed without following the procedure in this policy for acceleration except that parent permission must be granted.

PROCEDURE FOR ACCELERATION
Junior High Students:

In the rare instances where acceleration will be considered from junior high school to senior high the following procedure must be followed:

a. The student/athletes and parents will not be contacted verbally or in writing until all steps of the process have been completed.

b. The head varsity coach will initiate in writing the proposed acceleration to the activities director.

c. All coaches affected (grade level coach current year, proposed grade level coach and the head

coach) will meet with the activities director to discuss the proposed acceleration and agree that acceleration should be considered.

d. The activities director will then set up a meeting with the Principal and teachers to review this request from the standpoint of the student's total development.

e. After a reading of the guidelines and discussion, a secret ballot vote will be taken. The voting will be by the Principal, Activities Director, and teachers. The decision to accelerate must be unanimous. If the vote is not unanimous, the process ends. In cases where time does not allow the Principal and Act. Dir. can allow the promotion on a probationary basis. The student athlete will be informed it is probationary until the process can be completed.

f. If the recommendation is to further consider acceleration, the parents and the student will then be notified by the head varsity coach and asked to review the recommendation as well as plans for participation, practice, and team rules. If they concur the recommendation to accelerate will occur.

g. Once the student has been accelerated the student can be returned to the junior high level if academic performance or discipline becomes unsatisfactory.

PROCEDURE FOR ACCELERATION

C-squad to B-squad or B-squad to Varsity:

In the instances where acceleration will be considered from C- or B-squad levels to the next higher level, the following procedure will be used:

a. The head varsity coach will initiate in writing the proposed acceleration to the Activities Director.

b. All coaches affected (level coach current year, proposed level coach and the head coach) will meet with the activities director to discuss the proposed acceleration and agree that acceleration should be considered.

c. The head coach will contact the student and the parent and discuss the recommendation as well as plans for participation, practice and team rules. If they concur, the recommendation to accelerate will occur.

Booster Clubs

DIRECTIONS: All school organizations and booster clubs are required annually to receive school board approval as a sanctioned school organization and/or booster club.

REQUIRED GUIDELINES:

* Follow District #317 philosophy and building blocks for activities
* Develop a framework for membership, frequency of meetings, distribution of funds, and decision-making process
* Provide for open membership and utilize a democratic operation in decision making
* Identify a school liaison person
* Support and participate in sanctioned school activities
* Follow guidelines for fundraising and finances
* Fill out Booster Fund request form with all information and turn into Act. Director for comments and to be submitted to Booster Club PRIOR to purchase

Fundraising Activity Guidelines

There is no fundraising allowed for 6-12 Athletics, Advisors/Directors must fill out fundraising approval form prior to starting

TITLE IX STUDENT SEX NONDISCRIMINATION

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

A. The school district provides equal educational opportunity for all students, and does not unlawfully discriminate on the basis of sex. No student will be excluded from participation in, denied the benefits of, or otherwise subjected to discrimination under any educational program or activity operated by the school district on the basis of sex.

B. It is the responsibility of every school district employee to comply with this policy.

C. The school board hereby designates Gerald White, Deer River High School, PO Box 307, Deer River, MN 56636, 218-246-8241, ext. 225, as its Title IX coordinator. This employee coordinates the school district's efforts to comply with and carry out its responsibilities under Title IX.

D. Any student, parent or guardian having questions regarding the application of Title IX and its regulations and/or this policy should discuss them with the Title IX coordinator. Questions relating solely to Title IX and its regulations may be referred to the Assistant Secretary for Civil Rights of the United States Department of Education. In the absence of a specific designee, an inquiry or complaint should be referred to the superintendent or the school district human rights officer.

III. REPORTING GRIEVANCE PROCEDURES

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

B. <u>In Each School Building</u>. The building principal is the person responsible for receiving oral or written reports or grievances of unlawful sex discrimination toward a student at the building level. Any adult school district personnel who receives a report of unlawful sex discrimination toward a student shall inform the building principal immediately.

C. Upon receipt of a report or grievance, the principal must notify the school district human rights officer immediately, without screening or investigating the report. The principal may request, but may not insist upon a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the principal to the human rights officer. If the report was given verbally, the principal shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any report or complaint of unlawful sex discrimination toward a student as provided herein may result in disciplinary action against the principal. If the complaint involves the building principal, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

D. The school board hereby designates Renee Cole, Deer River Schools, P.O. Box 307, Deer River, MN 56636, 218-246-8860, ext. 412, as the school district human rights officer to receive reports, complaints or grievances of unlawful sex discrimination toward a student. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.

E. The school district shall conspicuously post the name of the Title IX coordinator and human rights officer(s), including office mailing addresses and telephone numbers.

F. Submission of a good faith complaint, grievance or report of unlawful sex discrimination toward a student will not affect the complainant or reporter's future employment, grades or work assignments.

G. Use of formal reporting forms is not mandatory.

H. The school district will respect the privacy of the complainant, the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to conform with any discovery or disclosure obligations.

IV. INVESTIGATION

A. By authority of the school district, the human rights officer, upon receipt of a report, complaint or grievance alleging unlawful sex discrimination toward a student shall promptly undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.

B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.

C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.

D. In addition, the school district may take immediate steps, at its discretion, to protect the complainant, pupils, teachers, administrators or other school personnel pending completion of an investigation of alleged unlawful sex discrimination toward a student.

E. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

V. SCHOOL DISTRICT ACTION

A. Upon conclusion of the investigation and receipt of a report, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination or discharge. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law and school district policies.

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

VI. REPRISAL

The school district will discipline or take appropriate action against any pupil, teacher, administrator or other school personnel who retaliates against any person who reports alleged unlawful sex discrimination toward a student or any person who testifies, assists or participates in an investigation, or who testifies, assists or participates in a proceeding or hearing relating to such unlawful sex discrimination. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

VII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights, initiating civil action or seeking redress under state criminal statutes and/or federal law, or contacting the Office of Civil Rights for the United States Department of Education.

VIII. DISSEMINATION OF POLICY AND EVALUATION

A. This policy shall be made available to all students, parents/guardians of students, staff members, employee unions and organizations.

B. The school district shall review this policy and the school district's operation for compliance with state and federal laws prohibiting discrimination on a continuous basis.

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

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

Violation - MSHSL

The School District #317 policy for all Category 1 activities shall be as follows for grades 6 through 12: School District #317 will abide by and follow eligibility rules as prescribed by the Minnesota State High School League.

CATEGORIES I & II PENALTY FOR TOBACCO, ALCOHOL, DRUGS,VAPE, SEXUAL/RACIAL/RELIGIOUS/ HARASSMENT AND/OR HAZING

During the calendar year, regardless of quantity, a student shall not (1) use or possess a beverage containing alcohol, (2) use or possess tobacco, or (3) use or consume, have in possession, buy, sell, or give away any other controlled substance.

CATEGORY I & II (Minnesota State High School League Activities) Scheduled Activities

Penalties:

1. First Violation: After confirmation of the first violation, the student shall lose eligibility for the next two (2) consecutive interscholastic contests or two (2) weeks of a season in which the student

is a participant, whichever is greater. No exceptions permitted for a student who becomes a participant in a treatment program.

2. Second Violation: After confirmation of the second violation, the student shall lose eligibility for the next six (6) consecutive interscholastic contests in which the student is a participant or three (3) weeks, whichever is greater. No exception is permitted for a student who becomes a participant in a treatment program.

3. Third and Subsequent Violations: After confirmation of the third or subsequent violations, the student shall lose eligibility for the next twelve (12) consecutive interscholastic contests in which the student is a participant or four (4) weeks, whichever is greater. If after the third or subsequent violation, the student has been assessed to be chemically dependent and the student on her/his own volition becomes a participant in a chemical dependency program or treatment program, then the student may be certified for reinstatement in MSHSL activities after a minimum period of six (6) weeks. Such certification must be issued by the director or a counselor of a chemical dependency treatment center.

4. Accumulative Penalties: Penalties shall be accumulative beginning with the student's first participation in a League activity and continuing through the student's high school career.

5. Denial Disqualification: A student shall be disqualified from all interscholastic athletics for nine (9) additional weeks beyond the student's original period of ineligibility when the student denies violation of the rule, is allowed to participate, and then is subsequently found guilty of the violation.

CATEGORY II (Fine Arts and Academic Activities) Non-Scheduled Activities

Penalties: (To include Robotics, Band Choir MSHSL events, One Act)

1. First violation 10 Hours of Community Service with prior approval by Principal .
2. Second violation: 20 Hours of Community Service with prior approval by Principal.
3. Third Violation: Loss of eligibility pending Administrative meeting with parent.

All students who receive a violation will need to complete an E-Check-Up-To-Go evaluation through the ISD Counseling Dept. prior to returning to competition.

VAPE Clarification

Vaping and the possession of any apparatus used for vaping is a violation of MSHSL bylaw 205. This includes use by adults at school events

BYLAW 205.00 CHEMICAL ELIGIBILITY Cross Reference: Bylaw 304.2 ("Denial Penalty") 1. At any time during the calendar year, a student shall not, regardless of the quantity:

A. use or consume, have in possession a beverage containing alcohol;

B. use or consume, have in possession tobacco; or,

C. use or consume, have in possession, buy, sell or give away any other controlled substance or drug paraphernalia.

D. use or consume, have in possession, buy, sell or give away products containing or products **used to deliver** nicotine, tobacco products and other chemicals. "Tobacco products" means: any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part or accessory of a tobacco product.

Student Code of Responsibilities

As a student participating in Deer River interscholastic activities, these responsibilities are expected as stated in MSHSL Bylaw.

* I will respect the rights and beliefs of others and will treat others with courtesy and consideration.
* I will be fully responsible for my own actions and the consequences of my actions.
* I will respect the property of others.
* I will respect and obey the rules of my school and the laws of my community, state, and country.
* I will show respect to those who are responsible for enforcing the rules of my school and the laws of my community, state, and country.

The School District #317 recommended procedure for administering Code of Responsibility violations shall be as follows:

All allegations and complaints relative to a student violation of the rules and regulations of the Code of Responsibilities shall be channeled through the Activities Director or High School Principal. The Activities Director, so far as practicable, shall make a thorough inquiry and investigation of all reasonable substantial charges received from responsible sources. The Activities Director will conduct a preliminary inquiry to determine whether there is adequate evidence to warrant an official or full investigation. The Activities Director may also initiate an inquiry on her/his own incentive if she/he has reasonable cause to believe that a student has been in violation. The Activities Director and High School Principal will set for the penalty for the Code of Conduct violation.

Social Media

As a student at Deer River High School, you are expected to follow student handbook guidelines, even though an event may happen off school property or after school hours.

Social network sites, other digital platforms (including cell phones) and distribution mechanisms that facilitate student communicating with other students are considered "Social Networking" platforms. Participation in such networks has both positive appeal and potentially negative consequences. It is important the Deer River students be aware of these consequences and exercise appropriate caution if they choose to participate.

Students are not restricted from using any on-line social network sites and/or digital platforms. However, users must understand that any content they make public via on-line social networks or Digital platforms is expected to follow acceptable social behaviors and also to comply with federal, state, and local laws, as well as, your Student Handbook. As a Deer River student, you must be aware of your Student Handbook regulations and expectations of our said extra-curricular programs. Ignorance of these regulations does not excuse students from adhering to them.

Guidelines for Students:

These guidelines are intended to provide a framework for students to conduct themselves safely and responsibly in an on-line environment. As a student at Deer River you should:

1.Be careful with how much and what kind of identifying information you post on social networking sites. Virtually anyone with an email address can access your personal page. It is unwise to make available information such as a full date of birth, social security number, address, phone number, cell phone numbers, class schedules, bank account information, or details about your daily routine. All of these can facilitate identity theft or stalking. Social Media sites provide numerous privacy settings for information contained in its pages. Use these settings to protect private information. However, once posted, remember the information becomes property of the website and public record.

2. Be aware that community members, family and potential current and future employers, and college admissions, offices often access information you place on-line social networking sites. You should think about any information you post on sites or similar directories that potentially portrays an image of you to a prospective employer or school. The information is considered public information. Protect yourself by maintaining a self-image that you can be proud of you years from now.

3. Be careful in responding to unsolicited e-mails asking for passwords or PIN numbers. Reputable businesses do not ask for this information in e-mails.

4.Don't have a false sense of security about your rights to freedom of speech when using Social Media. Understand that freedom of speech is not unlimited. The on-line social network sites are NOT a place where you can say and do whatever you want without repercussions or personal accountability.

5.Remember photos once put on the social network site's server become their property and public record. You may delete the photo from your profile but it still stays on their server. Internet search engines like "Google" or "Yahoo" may still find that image long after you have deleted it from your profile. Think long and hard about what type of photo you want to represent you.

6. Whoever is the "adult" (over 18) responsible for the contracts, computers, phone lines, etc... is liable (civil and criminal) for your actions as a minor as well.

Things students should avoid:

1. Derogatory language or remarks about our students, teammates, school personnel, and our community at-large: as well as, teachers, or coaches; student-athletes, administrators or representatives of other schools.

2. Demeaning statements about or threats to any third party- (Including support of demeaning statements and threats.) Don't respond to these.

3. Distribution and possession of unauthorized videos and photos or statements depicting violence; hazing; sexual harassment and content; vandalism, stalking; underage drinking, selling, possessing, or using controlled substances; or any other inappropriate behaviors.

4. Creating a serious danger to the safety of another person or making a credible threat of serious physical or emotional injury to another person.

5. Indicating knowledge of any unreported felonies, crimes, thefts or damage to property or unethical behavior.

6. Indicating knowledge of an unreported school or team violation-regardless if the violation was unintentional or intentional.

One of the biggest lessons social network users can learn is that anything you post online enters the public record. You never know who may be looking and when. Students, Parents, and Guardians, let it be known that any students in violation of said conduct is subject to consequences to be determined by the Administration.

The Minnesota State High School League Student Code of Responsibilities, Bylaw 206.00, is applicable and relevant in all student related issues and concerns in such matters.

Academic Eligibility Policy for Grades 6-12:
There are two times throughout the quarter that students' grades will be checked. These two monitoring periods are at mid-quarter and end of the quarter. Each grade check has its own eligibility consequence.

A. If a student earns one or more failing grades at the mid-quarter grade check, the student will be ineligible for competition as soon as the student and coach are notified. To become eligible for competition again, the student must present the activities director or principal with a teacher signed grade report proving they are currently passing all of their classes. The student will still be required to go to practice during their ineligibility. Only the Activities Director or Principal may deem a student eligible to compete, not a

B. If a student earns one or more failing grades (F) at the end of a quarter 1, 2, 3,4 grading periods, the student will be ineligible for competition starting with the date of the first contest. The ineligibility period will be for two weeks or two contests whichever is longer. Only the Activities Director or Principal may deem a student eligible to compete, not a coach.
Deviation from this rule will be cleared through the Principal or A.D. office in emergency cases.

* Once declared ineligible, students will be allowed to practice.
* When a student with disabilities becomes ineligible, the Case Manager will call a staffing to determine if the identified disability affects grades and the student's eligibility. The IEP Team will set criteria to allow the student to be successful, improve grades, and return back to participation status.
* Incompletes will be reviewed on a per case basis to determine the details of the incomplete. A decision will then be made by the teacher and Activities Director to determine whether the student is passing or not passing the course. Participants (whether with or without incomplete grades) shall maintain passing grades to participate.
* Students who attend a summer school program and receive credit for prior failed course work can regain their eligibility. Proof of attendance and credit received must be approved by the principal or activity office.

  Deviation from this rule will be cleared through the principal or activity office.

  After School Credit Recovery: Grades 7-12
  Certified teachers within the disciplines of math, science, social and language arts will staff ASCR. ASCR will be offered two nights per week, Tuesdays and Thursdays from 3:15PM to 5:30PM. Students will meet in the Media Center at 3:15 and be escorted to classrooms by an ASCR teacher(s).
  Purpose: After School Credit Recovery is designed to help students who have lost credit due to attendance issues, or failed a quarter or semester of one or more classes. Students will be assigned to attend ASCR by the Principal or his/her designee. In addition, students may be assigned to attend ASCR to complete course work or complete test/quizzes prior to excused absences. For example, students attending a field trip, family vacation or sports event may use the ASCR time to complete assignments or test/quizzes that will be assigned during their absence. Each student's course work will be provided to the ASCR teacher by the student's classroom teacher not later than 3:30PM the day prior to each ASCR session.

ASCR teachers will be provided student rosters weekly by the ASCR coordinator. ASCR teachers will take attendance each session and submit attendance to the ASCR coordinator the following day.

Note: All Deer River students seeking academic support are welcome to attend ASCR. Non-assigned students are not required to attend for the full two hours and may be released at the ASCR teacher's discretion.

Credit Deficient Students:

Students who become 2 or more credits deficient in their Required Core Classes (Math, Science, English, Social, and Computer Apps) after their sophomore year become ineligible to participate until all credits are made up.

Deviation from this rule can be cleared through the principal or activity office.

School Attendance

All students must be in school by the beginning of second hour in order to be eligible to participate in any school activity (event or practice) scheduled on the day of the absence. The only exception is for medical appointments during the school day or funerals.
Deviation from this rule will be cleared through the Principal or A.D. office in emergency cases.

Field Trip/Sports Early Out Eligibility Policy for Grades 6-12:

There are two times throughout the quarter that students' grades will be checked. These two monitoring periods are at mid-quarter and end of the quarter, each of which is used to determine trip eligibility.

A. If a student earns one or more failing grades at the mid-quarter grade check, the student will be ineligible to participate in field trips/sports early outs as soon as the student and teacher/coach are notified.

To become eligible for field trips/sports early outs, the student must present the principal/AD with a teacher signed grade report proving they are currently passing all of their classes three (3) days prior to the event. Only the Principal or his/her designee may deem a student eligible to attend.

B. If a student earns one or more failing grades at the end of quarter 1, 2, or 3, or at midterm of 4th quarter, the student will be ineligible to attend field trips/sports early outs.

To become eligible for field trips/sports early outs, the student must present the principal/AD with a teacher signed grade report proving they are currently passing all of their classes three (3) days prior to the event. Only the Principal or his/her designee may deem a student eligible to attend.

C. Other items to be considered by the Principal for eligibility:
   1. Attendance Record
   2. Discipline Record

   Any students who participates and is in violation of the above will receive.
   Penalty:
   1st Offense: Suspension from next scheduled event or performance.
   2nd Offense: Suspension from next three scheduled events or performances.
   3rd Offense: Removal from activity for remainder of year or season.

Activities Fee:
High School sports $100
Junior High Sports $60 (Junior high students participating at the High school level pay Junior High Fee)
Fine Arts

Family Max $375
Participation fees are refunded only if the individual does not make the team or quits before the first contest of the season. A refund form needs to be picked up in the Activities Office and signed by the coach. Refunds will be issued by the District Office and sent to the student's home. No cash refunds will be given.

Team Captains/Officers/Exec. Committee members
Students who have received any type of Drug, Alcohol, Tobacco, Harassment, or Code of Conduct violation will not be eligible to serve in a leadership role in any Deer River High School activity for one year from the infraction date. Team Captains/Officers/Exec. Committee members will be required to attend a leadership training event sponsored by the school.

Homecoming and Sno-Ball Courts
Students with a MSHSL Violation or have served an Out of School Suspension are not eligible to participate in Homecoming or Sno-Ball as candidate/class representative for one calendar year.

Awards
Trophies and awards are a natural part of sports programs and they serve as a means of stimulation and motivation and are beneficial as an award for achievement. Trophies and awards shall be presented in good judgment and in compliance with the budget allocation. Any student athlete that commits a MSHSL violation will not be eligible for state, conference, local awards, or all star games during the season the penalty is served. Special awards such as MVP, etc. shall be paid for from each activity account. Only athletes who finish the season or who would have finished the season except for illness or injury shall be eligible for awards if they meet the coach's/advisor's criteria.

Lettering
The criteria established by the head coach/advisor of each activity shall determine who the letter winners are. Only athletes who finish the season or who would have finished the season except for illness or injury shall be eligible for awards if they meet the coach/advisor criteria. The coach/advisor shall prepare their criteria for participants to earn a letter prior to the start of the season and advise them accordingly before the start of the season.
Please note: letters, patches, lettering bars, and pins are available for purchase by the participants or by the coaches for each, payable upon delivery

Budget
The activities budget shall be formulated by the Activities Director with input from each head coach and advisor. Budget requests will be completed in the coach/advisor check out packet at the end of each season.

Eligibility
Requirements - Coaches shall be responsible for advising their players of eligibility requirements at the beginning of each season. Coaches/advisors are to specifically cover the MSHSL Athletic Eligibility Information, academic eligibility, Code of Conduct, and all team rules.

Eligibility requirements shall be those set forth by the MSHSL as well as the following District #317 policies:

Deer River 6-12 Athletic Programs

a. Players must attend a minimum of one week of practice before becoming eligible for games and must also comply with minimum rules as set forth by the MSHSL.

b. Deer River 6-12 extra-curricular students must be in by the start of 2nd period in order to participate in games or practice (unless absent due to a school sponsored activity or a medical/dental appointment). Coaches are requested to check attendance daily and formulate a policy for those missing. The school principal or activities director can excuse students for family emergencies.

c. Students with assigned full day ISS or OSS are ineligible for all activities before or after school.

d. Advisors/coaches shall not allow any student to participate until the student submits the signed participation receipt to them. All of the forms and fees are to be collected by the Activities Director's Office.

Equipment/Uniforms

Equipment for all levels 7-12 will be the responsibility of the head coach. All equipment shall include detailed check out to the participants, proper care during the use, and proper return of all equipment. If a uniform is lost or damaged to the point of not being able to be used again, the student to whom it was last issued will be responsible for the replacement cost. New uniforms rotation is as follows:

2026-27	**2022-23**	**2023-24**	**2024-25**	**2025-26**
JH Sports	Wrestling	Track	Volleyball	Boys' Basketball
Cheerleading	Nordic Ski	Cr. Country	Football	Girls' Basketball
	Golf	Baseball		Softball

Holiday/Wednesday night/Sunday Activities

Wednesday night has been agreed upon as family night or church night. Coaches should make every effort to conclude practices by 6 p.m. There shall be no practices or games on Thanksgiving, Christmas, New Year's Day or Easter. No practices shall be held on Sunday.

Inclement Weather

The parent always has the right to decide that their student will not participate because of the weather. These students are not to be punished in any way for this decision. There is no set policy for senior high (6-12) co-curricular activities on days of inclement weather. Knowing that the weather can change rapidly and knowing the complexities of postponements, a concrete policy is not in place. If there is any question of safety because of the weather, games and practices and other activities will be canceled or postponed. On days of inclement weather, if you have students who are about to drive home by themselves or with another student, have them call home before departing to advise their parents that they are now on their way. In the event any of you are stranded in another community, have your students call their homes and advise their parents of their situation and where they are staying. Also, when you are out of town and are ready to return to Deer River on a night of inclement weather, call the Activity Director or Principal at home or school so that they may contact the media if needed to advise them of your approximate return time, but more importantly, call the Activities Director or Principal so that a decision can be made on whether or not to start out. **School Cancellations:** When school is dismissed or canceled due to inclement weather the decision to cancel practice or games will be made by the school administration

Injuries and Accident Reports

A. Injuries

1. Immediately attend to a personal injury to a participant. If there is any doubt about the seriousness of the injury or if the injury is serious, there shall be continuous adult supervision of the injured until either a parent or a medical expert is able to assume responsibility. If any of your students suffer a head injury or possible concussion, please notify the parents or guardian.

2. **PROCEDURES FOR ALL INJURIES INVOLVING BLOOD**
    a. Stop play. Remove athlete from the contest.
    b. PUT ON GLOVES!!!
    c. If possible, have the athlete care for the injury with your supervision.
    d. Remember, student managers are not to be involved with any blood related injuries. This is because they are minors, and we cannot put them in a risk situation.
    e. Treat injury.
    f. All wounds will need to be covered before the athlete is allowed to return to participation
    g. Any blood on the uniform must be sprayed with 70% alcohol. Any blood on mats, floor, etc. should be wiped up with a paper towel, then sprayed and wiped again.
    h. After dealing with the injury, spray or wipe your hands with 70% alcohol, then wash your hands with soap and water or a towelette.
    i. Make sure there is ALWAYS an adequately stocked medical kit present. Have training with staff and athletes of emergency procedures.
3. All coaches are requested to have blood borne and first aid training by the school nurse annually.

4. Personal Injury to Coach - In the event of a personal injury to you as a coach, incurred while performing your duties as a coach, you should be aware of the Minnesota Worker's Compensation Law. Essentially this law requires that First Reports of Injury must be completed and sent immediately upon notification of injury. Contact your building principal or your Activities Director.

B. Accident Reports:

Accident reports shall be completed and given to the Director when any accidents or injuries involve more than just the usual first aid treatment or when a case of liability may be involved. Accident forms are available in the Activities Director's Office. An accident report needs to be completed within 24 hours of the incident. (Injury Report Form is found on page

In-service Days/Contracted days

The following procedures for athletic practice on in-service/contract days will be followed:

1. On "in-service or contract" days, all staff coaches must attend in their entirety all "in-service" meetings, all department meetings, and/or all building level staff meetings unless approved in advance by principal.
2. Athletes may not use school facilities unsupervised on "in-service/contract" days.
3. Non-staff coaches may conduct practice any time the facilities are free. All practices should be coordinated through the activity office

Inventory

At the end of the season, the advisor/coach shall be responsible for a detailed inventory report to be given to the Activities Director. This shall also include seeing that the equipment is properly cleaned

and stored in the designated school storage area. Equipment needed for the next season should be identified at the time of this inventory.

Lockers
Coaches shall be responsible for assigning lockers to athletes. This matter should be in coordination with the respective physical education teachers. For increased security, students are required to add a personal lock to the locker.

Student Meals (state tournament or after events)
School District #317 will not be responsible for any meal costs. The only reimbursement provided for meals will be those provided by the MSHSL for state tournaments at the rate of $20.00 per day per student. All teams stopping after an even need to have approval by the HS office when there is school the next day. All stops must be very quick to return students home quickly on school nights. Please plan ahead and use school lunch program when possible for meals to take along.

Media
Publicity is a vital part of the overall Activities Program at the senior high level of competition. The Activities Director will provide releases to the media on forthcoming daily and past events. Coaches shall be responsible for reporting their scores on the day of the event to the usual news media such as the local TV stations, the radio stations, MSHSL Web site, etc.

NCAA Clearinghouse (Athletic Eligibility at Division I and II Colleges)
Potential Division I or II student-athletes must become certified through a central processing agency (NCAA Clearinghouse) in order to become eligible for official school visits, or practice and compete in college athletics. Certification requires a minimum ACT or SAT score, completion of several *core courses*, as specified by NCAA, and a minimum GPA in those core courses. It is the *student's responsibility* to see that he/she meets all certification requirements. To begin the certification process, students must submit the following to NCAA Clearinghouse: 1) a Student Release Form (be sure to enter *and remember* your PIN# for future access to your file), 2) a fee, 3) an official transcript from each high school he/she has attended, 4) official ACT or SAT scores. The release form, fee, and transcript request should be submitted **directly to the Guidance Office,** who will forward them to NCAA Clearinghouse in a timely manner. Students must send an ACT or SAT Release Form directly to ACT or SAT to request that official test scores be forwarded to NCAA Clearinghouse.

Off-Site Practice/Games
Coaches shall instruct their participants about proper etiquette and hazards of running on the streets when going to practice or game sites. Whenever possible, stay on the school premises
Recommendations:

1. That the coaches annually review with the Activities Director the routes that will be used in the community, including all roadways and trails as to their safety and conditions.
2. That as a part of the pre-season training, coaches explain to parent/guardians that their program will include community roadways and trails with identified expectations of students.
3. That student athletes who do not follow the expectations of use of roadways and trails will be appropriately disciplined.

Pre-Excused Absences
Coaches and Advisors are asked to submit a list of students that will be absent for the school day or for any early dismissals to the Attendance Secretary at least two days in advance of the date the student/s will be absent. This list also needs to be sent out to all teachers.

Recruitment of Students
Open enrollment, Graduate Incentives, and other state programs facilitate student movement from school district to school district. The intent of these programs is to insure that student movement is based on academic, not athletic reasons.

Coaches are expected to observe the following guidelines:

1. No Deer River coach is to initiate contact, directly or indirectly, with any prospective student athlete and his/her parent from outside the Deer River attendance area at any level, under any circumstances.
2. If the student athlete or his/her parent from outside the Deer River attendance area contacts a coach, directly or indirectly, the coach will refer them to the Activities Director.
3. Transfer students whose families are moving into the school district will not be affected. These students will be processed through the high school office as they have been in the past.

Reimbursement for Coaches Expenses State Tournaments
Expenses incurred when on approved school business shall be reimbursed upon completion of detailed expense voucher and attachment of necessary receipts per District #317 policy. Expense requests shall be handled through the Activities Director. In some situations advance money is needed and this shall also be handled through the Activities Director. **Receipts are mandatory for all food and lodging expenses.**

MEALS
The maximum reimbursement rate for meals, including tax and tip, shall not exceed $50. per day of travel. Any additional cost is the responsibility of the employee. The below guidelines will be used to determine when meals may be reimbursed.

A. If actively traveling before 7:00am, breakfast maybe reimbursed unless provided free of charge by the hotel.
B. If active travel occurs over reasonable lunch hours, lunch may be reimbursed.
C. If active travel continues beyond 7:00pm, dinner may be reimbursed.
D. Itemized receipt must be provided of each meal for reimbursement

Reimbursement limits on meals:

Meal	Amount
Breakfast	$10.00
Lunch	$15.00
Dinner	$25.00

*Under no circumstance will the District reimburse for alcoholic beverages.
*Under no circumstance will the District reimburse any cost for spouse, children, friends, etc…

Activity Account Procedures
<u>Definition of Activity Funds</u>

Student activity funds are those funds that are directed toward the skill development and enjoyment of students. They are **of, by, and for students**. These funds do not offset the regular school budget, nor do responsible adults unilaterally control those funds.

<u>Activity Funds Guidelines</u>

1. All expenditures or planned activities MUST be pre-approved by the Office Administrative Assistant (Currently Theresa Grossell) with the proper form completed PRIOR to ordering or

completing the event including a purchase order when needed. Failure to due this may result in non-approval and responsibility for payment goes to Coach/Advisor

2. All check requests must be accompanied by an invoice/receipt and a copy of the activity group's minutes from a meeting where the students approved (by vote) the disbursements of the funds.
3. The District Office must approve all contractual agreements with independent vendors (music, DJ's, etc.).
4. Each Activity must submit a "Statement of Purpose" at the beginning of each school year. This statement should include the name of the activity, advisor, and student treasurer along with the group's constitution. This must be signed by the Advisor and Principal and placed on file in the High School Office.
5. Yearly – A list of the Activities officers must be submitted to the High School Office.
6. Food cannot be sold during school hours and/or in competition with the food service program.
7. The building principal or activities director must approve all fundraising projects for **ALL** activities before the activity begins. All fundraising activities must have prior approval of the principal/activities director and superintendent if the fundraiser involves community participation.
8. Games of chance are strictly prohibited. Raffles will not be permitted unless a valid permit from the Department of Revenue is obtained. Donated items cannot receive any form of reimbursement. Tickets must be in numerical order and commercially printed.
9. All students, parents, and staff involved in fundraising activities shall agree that all Funds raised by the participants shall revert to the club or activity account should the specific purpose of the fundraising activity such as trips or a banquet fail to materialize for any reason.
10. Commercially printed numerically numbered tickets must be issued at all dances.\
11. If the participants of an activity agree to pay a portion of the cost (down payment) of the activity with the balance to be funded through fundraising, the participant is eligible to withdraw his/her portion (down payment) upon withdrawal.
12. Excess dollars raised by individual students/parents towards an activity shall remain with the club or activity account at large and cannot be donated to a specific student in the activity.
13. Criteria for Out-Of-District Student Travel:
    a. Travel must be related to educational or approved activity programs.
    b. Travel must provide opportunities that are not available within the district. Trips should not interfere with the school calendar. Absences from trips initiated for academic enrichment will be recorded as a prearranged absence.
    c. The Principal/Superintendent must approve the number of adults participating in the travel to supervise students. In general, a ratio of 1 to 10 is required.
    d. It is highly recommended that at least one chaperone have a current first aid certificate.
    e. Written parent or guardian permission must be secured.
    f. The School Board must approve trips outside the State of Minnesota one (1) semester prior to the trip departure. The School Board must approve trips within the State of Minnesota thirty (30) days prior to departure.
14. Student approvals in minutes of expenditures. Attach minutes to purchase request/payment.
15. At no time are checks to be cashed for individuals, nor any form of labor paid in cash.

16. Personal checks cannot be cashed from a student activity fund. Personal checks may be accepted when payment is for the student activity and is in the exact amount due as in the case of the purchase of a ticket to a play. Checks cannot be made out for CASH.
17. At no time and under no circumstances are labor payments made by cash or check from a student activity account.
18. All letters requesting donations must be accompanied by a Fundraising Application and submitted to the Principal/Activities Director for approval prior to being mailed. The activity group will be charged for the postage.
19. Activity group advisors may not charge merchandise without pre-approval. Students are not allowed to charge merchandise at any business for the activity group. The office has a credit card for the Northern Star Foods/Cenex that advisors need to use if charging there.
20. At no time will coaches/advisors be reimbursed for their own personal meals, souvenirs, Tax of any kind, or out of pocket personal expenses.
21. Surplus items cannot be purchased to maintain an inventory for future sales.
22. If any coach/advisor does not adhere to any of the above criteria expenses accrued will be the responsibility of the coach/advisor to pay personally.
23. Participants involved in fundraising activities shall have no claim on the funds raised other Than the down payment amount

Scrimmages

Coaches are requested to use judgment in the number of scrimmages, the distance traveled to scrimmages and the sequence of scrimmages relating to practices and/or games for the sake of the participants and also in consideration of the budget. The scrimmage schedule must be cleared with the Activities Director and follow MSHSL Guidelines.

Senior-Led Practices or Captains' Practice

The term "senior-led practice" or "Captains' Practice" and the definition of those practices is rather nebulous. There is no real "legal" definition. The following should be used as a guideline:

1. Senior-led/Captains' practices must be initiated, organized, and administered by the seniors or captains.
    a. During the regular season, a coach may instruct the seniors/captains what would constitute a "good" senior-led/captains practice and how to initiate, organize and administer a program. The coaches should do all of their coaching, instructing or evaluating of a squad during the regular season.
    b. Coaches who arrange, or encourage their seniors/captains to arrange for parental or "outside of school" coaches to administer senior-led practice would be in violation of good coaching ethics.
2. Attendance should be voluntary and should not be limited.
3. It is difficult for an athlete to prepare for more than one sport at a time. A coach, who encourages team members to participate in senior-led/captains practice while he/she is still participating in a current sport, is not being fair to the individual or to the sport in which the student is participating.

4. Coaches should encourage students to participate in a sport that is in season. Coaches who educate seniors/captains to start senior-led practices extremely early in a season, would be discouraging students from participating in a current sport. This should not be the philosophy of District #317 athletic coaches.

Supervision (Groups and Facilities)

1. One of the prime responsibilities of a coach is the supervision of his/her team. In addition, the coach must be aware of his/her responsibilities for building and facility security.
2. No athlete is allowed to use school facilities without a coach present to supervise.
3. If you open a door, you are responsible for securing the door when your practice/event is completed.

4. Before leaving the premises, make the following final check:
    a. All showers are shut off.
    b. All lights in gymnasium, locker room, and coaches' office are shut off.
    c. All doors in the gym and locker room are locked and secured.
    d. Be sure exterior door is locked and secured.
5. Do not, under any circumstances, leave while there are students still in the building.

Suspension Procedure

Suspensions for violations of rules shall be administered by the Activities Director or Principal. A student who is on suspension, whether in school or out of school, will not be eligible for participation (practice or games) on those days of suspension. A student who has violated a rule and is subject to a penalty and then decides to go out for a sport/program which he/she has never been out for before may do so and may pay the penalty for his/her violation in that new sport/program. However, if he/she quits that program after paying the penalty before the season is over, the penalty for the violation shall be incurred again during the next program in which he/she becomes involved. A student must start in this other program no later than the first week unless approved by the coach/advisor.

Team Selection Procedure

With our desire to see as many students as possible participate in the activities program, we encourage coaches to keep as many students as they can without unbalancing the integrity of their activity. Obviously, time, space, facilities, equipment, personal preference and other factors will place limitations on the most effective squad size for any particular sport/activity. Strive to maximize the opportunities for our students.

1. Review all team selections that you are planning with the Activities Director before making any announcements.
2. Prior to trying out, the coach shall provide the following information to all candidates for the team:
    a. Extent of try-out period
    b. Criteria used to select the team
    c. Number to be selected
    d. Practice commitment if they make the team
    e. Game commitments
3. If a student does not make the team, the coach shall personally inform each candidate in a sensitive and respectful manner, the reason for the action.
4. Team selection lists are NOT to be posted.
5. Coaches should discuss with any student who does not make the team, alternative possibilities in the sport, or other areas in the activities program.
6. Coaches must complete the refund request form verifying that all equipment has been refunded for the student to receive a refund.

Transportation

A. Nortran buses, vans or automobiles shall be the official mode of transportation whenever possible. Any other mode of transportation shall be obtained and utilized only through the proper chain of command and only when it is absolutely necessary.
B. Transportation requests shall be made through the Activities Director. All vehicle expenses will be charged back to the respective budgets of coaches/advisors using such vehicles. Before the season begins, you will be asked to review the temporary schedule and make any changes you think necessary. You will receive a final copy of the transportation scheduled for your program. If it is incorrect, call the Activities Director as soon as possible. Whenever possible, the teams will be grouped together to travel on the same bus.
C. Advisors/coaches shall accompany their team and/or players on all bus trips. They shall be responsible for the conduct of their students at all times during practice, rehearsals, games, travel to and from scheduled events and until such time that they have vacated the locker room after completion of their activity. When district transportation is provided, staff will not be reimbursed for driving personal vehicles without prior approval of the Activities Director.
D. Bus Rules
    a. All passengers must adhere to District #317 Transportation Policies and Procedures.
    b. The coach or the advisor should administer proper control over the passengers that are being supervised.
    c. Passengers are to remain seated at all times while the bus is moving.
    d. Food and beverages may be allowed on the bus, but discretion must be used so cleanliness and order is maintained.
    e. When you depart at a restaurant, give the passengers a time limit in which to depart, eat and return to the bus.
    f. No radios, tune boxes or TV sets are allowed on the bus or van. This is a state law.
    g. All paper and rubbish are to be deposited in the wastebaskets or boxes.
    h. No profanity is allowed.
    i. Passengers are not allowed to throw anything from the bus, nor are they allowed to have their extremities out windows. Windows are to remain closed.
    j. A seating chart is recommended.
    k. A pre-trip and post-trip inspection by the coach or advisor will be required for cleanliness and damage. Bus will be clean of excess garbage before bus is cleared by driver. A cleaning charge will be accessed to the organization for excessive cleaning or damage.
E. All students are expected to ride to and from contests on transportation provided by District #317. If special situations arise, students may ride to an event **only with their own parents/guardians if written permission is given in advance. If riding home with another adult written permission must be given by the activity office in advance.**

F. Care of School Vehicles - The transportation department constantly requests that better care be given to school vehicles. Coaches/advisors shall check the oil on cars and vans before departure and clean out the interior of vehicles upon completion of their trip. Leave the keys and credit cards in the cars or vehicles when you return them to the bus garage and lock the doors. A new law requires school vans to stop for all railroad crossings.

Video Taping

Coaches/advisors are requested to use their judgment in the amount of filming each year and must realize that the expense shall be a part of their overall budget. The Activities Office has a video camera available for your use.

Coaching Clinics
Coaches of 9-12 students can attend one clinic per year per sport coached funded by the school district. Staff development procedures need to be followed. No transportation provided.

State Tournaments
Coaches of 9-12 students can attend one state tournament day per sport coached. A Sub and entry tickets will be funded by the school district. No transportation or meals provided.

When teams or individuals of Deer River schools are participating in a state tournament the following Meal Reimbursement schedule will be followed per school policy

MEALS
The maximum reimbursement rate for meals, including tax and tip, shall not exceed $50. per day of travel. Any additional cost is the responsibility of the employee. The below guidelines will be used to determine when meals may be reimbursed.

A. If actively traveling before 7:00am, breakfast maybe reimbursed unless provided free of charge by the hotel.
B. If active travel occurs over reasonable lunch hours, lunch may be reimbursed.
C. If active travel continues beyond 7:00pm, dinner may be reimbursed.
D. Itemized receipt must be provided of each meal for reimbursement

Reimbursement limits on meals:

Meal	Amount
Breakfast	$10.00
Lunch	$15.00
Dinner	$25.00

*Under no circumstance will the District reimburse for alcoholic beverages.
*Under no circumstance will the District reimburse any cost for spouse, children, friends, etc…

Student Managers
Each sport may have up to two managers. All academic, MSHSL, and other eligibility requirements or expectations apply for students in these positions. Students will be allowed to letter as a manager in a sport after 2 years as a manager. They may letter every year if they are required to be all practices and games and approved by head coach.

END OF SEASON EXTRA-CURRICULAR CHECK LIST

_____ Keys

_____ Inventory Card

_____ List of Letter Winners **Give to Activities Secretary**

_____ Names of team members (cross off those that did not finish the season). Include list of managers and statisticians. **Give to Activities Secretary**

_____ Schedule played with results of games, meets or matches

_____ New records set for the season, such as individual performance, team scoring, etc.

_____ Capitol equipment request/Next Year's Budget

_____ Letterwinner Banquet Season Summary and team picture (limit your summary to **TWO** pages, please).

The write up should be submitted to Activities Secretary over e-mail. Must be in Word format not a PDF.

_____ All uniforms and school equipment returned and in place.

Note: All of these items must be turned in to Mr. Schimek or Activities Secretary and uniforms returned before your check will be issued. Thank you for your cooperation.

7/8 grade athletic promotion form.

A Junior High student-athlete may compete for a high school level team (Varsity, JV, C) if the sport is not offered in season at the Junior High School level. In those sports where the middle school provides a team, the student-athlete will participate at their respective level. Some exceptional student-athletes can be promoted to participate at the senior high level. These individuals must clearly demonstrate:

a. Athletic ability above and beyond their class (Varsity, JV, C potential)
b. Satisfactory academic achievement
c. Satisfactory behavior
d. The physical and emotional maturity to accept this additional responsibility.

This criteria must be agreed upon by each of the following:

1) the 7/8 Grade teaching staff,
2) the parent or guardian,
3) the athletic director,
4)and the senior high coach

_____ Student Name

1) _____ 7/8 Grade Teaching Staff

2)_____ Parent

3)_____ Activities Director

4)_____Head Coach

5)_____Player

Advisor/Director Performance Evaluation Instrument

Advisor/Director Name	Years Experience	Activity

Evaluatee's Signature	Date	Evaluator's Signature	Date

On the right side of this page, please check the level of performance which best describes the appraisee's performance on that item.

Deer River School District

	Levels of Performance				
	Below Expectations				Meets Expectations
1. Personal Characteristics	**1**	**2**	**3**	**4**	**5**
The Advisor/Director Demonstrates…					
1. Self-control and poise	**1**	**2**	**3**	**4**	**5**
2. Initiative	**1**	**2**	**3**	**4**	**5**
3. Appropriate sense of humor	**1**	**2**	**3**	**4**	**5**
4. Appropriate appearance	**1**	**2**	**3**	**4**	**5**
5. Emotional Stability	**1**	**2**	**3**	**4**	**5**
6. Punctuality	**1**	**2**	**3**	**4**	**5**
7. Enthusiasm with students	**1**	**2**	**3**	**4**	**5**
8. Confidence	**1**	**2**	**3**	**4**	**5**
9. Maturity	**1**	**2**	**3**	**4**	**5**
10. Energy	**1**	**2**	**3**	**4**	**5**
11. Tolerance for stress	**1**	**2**	**3**	**4**	**5**
12. Appropriate role model	**1**	**2**	**3**	**4**	**5**
2. Leadership Qualities					
13. Relationship with other staff	**1**	**2**	**3**	**4**	**5**
14. Public relations	**1**	**2**	**3**	**4**	**5**
15. Relationship with parents	**1**	**2**	**3**	**4**	**5**
16. Attendance at workshops	**1**	**2**	**3**	**4**	**5**
17. Support of school policies	**1**	**2**	**3**	**4**	**5**
18. Innovation in techniques	**1**	**2**	**3**	**4**	**5**
19. Develop well planned program	**1**	**2**	**3**	**4**	**5**
20.Cooperation with supervisor	**1**	**2**	**3**	**4**	**5**
21. Attention to duties assigned	**1**	**2**	**3**	**4**	**5**
22. Willingness to assume extra duties	**1**	**2**	**3**	**4**	**5**
23. Communicates effectively	**1**	**2**	**3**	**4**	**5**
24. Preparation of written records	**1**	**2**	**3**	**4**	**5**
25. Understanding of activity program	**1**	**2**	**3**	**4**	**5**

3. Technical and Professional Knowledge

26. Supervision of site	**1**	**2**	**3**	**4**	**5**
27. Management of instruction time	**1**	**2**	**3**	**4**	**5**
28. Care of equipment/facilities	**1**	**2**	**3**	**4**	**5**
29. Discipline/control	**1**	**2**	**3**	**4**	**5**
30. Support of other school programs	**1**	**2**	**3**	**4**	**5**
31. Ability to keep student out for Activity	**1**	**2**	**3**	**4**	**5**
32. Planning and organizing	**1**	**2**	**3**	**4**	**5**

4. Contest and Practice Management

33. Technical knowledge of activity	**1**	**2**	**3**	**4**	**5**
34. Pre-competition initiative	**1**	**2**	**3**	**4**	**5**
35. Adapt to mid-competition needs	**1**	**2**	**3**	**4**	**5**
36. Initiative with post-contest-tear down	**1**	**2**	**3**	**4**	**5**

5. Advisor/Director Performance Analysis

37. Technical/professional knowledge	**1**	**2**	**3**	**4**	**5**
38. Provides for individual and group instruction	**1**	**2**	**3**	**4**	**5**
39. Has high expectations for all participants	**1**	**2**	**3**	**4**	**5**
40. Fair, tolerant, patient	**1**	**2**	**3**	**4**	**5**
41. Recognizes individual differences	**1**	**2**	**3**	**4**	**5**
42. Exhibits good sportsmanship	**1**	**2**	**3**	**4**	**5**
43. Conduct with officials/judges	**1**	**2**	**3**	**4**	**5**
44. Specific assignments with assistants	**1**	**2**	**3**	**4**	**5**
45. Communication with participants	**1**	**2**	**3**	**4**	**5**
46. Constructive with criticism	**1**	**2**	**3**	**4**	**5**
47. Organizes responsibilities	**1**	**2**	**3**	**4**	**5**
48. Provides positive feedback to students	**1**	**2**	**3**	**4**	**5**
49. Manages budget	**1**	**2**	**3**	**4**	**5**
50. Balances teaching/career with advisor/director duties	**1**	**2**	**3**	**4**	**5**
51. Develops talent of students in activity at all levels	**1**	**2**	**3**	**4**	**5**
52. Advisor/Director philosophy and goals established	**1**	**2**	**3**	**4**	**5**

Comments:

Assistant Coach Performance Evaluation Instrument

Coach's Name	Years Experience	Sport

Evaluatee's Signature	Date	Evaluator's Signature	Date

On the right side of this page, please check the level of performance which best describes the appraisee's performance on that item.

	Levels of Performance				
	Below Expectations				Meets Expectations
1.Personal Characteristics	**1**	**2**	**3**	**4**	**5**
The assistant coach demonstrates					
1. Self control and poise	**1**	**2**	**3**	**4**	**5**
2. Emotional stability	**1**	**2**	**3**	**4**	**5**
3. Punctuality	**1**	**2**	**3**	**4**	**5**
4. Enthusiasm in working with students	**1**	**2**	**3**	**4**	**5**
2.Leadership Qualities	**1**	**2**	**3**	**4**	**5**
5. Relationship with other staff	**1**	**2**	**3**	**4**	**5**
6. Attention to duties assigned	**1**	**2**	**3**	**4**	**5**
7. Willingness to assume extra duties	**1**	**2**	**3**	**4**	**5**
8. Rapport between coach and players	**1**	**2**	**3**	**4**	**5**
9. Ability to motivate	**1**	**2**	**3**	**4**	**5**
10. Supervision of players in all areas	**1**	**2**	**3**	**4**	**5**
11. Acceptance of duties assigned by head coach	**1**	**2**	**3**	**4**	**5**
12. Loyal to head coach and the system	**1**	**2**	**3**	**4**	**5**
3. Professional Knowledge					
13. Knowledge of the sport	**1**	**2**	**3**	**4**	**5**
14. Teaching ability	**1**	**2**	**3**	**4**	**5**
15. Care of equipment	**1**	**2**	**3**	**4**	**5**
16. Intensity and interest in coaching	**1**	**2**	**3**	**4**	**5**

Comments:

Head Coach Performance Evaluation Instrument

Head Coach Name	Years Experience	Activity

Evaluatee's Signature	Date	Evaluator's Signature	Date

On the right side of this page, please check the level of performance which best describes the appraisee's performance on that item.

	Levels of Performance Below Expectations				Meets Expectations
1. Personal Characteristics	**1**	**2**	**3**	**4**	**5**
The Head Coach Demonstrates…					
1. Self-control and poise	**1**	**2**	**3**	**4**	**5**
2. Initiative	**1**	**2**	**3**	**4**	**5**
3. Appropriate sense of humor	**1**	**2**	**3**	**4**	**5**
4. Appropriate appearance	**1**	**2**	**3**	**4**	**5**
5. Emotional stability	**1**	**2**	**3**	**4**	**5**
6. Punctuality	**1**	**2**	**3**	**4**	**5**
7. Enthusiasm with students	**1**	**2**	**3**	**4**	**5**
8. Confidence	**1**	**2**	**3**	**4**	**5**
9. Maturity	**1**	**2**	**3**	**4**	**5**
10. Energy	**1**	**2**	**3**	**4**	**5**
11. Tolerance for stress	**1**	**2**	**3**	**4**	**5**
12. Appropriate role model	**1**	**2**	**3**	**4**	**5**
2. Leadership Qualities					
13. Relationship with other staff	**1**	**2**	**3**	**4**	**5**
14. Public relations	**1**	**2**	**3**	**4**	**5**
15. Relationship with parents	**1**	**2**	**3**	**4**	**5**
16. Attendance at clinics	**1**	**2**	**3**	**4**	**5**
17. Support of school policies	**1**	**2**	**3**	**4**	**5**
18. Innovation in techniques	**1**	**2**	**3**	**4**	**5**
19. Develop well planned program	**1**	**2**	**3**	**4**	**5**
20.Cooperation with supervisor	**1**	**2**	**3**	**4**	**5**
21. Attention to duties assigned	**1**	**2**	**3**	**4**	**5**
22. Willingness to assume extra duties	**1**	**2**	**3**	**4**	**5**
23. Develops off-season program/activities/workouts	**1**	**2**	**3**	**4**	**5**
24. Preparation of written records	**1**	**2**	**3**	**4**	**5**
25. Understanding of activity program	**1**	**2**	**3**	**4**	**5**

3. Technical and Professional Knowledge

26. Supervision of site	**1**	**2**	**3**	**4**	**5**
27. Management of instruction time	**1**	**2**	**3**	**4**	**5**
28. Care of equipment/facilities	**1**	**2**	**3**	**4**	**5**
29. Discipline/control	**1**	**2**	**3**	**4**	**5**
30. Support of other school programs	**1**	**2**	**3**	**4**	**5**
31. Ability to keep students out for Activity	**1**	**2**	**3**	**4**	**5**
32. Planning and organizing game/practice plans	**1**	**2**	**3**	**4**	**5**

4. Contest and Practice Management

33. Technical knowledge of Activity	**1**	**2**	**3**	**4**	**5**
34. Pre-competition initiative	**1**	**2**	**3**	**4**	**5**
35. Adapt to mid-competition needs (adjustments)	**1**	**2**	**3**	**4**	**5**
36. Initiative with post-contest-tear down	**1**	**2**	**3**	**4**	**5**

5.Head Coach Performance Analysis

37. Technical/professional knowledge	**1**	**2**	**3**	**4**	**5**
38. Provides for individual and group instruction	**1**	**2**	**3**	**4**	**5**
39. Has high expectations for all participants	**1**	**2**	**3**	**4**	**5**
40. Fair, tolerant, patient	**1**	**2**	**3**	**4**	**5**
41. Recognizes individual differences	**1**	**2**	**3**	**4**	**5**
42. Exhibits good sportsmanship	**1**	**2**	**3**	**4**	**5**
43. Conduct with officials/Judges	**1**	**2**	**3**	**4**	**5**
44. Delegates assignments with assistants	**1**	**2**	**3**	**4**	**5**
45. Communication with participants	**1**	**2**	**3**	**4**	**5**
46. Is constructive with criticism	**1**	**2**	**3**	**4**	**5**
47. Organizes responsibilities	**1**	**2**	**3**	**4**	**5**
48. Provides positive feedback to students	**1**	**2**	**3**	**4**	**5**
49. Manages budget	**1**	**2**	**3**	**4**	**5**
50. Balances teaching/career/ with coaching duties	**1**	**2**	**3**	**4**	**5**
51. Develops talent of athletes at all levels	**1**	**2**	**3**	**4**	**5**
52. Coaching philosophy and goals established	**1**	**2**	**3**	**4**	**5**
53. Updates players on a regular basis on playing status	**1**	**2**	**3**	**4**	**5**

Comments:

Activity Purpose Form

Name of Activity: _____ Date: _____

I, _____ (Coach,Advisor) received a copy of the Activity Fund Guidelines (Based on the Manual For Activity Fund Accounting (MAFA) and acknowledge my responsibility for assuring that proper procedures are followed.

_____	_____	_____
Coach/Advisor Name Printed	Coach/Advisor Signature	Date
_____	_____	_____
Brent Schimek	Activity Director Signature	Date

Upon termination of the above named activity, any unobligated funds that remain in the account will be disposed of in the following manner:

DEER RIVER HIGH SCHOOL

Activity Fund Pre-Approval Form

Date _____

Activity Fund Name _____

Item(s) being purchased _____ @ $ _____

_____ @ $ _____

_____ @ $ _____

Total amount of purchase $_____

Name of Advisor/Coach _____

Name of Student Treasurer/Captain _____

****

Approved by:

_____ Date _____

DEER RIVER HIGH SCHOOL

Activity Fund Check Request

Date requested _____

Date needed _____

Pay to the order of _____

Address _____

****

Activity Fund Name _____

Name of Advisor/Coach _____

Name of Student Treasurer/Captain _____

****

Explanation for disbursement. Include copies of all invoices/receipts. **Checks will not be written without an invoice/receipt attached.**

_____

_____

_____

_____

Total Amount of Check: $_____

Advisor Signature _____

****

Office Use Only

Approved by _____

Paid by Check #_____ Date paid _____

I.S.D. #317

FUNDRAISING APPLICATION

Club/Organization: _____

Advisor(s): _____

Date of Request: _____

Fundraiser (what): _____

Purpose of Fundraiser (why): _____

_____

_____

Location:

___ In School Only
___ In Community Only
___ Both School & Community

Beginning Date: _____

Completion Date: _____

Approval _____

Disapproved _____ Reason _____

_____

_____

Administrator Signature: _____

NOTE: If the above requested fundraiser involves the community the Superintendent must also sign this form.

Superintendent's Signature: _____

DEER RIVER HIGH SCHOOL

Activity Fund Cash Receipt

Date _____

Activity Fund Name _____

Event/Fundraiser Name _____

Date(s) of Event/Fundraiser _____

Total amount of cash turned in $_____

Name of Advisor/Coach _____

Name of Student Treasurer/Captain _____

****

Office Use Only

Money received by _____

Amount received $_____

Activity Account Receipt Log

ACTIVITY FUND SALES SPREADSHEET

NAME	ITEM(S) SOLD	AMOUNT PD	CASH	CHECK #

DEER RIVER HIGH SCHOOL

Activity Fund Transfer Receipt

Date _____

Activity Fund Name _____

Reason for Transfer _____

Total amount of Transfer $_____

Name of Advisor/Coach _____

Name of Student Treasurer/Captain _____

****

Activity Fund Name receiving the Transfer:_____

Name of Advisor: _____

Name of Student Treasurer/Captain: _____

Amount received $_____

Warrior Booster Club Fund Request Form

Criteria for funds:

1. **To be used for items/events Not funded or Partially funded by school**
2. **To be used for items/events for the program NOT for athletes personal use.**
3. **Team members/coaches to have participated in Booster Fund Raising Activities.**
4. **Funds must be requested/approved PRIOR to ordering.**
5. **All ordering is responsibility of the coach/school**
6. **Check for funds approved will be written to ISD 317 only.**
7. **All items purchased will be property of ISD 317**

What are you requesting funds for?

What is the amount requested?_____ Date needed_____

How will this item benefit your program long term?

How much money is currently in your Activity Account?_____

Signature Coach_____
AD Comments:

Approval Yes/No
Reasons or Stipulations:

Booster Club Signature_____

Acknowledgement

As a Coach/Advisor at Deer River High School I have read and the following handbook

Sport/Activity_____

Year_____

Signature_____

Please turn this into the Activity Office at the beginning of each school year.

ISD #317 – DEER RIVER PUBLIC SCHOOLS
BOARD OF EDUCATION

AGENDA ANALYSIS FORM

August 8, 2022

SUBJECT: 2022-23 School meal prices

Board Action ___X___ Status or Scheduled Report____ Information only____

BACKGROUND/RATIONALE:
Minnesota Legislation effective for the 2022-2023 school year will be returning to normal School Nutrition Program (SNP) Operations:

1. Students must be claimed according to category of approval: free, reduced-price or paid for the School Breakfast Program (SBP) and National School Lunch Program (NSLP).
2. In Minnesota, state funds cover the cost of reduced-price meals, so all reduced-price eligible students receive breakfast and lunch at no charge. Meals for these students must continue to be claimed as reduced-price and students should not be charged for a meal.
3. Similarly, state funds cover the cost of breakfast for paid-eligible Kindergarten students, so all Kindergarten students receive breakfast at no charge.
4. For FY23 - All breakfasts will be provided at no charge for students who fill out a FY23 free/reduced lunch application regardless if they qualify or not. If an application is not filled out; all students in Grades 1-12 that are not direct certified will be charged for breakfast.

FY23 BREAKFAST & LUNCH PRICES

	FY22	Proposed FY23	Increase
Elementary Breakfast	$1.35	**$1.45**	$0.10
Elementary Lunch	$2.00	**$2.10**	$0.10
High School Breakfast	$1.45	**$1.55**	$0.10
High School Lunch	$2.25	**$2.35**	$0.10
Milk	$0.50	**$0.50**	$0.00
Adult Breakfast	$2.75	**$2.75**	$0.00
Adult Lunch **	$4.00	**$5.00**	$1.00
Adult Milk	$0.50	**$0.50**	$0.00

*** The calculation is based on the current year's State and Federal reimbursement rates plus the national average per meal value of U.S. Department of Agriculture Foods.*

PRESENTER(S):
Jennifer Drotts; Business Manager

SUPERINTENDENT'S RECOMMENDATION:
Approve meal prices.

ISD #317 – DEER RIVER PUBLIC SCHOOLS
BOARD OF EDUCATION

AGENDA ANALYSIS FORM

Board Meeting of August 8, 2022

AGENDA ITEM: 6. E.

SUBJECT: Approval of Substitute Employee Compensation Rate for 2022-2023

Board Action ___X___Status or Scheduled Report_____Information only_____

BACKGROUND/RATIONALE:
The evolution of Learning Management Systems at the secondary level should begin to decrease the number of substitute teachers needed. Therefore, a modest increase of the daily teacher sub rate should help fill those substitute positions needed to operate safely and effectively. There is currently strong regional competition for available substitutes. The AFSCME position substitute pay rates follow the corresponding step at the first lane of the master agreement.

My recommendation is to increase the rate of pay for substitute teachers procured by Frontline Absence Management System:

Daily substitute teacher rate = $125
Bonus for retired teachers = $20 ($145 total per day)
Long-term subs are offered contracts in alignment with the DREA master agreement.

Non-certified sub rate (para, secretary, food service, custodian) = $15 per hour

PRESENTER(S):
Pat Rendle

SUPERINTENDENT'S RECOMMENDATION:
Motion to approve a $10 per day increase in daily substitute teacher pay and a $3 per hour increase for non-certified substitutes for 2022-2023.

SPEECH THERAPY SERVICE CONTRACT

This Speech Therapy Service Contract ("**Agreement**") is made and entered into as of the 8th day of August, 2022 ("**Execution Date**") by and between Deer River Schools ("**School**") and Speech Partners, LLC a Minnesota limited liability company ("**Provider**").

AGREEMENT

In consideration of the mutual covenants and obligations of this Agreement and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **TERM.** The term of this Agreement shall commence on or around the first day of the 2022/2023 school year and shall terminate on or around the last day of the 2022/2023 school year ("**Term**"). The term of this Agreement shall also include any Extended School Year services provided at the request of the School.

2. **AGREEMENT TERMS**. All services rendered by the Provider shall be rendered in a competent, efficient, and satisfactory manner and in strict accordance with currently approved methods and practices of the Provider's profession. The parties agree that the Provider shall be an independent contractor and not the School's employee however all Speech-Language Pathologists ("**SLPs**") being provided shall be deemed to be School personnel for licensing purposes.

3. **PROVIDER'S QUALIFICATIONS.** All services provided by the Provider shall be performed by a Minnesota Board of Teaching licensed Speech-Language Pathologist ("SLP") holding a Certificate of Clinical Competence ("**CCC**") with ASHA Certification and a Master's degree. All SLPs shall provide the School with any required qualification documentation upon request of the School.

4. **SERVICES OF PROVIDER**. Services shall include Speech-Language Pathology furnished in accordance with the plan of treatment/IEP. SLPs shall utilize best efforts to:

   a. Provide appropriate speech therapy services on a regular basis according to IEP specifications using the telepractice service model.
   b. Provide appropriate documentation required by the School.
   c. Develop and follow the IEP for the student's communication deficits or work with appropriate School staff to adjust IEP to meet the student's needs.
   d. Evaluate communication skills of students as requested.
   e. Communicate regularly with appropriate staff via email or phone.
   f. Participate in student's IEP meetings and appropriate conferences via computer or phone.
   g. Re-schedule any missed sessions caused by the SLP. Missed sessions caused by the student/school may be re-scheduled if possible and will be billed at the regular rate.
   h. Complete all documentation requested by the School for which the School is attempting to seek MA payment. The Provider does not directly bill MA, does not provide expert advice in MA billing, and does not determine which students, schools, or services may

qualify for MA funding. It is the School's responsibility to determine what speech therapy services provided by the Provider are eligible to bill for MA funding.

5. **INSURANCE**. Provider shall maintain professional liability insurance coverage of at least $1,000,000 per occurrence. A copy of the certificate of insurance evidencing such coverage is available upon request.

6. **CIVIL RIGHTS**. Provider agrees to comply with TITLE VI of the Civil Rights Act of 1964 and all requirements imposed by the Department of Health, Education and Welfare in the end that no person in the Unites States shall, on the ground of race, color, religion, or sex be excluded from the participation in services.

7. **CONFIDENTIALITY**. Provider shall keep all student information confidential, only discussing information with parents, teachers, or other involved professionals on a need-to-know basis. Any information and methods of service provided by the Provider to the School shall be kept confidential by the School and may not, without prior written consent of the Provider, be disclosed in any manner for any other purpose than performing its requirements under this Agreement. The terms of this Article shall survive for (2) years following the termination of the Term.

8. **TECHNOLOGY**. SLPs shall provide and maintain their own technology to use the online speech therapy meeting room for the scheduled sessions. In the event that the SLP's technology is temporarily not functional, the SLP will contact the School and the School will not be charged for the scheduled sessions. All attempts will be made to re-schedule those missed sessions.

The School shall be responsible to provide and maintain its own technology in order to adequately use the online speech therapy meeting room. This includes a Microsoft Windows or Mac based PC with an adequately sized monitor, webcam, a headset, a back-up phone (speaker phone or headset), printer, and reliable high-speed internet with adequate bandwidth for telepractice. Any missed sessions (without 24-hour notice) due to the school's non-functional technology will be billed at the regular rate. Reasonable efforts will be made to re-schedule those missed sessions and will be billed at the regular rate.

The School shall give the Provider full-administrative access to its telepractice computer via a remote management software package that is provided by the Provider free of charge. The School shall allow internet access to online speech therapy resources through the telepractice computer's internet connection. The Provider agrees to restrict its use of the telepractice computer and its internet connection for the sole purpose of providing speech therapy services to the school.

9. **OTHER ACCOMMODATIONS**. The School shall provide at its own expense, a "telepractice assistant" (usually a paraprofessional) to maintain the continuity of the telepractice services under the SLP's supervision and direction. The School shall also provide a quiet room that is adequate for telepractice speech therapy services.

10. **COMPENSATION**. Provider shall be compensated by the School for speech therapy services rendered at the request of the School at the rate of $79.80 per hour. Speech therapy services include but are not limited to evaluation, direct time, indirect time, make-up sessions, preparation time, documentation time, meeting time, therapy-related communication, travel time and mileage if requested by the school.

All scheduled appointments require a minimum of 24-hour notice for cancellation in order to avoid being charged at the regular rate.

Provider shall provide bi-weekly billing statements of services rendered, which shall be paid no later than 14 days after billing statements are submitted to School District.

11. **MISCELLANEOUS PROVISIONS.**

a. Captions. The headings in this Agreement are for convenience of reference only and do not affect the interpretation of this Agreement.

b. Modification. This Agreement may not be altered, modified or amended except by an instrument in writing signed by each of the parties hereto.

c. Governing Law. The laws of the State of Minnesota shall govern the validity, construction and performance of this Agreement, to the extent not pre-empted by federal law. Any legal proceeding related to this Agreement shall be brought in Hennepin County, Minnesota.

d. Notices. All notices and other communications required or permitted under this Agreement shall be in writing, and provided to the other party either in person, by fax, or by certified mail.

e. Survival. Notwithstanding the termination of this Agreement, the terms of this Agreement which relate to periods, activities, obligations, rights or remedies of the parties upon or subsequent to such termination shall survive such termination and shall govern all rights, disputes, claims or causes of action arising out of or in any way related to this Agreement.

f. Attorney's Fees. If any action or proceeding is commenced by any party to enforce its rights under this Agreement or to collect damages as a result of the breach of any of the provisions of this Agreement, the prevailing party shall be entitled to recover all reasonable costs and expenses, including, without limitation, reasonable attorneys' fees and court costs, in addition to any other relief awarded by the court.

h. Severability/Enforcement. Should any provision of this Agreement be held illegal or unenforceable, the Agreement shall be construed as if not containing the invalid provision(s), and the Agreement shall be construed to give effect to the intent of the parties and shall be governed by the remaining portions or provisions governing the rights and obligations of the parties. A party's decision to refrain from enforcing a breach of any part of this Agreement (or a party's settlement of any claims for breach) will not prevent the party from enforcing the

Agreement as to any other breach of this Agreement that the non-breaching party discovers and shall not operate as a waiver against any future enforcement of any part of this Agreement.

i. Rule of Construction. The parties acknowledge and agree that the normal rule of construction whereby ambiguities are resolved against the drafting party shall not be employed in the interpretation of this Agreement or any amendments or exhibits hereto.

j. Entire Agreement. This Agreement contains the entire agreement of the parties relating to the subject matter hereof and, except as otherwise stated, supersedes any and all oral or written prior agreements and understandings with respect to such subject matter; the parties have made no agreements, representations, or warranties relating to the subject matter of this Agreement which are not set forth herein.

IN WITNESS WHEREOF, we the undersigned, duly authorized representatives of the parties to this Agreement herein above expressed, have entered into this Agreement and have read the terms herein.

Accepted by:

_____ on _____/_____/_____
School's representative

_____ on _____/_____/_____
Provider

Speech Partners, LLC
Tami Colombo MA, CCC/SLP
12082 Quail Ave N
Stillwater, MN 55082

Phone: 651-439-2207
Fax: 651-430-3171
tami@speechpartners.com

Deer River School District
313 Main Ave W
Deer River, MN 56636

Phone: 218-246-9877
Fax:
Email:

ISD #317 – DEER RIVER PUBLIC SCHOOLS
BOARD OF EDUCATION

AGENDA ANALYSIS FORM

Board Meeting of August 8, 2022

SUBJECT: Certifying Proposed 2022 Pay 2023 Levy

Board Action __X__ Status or Scheduled Report_____ Information only_____

BACKGROUND/RATIONALE:
Certifying the proposed levy at "maximum" allows the MDE to make any changes or corrections to levy calculations before the final levy is certified in December. By certifying "maximum" the final levy certified in December may be lowered, but not increased.

PRESENTER(S):
Jennifer Drotts

SUPERINTENDENT'S RECOMMENDATION:
Certify the Proposed 22 Pay 23 Levy at "maximum"

ISD #317 – DEER RIVER PUBLIC SCHOOLS
BOARD OF EDUCATION

AGENDA ANALYSIS FORM

Board Meeting August 8, 2022

SUBJECT: Set Truth in Taxation Meeting Date, Time, and Location

Board Action __X___ Status or Scheduled Report_____ Information only_____

BACKGROUND/RATIONALE:
We are required to hold a Payable 2023 Truth In Taxation public meeting as part of a regularly scheduled meeting between November 24th and no later than December 28th. The regular meeting during that time is December12, 2022 at 6:00 in the Deer River High School Media Center.

During the Truth In Taxation meeting we are required to discuss the 2023 budget and levy, and allow the public to speak. Once the discussion is completed, action should be taken on certifying the final levy amounts.

PRESENTER(S):
Jennifer Drotts

SUPERINTENDENT'S RECOMMENDATION:
Approve

National FFA Convention Proposal:

What is National FFA Convention?
National FFA Convention is a yearly convention and is the largest youth gathering in the world. Students gather in Indianapolis, Indiana to develop leadership skills, learn about FFA and Agriculture, and meet people across the country. At the convention, students will attend sessions and workshops, explore the career fair, and attend special events. While not at the convention site, we will be attending tours and learning about the agricultural industry.

When and where is National FFA Convention?
October 26-29
Indianapolis, Indiana

Who would be going?
7 FFA Officers

How will we get there?
We will ride the Region 2 bus with other chapters from Northern Minnesota. This will also mean that I won't be the only adult there as there will be other teachers traveling in our group

Cost: The short answer: We don't know yet. Most of the registration can't be completed until September. When asking other advisors, I was told around $300-$400/student. Because of COVID, both the Deer River FFA and the FFA Alumni have unspent money from the past two years that we will be able to use for this. If students pay anything, it'll likely be $100 or less.

DEER RIVER
SCHOOLS

Alternative to Suspension Assistant

FLSA Status: Non Exempt
FTE: 1.0

Reports To: Building Principal/AP
Job Status: 171 Days

Pay will be in accordance with the current AFSCME Contract

PURPOSE

Under the direction of Building Principal/AP, the Alternative to Suspension Assistant will oversee students who have been assigned to ATS for behavior reasons. The ATS Assistant works with assigned students to promote changes in their behavior, with the goal of integrating students back into regular school programs through implementing preventative discipline systems. Examples may include restorative chat, restitution, and skills coaching.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Reasonable Accommodations Statement

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

Essential Functions:

- Assists students with assignments, answers questions. Contacts teachers to obtain homework assignments as needed. Reinforces classroom learning activities.
- Monitors student behavior in the ATS room, reinforces appropriate behavior, and ensures that students stay on task. Communicates ATS rules. Refers students who violate program rules to school administrator.
- Records information for students entering ATS, such as grade level, behavior, and reason for assignment to ATS.
- Maintains records of student activities and behavior while in the ATS classroom, forwards information to teachers and school administrators.
- Exchanges information with school staff concerning students to program, participates in staff meetings as requested.
- May develop written and oral behavior modification materials for use in helping students recognize a need for change and/or compromise in a specific area of their behavior. Provides these materials to students; instructs students to read materials and complete exercises by deadline. Encourages students to improve their behavior.
- May provide a temporary support for upset students to calm down so they can attend their next class in a frame of mind conducive to learning.
- Performs related duties as assigned.

KNOWLEDGE OF:

- Effective classroom management techniques.
- Effective methods for working with anger and conflict situations desirable.
- Behavior modification techniques desirable.

ABILITY TO:

- Monitor student behavior and maintain order.
- Develop a positive rapport with students.
- Make and carry out effective decisions concerning student behavior management.
- Maintain accurate records.
- Attend to detail and follow tasks through to completion.
- Work independently with minimal supervision.
- Maintain confidentiality.
- Stimulate, engage, and motivate students to learn.
- Interact with and maintain professional and cooperative relationships with students, staff, and parents.
- Communicate effectively in English, both orally and in writing.
- Meet schedules and timelines.
- Work independently with appropriate direction.
- Analyze situations accurately and adopt an effective course of action.
- Use technology and computer software applications appropriate to the work environment and effectively integrate computer use with and by students in the classroom.

CREDENTIAL:

- 2- or 4-year college degree or successfully pass Para Pro Test.

EDUCATION AND EXPERIENCE:

- High School Graduate, GED, or beyond.

DESIRABLE QUALIFICATIONS:

- Previous experience working with linguistically and culturally diverse groups.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employee Signature: _____ Date: _____

The Company has reviewed this job description to ensure that essential functions and basic duties have been included. It is intended to provide guidelines for job expectations and the employee's ability to perform the position described. It is not intended to be construed as an exhaustive list of all functions, responsibilities, skills, and abilities. Supervisors may assign additional functions and requirements as deemed appropriate. This document does not represent a contract of employment, and the Company reserves the right to change this position description and/or assign tasks for the employee to perform, as the Company may deem appropriate.

Deer River High School

The Alternative to Suspension Program (ATS)

Behavior Intervention

The goal of the Alternative to Suspension program is implementing a preventative discipline system for the Deer River High School. Students whose behavior would result in consequences according to the DRHS Student Handbook may be assigned to serve their consequence time in the Alternative to Suspension program. When assigned to the Alternative to Suspension program, students will complete academic work provided by their classroom teachers. Students will also participate in restorative practices work including but not limited to circles and conferences to repair harm. Students will also work specifically on lessons designed to address the specific behavior that resulted in assignment to the Alternative to Suspension program. Upon completion of the behavior work, students will meet with their building principals to present their findings and plans for change. Students must successfully complete all assigned work before they are able to return to their designated class schedule. In certain circumstances, a student may be assigned to the FOCUS program by the principal or assistant principals after the completion of time in the ATS program.

All referrals are subject to administrative discretion.

ISD #317 – DEER RIVER PUBLIC SCHOOLS
BOARD OF EDUCATION

AGENDA ANALYSIS FORM

Board Meeting August 8, 2022

SUBJECT: Set Truth in Taxation Meeting Date, Time, and Location

Board Action __X__ Status or Scheduled Report_____ Information only_____

BACKGROUND/RATIONALE:
We are required to hold a Payable 2023 Truth In Taxation public meeting as part of a regularly scheduled meeting between November 24th and no later than December 28th. The regular meeting during that time is December12, 2022 at 6:00 in the Deer River High School Media Center.

During the Truth In Taxation meeting we are required to discuss the 2023 budget and levy, and allow the public to speak. Once the discussion is completed, action should be taken on certifying the final levy amounts.

PRESENTER(S):
Jennifer Drotts

SUPERINTENDENT'S RECOMMENDATION:
Approve