



ROCKFORD AREA SCHOOLS

INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

A Tradition of Excellence, One Student at a Time

Agenda for January 22, 2024

6:30 PM

District Board Room

6051 Ash Street

Rockford, MN 55373

1.	<u>CALL MEETING TO ORDER</u>	
	A. Pledge of Allegiance	
	B. Board Roll Call	
2.	<u>APPROVAL OF AGENDA</u>	
3.	<u>PUBLIC COMMENTS</u>	
4.	<u>CONSENT ITEMS</u>	
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5.	<u>SUPERINTENDENT REPORT</u>	<u>34</u>
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9.	<u>CULTURE OF COLLECTIVE PURPOSE</u>	
	A. New Staff Handbook	280
	B. Plans & Timeline of the District Operations plan 24-25	281
	C. BILT & BOLT Planning	282



ROCKFORD AREA SCHOOLS

INDEPENDENT SCHOOL DISTRICT 883 BOARD OF EDUCATION

- D. Onboarding & Offboarding Handbook 283
- 10. **COMMUNITY, SCHOOL AND FAMILY PARTNERSHIP**
 - A. Resolution of Acknowledgment of Contributions/Donations 284
 - B. Negotiations Meeting: Thursday, January 25, 2024 at 4:30 pm in RMS-CES Conference Room 11.
Work Session of the Board of Education: Monday, February 5, 2024 at 6:30 pm in the District Office Board Room.
Regular Meeting of the Board of Education: Wednesday, February 21, 2024 at 6:30 pm in the District Office Board Room.
 - C. Board Committee Updates
- 11. **ADJOURNMENT**

Our Mission: *In partnership with our communities and families, Rockford Area Schools provides challenging opportunities to engage, inspire, and educate globally-minded citizens.*

Our Vision: *Rockford Area Schools provides a supportive, rigorous, and relevant learning culture producing courageous learners prepared to enter a global society.*

Rockford Board of Education

Jamie Hillstrom
Eric Gordee
Jenny Kneeland

Amy Edwards
Jessica Johnson
Beth Praska

Superintendent Jeff Ridlehoover



ROCKFORD AREA SCHOOLS
Independent School District 883
School Board Work Session Minutes
Monday, December 4, 2023

Pursuant to due call and notice, the Rockford Board of Education met in a work session on Monday, December 4, 2023 in the District Board Room. Amy Edwards called the work session meeting to order at 6:32 pm. Members Gordee, Edwards, Kneeland, Johnson, Praska and Hillstrom were present. Also present was Superintendent Jeff Ridlehoover, Director of Finance and Operations Michael McNulty.

- Renewal of Existing Operating Levy Discussion
- Strategic Planning timeline
- Community Survey
- Inclement Weather Plan
- *Motion by Gordee seconded by Hillstrom to enter into closed session to discuss negotiations strategies pursuant to Minnesota Statute section 13D.03. On roll call vote the motion passed unanimously.* The Board entered closed session for negotiations strategies at 8:21 pm.
- Gordee motioned to return to open session. Kneeland seconded. Motion passed unanimously. Returned to open session at 8:58 pm.
- Upcoming meetings include
 - Negotiations Committee Meeting: Monday, December 18, 2023 at 3:30 pm in RMS-CES Conference Room 11
 - Policy Committee Meeting: Monday, December 18, 2023 at 5:00 pm in the District Office Meeting Room
 - Levy Renewal Hearing: Monday, December 18, 2023 at 5:45 pm in the District Office Board Room
 - Truth in Taxation and Regular Meeting of the Board of Education: Monday, December 18, 2023 at 6:30 pm in the District Office Board Room

Adjourned 9:00 pm

Courtney Neibert
Recorder

Jessica Johnson
Clerk



Independent School District #883

Regular School Board Meeting

December 18, 2023

Pursuant to due call and notice, the Rockford Board of Education met in a Regular School Board Meeting on Monday, December 18, 2023 in the District Board Room. Chair Gordee called the meeting to order at 6:30 pm. Members Gordee, Edwards, Kneeland, Johnson, Praska and Hillstrom were present. Also present was Superintendent Jeff Ridlehoover, Director of Finance and Operations Michael McNulty, and RMS-CES Principal Paul Warzecha.

Pledge of Allegiance

The meeting opened with the Pledge of Allegiance.

APPROVAL OF AGENDA

Motion by Kneeland seconded by Hillstrom to approve the agenda with approved adjustments. Motion passed unanimously.

PUBLIC COMMENTS

There were no public comments.

ANNUAL TRUTH IN TAXATION

- ***Truth in Taxation Presentation:*** Director of Business Services Mike McNulty presented the Truth in Taxation Hearing.
- ***Public Comments:*** There were no public comments.
- ***Truth in Taxation Presentation:*** Director of Business Services Mike McNulty requested approval of the Truth in Taxation Hearing and Final Levy.

Motion by Kneeland, seconded by Praska to approve the Truth in Taxation Hearing & Final Levy as presented. On a roll call vote, the following voted in favor: Gordee, Edwards, Kneeland, Johnson, Praska and Hillstrom. And the following voted against: None. Whereupon said resolution was declared duly passed and adopted.

CONSENT ITEMS

Motion by Praska, seconded by Hillstrom to approve the consent items. Motion carried unanimously.

- **Minutes:**

November 20, 2023 Work Session
November 20, 2023 Regular Meeting

- **Personnel:**

Status	First Name	Last Name	Position	Date(s)
New Hire	Andrew	Kottke	Custodian - PT	November 30, 2023
Leave	Kiley	Broste	REAMS - 4th Grade	January 10, 2024
Resignation	James	Gunnerson	Custodian	November 27, 2023
New Hire	Angela	Drummond	Sub Nurse	December 18, 2023
New Hire	Marisa	Petersen	REAMS SpEd Paraprofessional	January 3, 2024
New Hire	Devin	Muckenhirn	REAMS SpEd Paraprofessional	January 3, 2024

- **Bills and Wire Transfers:**

November 2023 Disbursements Paid (listings attached):

Fund 01 General Fund	\$1,063,612.90
Fund 02 Food Service	\$ 92,376.43
Fund 04 Community Services	\$ 32,419.92
Fund 06 Building Construction	\$ 100,955.99
Fund 07 Debt Redemption	\$ 500
Fund 21 Student Activities	\$ 13,380.43
Fund 45 OPEB Trust	\$ 0
 Total All Funds	 \$ 1,303,245.67

SAFE & WELCOMING ENVIRONMENT

- **RMS-CES Celebration:** Brenden Buchholtz's leadership will be celebrated for his role as an 8th grade leader on the Student Council. Brenden has done a fabulous job in his role of Vice-President and will be speaking to the board to give a student update regarding several things that we have going on at RMS-CES, which will segway into the RMS-CES Principal's report.

HIGH STUDENT ACHIEVEMENT

- **RMS-CES Principal’s Update:** RMS-CES Principal Paul Warzecha presented on professional development, building updates, and things that we are looking forward to in 2024.
- **Superintendent Report:** Dr. Ridlehoover gave an update on the district

FISCAL RESPONSIBILITY

Hillstrom motioned, seconded by Kneeland, to approve the following resolution as presented:

- **Resolution of Acknowledgement of Contributions/Donations**

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

THEREFORE, be it resolved by the School Board of Rockford Area Schools, Independent School District 883 that the School Board accepts, with appreciation, the contributions detailed below.

<i>Donor</i>	<i>Amount</i>	<i>Fund</i>
Anonymous Donations	\$144.00	Football Activity Fund
Rocket Boosters	\$428.00	Robotics Activity Fund
Rocket Boosters	\$3,790.19	Activities Gift Fund
Rocket Boosters	\$461.10	Dance Activity Fund
Culvers	\$528.00	Robotics Activity Fund
Hamel VFW	\$300.00	RHS Band Activity Fund
Ronald Jorgenson Family Trust (Tanya D'Amico, Trustee)	\$200.00	Dance Activity Fund
McEachern Family	Art Museum Cards	Preschool Program
Dickman Family	\$50 Lakeshore Learning Gift Card	Preschool Program

On a roll call vote, the following voted in favor: Gordee, Edwards, Kneeland, Johnson, Praska and Hillstrom. And the following voted against: None.

Whereupon said resolution was declared duly passed and adopted.

- **Resolution Designating a Combined Polling Place**

Legislation adopted in 2017 requires school districts to establish combined polling places. Legislation adopted in 2017 requires school districts to establish combined polling places annually. School districts have the authority to establish combined polling places for those elections in which no election is to be held in the school district. Amendments to Minnesota Statutes Section 205A.11

requires school boards to annually designate, by resolution, combined polling places for stand-alone school district elections regardless as to whether an election is held in the following calendar year. The locations of combined polling places have also been limited to those locations designated for use as a polling place by a county or municipality.

The Minnesota Secretary of State Office recommends that the school board address the polling place resolution sometime after the November election and at least 90 days before the presidential primary.

This combined location has not been changed from the previous resolution and is also currently designated for use as a polling place by the City of Rockford. Below is the resolution that needs your annual approval to follow legislation.

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 883, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated by a county or municipality. The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

Combined Polling Place: Rockford Community Center
7600 County Road 50
Rockford, Minnesota

This combined polling place serves all territory in Independent School District No. 883 located in the City of Rockford, the City of Greenfield, the City of Corcoran, the City of Medina, the City of Maple Grove, the City of Independence, and the City of Hanover; and Rockford and Franklin Townships; Wright and Hennepin Counties, Minnesota.

3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7 o'clock a.m. and 8:00 o'clock p.m.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a nonforwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

Praska motioned, seconded by Hillstrom, to approve the following resolution as presented.

On a roll call vote, the following voted in favor: Gordee, Edwards, Kneeland, Johnson, Praska and Hillstrom. And the following voted against: None.

Whereupon said resolution was declared duly passed and adopted.

- **Board Approval of the Strategic Plan:** Dr. Jeff Ridlehoover presented the new Strategic Plan for Board Approval.

Motion by Hillstrom, seconded by Johnson to approve the strategic plan as presented. Motion carried unanimously.

EFFICIENT & EFFECTIVE OPERATIONS

- **Policy Updates – First Reading:** The school board reviewed policies 406, 506, 507, 524, 604, 620R, 550R, and 440R. This is a First reading.
- **Policy 213 Update:** Policy 213 was presented to the board with a committee name change for approval.

Motion by Johnson, seconded by Edwards to approve policy 213 changes as presented. Motion carried unanimously.

BOARD AND SUPERINTENDENT UPDATES AND ANNOUNCEMENTS

Organizational Meeting of the Board of Education: Monday, January 8, 2024 at 6:30 pm in the District Office Board Room.

Negotiations Committee Meeting: Monday, January 15, 2024 at 1:30 pm in the RMS-CES Conference Room 11.

Negotiations Committee Meeting: Thursday, January 18, 2024 at 3:45 pm in the RMS-CES Conference Room 11.

Board of Education Work Session: Monday, January 22, 2024 at 5:30 pm in the District Office Board Room.

Meeting of the Board of Education: Monday, January 22, 2024 at 6:30 pm in the District Office Board Room.

- Gordee- Board Prep, AMSD Meeting, MSBA board chats, Northwest suburban meeting
- Edwards - Negotiations Committee Meeting, Policy Committee Meeting, Board Prep.
- Kneeland - Safe Routes to school. Meeting with Mike McNulty.
- Johnson - Negotiations Committee Meeting, Policy Committee Meeting, MAWSECO Meeting, Chamber mixer.
- Praska - Negotiations Committee Meeting, Policy Committee Meeting, SEE Meeting.
- Hillstrom - MSBA Webinars, MSBA Coffee and Conversations, Robotics, family fun nights, concerts.

Johnson motioned to adjourn the meeting at 7:44 p.m. Kneeland seconded. Motion carried unanimously.

*Courtney Neibert
Recorder*

*Jessica Johnson
Clerk*



ROCKFORD AREA SCHOOLS

Independent School District 883

Levy Renewal Hearing Minutes

Monday, December 18, 2023

Pursuant to due call and notice, the Rockford Board of Education met in a Levy Renewal Hearing on Monday, December 18, 2023 in the District Board Room. Amy Edwards called the levy renewal hearing meeting to order at 5:45 pm. Members Gordee, Edwards, Kneeland, Johnson, and Praska were present. Also present was Superintendent Jeff Ridlehoover, Director of Finance and Operations Michael McNulty. Hillstom arrived at 5:46 pm.

- Dr. Jeff Ridlehoover presented the public hearing of the renewal of the existing operating levy.
- Michael made a public comment regarding the extension being enough with inflation.

Adjourned 5:59 pm

Courtney Neibert
Recorder

Jessica Johnson
Clerk



Independent School District #883

Organizational Meeting

January 8, 2024

Chair Gordee called the meeting to order at 6:30 p.m.

Pledge of Allegiance

The meeting opened with the Pledge of Allegiance.

Board Roll Call

Members present: *Edwards, Hillstrom, Gordee, Johnson, Praska and Kneeland*. Also present were Director of Business Services and *Superintendent Jeff Ridlehoover*

CEREMONIAL OATH OF OFFICE & SCHOOL BOARD

The board members conducted the School Board Member Oath of Office.

APPROVAL OF AGENDA

Motion by Kneeland seconded by Edwards to approve the agenda as presented. Motion passed unanimously.

ELECTION OF SCHOOL BOARD OFFICERS

School Board members were elected as the officers as follows:

- **Chair:** Eric Gordee. Johnson motioned to nominate Gordee as Chair. Hearing no other nominations, Elected by Acclamation.
- **Vice Chair:** Amy Edwards. Gordee motioned to nominate Edwards as Vice-Chair. Hearing no other nominations, Elected by Acclamation.
- **Clerk:** Jamie Hillstrom. Johnson motioned to nominate Hillstrom as Clerk. Hearing no other nominations, Elected by Acclamation.
- **Treasurer:** Jenny Kneeland. Hillstrom motioned to nominate Kneeland as Treasurer. Hearing no other nominations, Elected by Acclamation.

COMMITTEES AND BOARDS

- **Renewal of Memberships:** Johnson motioned, seconded by Praska to renew the following district memberships for the 2024-25 school year as presented. Motion passed unanimously
 - AMSD Member since 2015
 - CMERDC Member since 1981
 - MN Rural Education Association (MREA) Member since 2014
 - MN School Board Association Member for many decades (no record found on start date)
 - Resource Training and Solution Member since 1992
 - Schools for Equity in Education (SEE) Member since 1979
- **Board Committee Assignments:**The Board discussed and assigned the various committees and assignments.
 1. Finance Committee - (3) Kneeland, Gordee, Edwards
 2. Policy Committee - (3) Johnson, Hillstrom, Praska
 3. District Operations - (3) Gordee, Kneeland, Edwards
 4. Negotiations - (3) Johnson, Praska, Edwards/Hillstrom
 5. Facilities Committee - (2) Gordee, Edwards
 6. Continuing Education Committee - (2) Johnson, Kneeland
 7. Curriculum Advisory System Accountability Committee - (2) Hillstrom, Praska
 8. Community Education Advisory Board - (2) Kneeland, Hillstrom
 9. District Staff Development - (2) Kneeland, Praska
 10. Committee At-Large - (3) Kneeland, Gordee, Edwards
 11. Communications Committee - (2) Praska, Edwards
 12. Minnesota State High School League (MSHSL) - (2) Kneeland, Hillstrom
 13. Chamber Committee - (2) Hillstrom, Praska
 14. Legislative/MSBA Delegate Assembly - (2) Gordee, Praska
 15. Association of Metro School Districts - (2) Gordee, Edwards
 16. Meeker & Wright Special Education Cooperative - (2) Johnson, Hillstrom
 17. Northwest Suburban Integration School District - (2) Gordee, Hillstrom
 18. Schools for Equity in Education (SEE)/Minnesota Rural Education Association (MREA) - (2) Praska (SEE), Kneeland (MREA)

EFFICIENT & EFFECTIVE OPERATIONS

- Hillstrom motioned to **Delegate the Statutory Duties of Clerk to the Executive Assistant.** This includes keeping the book of minutes of all district school board meetings, and preparation of reports that shall include the condition and value of school district property, receipts, and disbursements in detail and such other financial matters that may be called for by the commissioner of the Minnesota Department of Education. Johnson seconded. Motion passed unanimously.
- Kneeland motioned to **Delegate the Statutory Duties of Treasurer to the School District Director of Business Services or Superintendent.** This includes depositing funds of the district in the official depository and preparing the monthly treasurer's report. Hillstrom seconded. Motion passed unanimously.
- Kneeland motioned to approve a **Resolution Authorizing the School District CFO, Director of Business Services to Make Deposits, Pay Expenses, Invest and Transfer**

Funds in the best interest of the district with a clarification to include Superintendent.

This includes the authority to invest and wire funds issue checks between board meetings to pay bills so as to be eligible for discounts, deadlines, etc., with payment of the same to be approved by the school board at the next meeting at which payments of claims are approved. The motion for the adoption of the resolution was duly seconded by Member Gordee. On a roll call vote, the following voted in favor: Hillstrom, Kneeland, Johnson, Praska, Gordee, Edwards. And the following voted against: None. Resolution passed.

- Johnson motioned to approve a **Resolution Authorizing the Use of Facsimile Signatures on payroll and voucher checks** in accordance with the provisions of Minn. Statutes 47.41 and 47.42 by roll call. The motion for the adoption of the resolution was duly seconded by Member Kneeland. On a roll call vote, the following voted in favor: Hillstrom, Johnson, Kneeland, Praska, Gordee, Edwards. And the following voted against: None. Resolution passed.
- Gordee motioned to approve the **Compensation for School Board Members** as presented with no changes to last year. Praska seconded. Motion passed unanimously.
- **Designating Time and Place of meetings.** All School Board meetings, unless otherwise noted, will be held in the District Office Board Room. The official posting place for school board meeting notices is in the hallway glass cases by the entrance to the district office. The board meets on the third Monday of the month for regular meetings starting at 6:30 pm unless otherwise stated. The following changes were discussed and implemented.

2023

July 17, 2023	Work Session - 5:30 p.m.
July 17, 2023	Regular Meeting - 6:30 p.m.
August 7, 2023	Work Session - 6:30 p.m.
August 21, 2023	Regular Meeting - 6:30 p.m.
September 18, 2023	Work Session - 5:30 p.m.
September 18, 2023	Regular Meeting - 6:30 p.m.
October 2, 2023	Work Session - 6:30 p.m.
October 16, 2023	Regular Meeting - 6:30 p.m.
November 20, 2023	Work Session - 5:30 p.m.
November 20, 2023	Regular Meeting - 6:30 p.m.
December 4, 2023	Work Session - 6:30 p.m.
December 18, 2023	Regular Meeting (Truth in Taxation Hearing) - 6:30 p.m.

2024

January 8, 2024	Organizational Meeting - 6:30 p.m.
January 22, 2024	Work Session - 5:30 p.m. (<i>moved due to MLK Jr. Day</i>)
January 22, 2024	Regular Meeting - 6:30 p.m.
February 5, 2024	Work Session - 6:30 p.m.
February 21, 2024	Regular Meeting - 6:30 p.m. (<i>moved due to President's Day</i>)
March 18, 2024	Work Session - 5:30 p.m.

March 18, 2024	Regular Meeting - 6:30 p.m.
April 1, 2024	Work Session - 6:30 p.m.
April 15, 2024	Regular Meeting - 6:30 p.m.
May 20, 2024	Work Session - 5:30 p.m.
May 20, 2024	Regular Meeting - 6:30 p.m.
June 19, 2024	Work Session - 5:00 p.m. - Superintendent Evaluation
June 19, 2024	Regular Meeting - 6:30 p.m. (<i>moved due to Juneteenth</i>)

Hillstrom motioned, seconded by Praska, to approve the time and place of meetings as presented. Motion passed unanimously.

- **Designating Official Media Outlet.** Kneeland motioned, seconded by Johnson, to designate the Wright County Journal Press as the official media outlet. Motion passed unanimously.
- **Designating Official Depositories.** Kneeland motioned, Hillstrom seconded, the following as the designated official depositories of the District:
 - Bankwest, Rockford
 - PMA Securities, Inc.
 - Associated Bank

Motion passed unanimously.

- **Designating Legal Counsel.** The board needs to designate official legal counsel for the school district with an option to seek advice outside of area in times of litigation. It is recommended to have firms:
 1. Kennedy & Graven
 2. Ratwik, Roszak and Maloney P.A.
 3. Squires, Waldspurger & Mace, P.A.

Persons authorized to contact legal counsel include the Board Chair, the Superintendent, the Director of Business Services.

Johnson motioned to approve the official legal counsel as presented. Praska seconded. Motion passed unanimously.

- **Closed Session - Negotiations Strategy** Motion by Johnson seconded by Edwards to enter into closed session to discuss negotiations strategies pursuant to Minnesota Statute section 13D.03. Motion passed unanimously. The Board entered into closed session for negotiations strategies at 6:55 pm.

Edwards motioned to return to open session. Gordee seconded. Motion passed unanimously. Returned to open session at 7:30 pm.

BOARD AND SUPERINTENDENT UPDATES AND ANNOUNCEMENTS

Negotiations Meeting: Monday, January 15, 2024 at 1:30 pm in the RMS-CES Conference Room

Negotiations Meeting: Thursday, January 18, 2024 at 3:45 pm in the RMS-CES Conference Room 11.

MSBA Leadership Conference: January 11 and 12, 2024 at the Minneapolis Convention Center.

Work Session: Monday, January 22, 2024 at 5:30 pm in the District Board Room

Regular Meeting of the Board of Education: Monday, January 22, 2024 at 6:30pm, in the District Board Room

Superintendent Ridlehoover gave an update on topics expected at the next meeting.

Kneeland motioned to adjourn the meeting at 7:38 p.m. Hillstrom seconded. Motion carried unanimously.

Courtney Neibert
Recorder

Jamie Hillstrom
Clerk



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: *Consent Bills Paid and Wires in December 2023*

Meeting Date: January 22, 2024

Prepared by: Mike McNulty

Date Prepared: January 16, 2024

Information Briefing Action Enclosure Item(s)

December 2023 Disbursements Paid (listings attached):

Fund 01 General Fund	\$881,713.43
Fund 02 Food Service	\$105,903.94
Fund 04 Community Services	\$ 13,968.46
Fund 06 Building Construction	\$ 224,318.45
Fund 07 Debt Redemption	\$ 500.00
Fund 21 Student Activities	\$ 12,308.89
Fund 45 OPEB Trust	\$ 0
 Total All Funds	 \$ 1,238,713.17

Rockford ISD #0883 Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
											Void	Date	
AS2		59795		Wire	1 2006		US GOVERNMENT		No	No	No	12/01/2023	114,432.01
AS2		59796		Wire	1 1962		MINNESOTA DEPT OF REVENUE		No	No	No	12/01/2023	19,393.69
AS2		59797		Wire	1 1937		PUBLIC EMPLOYEES RETIREMENT AS:		No	No	No	12/01/2023	21,881.69
AS2		59798		Wire	1 1938		TRA		No	No	No	12/01/2023	58,954.85
AS2		59799		Wire	1 4050		AFLAC		No	No	No	12/01/2023	420.32
AS2		59800		Wire	1 5459		LEGAL SHIELD		No	No	No	12/01/2023	129.56
AS2		59801		Wire	1 7649		TSA CONSULTING GROUP, INC.		No	No	No	12/05/2023	30,766.92
AS2		59802		Wire	1 2470		MSRS		No	No	No	12/04/2023	21,105.89
AS2		59698	105547	Check	1 1079		OFFICE DEPOT		Yes	Yes	Yes	12/19/2023	(566.99)
AS2		59763	105597	Check	1 4335		4 POINT 0 SCHOOL SERVICES		Yes	No	No	12/01/2023	797.57
AS2		59785	105598	Check	1 8618		ACRE	S Corporation	Yes	No	No	12/01/2023	50,620.66
AS2		59772	105599	Check	1 6623		ADVANCED IMAGING SOLUTIONS		Yes	No	No	12/01/2023	5,350.00
AS2		59783	105600	Check	1 8444		ADVANTAGE SIGNS & GRAPHICS, INC	S Corporation	Yes	No	No	12/01/2023	45.00
AS2		59787	105601	Check	1 8624		AGPARTS WORLDWIDE, INC.	S Corporation	Yes	No	No	12/01/2023	568.50
AS2		59766	105602	Check	1 5242		ALL STAR TROPHY & AWARDS INC.		Yes	No	No	12/01/2023	97.00
AS2		59777	105603	Check	1 7818		BREAKOUT EDU		Yes	No	No	12/01/2023	99.00
AS2		59759	105604	Check	1 1054	remit	CAROLINA BIOLOGICAL SUPPLY		Yes	No	No	12/01/2023	32.75
AS2		59780	105605	Check	1 8265		DOMINO'S PIZZA		Yes	No	No	12/01/2023	81.43
AS2		59789	105606	Check	1 8678	remit	EDFINMN LLC	S Corporation	Yes	No	No	12/01/2023	6,400.00
AS2		59790	105607	Check	1 8682		HAMMER SPORTS LLC	Partnership	Yes	No	No	12/01/2023	60.00
AS2		59767	105608	Check	1 5258		HERC-U-LIFT		Yes	No	No	12/01/2023	790.00
AS2		59765	105609	Check	1 5177		HOLT - PETERSON CHARTER BUS		Yes	No	No	12/01/2023	3,690.00
AS2		59788	105610	Check	1 8661		IB SOURCE	S Corporation	Yes	No	No	12/01/2023	79.00
AS2		59775	105611	Check	1 7681		INTERNATIONAL BACCALAUREATE OF		Yes	No	No	12/01/2023	20,706.00
AS2		59776	105612	Check	1 7697		MARISELA V NELSON INTERPRETING		Yes	No	No	12/01/2023	90.00
AS2		59762	105613	Check	1 2518	remit	MCGRAW - HILL SCHOOL EDUCATION		Yes	No	No	12/01/2023	460.92
AS2		59778	105614	Check	1 7857		MCLEOD COMMUNITY SOLAR ONE LLC		Yes	No	No	12/01/2023	1,245.78
AS2		59779	105615	Check	1 7858		MEEKER COMMUNITY SOLAR ONE LLC		Yes	No	No	12/01/2023	1,627.96
AS2		59761	105616	Check	1 2216		MENARDS INC		Yes	No	No	12/01/2023	94.80
AS2		59786	105617	Check	1 8622		MINT ROOFING	S Corporation	Yes	No	No	12/01/2023	8,625.00
AS2		59769	105618	Check	1 6187	remit	MN FFA		Yes	No	No	12/01/2023	643.00
AS2		59768	105619	Check	1 5796		REGENTS OF THE UNIVERSITY OF MINN		Yes	No	No	12/01/2023	35.00
AS2		59764	105620	Check	1 4937		RUSSELL SECURITY RESOURCE INC		Yes	No	No	12/01/2023	247.00
AS2		59784	105621	Check	1 8494		S/P2	C Corporation	Yes	No	No	12/01/2023	798.00
AS2		59782	105622	Check	1 8409		SQUIRES, WALDSPURGER & MACE, P.		Yes	No	No	12/01/2023	106.00
AS2		59770	105623	Check	1 6437		TASC		Yes	No	No	12/01/2023	34.50
AS2		59774	105624	Check	1 7545		TEACHERS ON CALL		Yes	No	No	12/01/2023	3,984.54
AS2		59771	105625	Check	1 6561	remit	TROPHIES PLUS, INC.		Yes	No	No	12/01/2023	79.95
AS2		59781	105626	Check	1 8391		US OMNI & TSACG COMPLIANCE SERV	C Corporation	Yes	No	No	12/01/2023	256.96

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
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AS2		59773	105627	Check	1 7333		WEISSMAN		Yes	No	No	12/01/2023	503.40
AS2		59760	105628	Check	1 1945		YOUTH FRONTIERS, INC.		Yes	No	No	12/01/2023	3,650.00
AS2		59791	105629	Check	1 2009		EDUCATION MINNESOTA ROCKFORD		Yes	No	No	12/01/2023	10,806.01
AS2		59792	105630	Check	1 1644		ISD #883 EDUCATION FOUNDATION		Yes	No	No	12/01/2023	599.00
AS2		59793	105631	Check	1 1969		SCHOOL SERVICE EMPLOYEES		Yes	No	No	12/01/2023	1,940.09
AS2		59794	105632	Check	1 6377		DISH		Yes	No	No	12/04/2023	124.09
AS2		59834	105633	Check	1 7788	dance re	ACADEMY OF HOLY ANGELS		Yes	No	No	12/08/2023	200.00
AS2		59822	105634	Check	1 5853	remit	ALL STATE COMMUNICATIONS, INC		Yes	No	No	12/08/2023	150,870.00
AS2		59840	105635	Check	1 8399		AMPION PBC	C Corporation	Yes	No	No	12/08/2023	211.48
AS2		59804	105636	Check	1 1015	REMIT1	ASCD		Yes	No	No	12/08/2023	89.00
AS2		59838	105637	Check	1 8335		BELLE PLAINE DANCE TEAM		Yes	No	No	12/08/2023	200.00
AS2		59812	105638	Check	1 1180		CENTERPOINT ENERGY		Yes	No	No	12/08/2023	7,625.75
AS2		59814	105639	Check	1 2159	remit	DELANO PUBLIC SCHOOLS		Yes	No	No	12/08/2023	275.00
AS2		59837	105640	Check	1 8265		DOMINO'S PIZZA		Yes	No	No	12/08/2023	170.41
AS2		59843	105641	Check	1 8686		GESKE, BETHANY		Yes	No	No	12/08/2023	60.00
AS2		59842	105642	Check	1 8576		GOPHER ACE	LLC - S Corp	Yes	No	No	12/08/2023	865.34
AS2		59810	105643	Check	1 1113		GRAINGER		Yes	No	No	12/08/2023	1,875.58
AS2		59833	105644	Check	1 7738	REMIT	GRANITE TELECOMMUNICATIONS, LLC		Yes	No	No	12/08/2023	873.99
AS2		59820	105645	Check	1 5258		HERC-U-LIFT		Yes	No	No	12/08/2023	16,850.00
AS2		59818	105646	Check	1 4673		INTEGRIPRINT		Yes	No	No	12/08/2023	813.49
AS2		59831	105647	Check	1 7638		JACOBSON, WAYNE	Ind/Sole Proprietor	Yes	No	No	12/08/2023	140.00
AS2		59809	105648	Check	1 1102		JW PEPPER		Yes	No	No	12/08/2023	65.99
AS2		59839	105649	Check	1 8361		KAMIDA CONCRETE CONSTRUCTION,	S Corporation	Yes	No	No	12/08/2023	215.46
AS2		59813	105650	Check	1 1437		KOIVISTO ELECTRICAL		Yes	No	No	12/08/2023	2,937.50
AS2		59823	105651	Check	1 5974		KULLY SUPPLY		Yes	No	No	12/08/2023	1,901.79
AS2		59828	105652	Check	1 6603		LANO EQUIPMENT -LORETTO		Yes	No	No	12/08/2023	60.99
AS2		59832	105653	Check	1 7697		MARISELA V NELSON INTERPRETING		Yes	No	No	12/08/2023	690.00
AS2		59807	105654	Check	1 1039		MINNESOTA ELEVATOR, INC		Yes	No	No	12/08/2023	492.90
AS2		59825	105655	Check	1 6356		MITEL NETSOLUTIONS		Yes	No	No	12/08/2023	4,255.76
AS2		59826	105656	Check	1 6535		NEW PRAGUE GYMNASICS CLUB		Yes	No	No	12/08/2023	400.00
AS2		59827	105657	Check	1 6569		NWEJE, KARLA	Ind/Sole Proprietor	Yes	No	No	12/08/2023	2,221.39
AS2		59829	105658	Check	1 7166		PARPART, NATHAN	Ind/Sole Proprietor	Yes	No	No	12/08/2023	140.00
AS2		59836	105659	Check	1 8225		PARTY CRASHERS RC RACING	Ind/Sole Proprietor	Yes	No	No	12/08/2023	162.00
AS2		59815	105660	Check	1 2398		PERFORMANCE TOURS		Yes	No	No	12/08/2023	1,726.00
AS2		59806	105661	Check	1 1020	remit	PITNEY BOWES GLOBAL FINANCIAL SE		Yes	No	No	12/08/2023	903.54
AS2		59824	105662	Check	1 6031		POSTMASTER		Yes	No	No	12/08/2023	1,377.99
AS2		59811	105663	Check	1 1152		RESOURCE TRAINING & SOLUTIONS		Yes	No	No	12/08/2023	454.00
AS2		59819	105664	Check	1 4937		RUSSELL SECURITY RESOURCE INC		Yes	No	No	12/08/2023	434.00
AS2		59841	105665	Check	1 8498		SCHMITT MUSIC ANOKA		Yes	No	No	12/08/2023	746.27

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
											Void	Date	
AS2		59808	105666	Check	1 1091		SCHMITT MUSIC CENTER		Yes	No	No	12/08/2023	95.66
AS2		59835	105667	Check	1 8029		SFM		Yes	No	No	12/08/2023	29,804.00
AS2		59816	105668	Check	1 2473		SPECIAL SCHOOL DISTRICT #1		Yes	No	No	12/08/2023	2,465.78
AS2		59821	105669	Check	1 5574		SUMMIT FIRE PROTECTION		Yes	No	No	12/08/2023	1,020.00
AS2		59803	105670	Check	1 1008	remit	SUPREME SCHOOL SUPPLY INC		Yes	No	No	12/08/2023	24.98
AS2		59830	105671	Check	1 7545		TEACHERS ON CALL		Yes	No	No	12/08/2023	3,639.65
AS2		59817	105672	Check	1 4194		US BANK		Yes	No	No	12/08/2023	500.00
AS2		59805	105673	Check	1 1016		WRIGHT-HENNEPIN COOP. ELECTRIC		Yes	No	No	12/08/2023	437.25
AS2		59844	105674	Check	1 1394		MBNA/BUSINESS CARD		Yes	No	No	12/11/2023	6,399.73
AS2		59845	105675	Check	1 1394		MBNA/BUSINESS CARD		Yes	No	No	12/11/2023	400.00
AS2		59846	105676	Check	1 1394		MBNA/BUSINESS CARD		Yes	No	No	12/11/2023	52.00
AS2		59847	105677	Check	1 1394		MBNA/BUSINESS CARD		Yes	No	No	12/11/2023	1,908.19
AS2		59848	105678	Check	1 8402		REPUBLIC SERVICES, INC.	C Corporation	Yes	No	No	12/11/2023	2,925.94
AS2		59850	105679	Check	1 6623		ADVANCED IMAGING SOLUTIONS		Yes	No	No	12/12/2023	154.98
AS2		59851	105680	Check	1 7981		AT&T MOBILITY		Yes	No	No	12/12/2023	38.23
AS2		59849	105681	Check	1 1215		XCEL ENERGY		Yes	No	No	12/12/2023	20,630.30
AS2		59881	105682	Check	1 8624		AGPARTS WORLDWIDE, INC.	S Corporation	Yes	No	No	12/15/2023	568.50
AS2		59865	105683	Check	1 6791		BARFKNECHT, ALAN	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59875	105684	Check	1 8025		COLLEGE BOARD		Yes	No	No	12/15/2023	567.36
AS2		59878	105685	Check	1 8439		COMMON THREAD CUSTOM APPAREL	LLC - S Corp	Yes	No	No	12/15/2023	212.13
AS2		59873	105686	Check	1 7834		COOGAN-BURKE, MARY	Ind/Sole Proprietor	Yes	No	No	12/15/2023	135.00
AS2		59853	105687	Check	1 1200		CUB FOODS - BUFFALO		Yes	No	No	12/15/2023	534.08
AS2		59866	105688	Check	1 6826		DAY, ROGER	Ind/Sole Proprietor	Yes	No	No	12/15/2023	420.00
AS2		59877	105689	Check	1 8172		DRENNAN, CHRISTOPHER	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59880	105690	Check	1 8595		GILBERT MECHANICAL CONTRACTOR:	LLC - Partnership	Yes	No	No	12/15/2023	477.61
AS2		59876	105691	Check	1 8134		HEMMANN, MICHAEL	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59855	105692	Check	1 2323		HOUSE OF PRINT		Yes	No	No	12/15/2023	4,123.09
AS2		59883	105693	Check	1 8692		JANKE, JACK	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59852	105694	Check	1 1102		JW PEPPER		Yes	No	No	12/15/2023	203.99
AS2		59858	105695	Check	1 4811		KUPHAL BRENT	Ind/Sole Proprietor	Yes	No	No	12/15/2023	420.00
AS2		59874	105696	Check	1 8010		LANGUAGE LINE SERVICES		Yes	No	No	12/15/2023	63.20
AS2		59864	105697	Check	1 6618		LOCKWOOD, JEREMY & VALERIE		Yes	No	No	12/15/2023	135.00
AS2		59863	105698	Check	1 6479		MAREK, MATTHEW	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59869	105699	Check	1 7608		MOYNAGH, ROBERT JR.	Ind/Sole Proprietor	Yes	No	No	12/15/2023	75.00
AS2		59872	105700	Check	1 7771	remit	MRI SOFTWARE, LLC		Yes	No	No	12/15/2023	206.00
AS2		59882	105701	Check	1 8627		RAPTOR TECHNOLOGIES, LLC	LLC - Partnership	Yes	No	No	12/15/2023	4,560.00
AS2		59859	105702	Check	1 4937		RUSSELL SECURITY RESOURCE INC		Yes	No	No	12/15/2023	2,940.00
AS2		59862	105703	Check	1 6103		SCHEFF, GREG	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59857	105704	Check	1 3880		SCHERBER DREW		Yes	No	No	12/15/2023	420.00

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
											Void	Date	
AS2		59870	105705	Check	1	7611	SOURCEWELL		Yes	No	No	12/15/2023	375.00
AS2		59868	105706	Check	1	7545	TEACHERS ON CALL		Yes	No	No	12/15/2023	2,056.61
AS2		59861	105707	Check	1	5806	UNIVERSAL ATHLETICS SERVICES, INC		Yes	No	No	12/15/2023	233.41
AS2		59860	105708	Check	1	5547	UPS		Yes	No	No	12/15/2023	92.01
AS2		59867	105709	Check	1	6834	URBAN, NICHOLAS	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59854	105710	Check	1	2151	remit VARITRONICS, LLC		Yes	No	No	12/15/2023	349.78
AS2		59879	105711	Check	1	8513	VON HOLDT, TROY	Ind/Sole Proprietor	Yes	No	No	12/15/2023	140.00
AS2		59871	105712	Check	1	7624	WILLIAMS, KATHERINE	Ind/Sole Proprietor	Yes	No	No	12/15/2023	135.00
AS2		59856	105713	Check	1	2897	WOOD, NICOLE	Ind/Sole Proprietor	Yes	No	No	12/15/2023	135.00
AS2		59897	105714	Check	1	4335	4 POINT 0 SCHOOL SERVICES		Yes	No	No	12/18/2023	9,970.24
AS2		59898	105715	Check	1	4335	4 POINT 0 SCHOOL SERVICES		Yes	No	No	12/18/2023	62,850.29
AS2		59891	105716	Check	1	1492	ADAM'S PEST CONTROL INC		Yes	No	No	12/18/2023	316.04
AS2		59911	105717	Check	1	6750	ART OF PROBLEM SOLVING		Yes	No	No	12/18/2023	2,350.00
AS2		59901	105718	Check	1	4692	BRAUN INTERTEC CORP		Yes	No	No	12/18/2023	2,843.00
AS2		59921	105719	Check	1	8621	CESO TRANSPORTATION, LLC	LLC - S Corp	Yes	No	No	12/18/2023	107,233.07
AS2		59919	105720	Check	1	8521	CHARACTERSTRONG LLC	LLC - Partnership	Yes	No	No	12/18/2023	999.00
AS2		59908	105721	Check	1	5992	ECM PUBLISHERS, INC.		Yes	No	No	12/18/2023	246.75
AS2		59888	105722	Check	1	1057	HILLYARD		Yes	No	No	12/18/2023	8,923.83
AS2		59904	105723	Check	1	5165	remit ICS CONSULTING, LLC - 138006		Yes	No	No	12/18/2023	31,433.45
AS2		59896	105724	Check	1	3679	remit INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	12/18/2023	268.90
AS2		59900	105725	Check	1	4673	INTEGRIPRINT		Yes	No	No	12/18/2023	1,395.89
AS2		59889	105726	Check	1	1102	JW PEPPER		Yes	No	No	12/18/2023	111.49
AS2		59909	105727	Check	1	6029	KIDZART		Yes	No	No	12/18/2023	1,068.00
AS2		59914	105728	Check	1	7697	MARISELA V NELSON INTERPRETING		Yes	No	No	12/18/2023	210.00
AS2		59894	105729	Check	1	2216	MENARDS INC		Yes	No	No	12/18/2023	320.43
AS2		59924	105730	Check	1	8690	MINNESOTA HEAT		Yes	No	No	12/18/2023	300.00
AS2		59910	105731	Check	1	6415	NATIONAL SPEECH & DEBATE ASSOCIATION		Yes	No	No	12/18/2023	169.00
AS2		59912	105732	Check	1	6913	NEE INVESTMENT 9, LLC		Yes	No	No	12/18/2023	376.58
AS2		59890	105733	Check	1	1366	NEFF/JOSTENS		Yes	No	No	12/18/2023	928.20
AS2		59918	105734	Check	1	8508	NEW LOOK CONTRACTING, INC	S Corporation	Yes	No	No	12/18/2023	39,172.00
AS2		59905	105735	Check	1	5330	OVERHEAD DOOR CO. OF THE NORTH		Yes	No	No	12/18/2023	401.95
AS2		59895	105736	Check	1	2398	PERFORMANCE TOURS		Yes	No	No	12/18/2023	321.10
AS2		59922	105737	Check	1	8685	PIXEL PRESS TECHNOLOGY, LLC	LLC - Partnership	Yes	No	No	12/18/2023	75.00
AS2		59902	105738	Check	1	4937	RUSSELL SECURITY RESOURCE INC		Yes	No	No	12/18/2023	304.00
AS2		59925	105739	Check	1	8691	SAUK CENTRE/MELROSE COOP		Yes	No	No	12/18/2023	225.00
AS2		59892	105740	Check	1	1719	SCHOLASTIC BOOK FAIRS		Yes	No	No	12/18/2023	6,196.92
AS2		59926	105741	Check	1	8693	STERNE, MEGAN ²¹	Ind/Sole Proprietor	Yes	No	No	12/18/2023	2,295.00
AS2		59906	105742	Check	1	5574	SUMMIT FIRE PROTECTION		Yes	No	No	12/18/2023	3,126.00
AS2		59899	105743	Check	1	4387	TAHER INC - BIN# 135092		Yes	No	No	12/18/2023	105,870.74

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Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
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AS2		59913	105744	Check	1 7545		TEACHERS ON CALL		Yes	No	No	12/18/2023	12,964.08
AS2		59915	105745	Check	1 7778		TEAMWORKS INTERNATIONAL, INC		Yes	No	No	12/18/2023	262.50
AS2		59916	105746	Check	1 7786	REMIT	TERRAFORM PHOENIX II ARCADIA		Yes	No	No	12/18/2023	103.69
AS2		59903	105747	Check	1 5149		TOLL COMPANY		Yes	No	No	12/18/2023	164.83
AS2		59917	105748	Check	1 8261		TOTAL NETWORKX, INC.	S Corporation	Yes	No	No	12/18/2023	760.00
AS2		59907	105749	Check	1 5806		UNIVERSAL ATHLETICS SERVICES, INC		Yes	No	No	12/18/2023	5,160.15
AS2		59920	105750	Check	1 8527		UNIVERSITY OF MINNESOTA		Yes	No	No	12/18/2023	500.00
AS2		59923	105751	Check	1 8688		VIA ACTUARIAL SOLUTIONS	S Corporation	Yes	No	No	12/18/2023	7,200.00
AS2		59893	105752	Check	1 1841		WRIGHT TECHNICAL CENTER		Yes	No	No	12/18/2023	1,900.08
AS2		59927	105753	Check	1 8694		ZENDER, SARAH		Yes	No	No	12/18/2023	33.20
AS2		59946	105754	Check	1 1492		ADAM'S PEST CONTROL INC		Yes	No	No	12/22/2023	59.95
AS2		59947	105755	Check	1 5298	REMIT	JUST FOR KIX		Yes	No	No	12/22/2023	1,019.85
AS2		59954	105756	Check	1 4138		BROUGH, TONY	Ind/Sole Proprietor	Yes	No	No	12/22/2023	135.00
AS2		59951	105757	Check	1 1180		CENTERPOINT ENERGY		Yes	No	No	12/22/2023	4,918.01
AS2		59958	105758	Check	1 5995		CENTRAL PUBLIC SCHOOLS		Yes	No	No	12/22/2023	250.00
AS2		59957	105759	Check	1 5507		CITY OF GREENFIELD WATER & SEWE		Yes	No	No	12/22/2023	1,203.27
AS2		59956	105760	Check	1 5274		DECKER, DUSTY		Yes	No	No	12/22/2023	140.00
AS2		59959	105761	Check	1 7367		DUSSL, DANIEL	Ind/Sole Proprietor	Yes	No	No	12/22/2023	135.00
AS2		59961	105762	Check	1 7849		HOLMAY, ALI	Ind/Sole Proprietor	Yes	No	No	12/22/2023	135.00
AS2		59955	105763	Check	1 5177		HOLT - PETERSON CHARTER BUS		Yes	No	No	12/22/2023	2,030.00
AS2		59952	105764	Check	1 1779		HORNING, HANS	Ind/Sole Proprietor	Yes	No	No	12/22/2023	300.00
AS2		59950	105765	Check	1 1102		JW PEPPER		Yes	No	No	12/22/2023	155.99
AS2		59960	105766	Check	1 7697		MARISELA V NELSON INTERPRETING		Yes	No	No	12/22/2023	90.00
AS2		59949	105767	Check	1 1079		OFFICE DEPOT		Yes	No	No	12/22/2023	566.99
AS2		59948	105768	Check	1 1012		SCHOOL SPECIALTY INC		Yes	No	No	12/22/2023	437.57
AS2		59963	105769	Check	1 8143		SCRIBBLES SOFTWARE	C Corporation	Yes	No	No	12/22/2023	78.60
AS2		59965	105770	Check	1 8695		WASHINGTON, ROBERT	Ind/Sole Proprietor	Yes	No	No	12/22/2023	140.00
AS2		59962	105771	Check	1 8128		WEBER, SAMUEL	Ind/Sole Proprietor	Yes	No	No	12/22/2023	140.00
AS2		59953	105772	Check	1 3752	remit1	WENGER CORP.		Yes	No	No	12/22/2023	9,786.66
AS2		59964	105773	Check	1 8541		WOLLAK, JEFFREY	Ind/Sole Proprietor	Yes	No	No	12/22/2023	300.00
AS2		59980	105774	Check	1 4335		4 POINT 0 SCHOOL SERVICES		Yes	No	No	12/29/2023	86,982.43
AS2		59993	105775	Check	1 8687		BERENT, CHRISTOPHER	Ind/Sole Proprietor	Yes	No	No	12/29/2023	100.00
AS2		59973	105776	Check	1 1059	remit	BLICK ART MATERIALS		Yes	No	No	12/29/2023	98.76
AS2		59975	105777	Check	1 1181		CITY OF ROCKFORD		Yes	No	No	12/29/2023	1,863.94
AS2		59987	105778	Check	1 7571		DAVID BANK STUDIOS LLC	Partnership	Yes	No	No	12/29/2023	134.00
AS2		59983	105779	Check	1 6580		DECA		Yes	No	No	12/29/2023	1,404.00
AS2		59989	105780	Check	1 8265		DOMINO'S PIZZA ²²		Yes	No	No	12/29/2023	58.23
AS2		59992	105781	Check	1 8595	remit	GILBERT MECHANICAL CONTRACTOR: LLC - Partnership		Yes	No	No	12/29/2023	1,059.16
AS2		59974	105782	Check	1 1102		JW PEPPER		Yes	No	No	12/29/2023	30.00

Rockford ISD #0883 Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date		
AS2		59990	105783	Check	1	8361	KAMIDA CONCRETE CONSTRUCTION,	S Corporation	Yes	No	No	12/29/2023		3,984.75
AS2		59981	105784	Check	1	5974	KULLY SUPPLY		Yes	No	No	12/29/2023		81.74
AS2		59984	105785	Check	1	6603	LANO EQUIPMENT -LORETTO		Yes	No	No	12/29/2023		242.23
AS2		59977	105786	Check	1	1267	MASSP		Yes	No	No	12/29/2023		40.00
AS2		59978	105787	Check	1	1267	MASSP		Yes	No	No	12/29/2023		405.00
AS2		59979	105788	Check	1	2216	MENARDS INC		Yes	No	No	12/29/2023		62.42
AS2		59985	105789	Check	1	6847	MN HS DECA		Yes	No	No	12/29/2023		1,750.00
AS2		59994	105790	Check	1	8693	STERNE, MEGAN	Ind/Sole Proprietor	Yes	No	No	12/29/2023		175.00
AS2		59982	105791	Check	1	6437	TASC		Yes	No	No	12/29/2023		34.50
AS2		59986	105792	Check	1	7545	TEACHERS ON CALL		Yes	No	No	12/29/2023		6,809.56
AS2		59988	105793	Check	1	8170	US BANCORP GOV'N'T LEASING & FINA	C Corporation	Yes	No	No	12/29/2023		7,569.12
AS2		59991	105794	Check	1	8391	US OMNI & TSACG COMPLIANCE SERV	C Corporation	Yes	No	No	12/29/2023		256.96
AS2		59976	105795	Check	1	1192	VERIZON WIRELESS		Yes	No	No	12/29/2023		340.25
Bank Total:													\$1,238,101.27	
PAY		59884		Wire	1	1962	MINNESOTA DEPT OF REVENUE		No	No	No	12/18/2023		18,725.36
PAY		59885		Wire	1	1937	PUBLIC EMPLOYEES RETIREMENT AS:		No	No	No	12/18/2023		21,867.08
PAY		59886		Wire	1	1938	TRA		No	No	No	12/18/2023		56,906.11
PAY		59887		Wire	1	2006	US GOVERNMENT		No	No	No	12/18/2023		110,170.63
Bank Total:													\$207,669.18	
Report Total:													\$1,445,770.45	

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59698	AS2	1	1079		OFFICE DEPOT	202406	0883	8996		566.99	0.00
										0883	59759	AS2	1	1054	remit	CAROLINA BIOLOGICAL	202406	0883	8931		0.00	32.75
										0883	59760	AS2	1	1945		YOUTH FRONTIERS, IN	202406	0883	8931		0.00	3,650.00
										0883	59761	AS2	1	2216		MENARDS INC	202406	0883	8931		0.00	94.80
										0883	59762	AS2	1	2518	remit	MCGRAW - HILL SCHO	202406	0883	8931		0.00	460.92
										0883	59763	AS2	1	4335		4 POINT 0 SCHOOL SEI	202406	0883	8931		0.00	797.57
										0883	59764	AS2	1	4937		RUSSELL SECURITY RI	202406	0883	8931		0.00	247.00
										0883	59765	AS2	1	5177		HOLT - PETERSON CH/	202406	0883	8931		0.00	810.42
										0883	59765	AS2	1	5177		HOLT - PETERSON CH/	202406	0883	8931		0.00	1,040.00
										0883	59767	AS2	1	5258		HERC-U-LIFT	202406	0883	8931		0.00	790.00
										0883	59770	AS2	1	6437		TASC	202406	0883	8931		0.00	34.50
										0883	59772	AS2	1	6623		ADVANCED IMAGING S	202406	0883	8931		0.00	5,350.00
										0883	59774	AS2	1	7545		TEACHERS ON CALL	202406	0883	8931		0.00	3,879.91
										0883	59775	AS2	1	7681		INTERNATIONAL BACC	202406	0883	8931		0.00	2,023.00
										0883	59775	AS2	1	7681		INTERNATIONAL BACC	202406	0883	8931		0.00	18,683.00
										0883	59776	AS2	1	7697		MARISELA V NELSON II	202406	0883	8931		0.00	90.00
										0883	59777	AS2	1	7818		BREAKOUT EDU	202406	0883	8931		0.00	99.00
										0883	59778	AS2	1	7857		MCLEOD COMMUNITY	202406	0883	8931		0.00	1,245.78
										0883	59779	AS2	1	7858		MEEKER COMMUNITY	202406	0883	8931		0.00	1,627.96
										0883	59781	AS2	1	8391		US OMNI & TSACG COM	202406	0883	8931		0.00	256.96
										0883	59782	AS2	1	8409		SQUIRES, WALDSPUR	202406	0883	8931		0.00	106.00
										0883	59784	AS2	1	8494		S/P2	202406	0883	8931		0.00	798.00
										0883	59785	AS2	1	8618		ACRE	202406	0883	8931		0.00	50,620.66
										0883	59786	AS2	1	8622		MINT ROOFING	202406	0883	8931		0.00	8,625.00
										0883	59787	AS2	1	8624		AGPARTS WORLDWIDI	202406	0883	8931		0.00	568.50
										0883	59788	AS2	1	8661		IB SOURCE	202406	0883	8931		0.00	79.00
										0883	59789	AS2	1	8678	remit	EDFINMN LLC	202406	0883	8931		0.00	6,400.00
										0883	59790	AS2	1	8682		HAMMER SPORTS LLC	202406	0883	8931		0.00	60.00
										0883	59791	AS2	1	2009		EDUCATION MINNESO	202406	0883	8931		0.00	5,430.96
										0883	59791	AS2	1	2009		EDUCATION MINNESO	202406	0883	8931		0.00	5,375.05
										0883	59792	AS2	1	1644		ISD #883 EDUCATION F	202406	0883	8931		0.00	299.50
										0883	59792	AS2	1	1644		ISD #883 EDUCATION F	202406	0883	8931		0.00	299.50
										0883	59793	AS2	1	1969		SCHOOL SERVICE EMF	202406	0883	8931		0.00	987.30
										0883	59793	AS2	1	1969		SCHOOL SERVICE EMF	202406	0883	8931		0.00	952.79
										0883	59795	AS2	1	2006		US GOVERNMENT	202406	0883	8931		0.00	114,432.01
										0883	59796	AS2	1	1962		MINNESOTA DEPT OF I	202406	0883	8931		0.00	19,393.69
										0883	59797	AS2	1	1937		PUBLIC EMPLOYEES R	202406	0883	8931		44.91	0.00
										0883	59797	AS2	1	1937		PUBLIC EMPLOYEES R	202406	0883	8931		0.00	21,926.60

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59798	AS2	1	1938		TRA	202406	0883	8931		0.00	58,954.85
										0883	59799	AS2	1	4050		AFLAC	202406	0883	8931		0.00	210.16
										0883	59799	AS2	1	4050		AFLAC	202406	0883	8931		0.00	210.16
										0883	59800	AS2	1	5459		LEGAL SHIELD	202406	0883	8931		0.00	64.78
										0883	59800	AS2	1	5459		LEGAL SHIELD	202406	0883	8931		0.00	64.78
										0883	59801	AS2	1	7649		TSA CONSULTING GRC	202406	0883	8931		0.00	3,574.76
										0883	59801	AS2	1	7649		TSA CONSULTING GRC	202406	0883	8931		0.00	3,524.56
										0883	59801	AS2	1	7649		TSA CONSULTING GRC	202406	0883	8931		0.00	3,819.10
										0883	59801	AS2	1	7649		TSA CONSULTING GRC	202406	0883	8931		0.00	8,053.13
										0883	59801	AS2	1	7649		TSA CONSULTING GRC	202406	0883	8931		0.00	8,005.65
										0883	59801	AS2	1	7649		TSA CONSULTING GRC	202406	0883	8931		0.00	3,789.72
										0883	59802	AS2	1	2470		MSRS	202406	0883	8931		0.00	9,503.67
										0883	59802	AS2	1	2470		MSRS	202406	0883	8931		0.00	11,602.22
										0883	59803	AS2	1	1008	remit	SUPREME SCHOOL SU	202406	0883	8931		0.00	24.98
										0883	59804	AS2	1	1015		REMI ASCD	202406	0883	8931		0.00	89.00
										0883	59805	AS2	1	1016		WRIGHT-HENNEPIN CC	202406	0883	8931		0.00	83.85
										0883	59805	AS2	1	1016		WRIGHT-HENNEPIN CC	202406	0883	8931		0.00	353.40
										0883	59806	AS2	1	1020	remit	PITNEY BOWES GLOB	202406	0883	8931		0.00	903.54
										0883	59807	AS2	1	1039		MINNESOTA ELEVATOR	202406	0883	8931		0.00	492.90
										0883	59808	AS2	1	1091		SCHMITT MUSIC CENT	202406	0883	8931		0.00	27.00
										0883	59808	AS2	1	1091		SCHMITT MUSIC CENT	202406	0883	8931		0.00	68.66
										0883	59809	AS2	1	1102		JW PEPPER	202406	0883	8931		0.00	65.99
										0883	59810	AS2	1	1113		GRAINGER	202406	0883	8931		0.00	1,489.46
										0883	59810	AS2	1	1113		GRAINGER	202406	0883	8931		0.00	15.60
										0883	59810	AS2	1	1113		GRAINGER	202406	0883	8931		0.00	370.52
										0883	59811	AS2	1	1152		RESOURCE TRAINING	202406	0883	8931		0.00	454.00
										0883	59812	AS2	1	1180		CENTERPOINT ENERG	202406	0883	8931		0.00	401.56
										0883	59812	AS2	1	1180		CENTERPOINT ENERG	202406	0883	8931		0.00	6,728.00
										0883	59812	AS2	1	1180		CENTERPOINT ENERG	202406	0883	8931		0.00	247.44
										0883	59812	AS2	1	1180		CENTERPOINT ENERG	202406	0883	8931		0.00	220.83
										0883	59812	AS2	1	1180		CENTERPOINT ENERG	202406	0883	8931		0.00	27.92
										0883	59813	AS2	1	1437		KOIVISTO ELECTRICAL	202406	0883	8931		0.00	2,937.50
										0883	59814	AS2	1	2159	remit	DELANO PUBLIC SCHO	202406	0883	8931		0.00	275.00
										0883	59816	AS2	1	2473		SPECIAL SCHOOL DIST	202406	0883	8931		0.00	2,465.78
										0883	59818	AS2	1	4673		INTEGRIPRINT	202406	0883	8931		0.00	813.49
										0883	59819	AS2	1	4937		RUSSELL SECURITY RI	202406	0883	8931		0.00	434.00
										0883	59820	AS2	1	5258		HERC-U-LIFT	202406	0883	8931		0.00	16,850.00
										0883	59821	AS2	1	5574		SUMMIT FIRE PROTEC	202406	0883	8931		0.00	1,020.00

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59823	AS2	1	5974		KULLY SUPPLY	202406	0883	8931	0.00	1,901.79	
										0883	59824	AS2	1	6031		POSTMASTER	202406	0883	8931	0.00	1,377.99	
										0883	59825	AS2	1	6356		MITEL NETSOLUTIONS	202406	0883	8931	0.00	4,255.76	
										0883	59827	AS2	1	6569		NWEJE, KARLA	202406	0883	8931	0.00	2,000.00	
										0883	59827	AS2	1	6569		NWEJE, KARLA	202406	0883	8931	0.00	221.39	
										0883	59828	AS2	1	6603		LANO EQUIPMENT -LOI	202406	0883	8931	0.00	60.99	
										0883	59829	AS2	1	7166		PARPART, NATHAN	202406	0883	8931	0.00	140.00	
										0883	59830	AS2	1	7545		TEACHERS ON CALL	202406	0883	8931	0.00	3,639.65	
										0883	59831	AS2	1	7638		JACOBSON, WAYNE	202406	0883	8931	0.00	140.00	
										0883	59832	AS2	1	7697		MARISELA V NELSON II	202406	0883	8931	0.00	270.00	
										0883	59832	AS2	1	7697		MARISELA V NELSON II	202406	0883	8931	0.00	30.00	
										0883	59832	AS2	1	7697		MARISELA V NELSON II	202406	0883	8931	0.00	30.00	
										0883	59832	AS2	1	7697		MARISELA V NELSON II	202406	0883	8931	0.00	90.00	
										0883	59832	AS2	1	7697		MARISELA V NELSON II	202406	0883	8931	0.00	270.00	
										0883	59833	AS2	1	7738		REMI GRANITE TELECOMMU	202406	0883	8931	0.00	873.99	
										0883	59834	AS2	1	7788		dance ACADEMY OF HOLY AN	202406	0883	8931	0.00	200.00	
										0883	59835	AS2	1	8029		SFM	202406	0883	8931	0.00	29,804.00	
										0883	59838	AS2	1	8335		BELLE PLAINE DANCE	202406	0883	8931	0.00	200.00	
										0883	59839	AS2	1	8361		KAMIDA CONCRETE CC	202406	0883	8931	0.00	215.46	
										0883	59840	AS2	1	8399		AMPION PBC	202406	0883	8931	0.00	211.48	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	65.00	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	141.32	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	66.75	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	110.50	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	30.50	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	107.00	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	100.00	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	72.00	
										0883	59841	AS2	1	8498		SCHMITT MUSIC ANOK	202406	0883	8931	0.00	53.20	
										0883	59842	AS2	1	8576		GOPHER ACE	202406	0883	8931	0.00	205.32	
										0883	59842	AS2	1	8576		GOPHER ACE	202406	0883	8931	0.00	63.20	
										0883	59842	AS2	1	8576		GOPHER ACE	202406	0883	8931	0.00	235.96	
										0883	59842	AS2	1	8576		GOPHER ACE	202406	0883	8931	0.00	83.95	
										0883	59842	AS2	1	8576		GOPHER ACE	202406	0883	8931	0.00	129.44	
										0883	59842	AS2	1	8576		GOPHER ACE	202406	0883	8931	0.00	147.47	
										0883	59843	AS2	1	8686		GESKE, BETHANY	202406	0883	8931	0.00	60.00	
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970	0.00	44.95	
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970	0.00	123.87	

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	344.93
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	55.17
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	312.00
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	12.64
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	160.20
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	25.47
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	105.49
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	1,234.56
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	71.46
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	36.18
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	68.97
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	165.29
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	424.96
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	16.12
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	140.55
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	33.33
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	25.39
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	826.92
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	69.75
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	31.80
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	100.27
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	600.94
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	333.20
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	564.97
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	8.95
										0883	59845	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	400.00
										0883	59846	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	52.00
										0883	59847	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	1,908.19
										0883	59848	AS2	1	8402		REPUBLIC SERVICES, I	202406	0883	8970		0.00	2,925.94
										0883	59849	AS2	1	1215		XCEL ENERGY	202406	0883	8970		0.00	20,630.30
										0883	59850	AS2	1	6623		ADVANCED IMAGING S	202406	0883	8970		0.00	154.98
										0883	59851	AS2	1	7981		AT&T MOBILITY	202406	0883	8970		0.00	38.23
										0883	59852	AS2	1	1102		JW PEPPER	202406	0883	8970		0.00	50.00
										0883	59852	AS2	1	1102		JW PEPPER	202406	0883	8970		0.00	153.99
										0883	59853	AS2	1	1200		CUB FOODS - BUFFALC	202406	0883	8970		0.00	37.32
										0883	59853	AS2	27	1200		CUB FOODS - BUFFALC	202406	0883	8970		0.00	228.75
										0883	59854	AS2	1	2151	remit	VARITRONICS, LLC	202406	0883	8970		0.00	349.78
										0883	59856	AS2	1	2897		WOOD, NICOLE	202406	0883	8970		0.00	135.00

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59857	AS2	1	3880		SCHERBER DREW	202406	0883	8970		0.00	140.00
										0883	59857	AS2	1	3880		SCHERBER DREW	202406	0883	8970		0.00	140.00
										0883	59857	AS2	1	3880		SCHERBER DREW	202406	0883	8970		0.00	140.00
										0883	59858	AS2	1	4811		KUPHAL BRENT	202406	0883	8970		0.00	140.00
										0883	59858	AS2	1	4811		KUPHAL BRENT	202406	0883	8970		0.00	140.00
										0883	59858	AS2	1	4811		KUPHAL BRENT	202406	0883	8970		0.00	140.00
										0883	59859	AS2	1	4937		RUSSELL SECURITY RI	202406	0883	8970		0.00	2,940.00
										0883	59860	AS2	1	5547		UPS	202406	0883	8970		0.00	92.01
										0883	59861	AS2	1	5806		UNIVERSAL ATHLETIC	202406	0883	8970		0.00	233.41
										0883	59862	AS2	1	6103		SCHEFF, GREG	202406	0883	8970		0.00	140.00
										0883	59863	AS2	1	6479		MAREK, MATTHEW	202406	0883	8970		0.00	140.00
										0883	59864	AS2	1	6618		LOCKWOOD, JEREMY	202406	0883	8970		0.00	135.00
										0883	59865	AS2	1	6791		BARFKNECHT, ALAN	202406	0883	8970		0.00	140.00
										0883	59866	AS2	1	6826		DAY, ROGER	202406	0883	8970		0.00	140.00
										0883	59866	AS2	1	6826		DAY, ROGER	202406	0883	8970		0.00	140.00
										0883	59866	AS2	1	6826		DAY, ROGER	202406	0883	8970		0.00	140.00
										0883	59867	AS2	1	6834		URBAN, NICHOLAS	202406	0883	8970		0.00	140.00
										0883	59868	AS2	1	7545		TEACHERS ON CALL	202406	0883	8970		0.00	2,056.61
										0883	59869	AS2	1	7608		MOYNAGH, ROBERT JF	202406	0883	8970		0.00	75.00
										0883	59870	AS2	1	7611		SOURCEWELL	202406	0883	8970		0.00	125.00
										0883	59870	AS2	1	7611		SOURCEWELL	202406	0883	8970		0.00	125.00
										0883	59870	AS2	1	7611		SOURCEWELL	202406	0883	8970		0.00	125.00
										0883	59871	AS2	1	7624		WILLIAMS, KATHERINE	202406	0883	8970		0.00	135.00
										0883	59872	AS2	1	7771	remit	MRI SOFTWARE, LLC	202406	0883	8970		0.00	192.00
										0883	59873	AS2	1	7834		COOGAN-BURKE, MAR	202406	0883	8970		0.00	135.00
										0883	59874	AS2	1	8010		LANGUAGE LINE SERV	202406	0883	8970		0.00	39.15
										0883	59874	AS2	1	8010		LANGUAGE LINE SERV	202406	0883	8970		0.00	24.05
										0883	59875	AS2	1	8025		COLLEGE BOARD	202406	0883	8970		0.00	567.36
										0883	59876	AS2	1	8134		HEMMANN, MICHAEL	202406	0883	8970		0.00	140.00
										0883	59877	AS2	1	8172		DRENNAN, CHRISTOPH	202406	0883	8970		0.00	140.00
										0883	59879	AS2	1	8513		VON HOLDT, TROY	202406	0883	8970		0.00	140.00
										0883	59880	AS2	1	8595		GILBERT MECHANICAL	202406	0883	8970		0.00	477.61
										0883	59881	AS2	1	8624		AGPARTS WORLDWIDI	202406	0883	8970		0.00	568.50
										0883	59882	AS2	1	8627		RAPTOR TECHNOLOGI	202406	0883	8970		0.00	4,560.00
										0883	59883	AS2	1	8692		JANKE, JACK	202406	0883	8970		0.00	140.00
										0883	59888	AS2	1	1057		HILLYARD	202406	0883	8996		0.00	2,458.12
										0883	59888	AS2	1	1057		HILLYARD	202406	0883	8996		0.00	1,628.58
										0883	59888	AS2	1	1057		HILLYARD	202406	0883	8996		0.00	1,787.67

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59888	AS2	1	1057		HILLYARD	202406	0883	8996	0.00	2,744.96	
										0883	59888	AS2	1	1057		HILLYARD	202406	0883	8996	0.00	304.50	
										0883	59889	AS2	1	1102		JW PEPPER	202406	0883	8996	0.00	111.49	
										0883	59891	AS2	1	1492		ADAM'S PEST CONTRC	202406	0883	8996	0.00	133.36	
										0883	59891	AS2	1	1492		ADAM'S PEST CONTRC	202406	0883	8996	0.00	91.34	
										0883	59891	AS2	1	1492		ADAM'S PEST CONTRC	202406	0883	8996	0.00	91.34	
										0883	59892	AS2	1	1719		SCHOLASTIC BOOK FA	202406	0883	8996	0.00	6,196.92	
										0883	59893	AS2	1	1841		WRIGHT TECHNICAL C	202406	0883	8996	0.00	1,900.08	
										0883	59894	AS2	1	2216		MENARDS INC	202406	0883	8996	0.00	320.43	
										0883	59897	AS2	1	4335		4 POINT 0 SCHOOL SEI	202406	0883	8996	0.00	9,970.24	
										0883	59898	AS2	1	4335		4 POINT 0 SCHOOL SEI	202406	0883	8996	0.00	61,187.01	
										0883	59900	AS2	1	4673		INTEGRIPRINT	202406	0883	8996	0.00	1,395.89	
										0883	59902	AS2	1	4937		RUSSELL SECURITY RI	202406	0883	8996	0.00	304.00	
										0883	59903	AS2	1	5149		TOLL COMPANY	202406	0883	8996	0.00	127.93	
										0883	59903	AS2	1	5149		TOLL COMPANY	202406	0883	8996	0.00	36.90	
										0883	59905	AS2	1	5330		OVERHEAD DOOR CO.	202406	0883	8996	0.00	401.95	
										0883	59906	AS2	1	5574		SUMMIT FIRE PROTEC	202406	0883	8996	0.00	3,126.00	
										0883	59907	AS2	1	5806		UNIVERSAL ATHLETIC	202406	0883	8996	0.00	480.93	
										0883	59907	AS2	1	5806		UNIVERSAL ATHLETIC	202406	0883	8996	0.00	480.94	
										0883	59907	AS2	1	5806		UNIVERSAL ATHLETIC	202406	0883	8996	0.00	668.28	
										0883	59907	AS2	1	5806		UNIVERSAL ATHLETIC	202406	0883	8996	0.00	3,530.00	
										0883	59908	AS2	1	5992		ECM PUBLISHERS, INC	202406	0883	8996	0.00	164.50	
										0883	59908	AS2	1	5992		ECM PUBLISHERS, INC	202406	0883	8996	0.00	82.25	
										0883	59910	AS2	1	6415		NATIONAL SPEECH & [202406	0883	8996	0.00	169.00	
										0883	59911	AS2	1	6750		ART OF PROBLEM SOL	202406	0883	8996	0.00	2,350.00	
										0883	59912	AS2	1	6913		NEE INVESTMENT 9, LL	202406	0883	8996	0.00	217.89	
										0883	59912	AS2	1	6913		NEE INVESTMENT 9, LL	202406	0883	8996	0.00	158.69	
										0883	59913	AS2	1	7545		TEACHERS ON CALL	202406	0883	8996	0.00	6,452.84	
										0883	59913	AS2	1	7545		TEACHERS ON CALL	202406	0883	8996	0.00	6,361.96	
										0883	59914	AS2	1	7697		MARISELA V NELSON II	202406	0883	8996	0.00	90.00	
										0883	59914	AS2	1	7697		MARISELA V NELSON II	202406	0883	8996	0.00	30.00	
										0883	59914	AS2	1	7697		MARISELA V NELSON II	202406	0883	8996	0.00	90.00	
										0883	59915	AS2	1	7778		TEAMWORKS INTERN#	202406	0883	8996	0.00	262.50	
										0883	59916	AS2	1	7786		REMI TERRAFORM PHOENIX	202406	0883	8996	0.00	103.69	
										0883	59917	AS2	1	8261		TOTAL NETWORK, INC	202406	0883	8996	0.00	760.00	
										0883	59919	AS2	1	8521		CHARACTERSTRONG I	202406	0883	8996	0.00	999.00	
										0883	59920	AS2	1	8527		UNIVERSITY OF MINNE	202406	0883	8996	0.00	500.00	
										0883	59921	AS2	1	8621		CESO TRANSPORTATI	202406	0883	8996	0.00	107,233.07	

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59922	AS2	1	8685		PIXEL PRESS TECHNO	202406	0883	8996		0.00	75.00
										0883	59923	AS2	1	8688		VIA ACTUARIAL SOLUT	202406	0883	8996		0.00	7,200.00
										0883	59924	AS2	1	8690		MINNESOTA HEAT	202406	0883	8996		0.00	300.00
										0883	59925	AS2	1	8691		SAUK CENTRE/MELRO	202406	0883	8996		0.00	225.00
										0883	59946	AS2	1	1492		ADAM'S PEST CONTRC	202406	0883	8996		0.00	59.95
										0883	59948	AS2	1	1012		SCHOOL SPECIALTY IN	202406	0883	8996		0.00	437.57
										0883	59949	AS2	1	1079		OFFICE DEPOT	202406	0883	8996		0.00	566.99
										0883	59950	AS2	1	1102		JW PEPPER	202406	0883	8996		0.00	45.00
										0883	59950	AS2	1	1102		JW PEPPER	202406	0883	8996		0.00	110.99
										0883	59951	AS2	1	1180		CENTERPOINT ENERG	202406	0883	8996		0.00	1,710.67
										0883	59951	AS2	1	1180		CENTERPOINT ENERG	202406	0883	8996		0.00	3,207.34
										0883	59952	AS2	1	1779		HORNING, HANS	202406	0883	8996		0.00	300.00
										0883	59953	AS2	1	3752	remit	WENGER CORP.	202406	0883	8996		0.00	9,786.66
										0883	59954	AS2	1	4138		BROUGH, TONY	202406	0883	8996		0.00	135.00
										0883	59955	AS2	1	5177		HOLT - PETERSON CH	202406	0883	8996		0.00	524.22
										0883	59955	AS2	1	5177		HOLT - PETERSON CH	202406	0883	8996		0.00	510.00
										0883	59956	AS2	1	5274		DECKER, DUSTY	202406	0883	8996		0.00	140.00
										0883	59957	AS2	1	5507		CITY OF GREENFIELD	202406	0883	8996		0.00	42.72
										0883	59957	AS2	1	5507		CITY OF GREENFIELD	202406	0883	8996		0.00	1,160.55
										0883	59958	AS2	1	5995		CENTRAL PUBLIC SCH	202406	0883	8996		0.00	250.00
										0883	59959	AS2	1	7367		DUSSL, DANIEL	202406	0883	8996		0.00	135.00
										0883	59960	AS2	1	7697		MARISELA V NELSON II	202406	0883	8996		0.00	90.00
										0883	59961	AS2	1	7849		HOLMAY, ALI	202406	0883	8996		0.00	135.00
										0883	59962	AS2	1	8128		WEBER, SAMUEL	202406	0883	8996		0.00	140.00
										0883	59963	AS2	1	8143		SCRIBBLES SOFTWARE	202406	0883	8996		0.00	78.60
										0883	59964	AS2	1	8541		WOLLAK, JEFFREY	202406	0883	8996		0.00	300.00
										0883	59965	AS2	1	8695		WASHINGTON, ROBER	202406	0883	8996		0.00	140.00
										0883	59973	AS2	1	1059	remit	BLICK ART MATERIALS	202406	0883	9017		0.00	98.76
										0883	59974	AS2	1	1102		JW PEPPER	202406	0883	9017		0.00	30.00
										0883	59975	AS2	1	1181		CITY OF ROCKFORD	202406	0883	9017		0.00	10.71
										0883	59975	AS2	1	1181		CITY OF ROCKFORD	202406	0883	9017		0.00	1,289.76
										0883	59975	AS2	1	1181		CITY OF ROCKFORD	202406	0883	9017		0.00	87.53
										0883	59975	AS2	1	1181		CITY OF ROCKFORD	202406	0883	9017		0.00	1.62
										0883	59975	AS2	1	1181		CITY OF ROCKFORD	202406	0883	9017		0.00	474.32
										0883	59976	AS2	1	1192		VERIZON WIRELESS	202406	0883	9017		0.00	240.17
										0883	59977	AS2	1	1267		MASSP	202406	0883	9017		0.00	40.00
										0883	59978	AS2	1	1267		MASSP	202406	0883	9017		0.00	405.00
										0883	59979	AS2	1	2216		MENARDS INC	202406	0883	9017		0.00	62.42

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount																				
0883	B	01	101	000			F		Cash & Cash Equiv	0883	59980	AS2	1	4335		4 POINT 0 SCHOOL SEI	202406	0883	9017		0.00	84,695.42																				
										0883	59981	AS2	1	5974		KULLY SUPPLY	202406	0883	9017		0.00	81.74																				
										0883	59982	AS2	1	6437		TASC	202406	0883	9017		0.00	34.50																				
										0883	59984	AS2	1	6603		LANO EQUIPMENT -LOI	202406	0883	9017		0.00	242.23																				
										0883	59986	AS2	1	7545		TEACHERS ON CALL	202406	0883	9017		0.00	6,181.81																				
										0883	59988	AS2	1	8170		US BANCORP GOV'NT I	202406	0883	9017		0.00	7,569.12																				
										0883	59989	AS2	1	8265		DOMINO'S PIZZA	202406	0883	9017		0.00	58.23																				
										0883	59990	AS2	1	8361		KAMIDA CONCRETE C	202406	0883	9017		0.00	3,984.75																				
										0883	59991	AS2	1	8391		US OMNI & TSACG COM	202406	0883	9017		0.00	256.96																				
										0883	59992	AS2	1	8595	remit	GILBERT MECHANICAL	202406	0883	9017		0.00	1,059.16																				
										0883	59993	AS2	1	8687		BERENT, CHRISTOPHE	202406	0883	9017		0.00	100.00																				
Account Total:																																								\$611.90	\$881,713.43	
0883	B	02	101	000			F		Cash & Cash Equiv	0883	59899	AS2	1	4387		TAHER INC - BIN# 1350	202406	0883	8996		0.00	105,870.74																				
										0883	59927	AS2	1	8694		ZENDER, SARAH	202406	0883	8996		0.00	33.20																				
Account Total:																																									\$0.00	\$105,903.94
0883	B	04	101	000			F		Cash & Cash Equiv	0883	59774	AS2	1	7545		TEACHERS ON CALL	202406	0883	8931		0.00	104.63																				
										0883	59794	AS2	1	6377		DISH	202406	0883	8931		0.00	124.09																				
										0883	59826	AS2	1	6535		NEW PRAGUE GYMNA	202406	0883	8931		0.00	400.00																				
										0883	59836	AS2	1	8225		PARTY CRASHERS RC	202406	0883	8931		0.00	162.00																				
										0883	59844	AS2	1	1394		MBNA/BUSINESS CARC	202406	0883	8970		0.00	262.50																				
										0883	59853	AS2	1	1200		CUB FOODS - BUFFALC	202406	0883	8970		0.00	44.54																				
										0883	59853	AS2	1	1200		CUB FOODS - BUFFALC	202406	0883	8970		0.00	99.31																				
										0883	59855	AS2	1	2323		HOUSE OF PRINT	202406	0883	8970		0.00	4,123.09																				
										0883	59872	AS2	1	7771	remit	MRI SOFTWARE, LLC	202406	0883	8970		0.00	14.00																				
										0883	59896	AS2	1	3679	remit	INNOVATIVE OFFICE S	202406	0883	8996		0.00	268.90																				
										0883	59898	AS2	1	4335		4 POINT 0 SCHOOL SEI	202406	0883	8996		0.00	1,663.28																				
										0883	59909	AS2	1	6029		KIDZART	202406	0883	8996		0.00	1,068.00																				
										0883	59913	AS2	1	7545		TEACHERS ON CALL	202406	0883	8996		0.00	149.28																				
										0883	59926	AS2	1	8693		STERNE, MEGAN	202406	0883	8996		0.00	750.00																				
										0883	59926	AS2	1	8693		STERNE, MEGAN	202406	0883	8996		0.00	750.00																				
										0883	59926	AS2	1	8693		STERNE, MEGAN	202406	0883	8996		0.00	495.00																				
										0883	59926	AS2	1	8693		STERNE, MEGAN	202406	0883	8996		0.00	300.00																				
										0883	59976	AS2	1	1192		VERIZON WIRELESS	202406	0883	9017		0.00	100.08																				
										0883	59980	AS2	1	4335		4 POINT 0 SCHOOL SEI	202406	0883	9017		0.00	2,287.01																				
										0883	59986	AS2	1	7545		TEACHERS ON CALL	202406	0883	9017		0.00	627.75																				
										0883	59994	AS2	1	8693		STERNE, MEGAN	202406	0883	9017		0.00	175.00																				
Account Total:																																									\$0.00	\$13,968.46

Rockford ISD #0883 Payment Distributions

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty	Description	Pmt Batch	Pmt Co	Pmt No	Bank	Grp	Code	Rcd	Vendor	Pd	JE Co	JE Cd	Debit Amount	Credit Amount																					
0883	B	06	101	000			F		Cash & Cash Equiv	0883	59822	AS2	1	5853	remit	ALL STATE COMMUNIC	202406	0883	8931		0.00	150,870.00																					
										0883	59901	AS2	1	4692		BRAUN INTERTEC COF	202406	0883	8996		0.00	2,843.00																					
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Account Total:																																									\$0.00	\$12,308.89	
Report Total:																																										\$611.90	\$1,238,713.17



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Open Enrollments

Meeting Date: January 22, 2024

Prepared by: Business Office

Date Prepared: January 16, 2024

Information
 Briefing
 Action
 Enclosure Item(s)

Resident Students Attending Other Schools

Grade	Non-Resident District	Number	Date Effective	Address Change/New Enrollment
12	Buffalo Hanover Montrose	877	9/6/2023	family move; want to stay enrolled at Buffalo
1	Buffalo Hanover Montrose	877	11/27/2023	family move; want to stay enrolled at Buffalo
5	Buffalo Hanover Montrose	877	12/13/2023	prefer Buffalo Special Education program
4	Osseo	279	11/1/2023	family move; want to stay enrolled at Osseo
K	Orono	278	11/17/2023	family move; want to stay enrolled at Orono

Non-Resident Students Attending Rockford

Grade	Resident District	Number	Date Effective	Address Change/New Enrollment
1	Howard Lake- Waverly- Winsted	2687	12/1/2023	family move; wanted to stay enrolled at Rockford
1	Osseo	279	11/27/2023	family move; wanted to stay enrolled at Rockford
7	Osseo	279	11/27/2023	family move; wanted to stay enrolled at Rockford
3	Anoka Hennepin	11	10/23/2023	family move; wanted to stay enrolled at Rockford
EC	Buffalo Hanover Montrose	877	9/18/2023	NEW ENROLLMENT--to attend Special Ed Program in Rockford
7	Osseo	279	9/5/2023	NEW ENROLLMENT
9	Osseo	279	11/28/2023	family move; wanted to stay enrolled at Rockford
7	Osseo	279	1/9/2024	NEW ENROLLMENT--bullying issues at previous school

Note : Non-resident agreements will not be signed for families requesting a release from our school district. The students listed above are covered under MN Statute 124D.03, thus meeting the legal requirements for open enrollment.



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Superintendent's Report

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 18, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to give updates



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

ITEM: 5A

Subject: Elementary Principal's Report

Meeting Date: January 22, 2024

Prepared by: Brenda Nyhus

Date Prepared: January 15, 2024

Information Briefing Action Enclosure Item(s)

REAMS Celebration:

Darren Eliason and fourth grade students will talk about Arts Troupes at REAMS and share a bucket drumming performance.



INDEPENDENT SCHOOL DISTRICT 883
ROCKFORD AREA SCHOOLS
BOARD OF EDUCATION

ITEM: 6A

Subject: Elementary Principal's Report

Meeting Date: January 22, 2024

Prepared by: Brenda Nyhus

Date Prepared: January 15, 2024

Information Briefing Action Enclosure Item(s)

- **Paraprofessional Appreciation Week-January 23-26**
- **Great Kindness Challenge-January 23-26**
- **Kids Heart Challenge Kickoff- January 29**
- **Grade 3 Concert-Thursday, February 1st**
- **I Love to Read Month-Coming in February**
- **Literacy Update**

REAMS 20 Year Celebration Activities Updates:

- **Aerial Photo-Complete**
- **Holiday Light Show-Complete**
- **All School Song-Beginning**



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Overnight Trip Approval for Gymnastics

Meeting Date: January 22, 2024

Prepared by: Averi Shrode

Date Prepared: January 17, 2024

Information Briefing Action Enclosure Item(s)

Averi Shrode presented for approval the overnight Gymnastics trip.



EXTENDED FIELD TRIP APPLICATION – PRELIMINARY APPROVAL

An Extended Field Trip is one that exceeds one night or more. Preliminary approval must be granted prior to the announcement of the trip to students or parents. Approval of this application authorizes the teacher/advisor to determine student and parent interest, acquire cost information, and generally assess the feasibility of the trip.

School: Rockford Area Schools

Group/Class: Rockford Rockets High School Gymnastics Team

Teacher(s)/Advisor(s) submitting request: Head Coach Averil Shrode

Estimated number of students participating: 24

Destination: SpringHill Suites by Marriot Minneapolis West/St. Louis Park

Address: 5901 Wayzata Blvd, St Louis Park, MN 55416

Education and/or activity objectives: End of the season team bonding!

Dates of the trip: Saturday, February 10, 2024 - Sunday, February 11, 2024

Days absent: When school is in session: 0

Non-school days/vacation time: 1-2

Estimated cost per student: Gopher meet (\$11) Dinner (\$15-\$25) = Approx \$40

Source of funding: Student: _____ District: _____ Other: Booster Account - Cover hotel expense - Seven rooms at \$109 each = Approx \$763

APPROVAL:

Preliminary approval requires the following signatures.

School Principal: _____ Date: _____

Superintendent (or designee): _____ Date: _____

Final Approval should be submitted to the Superintendent no later than: _____

STEP Two: Preliminary Trip Planning

- Consult Policy 610R Field Trips for detailed guidelines for trip planning and preparation.
- Meet with parents and students to determine interest.
- Ensure that reasonable accommodations are made for students with disabilities.
- Prepare and submit the FINAL APPROVAL form and submit to the building principal.
 - o **DO NOT** make final plans or expend funds toward the trip without first receiving FINAL APPROVAL.
 - o Teachers/trip advisors **may not** sign contracts with outside agencies. These contracts must be signed at the district level. Please submit the contract in advance of seeking final approval.

STEP Three: Secure FINAL APPROVAL

- Submit FINAL APPROVAL form.
- Allow for at least **six weeks** for the Extended Field Trip FINAL APPROVAL application to pass through the entire approval process.
- FINAL APPROVAL for travel outside the Continental United States must be **granted at least five months** prior to the trip.

Distribution: Original to Principal, signed copies to teacher(s)/advisor(s) submitting the application, office copy

**Rockford High School Gymnastics
Team Bonding Night!
Saturday, February 10, 2024**

*University of Minnesota Women's Gymnastics Meet
Dinner at TGI Fridays
Team overnight at SpringHill Suites*

Saturday, February 10, 2024

2:30 pm – Gymnasts arrive at Rockford Middle School

2:40 pm – Gymnasts carpool to the Maturi Pavilion

4:00 pm – Team watches the Gophers vs Michigan Gymnastics Meet

Approx. 6:30 pm – Gymnasts carpool to SpringHill Suites

Approx. 7:00 pm – Dinner at TGI Fridays (*across the street from hotel*)

Approx. 8:30 pm – Back to the hotel. Pool/Hot tub time.

11:00 pm – Lights Out

Sunday, February 11, 2024

8:30 am – Breakfast at hotel

9:30-10:00 am – Team carpools back to RMS.



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Learning and Innovation Report

Meeting Date: January 22, 2024

Prepared by: Kathy Mattson

Dates Prepared: January 1-17

Information Briefing Action Enclosure Item(s)

This provides a glimpse into the work I've been doing as the Learning & Innovation Specialist since November.



Rockford Area Schools Department of Learning & Innovation

Board Report
January 2024

“That sounds like a neat opportunity
shaping the people who shape
students’ futures.”

Fortune Cookie Philosophy

Questions provide the key to unlocking our unlimited potential.

Instructional Roadmap

- BILT Structure
- Standards
- Learning Targets
- Common Language



44

Support Student Growth and Achievement!

Department Commitments



1. Aligned
2. Collaborative
3. Communicative
4. Encouraging
5. Informed
6. Innovative
7. Staff & Student Centered
8. Organized
9. Responsive
10. Systematic
11. Supportive
12. Transparent

Professional Development



January 15, 2024

PROFESSIONAL DEVELOPMENT DAY
ROCKFORD AREA SCHOOLS

ROCKET CAMP

Let's Learn!

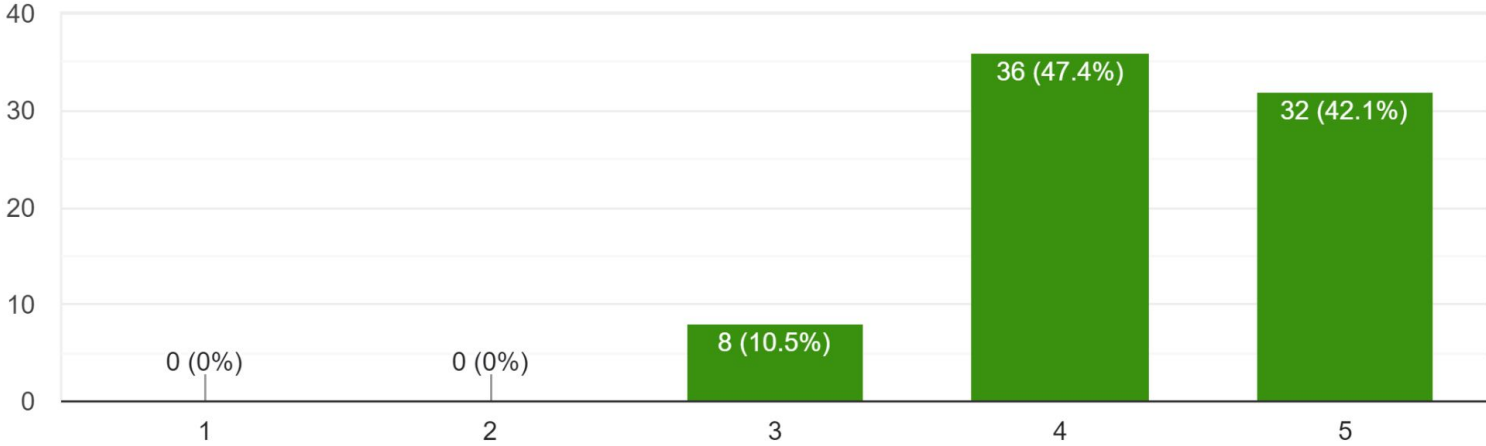


INNOVATION & INSTRUCTION

⁴⁸
Celebrating the wisdom of RAS staff through a
morning of professional development

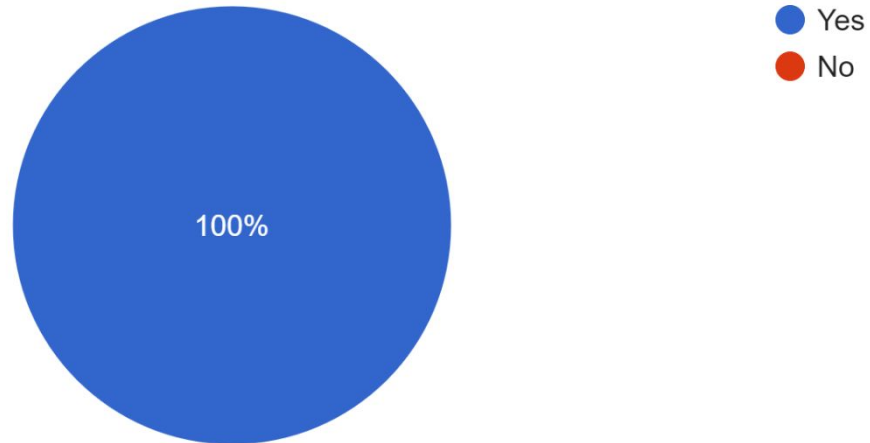
Overall, how would you rate this year's Rocket Camp?

76 responses



Do you like the Rocket Camp format for professional development?

76 responses

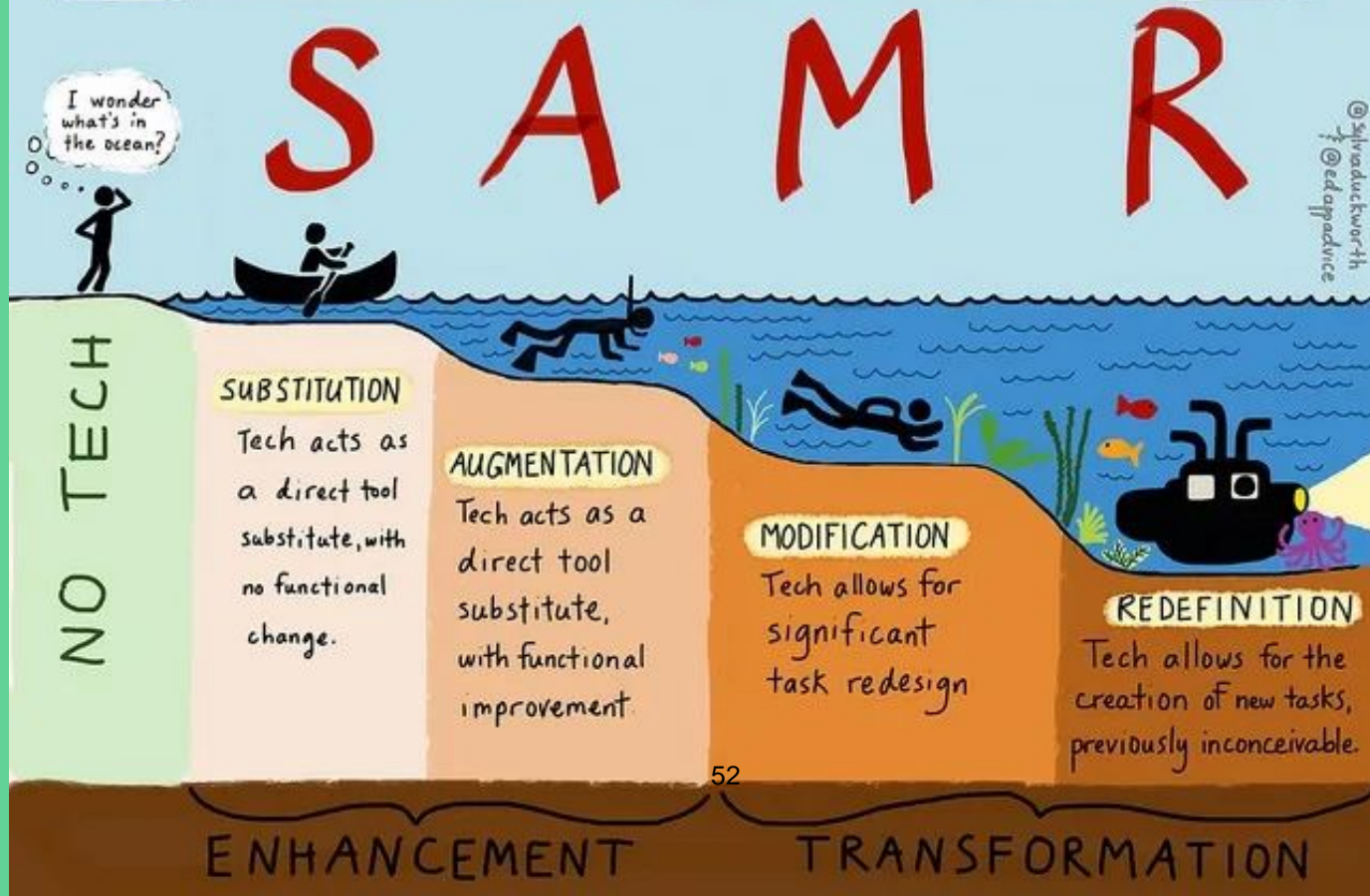


How to Play



51

The SAMR Model for Technology Integration



Helping Students with Big Words



Reflection Questions to Engage Our Brains

When is your first memory of learning to read?

What do you remember about how it was taught?

What do you remember about learning new vocabulary words in any of your years of schooling?

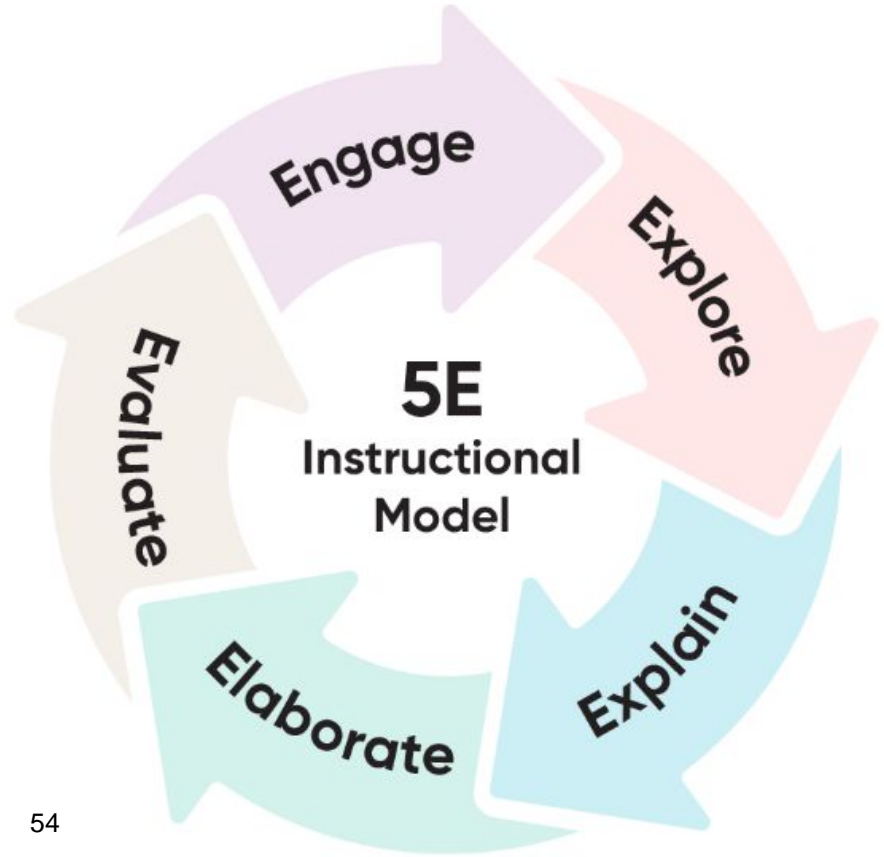
Was there anything difficult?

Do you remember how BIG words were taught?

Research Foundation

- [5E Instructional Model](#)
- [Kolb Learning Cycle](#)

- [Card Sort in Action](#)
- [Another How-to Reference](#)



In this session we will...



1

Introduce

the TOK themes and concepts

2

Understand

how concepts and themes provide a framework for linking all our disciplines together

3

Apply

a theme to curriculum or instruction in your classroom



ROCKFORD AREA SCHOOLS
PROFESSIONAL DEVELOPMENT



✦ ✦ ✦ ✦

Share your Voice



Rocket Camp: January 15, 2024



January 22, 2024

PROFESSIONAL DEVELOPMENT DAY
ROCKFORD AREA SCHOOLS

REAMS

TIME	PLAN
7:30AM 9:30AM	Arts Integration Mapping Location: Classrooms or grade level spaces Groups: Grade level or department <ul style="list-style-type: none"> • Continue arts integration lesson format from November • Darren will connect with groups ahead of time to discuss any questions
9:40AM 11:30AM	Literacy Location: Theater Room <ul style="list-style-type: none"> • Survey results • Navigating resources • Leveled assessments
11:30AM 12:00PM	Lunch
12:00PM 3:20PM	Teacher & Team Time (Self-directed) 12:00-1:00 <ul style="list-style-type: none"> • Outdated curriculum removal

Please complete the form to record your PD hours and provide feedback about the day.

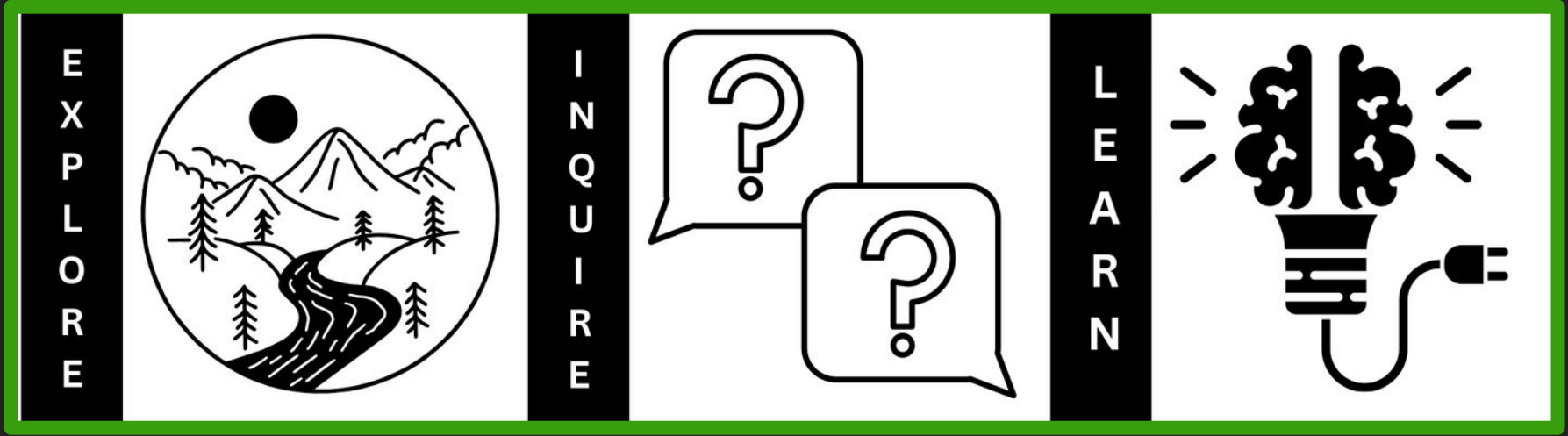
Thank you!

RHS

TIME	PLAN
7:30AM	Load bus for NWSISD
8:00AM 11:30AM	RHS Staff at NWSISD <ul style="list-style-type: none"> • 8:00am: Tapping into NWSISD Resources • 9:00am: Tour Multicultural Resource Center • 9:20am: Staff Meeting • 10:20am: Load bus for RHS
11:30AM 12:00PM	Lunch
12:00PM 3:20PM	Teacher & Team Time (Self-directed)

Please complete the form to record your PD hours and provide feedback about the day.

Thank you!



Exploring with Inquiry



March 22, 2024

PROFESSIONAL DEVELOPMENT DAY
ROCKFORD AREA SCHOOLS

PD Commitments



PD with a:

1. Clear purpose
2. Dedication to communication
3. Effective process
4. Flexible structure
5. Plan for follow-through
6. Predictable feedback loop
7. Relevant focus
8. Responsive framework
9. Spirit of innovation
10. Willingness to change

Q Comp & BILT (Building Instructional Leadership Team)



Q Comp



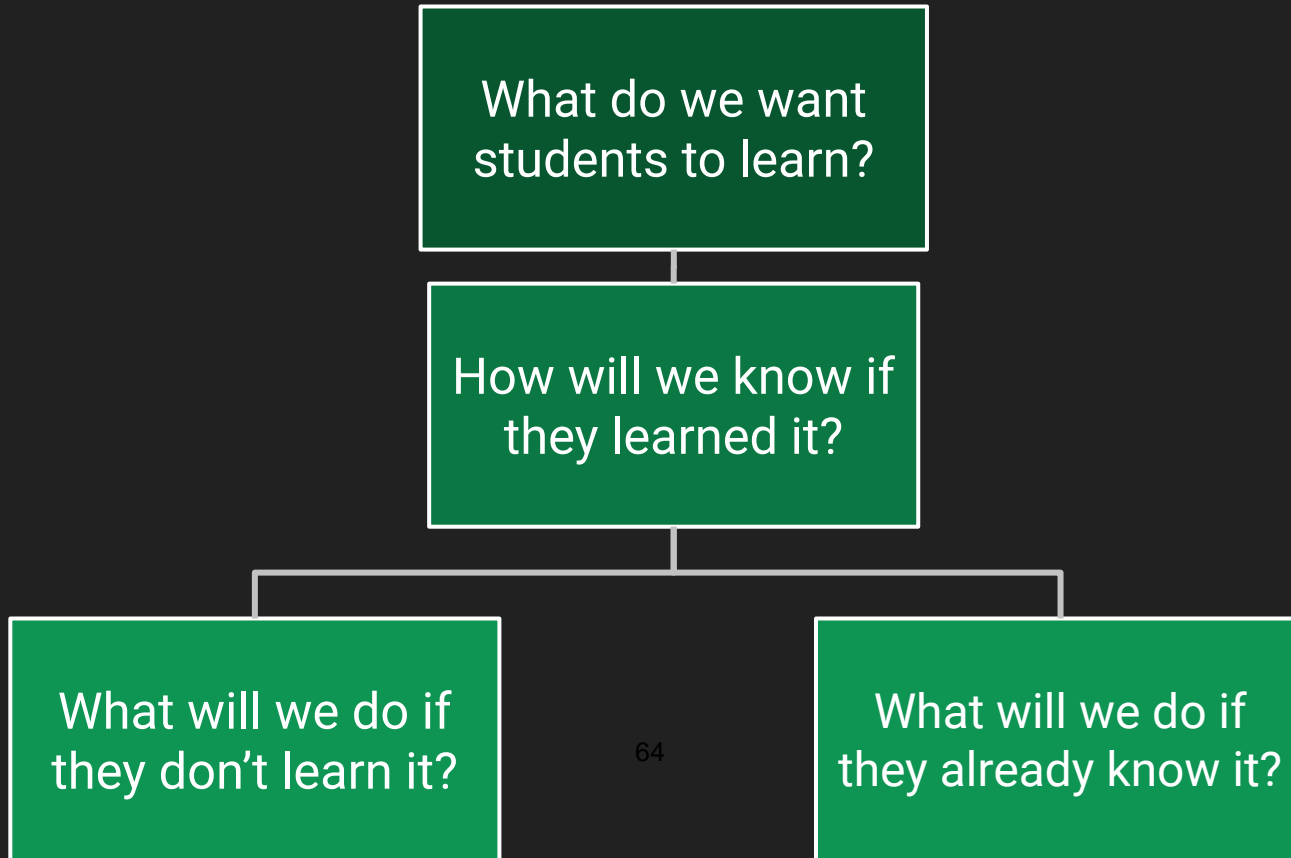
BILT Merge

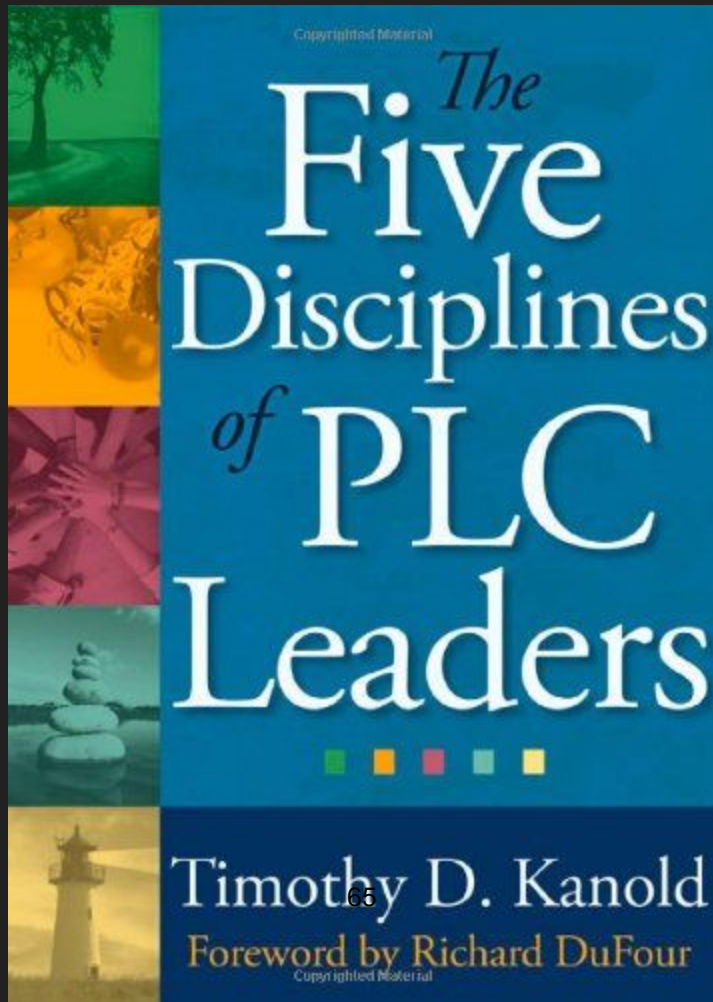
	Team	Purpose Structure	Team	Purpose Structure
Q Comp Leadership	Advisor Team	<ul style="list-style-type: none"> • Build & support PLC process • 1 Advisor/Building • 3 year term, staggered 	BILT A Team (Tapers)	<ul style="list-style-type: none"> • Combo of A Team & PLC Leaders
District	Core Committee	<ul style="list-style-type: none"> • Guide Q Comp program updates • 2 year term, staggered 	Instructional Cabinet Coordinating Council	<ul style="list-style-type: none"> • Core Committee with some adjustments
Building Leadership	Leaders Coaches Mentors	<ul style="list-style-type: none"> • Facilitate PLC agendas • Observe • Support 	Coaches Mentors	<ul style="list-style-type: none"> • Observe • Support
Building Teams	PLC Groups New Staff	<ul style="list-style-type: none"> • Work towards site and professional goals • Collaborate 	PLC Groups New Staff	<ul style="list-style-type: none"> • Work towards site and professional goals • Collaborate

The first two columns represent Q Comp from 2017-2023. The structure from 2011-2017 was the same, except that the Q Comp Leadership was a single advisor.

The second two columns represent the shift to a Q Comp/BILT merge.

PLC Foundation: DuFour's Questions





Q Comp/BILT Commitments



1. Continue feedback loop
2. Empower teacher leader teams
3. Honor the foundation
4. Innovate and energize
5. Support implementation needs
6. Reflect consistently

READ Act

Current Practice

READ Act Requirements

Adjusted Practice

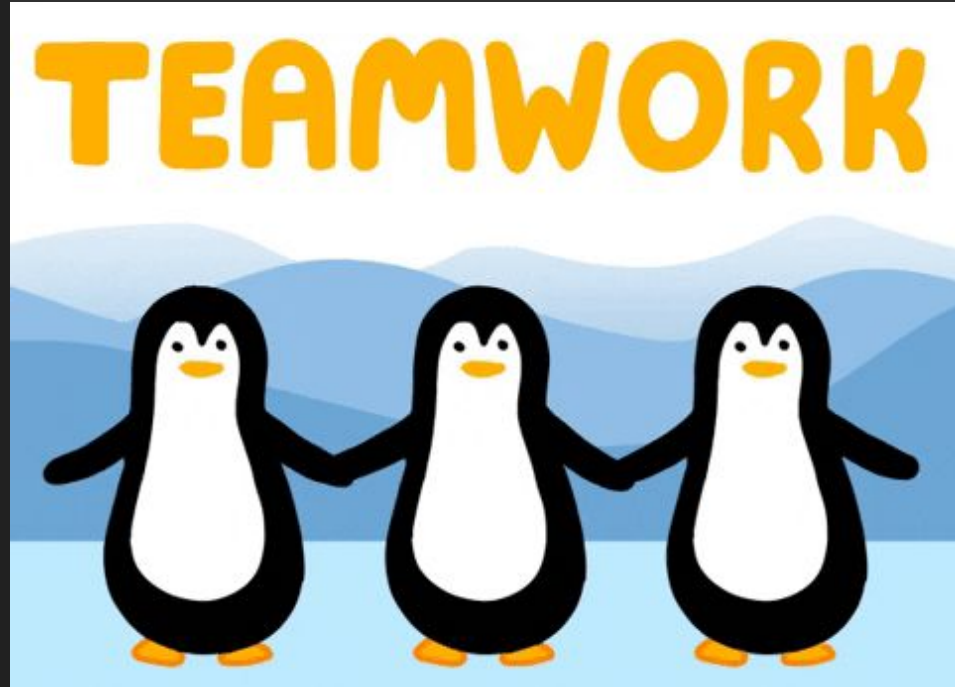
Actions to Support the Change

READ Act Commitments



1. Change management
2. Compassionate support
3. Focus on fidelity
4. Implementation roadmap
5. Ongoing follow-up
6. Patience with the process

Thank you!





**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: CTE IB CP Redesign

Meeting Date: January 22, 2024

Prepared by: Paul Menard & Jill Gordee

Date Prepared: January 17, 2024

Information Briefing Action Enclosure Item(s)

RHS Principal Paul Menard & IB Coordinator Jill Gordee presented plans for a CTE IB CP redesign.

CTE IB CP Re-Design

1/22/2023

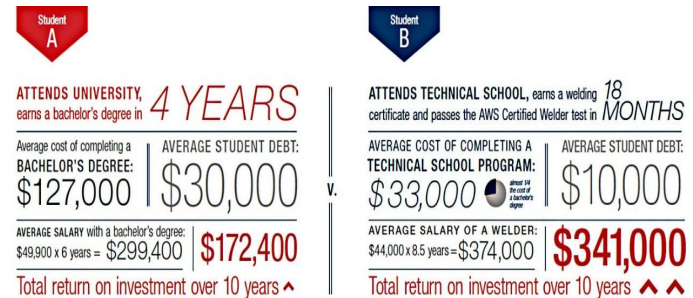
Tech Ed Department and Welding Pathway

A Brief History of CTE to date:

- Prior to 2017: Donation of machining equipment from local company aligned with skills of staff member at the time
- District sale of equipment (vertical machining mills)
- Significant turnover in CTE
- Launch of IB CP in Fall 2021
 - OSHA - safety citations (over \$20,000 in cost to meet compliance or upwards of \$100,000 in fines)
 - The equipment has not been used in several years (depreciation of worth and real space over time)
 - Instructors do not know how to use the equipment (cost associated with training)
 - Multiple repairs would be needed in addition to safeguarding the equipment (cost associated with contracting repair work, warranties)
 - Previous sale of equipment and proposed sale would be directly redistributed to CTE equipment relevant to IB Career Pathways (welding forecasted for 24-25)
- 2023-2026 - MN Grant to add two pathways related to STEM

Creating a Welding Career Pathway

- *According to Earlebeck gases and technologies” “The welding industry will face a shortage of about 360,000 welders by 2027, according to the American Welding Society. There will be 90,000 average welding jobs to be filled annually between 2023-2027 due to industry growth and anticipated attrition due to retirement”.*
- *Average salary for a welding professional is \$49,500 per year*
- *Attending a technical school to earn a welding certification would take 6-18 months to complete.*



IB Career Pathway - Welding Overview

Community Partners

- Discussion and planning with Lincoln Electric and Toll Company
- Virtual meeting with Toll , and Lynnes Education
- Visit to Boilermakers Union Facility
 - Discussion regarding layout and education for students and staff
- Received a IB/STEM grant from MDE this summer
 - Create two additional pathways in Math/Science by 2026
- Curriculum Committee walk through of Tech ed space
 - Discussion of current layout and future planning

Funding source

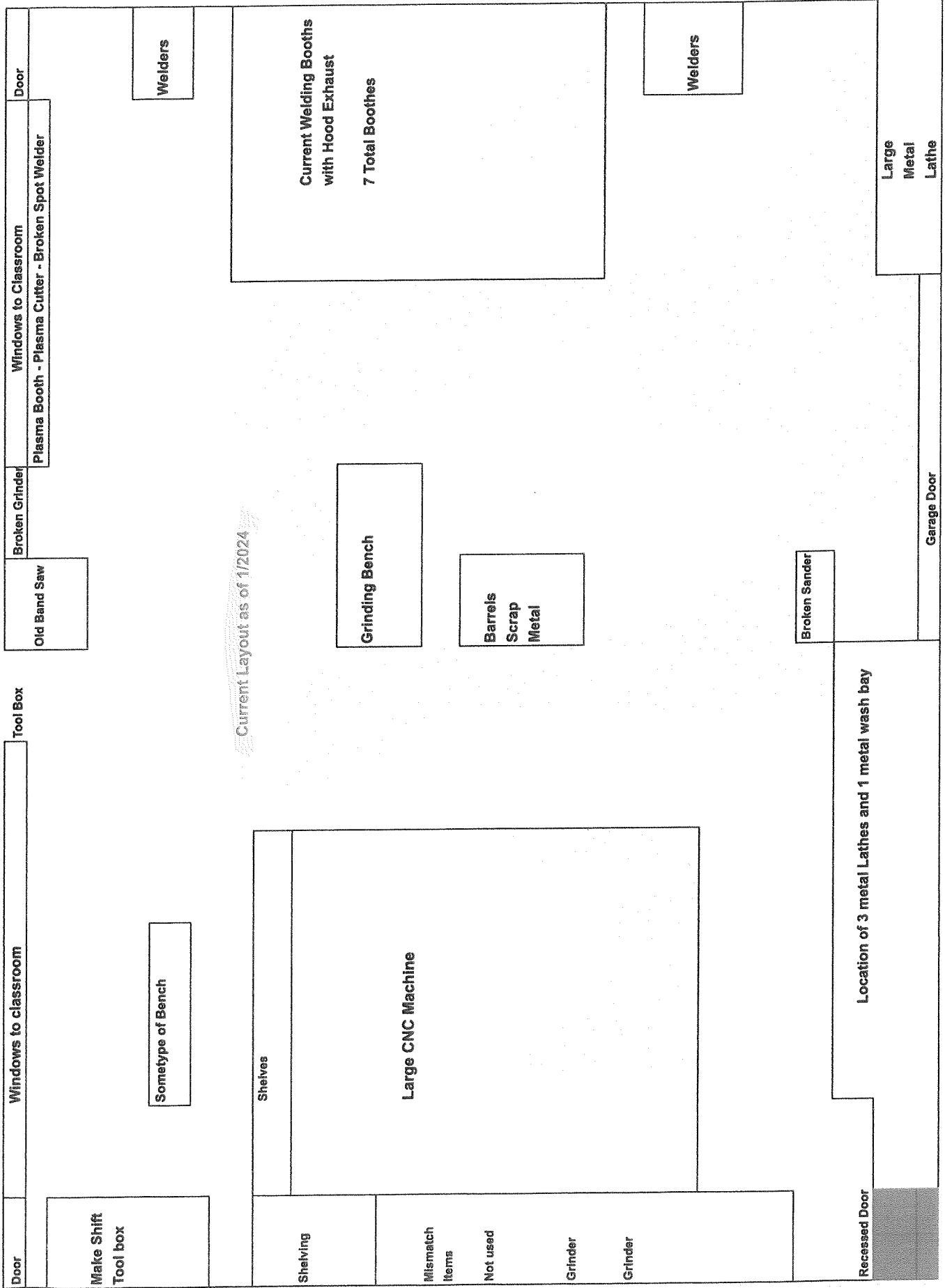
- Current amount of \$8,000 in CTE fund from previous sale
 - Sale of items from Tech Ed area
 - Approximate value of each item?
- Ed Foundation Fall Event - \$7,900
- Donation letter sent out community partners and business
- Net neutral cost to school district for revamp of current space

Layout/ What does this look like in a recreated space?

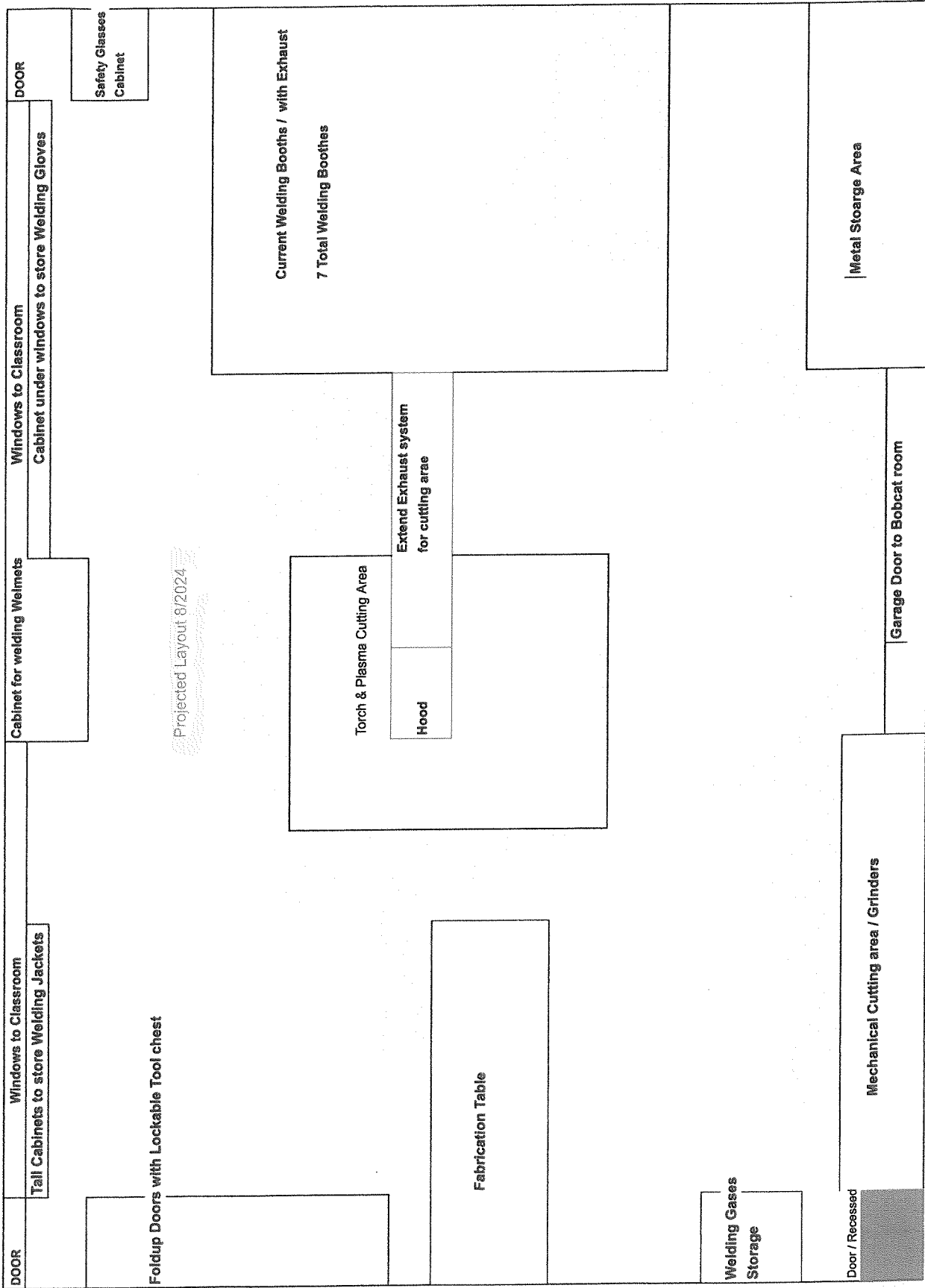
- Welding area overview - Current/ Future
- Repurpose storage from classroom into welding area
- Create an Exhaust fan for cutting area

What we would like to do with that space?

- Create a Welding pathway
- Clean out the unused equipment
- Recreate the space for a welding pathway
- Partner with technical school, union shops, and local companies



Current Layout as of 1/2024





**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Policy Update – Second Reading

Meeting Date: January 22, 2024

Prepared by: Superintendent’s Office

Date Prepared: January 18, 2024

Information
 Briefing
 Action
 Enclosure Item(s)

Below is a summary of the changes to a list of policies. This is a **second read** of the following policy:

406	Public and Private Personnel Data	
506	Student discipline	
507	Corporal Punishment and Prone Restraint	
524	Internet Acceptable Use and Safety Policy	
604	Instructional Curriculum	
620R	Credit for Learning	
550R	Kindergarten Early Admission	
440R	Lactation Support	New Policy



Adopted: 10/08/01

Orig. 1995

Reviewed: 2014

Revised: 07/23/18, 2022, 12/18/2023

406 PUBLIC AND PRIVATE PERSONNEL DATA

I. PURPOSE

The purpose of this policy is to provide guidance to school district employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants ("personnel").

II. GENERAL STATEMENT OF POLICY

- A. All data on individuals collected, created, received, maintained or disseminated by the school district, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.
- B. All other data on individuals is private or confidential.

III. DEFINITIONS

- A. "Public" means that the data is available to anyone who requests it.
- B. "Private" means the data is not public and is accessible only to the following: the subject of the data, as limited by any applicable state or federal law; individuals within the school district whose work assignments reasonably require access; entities and agencies as determined by the responsible authority who are authorized by law to gain access to that specific data; and entities or individuals given access by the express written direction of the data subject. and to school district staff who need it to conduct the business of the school district.
- C. "Confidential" means the data are not public and are not accessible to the subject.
- D. "Parking space leasing data" means the following government data on an applicant for, or lessee of, a parking space: residence address, home telephone number, beginning and ending work hours, place of employment, location of parking space, and work telephone number.
- E. "Personnel data" means government data on individuals maintained because they are or were employees, applicants for employment, volunteers or independent contractors for the school district. Personnel data include data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or to improve school district operations.
- F. "Finalist" means an individual who is selected to be interviewed by the school board for a



position.

- G. "Protected health information" means individually identifiable health information as defined in 45 ~~C.F.R.~~ [Code of Federal Regulations, section 160.103](#), that is transmitted by electronic media, maintained in electronic media, or transmitted or maintained in any other form or medium by a health care provider, in connection with a transaction covered by 45 ~~Code of Federal Regulations, C.F.R.~~ [Parts 160, 162 and 164](#). "Protected health information" excludes individually identifiable health information in education records covered by the Family Educational Rights and Privacy Act, employment records held by a school district in its role as employer; and records regarding a person who has been deceased for more than fifty (50) years.
- H. "Public officials" means business managers; human resource directors; athletic directors whose duties include at least fifty (50) percent of their time spent in administration, personnel, supervision, and evaluation; chief financial officers; directors; and individuals defined as superintendent, and principals and in a charter school, individuals employed in comparable positions.

IV. PUBLIC PERSONNEL DATA

- A. The following information on current and former employees, volunteers and independent contractors of the school district, is public:
 - 1. name;
 - 2. employee identification number, which may not be the employee's Social Security number;
 - 3. actual gross salary;
 - 4. salary range;
 - 5. contract fees;
 - 6. actual gross pension;
 - 5. terms and conditions of employment relationship;
 - 6. contract fees;
 - 7. actual gross pension;
 - 8. the value and nature of employer-paid fringe benefits;
 - 9. the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary;
 - 10. job title;



11. bargaining unit;
12. job description;
13. education and training background;
14. previous work experience;
15. date of first and last employment;
16. the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action;
17. the final disposition of any disciplinary action, as defined in Minnesota Statutes, section 13.43, subdivision. 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the school district;
18. the complete terms of any agreement settling any dispute arising out of the employment relationship, including superintendent buyout agreements, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money, and such agreement may not have the purpose or effect of limiting access to or disclosure of personnel data or limiting the discussion of information or opinions related to personnel data;
19. work location;
20. work telephone number;
21. badge number;
22. work-related continuing education;
23. honors and awards received; and
24. payroll time sheets or other comparable data that are used only to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

B. The following information on current and former applicants for employment by the school district is public:

1. veteran status;
2. relevant test scores;
3. rank on eligible list;



4. job history;
 5. education and training; and
 6. work availability.
- C. Names of applicants are private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the school board to be finalists for a public employment.
- D. Applicants for appointment to a public body.
1. Data about applicants for appointment to a public body collected by the school district as a result of the applicant's application for employment are private data on individuals except that the following are public:
 - a. name;
 - b. city of residence, except when the appointment has a residency requirement that requires the entire address to be public;
 - c. education and training;
 - d. employment history;
 - e. volunteer work;
 - f. awards and honors;
 - g. prior government service;
 - h. any data required to be provided or that are voluntarily provided in an application for appointment to a multimember agency pursuant to Minnesota Statutes, Section 15.0597; and
 - i. veteran status.
 2. Once an individual is appointed to a public body, the following additional items of data are public:
 - a. residential address;
 - b. either a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee;
 - c. first and last dates of service on the public body;
 - d. the existence and status of any complaints or charges against an appointee; and
 - e. upon completion of an investigation of a complaint or charge against an appointee, the final investigative report is public, unless access to the data would jeopardize an active investigation.
 3. Notwithstanding paragraph 2., any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.



- E. Regardless of whether there has been a final disposition as defined in Minnesota Statutes, section 13.43, subdivision. 2(b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minnesota Statutes, section 13.43, subdivision. 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public, unless access to the data would jeopardize an active investigation or reveal confidential sources.

Data relating to a complaint or charge against a public official is public only if:

1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or
2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement. Data that is classified as private under another law is not made public by this provision.

V. PRIVATE PERSONNEL DATA

- A. All other personnel data not listed in Section IV are private data will not be otherwise released unless authorized by law.
- B. Data pertaining to an employee's dependents are private data on individuals.
- C. Data created, collected or maintained by the school district to administer employee assistance programs are private.
- D. Parking space leasing data with regard to data on individuals are private.
- E. An individual's checking account number is private when submitted to a government entity.
- F. Personnel data ~~may~~must be disseminated to labor organizations to the extent ~~the responsible authority determines is the dissemination is necessary for the labor organization~~ to conduct elections, investigate and process grievances~~notify employees of fair share fee assessments~~ and implement the provisions of Minnesota Statutes chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services ("BMS") to the extent the dissemination is ordered or authorized by the Commissioner of the BMS. Employee Social Security numbers are not necessary to implement the provisions of Chapter 179 and 179A.

The home addresses, nonemployer issued phone numbers and email addresses, dates of birth, and emails or other communications between exclusive representatives and their members, prospective members, and nonmembers are private data on individuals.

Dissemination of personnel data to a labor organization pursuant to Minnesota Statutes, section 13.43, subdivision 6, shall not subject the school district to liability under Minnesota Statutes, section 13.08.

Personnel data described under Minnesota Statutes, section 179A.07, subdivision 8,



must be disseminated to an exclusive representative under the terms of that subdivision.

- G. The school district may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
- H. The school district may, if its responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:
 - 1. the person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
 - 2. a pre-petition screening team conducting an investigation of the employee under Minnesota Statutes, section 253B.07, subdivision 1; or
 - 3. a court, law enforcement agency, or prosecuting authority.
- I. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of a crime or alleged crime committed by an employee.
- J. A complainant has access to a statement provided by the complainant to the school district in connection with a complaint or charge against an employee.
- K. When allegations of sexual or other types of harassment are made against an employee, the employee does not have access to data that would identify the complainant or other witnesses if the responsible authority determines that the employee's access to that data would:
 - 1. threaten the personal safety of the complainant or a witness; or
 - 2. subject the complainant or witness to harassment.

If a disciplinary proceeding is initiated against the employee, data on the complainant or witness shall be available to the employee as may be necessary for the employee to prepare for the proceeding.

- L. The school district must report to the board of teaching or the Minnesota Professional Educator Licensing and Standards Board ("PELSB") or the Board of School Administrators ("BOSA"), whichever has jurisdiction over the teacher's or administrator's license, as required by Minnesota Statutes, section 122A.20, subdivision 2, and shall, upon written request from the licensing board having jurisdiction over a license, provide the licensing board with information about the teacher or administrator from the school district's files,



any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minnesota Statutes, [section 122A.20](#), subdivision 2.

- M. Private personnel data shall be disclosed to the Department of Employment and Economic Development for the purpose of administration of the unemployment insurance program under Minnesota Statutes, [Chapter 268](#).
- N. When a report of alleged maltreatment of a student in an elementary, middle school, high school or charter school is made to the Commissioner of the Minnesota Department of Education ("MDE") under Minnesota Statutes, [Chapter 260E](#), data that are relevant and collected by the school facility about the person alleged to have committed maltreatment must be provided to the Commissioner on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of providing information to a parent, legal guardian, or custodian of a child in accordance with MDE Screening Guidelines.
- O. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if
 1. an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data; or
 2. the employee resigned while a complaint or charge involving the allegations was pending, the allegations involved acts of sexual contact with a student, and the employer informed the employee in writing, before the employee resigned, that if the employee resigns while the complaint or charge is still pending, the employer must release private personnel data about the employee's alleged sexual contact with a student to a school district or charter school requesting the data after the employee applies for employment with that school district or charter school and the data remain classified as provided in Minnesota Statutes, [Chapter 13](#). Data that are released under this paragraph must not include data on the student.
- P. Data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or improve the school district operations is private data. An employee who is identified in a suggestion, however, shall have access to all data in the suggestion except the identity of the employee making the suggestion.
- Q. Protected health information, as defined in 45 [C.F.R. code of Federal Regulations](#), Parts 160 and 164, on employees is private and will not be disclosed except as permitted or required by law.
- R. Personal home contact information for employees may be used by the school district to ensure that an employee can be reached in the event of an emergency or other disruption affecting continuity of school district operations - and may be shared with another government entity in the event of an emergency or other disruption to ensure continuity of



operation for the school district or government entity.

- S. The personal telephone number, home address, and electronic mail address of a current or former employee of a contractor or subcontractor maintained as a result of a contractual relationship between the school district and a contractor or subcontractor entered on or after August 1, 2012, are private data. These data must be shared with another government entity to perform a function authorized by law. The data also must be disclosed to a government entity or any person for prevailing wage purposes.

- T. When a continuing contract teacher is discharged immediately because the teacher's license has been revoked due to a conviction for child abuse or sexual offenses involving a child as set forth in Minnesota Statutes, section 122A.40, subdivision 13(b), or when the Commissioner of MDE makes a final determination of child maltreatment involving a teacher under Minnesota Statutes, section 260E.21, subdivision 4 or 260E.35, the school principal or other person having administrative control of the school must include in the teacher's employment record the information contained in the record of the disciplinary action or the final maltreatment determination, consistent with the definition of public data under Minnesota Statutes 13.41, subdivision 5, and must provide the PELSB and the licensing division at MDE with the necessary and relevant information to enable the PELSB and MDE's licensing division to fulfill their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher's license. In addition to the background check required under Minnesota Statutes, section 123B.03, a school board or other school hiring authority must contact PELSB and MDE to determine whether the teacher's license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

VI. MULTIPLE CLASSIFICATIONS

If data on individuals are classified as both private and confidential by Minnesota Statutes Chapter 13, or any other state or federal law, the data are private.

VII. CHANGE IN CLASSIFICATIONS

The school district shall change the classification of data in its possession if it is required to do so to comply with either judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

VIII. RESPONSIBLE AUTHORITY

The school district has designated the Superintendent as the authority responsible for personnel data.



The responsible authority, or a school district employee if so designated, shall serve as the school district's data practices compliance official and, as such, shall be the employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.

IX. EMPLOYEE AUTHORIZATION/RELEASE FORM

An employee authorization form is included as an addendum to this policy.

Legal References:

- Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
- Minn. Stat. § 13.02 (Definitions)
- Minn. Stat. § 13.03 (Access to Government Data)
- Minn. Stat. § 13.05 (Duties of Responsible Authority)
- Minn. Stat. § 13.37 (General Nonpublic Data)
- Minn. Stat. § 13.39 (Civil Investigation Data)
- Minn. Stat. § 13.41 (Licensing Data – Public Data)
- Minn. Stat. § 13.43 (Personnel Data)
- Minn. Stat. § 13.601, subd. 3 (Applicants for Employment)
- Minn. Stat. § 15.0597 (Appointment to Multimember Agencies)
- Minn. Stat. § 122A.20, subd. 2 (Mandatory Reporting)
- Minn. Stat. § 122A.40, subs. 13 and 16 (Employment; Contracts; Termination)
- Minn. Stat. § 123B.03 (Background Check)
- Minn. Stat. § 123B.143, subd. 2 (Disclose Past Buyouts) Minn. Stat. Ch. 179 (Minnesota Labor Relations Act)
- Minn. Stat. Ch. 179A (Minnesota Public Labor Relations Act)
- Minn. Stat. § 253B.07 (Judicial Commitment: Preliminary Procedures)
- Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
- Minn. Stat. Ch. 268 (Unemployment Insurance)
- Minn. R. Pt. 1205 (Data Practices)
- P.L. 104-191 (HIPAA)
- 45 C.F.R. Parts 160, 162 and 164 (HIPAA Regulations)

Cross References:

- MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)
- MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
- MSBA/MASA Model Policy 722 (Public Data Requests)
- MSBA Law Bulletin "I" (School Records – Privacy – Access to Data)



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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, Minnesota Statutes sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes section 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. DEFINITIONS



- A. "Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the policies and practices under sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).
- B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

- A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include nonexclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.
- B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.
- C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section 120B.02 and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.
- D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:
 - 1. for a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;
 - 2. a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and
 - 3. the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district



[website.](#)

IV. 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 ~~to~~ prevent imminent bodily harm or death to the student or 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 to~~ prevent imminent bodily harm or death to the student or 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 to~~ prevent bodily harm or death to the student or 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.

I. Reasonable Force Reports

1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).
3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. 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.

VIII. 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. Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy;~~Possession of nuisance devices or objects which cause distractions and may facilitate cheating including, but not limited to, pagers, radios, and phones, including picture phones;~~
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's 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 is 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.

IX. RECESS AND OTHER BREAKS

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.
- C. The school district must not use recess detention unless:
 - 1. a student causes or is likely to cause serious physical harm to other students or staff;
 - 2. the student's parent or guardian specifically consents to the use of recess detention; or
 - 3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
- E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
- F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.
- G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.



VIII. 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 [code of conduct](#), 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. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;



- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or
- U. 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. Responsibility for and custody of a student removed from class. *Student is to go to a designated area as determined by the building principal or designee when removed from the classroom. Students may arrive to the designated room on their own or with staff escort. The student is to work on assigned work while in in-school suspension. Teachers are expected to send work for the student while in in-school suspension. After removal from class, the supervising staff member at that assigned time has control and responsibility for student.*
- D. Procedures for return of a student to a specific class from which the student was removed. *To return to a class from which a student was removed, student must have at a minimum a meeting with the principal or designee, but may also include a meeting with parent, teacher and student, and principal or designee. A student must have a written referral, phone call home and a meeting with the principal and/or designee to return to class. A contract for readmission may also be required.*
- E. Procedures for Notification. *To notify students and parents/guardians of violations of the rules of conduct and resulting disciplinary action, the teacher and/or principal or designee will contact home.*

Actions or approvals required, such as notes, conferences, readmission plans, will be determined by teacher and principal and/or designee.

- F. Disabled Students; Special Provisions.
 - 1. *If there is a need for further assessment, interventions with parents, teachers, counselors, administrators, student concern's meeting will be documented;*
 - 2. *Depending on length of removal from class, Individual Education Plan (IEP) review may be initiated by student's case manager. IEP review is required if removal exceeds five (5) consecutive days or ten (10) days cumulative.*
 - 3. *If there is a need for a student referral for further special education services, interventions with parents, teachers, counselors, administrators, student concern's meeting will be documented;*
- G. Procedures for detecting and addressing chemical abuse problems of students while on School Premises. *Student will be referred to principal or designee, school liaison officer or student concerns team and possibly to a chemical abuse preassessment team pursuant to Minn. Stat. § 121A.26; and Teacher reporting procedures to the chemical abuse preassessment team will follow Minn. Stat. § 121A.29.*



- H. Procedures for immediate and appropriate interventions tied to violations of the Code of Student Conduct will follow current discipline policy.
- I. Procedures determined appropriate for encouraging early involvement of parents or guardians in attempts to improve a student's behavior. For improvement of student behavior, parents may be contacted via email, phone calls, or conference, which can be initiated either by teachers, the counselor, administrator or the parent when appropriate.
- J. Procedures determined appropriate for encouraging Early Detection of Behavioral Problems. To encourage early detection of behavior problems, referrals should be made to the dean of students, counselor, principal, or Student Concerns Team.

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. Suspension Procedures
 - 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 pupil'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 (6th) consecutive day of suspension or the tenth (10th) 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, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes section 123A.05 selected to allow the pupil to progress toward meeting graduation standards under Minnesota Statutes section 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. strongly encourage a parent or guardian of the student to attend school with the student for one day;
 - b. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
 - c. petition the juvenile court that the student is in need of services under Minnesota Statutes chapter 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, Minnesota Statutes sections 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, Minnesota Statutes sections 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, Minnesota Statutes sections 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 Minnesota Statutes section 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 Minnesota Statutes section 120B.232, subdivision 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

It is the policy of the school district 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, Minnesota Statutes chapter 13.

XIII. STUDENTS WITH DISABILITIES

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.

If the student's educational program is appropriate and the behavior is not 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 is 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 (Minnesota Statutes section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes section 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 and Graduation Requirements 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 (Student Discipline; Reasonable Force)
- Minn. Stat. § 121A.60(Definitions)
- Minn. Stat. § 121A.61 (Discipline and Removal of Students From Class)
- Minn. Stat. § 122A.42 (General Control of Schools)
- Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
- Minn. Stat. § 124D.03 (Enrollment Options Program)
- Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
- Minn. Stat. Ch. 125A (Special Education and Special Program)
- Minn. Stat. § 152.22, Subd. 6 (Definitions)
- Minn. Stat. § 152.23 (Limitations)
- Minn. Stat. Ch. 260A (Truancy)
- Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
- 20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)
- 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)



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Orig. 1995

507 CORPORAL PUNISHMENT AND PRONE RESTRAINT

I. PURPOSE

The purpose of this policy is to describe limitations on use of corporal punishment and prone restraint upon students.

II. GENERAL STATEMENT OF POLICY

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student [except as provided below](#).

III. DEFINITIONS

1. "Corporal punishment" means conduct involving:
 - a. hitting or spanking a person with or without an object; or
 - b. unreasonable physical force that causes bodily harm or substantial emotional harm.
2. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.
2. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not use prone [or compressive](#) restraint [except that the restrictions on prone and compressive restraints do not apply under the circumstances enumerated in Minnesota Statutes, section 609.06, subdivision 1\(1\). All peace officers, including those who are school resource officers or otherwise agents of a school district, may use force as reasonably necessary to carry out official duties, including, but not limited to, making arrests and enforcing orders of the court.](#)
3. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head,



throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

4. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582.

V. EXCEPTIONS

A teacher ~~or~~, school principal, [and other school staff](#) may use reasonable force under the conditions set forth in Policy 506 (Student Discipline).

VI. VIOLATION

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

Legal References: Minn. Stat. § 123B.25 (Actions Against Districts and Teachers)
Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 609.06 Subd. 1 (6)(7) (Authorized Use of Force)
[Op. Atty. Gen. 169f \(August 22, 2023\) \(School Pupils: Discipline\)](#)
[Op. Atty. Gen. 169f Supp. \(September 20, 2023\) \(School Pupils: Discipline\)](#)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
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 506 (Student Discipline)



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Orig. 1996

524 INTERNET ACCEPTABLE USE AND SAFETY POLICY

I. PURPOSE

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

II. GENERAL STATEMENT OF POLICY

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

III. LIMITED EDUCATIONAL PURPOSE

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

IV. USE OF SYSTEM IS A PRIVILEGE

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district 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 suspension, expulsion, exclusion or termination of employment; or civil or criminal liability under other applicable laws.



V. UNACCEPTABLE USES

- A. 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, images, or content 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, images, or content 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.

- a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
- b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
 - (1) such information is classified by the school district as directory information, and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
 - (2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. 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 "Facebook," "Twitter", "Instagram," "Snapchat," and "Reddit," and similar websites or applications.
7. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person's account, or use computer accounts, access codes or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
 8. 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 or personal device while using school district network (including wireless), and will not plagiarize works they find on the Internet.

9. Users will not use the school district system or school district computers 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. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
 10. Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district's Bullying Prohibition Policy (MSBA/MASA Model Policy 514). This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. 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. Examples of such violations are, but are not limited to, situations where the school district system is compromised or if a school district employee or student is negatively impacted. 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 or employees 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, expulsion, exclusion, or termination of employment.
- C. 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. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. 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 or, in the case of a school district employee, the building administrator.

VI. FILTER

- A. With respect to any of its computers with Internet access while connected through the school district network, the school district will monitor the online activities of both minors



and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:

1. Obscene;
 2. Child pornography; or
 3. Harmful to minors.
- B. The term “harmful to minors” means any picture, image, graphic image file, or other visual depiction that:
1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
 2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
 3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
- D. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.
- E. The school district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyber-bullying awareness and response.

VII. CONSISTENCY WITH OTHER SCHOOL POLICIES

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

VIII. LIMITED EXPECTATION OF PRIVACY

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.



- C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents have the right at any time to investigate or review the contents of their child's files and e-mail files. Parents have the right to request the termination of their child's individual account at any time.
- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In addition, school district 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).
- F. 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.

IX. INTERNET USE AGREEMENT

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user, and the parent or guardian. The Internet Use Agreement form for employees must be signed by the employee. The form must then be filed at the school office.

X. LIMITATION ON SCHOOL DISTRICT LIABILITY

Use of the school district system is at the user's own risk. The system is provided on an "as is, as available" basis. 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 nondeliveries 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.

XI. USER NOTIFICATION

- A. All users shall be notified of the school district policies relating to Internet use.



- B. This notification shall include the following:
1. Notification that Internet use is subject to compliance with school district policies.
 2. Disclaimers limiting the school district's liability relative to:
 - a. Information stored on school district compact disks, digital video disks, hard drives or servers.
 - b. Information retrieved through school district computers, networks or online resources.
 - c. Personal property used to access school district computers, networks or online resources.
 - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
 3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
 4. Notification that, even though the school district may use technical means to limit Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
 5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.
 6. Notification that 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.
 7. Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
 8. Notification that all provisions of the acceptable use policy are subordinate to local, state and federal laws.

XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE

- A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies and other possibly offensive media. Parents are responsible for monitoring their student's use of the



school district system and of the Internet if the student is accessing the school district system from home or a remote location.

- B. Parents will be notified that their students will be using school district resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:
 - 1. A copy of the user notification form provided to the student user.
 - 2. A description of parent/guardian responsibilities.
 - 3. A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
 - 4. A statement that the Internet Use Agreement must be signed by the user, and the parent or guardian prior to use by the student.
 - 5. A statement that the school district's acceptable use policy is available for parental review.

XIII. NOTIFICATION REGARDING TECHNOLOGY PROVIDERS

- A. "Technology provider" means a person who:
 - 1. contracts with the school district, as part of a one-to-one program or otherwise, to provide a school-issued device for student use; and
 - 2. creates, receives, or maintains educational data pursuant or incidental to a contract with the school district.
- B. "Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.
- C. Within 30 days of the start of each school year, the school district must give parents and students direct and timely notice, by United States mail, e-mail, or other direct form of communication, of any curriculum, testing, or assessment technology provider contract affecting a student's educational data. The notice must:
 - 1. identify each curriculum, testing, or assessment technology provider with access to educational data;
 - 2. identify the educational data affected by the curriculum, testing, or assessment technology provider contract; and
 - 3. include information about the contract inspection and provide contact information for a school department to which a parent or student may direct questions or concerns regarding any program or activity that allows a curriculum, testing, or assessment technology provider to access a student's educational data.



- D. The school district must provide parents and students an opportunity to inspect a complete copy of any contract with a technology provider.
- E. A contract between a technology provider and the school district must include requirements to ensure appropriate security safeguards for educational data. The contract must require that:
 - 1. the technology provider's employees or contractors have access to educational data only if authorized; and
 - 2. the technology provider's employees or contractors may be authorized to access educational data only if access is necessary to fulfill the official duties of the employee or contractor.
- F. All educational data created, received, maintained, or disseminated by a technology provider pursuant or incidental to a contract with a public educational agency or institution are not the technology provider's property.

XIV. SCHOOL-ISSUED DEVICES

- A. "School-issued device" means hardware or software that the school district, acting independently or with a technology provider, provides to an individual student for that student's dedicated personal use. A school-issued device includes a device issued through a one-to-one program.
- B. Except as provided in paragraph C, the school district or a technology provider must not electronically access or monitor:
 - 1. any location-tracking feature of a school-issued device;
 - 2. any audio or visual receiving, transmitting, or recording feature of a school-issued device; or
 - 3. student interactions with a school-issued device, including but not limited to keystrokes and web-browsing activity.
- C. The school district or a technology provider may only engage in activities prohibited by paragraph B if:
 - 1. the activity is limited to a noncommercial educational purpose for instruction, technical support, or exam-proctoring by school district employees, student teachers, staff contracted by the school district, a vendor, or the Minnesota Department of Education, and notice is provided in advance;
 - 2. the activity is permitted under a judicial warrant;
 - 3. the school district is notified or becomes aware that the device is missing or stolen;
 - 4. the activity is necessary to respond to an imminent threat to life or safety and the access is limited to that purpose;
 - 5. the activity is necessary to comply with federal or state law, including but not



limited to Minnesota Statutes section 121A.031; or

6. the activity is necessary to participate in federal or state funding programs, including but not limited to the E-Rate program.

D. If the school district or a technology provider interacts with a school-issued device as provided in paragraph C, clause 4, it must, within 72 hours of the access, notify the student to whom the school-issued device was issued or that student's parent and provide a written description of the interaction, including which features of the device were accessed and a description of the threat. This notice is not required at any time when the notice itself would pose an imminent threat to life or safety, but must instead be given within 72 hours after that imminent threat has ceased.

XV. CELL PHONE USE

1. Students are prohibited from using cell phones and other electronic communication devices during the instructional time, unless directed to do so by the classroom teacher or staff member. Students also 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, and malicious and sadistic conduct.

2. If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a cell phone or other electronic communication 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.

3. Cell phone expectations are designed to ensure that cell phones do not hinder the learning environment or disrupt positive social interactions. By adhering to these guidelines students, parents, and school staff contribute to a school community that values education, engagement, and respectful behavior.

[Note: This language aligns with the provisions found in the MSBA Model Student Handbook. As an alternative to stating specific cell phone rules in a school district policy, a school board could choose to direct school administration to establish cell phone rules. This approach enables administrators to craft flexible and specific rules that are specific to grade levels and buildings.]

XVI. LIMIT ON SCREEN TIME FOR CHILDREN IN PRESCHOOL AND KINDERGARTEN

A child in a publicly funded preschool or kindergarten program may not use an individual-use screen, such as a tablet, smartphone, or other digital media, without engagement from a teacher or other students. This section does not apply to a child for whom the school has an individualized family service plan, an individualized education program, or a 504 plan in effect.

XVII. IMPLEMENTATION; POLICY REVIEW

A. The school district administration may develop appropriate user notification forms, guidelines and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms and procedures shall be an addendum to this policy.

B. The administration shall revise the user notifications, including student and parent



notifications, if necessary, to reflect the adoption of these guidelines and procedures.

- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. § 124D.166 (Limit on Screen Time for Children in Preschool and Kindergarten)
Minn. Stat. § 125B.15 (Internet Access for Students)
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
15 U.S.C. § 6501 *et seq.* (Children’s Online Privacy Protection Act)
17 U.S.C. § 101 *et seq.* (Copyrights)
47 U.S.C. § 254 (Children’s Internet Protection Act of 2000 (CIPA))
47 C.F.R. § 54.520 (FCC rules implementing CIPA)
Minn. Stat. § 121A.0695 (School Board Policy; Prohibiting Intimidation and Bullying)
Minn. Stat. § 125B.15 (Internet Access for Students)
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)
United States v. Amer. Library Assoc., 539 U.S. 194, 123 S.Ct. 2297, 56 L.Ed.2d 221 (2003)
Doninger v. Niehoff, 527 F.3d 41 (2nd Cir. 2008)
R.S. v. Minnewaska Area Sch. Dist. No. 2149, No. 12-588, 2012 WL 3870868 (D. Minn. 2012)
Tatro v. Univ. of Minnesota, 800 N.W.2d 811 (Minn. App. 2011), *aff’d* on other grounds 816 N.W.2d 509 (Minn. 2012)
S.J.W. v. Lee’s Summit R-7 Sch. Dist., 696 F.3d 771 (8th Cir. 2012)
Kowalski v. Berkeley County Sch., 652 F.3d 565 (4th Cir. 2011)
Layshock v. Hermitage Sch. Dist., 650 F.3d 205 (3rd Cir. 2011)
Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist., 853 F.Supp.2d 888 (W.D. Mo. 2012)
M.T. v. Cent. York Sch. Dist., 937 A.2d 538 (Pa. Commw. Ct. 2007)

Cross References:

MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)



MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)
MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)
MSBA/MASA Model Policy 806 (Crisis Management Policy)
MSBA/MASA Model Policy 904 (Distribution of Materials on School District
Property by Nonschool Persons)



Adopted: 4/21/14

Revised: 12/18/23

550R KINDERGARTEN EARLY ADMISSION

I. PURPOSE

The purpose of early admission is to identify children who have characteristics associated with advanced development in the areas of academic, behavioral, social, and intellectual functioning. The early admission evaluation process attempts to minimize risk associated with beginning school before a child is ready and to identify the children most likely to be successful.

Strong candidates for early admission display skills beyond their expected age level. While pre-academic and academic skills are important (i.e., letter awareness and/or reading), advanced development in multiple areas is critical. For example, it is important for children to interact with peers appropriately, handle parent/guardian separation, and behave appropriately in situations which produce frustration.

~~The purpose of this policy is to provide a procedure for requests for early admission into kindergarten.~~

II. GENERAL STATEMENT OF POLICY

Minnesota Statute 120A.20 requires kindergarten students to be at least five years of age on or before September 1 unless a school board has established a policy for early entrance. This policy applies to parents/guardians who desire to enroll their child in kindergarten prior to the legal entrance age of five years on or before September 1.

The School District recognizes that children develop physically, emotionally and intellectually at their unique rates, resulting in varying levels of school readiness. ~~An order determination process~~ for determining early entrance into kindergarten has been established by the Board of Education of Independent School District #883, Rockford Minnesota.

III. PROCEDURE

~~In order to gain early admission to kindergarten, a prospective student must satisfy the following requirements.——~~

A. APPLICATION PROCESS

Kindergarten applicants must be five years of age and first grade applicants must be six years of age on or before October 31 of the year in which admission is requested.

If the above age requirements are met, children may be considered for early entrance to kindergarten/first grade according to the following procedures:



1. Contact the building principal in the year the parent or guardian wishes their child to enter kindergarten/grade one.
2. The building principal will meet with the parent or guardian to learn about the child, discuss goals, provide information regarding the implications of early admission, and explain the process and criteria for early admission.
3. The Parent(s) or guardian(s) may choose to complete and return an application form, accompanied by the non-refundable assessment fee to the Superintendent. These applications will be accepted from February 1 until May 1 the year preceding anticipated, annual enrollment.

The Superintendent shall select appropriate evaluators for the early admission assessment of students. All evaluators assessing the intellectual functioning and social competencies will be required to have a current school psychologist license. Evaluators assessing the academic readiness skills will hold a current Minnesota teaching license.

Early admission evaluations of students shall not be performed by any school district personnel during regular school hours.

As evaluation for early entrance is not a part of regular school services, the fee charged by Rockford Area Schools shall be paid by the parent or guardian. Rockford Area Schools will contract with an approved school psychologist and licensed teacher to perform the assessments. The amount shall be reviewed annually by the evaluators and Superintendent. Parents/guardians who are not able to pay the fee should contact the Superintendent to discuss possible options.

~~A. All prospective students are required to participate in early childhood screening.~~

~~B. Each child must meet the cut-off birth date of five years on or before September 30 of the year in which admission is requested.~~

B. EVALUATION PROCESS

1. Parent/Guardian will attain the early admission application from the elementary school office.
2. Parent/Guardian return a completed application form, and evaluation fee, to the Office of the Superintendent.
3. After the May 1 deadline, the evaluators will then contact the parent or guardian in a timely fashion and schedule a time for the evaluation.
4. After completing the assessment, the early admission team, comprised of district administrators and the contracted evaluators, will convene to review the assessment results and make the early admission decision.

Data in the following areas will be considered:

- **Intellectual Functioning:** Superior general cognitive functioning as measured by a technically sound standardized test of intelligence. Children will need to score at or above the 95th percentile.
- **Academic Readiness:** Superior school readiness skills in the areas of letter identification, letter sounds, number recognition, copying letters and numbers, and attention span will be carefully measured.



- **Social Competencies:** Scoring above average in all areas of the Social Skills Improvement System (parent questionnaire) AND above average on the social development teacher questionnaire (provided to the child's preschool teacher).
- **Pre-School History:** Information regarding the child's performance in any preschool program.
- **Previous Testing (if any):** The results of any individual psycho-educational testing completed prior to the initiation of this process.

5. The building principal will contact the parent/guardian to inform them of the decision no later than July 30 of the year of requested early admission.

6. The Superintendent will send a written report to the parent/guardian. A copy of the report will also be sent to the building principal.

C. GRADE LEVEL PLACEMENT

The final decision about the grade level placement of a student is made by the early admission team. The team will review all written records that pertain to the student's previous school experiences and level of functioning.

Decisions of the early admission team are final and are made with the best interest of the child involved. If there are questions related to a placement decision, parents/guardians may contact the Superintendent.

- ~~A.—Parents must apply in writing to the elementary principal by May 1. Exceptions will only be made for parents who move into the district after May 1 and prior to August 15 of the year being considered.~~
- ~~B.—The parents/guardians will meet with the principal, school psychologist and a representative of the kindergarten teachers for a formal interview to determine the child's general school readiness. If the child attended a preschool program, a written evaluation from the child's preschool teacher should be included for review. The team will either terminate the process or move to the next step.~~
- ~~C.—A certified staff member will screen the child using the Boehm Concept Test and a kindergarten screening assessment used with students in September upon their entrance into kindergarten. The child will need to score 90% or higher on the Boehm test and know 90% of their letters and numbers. A staff member will also evaluate social skills (separation from parent, attention to task, ability to concentrate, etc.) while working with the child. The team will either terminate the process or move to the next step.~~
- ~~D.—A school psychologist will conduct an individual assessment using the Wechsler Preschool & Primary Scale of Intelligence (WPPSI 4). The psychological assessments will be done outside normal school hours, and parents are responsible for the psychologist's~~



~~fees. The fees must be paid prior to the assessments and may be reduced for families who qualify for reduced lunches/educational benefits or at no charge for families qualifying for free lunches/education benefits. An intellectual assessment conducted by an outside agency will be considered by the team, but does not fulfill the criteria.~~

~~E. The principal, kindergarten teacher, and school psychologist will meet with the parents/guardians to report the results and present options.~~

~~F. The building principal will make a recommendation to the superintendent based on all of the above information/criteria.~~

~~G. When a decision has been made by the superintendent, the parents will be notified in writing.~~

~~A person will not be considered for enrollment at the first grade level, unless the pupil is at least six years of age on September 1 or the calendar year in which the school year for which the pupil seeks admission or has completed kindergarten, except that any school board may establish a policy for admission of selected pupils at an earlier age under Minn. Stat. § 124D.02.~~

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 124D.02 (School Board Powers; Enrollment)

Cross References: Policy 513 Student Promotion, Retention and Program Design



EARLY ADMISSION QUESTIONNAIRE Rockford Area Schools

Child's Name _____ Birthdate _____

Parents' Names _____ Phone number _____

Address _____

Note: You are cautioned not to regard the items listed in the questionnaire as anything more than an aid to a more complete understanding of your child by us. It is not meant to be a listing of all the desirable characteristics and achievements of high ability children of pre-school age. It is also important that you be completely honest in assessing your child. We would not want to place your child inappropriately.

A. Please state the approximate age of your child when he/she could first do the following things. If he/she does not yet do a certain item put "still learning" or other comments on the line.

Age/Comment

1. Talk in clearly understood words and phrases _____

2. Walk by him/herself _____

3. Walk downstairs one foot per stair _____

4. Dress him/herself completely, including tying shoe laces _____

5. Able to put on all winter clothes _____

6. Cut his/her own food _____

7. Able to play appropriately with children of a similar age _____

8. Take his/her turn willingly _____

9. Show interest in picture books _____

10. Print simple words _____

11. Read _____

Did he/she learn by him/herself _____

If not, who taught him/her? _____

12. Tell time (within a quarter hour) _____

13. Show interest in calendar _____

14. Learn days of the week in order _____

15. Able to stay on task when working in a group of children _____

B. Physically:

16. His/Her weight is: below average _____ average _____ above average _____.



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17. His/Her height is: below average _____ average _____ above average _____.

18. His/Her general physical condition is:
below average _____ average _____ above average _____.

C. Most of the time:

19. He/She plays with many children _____ few children _____ alone _____.

20. His/Her playmates are older _____ the same age _____ younger _____.

21. He/She is more of a leader _____ follower _____.

22. His/Her playmates are already in school _____.

D. What previous group experiences has your child had with students his/her own age? (Sunday school, pre-school, etc.)

E. How does your child handle frustration, anger, separation from parents, etc.? (Please explain)

F. Please write below reasons why you feel your child should start kindergarten early. You may want to include information on some of the following topics. Feel free to comment on any area not mentioned above.

Favorite play activities.

Interest in games and amusements in advance of his/her age.

Originality in play activity.

Competency in drawing, singing and other creative abilities.

Examples of unusual ability to give attention over an extended period of time.

Examples of keen observation and retention of facts.

Examples of vocabulary superior to the average child of same age.



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Examples of sense of humor.

Ability to follow directions without unnecessary delay or prompting.

Parent's/guardian's signature _____

Date _____



Adopted: 02/11/02

Orig. 1995

Reviewed: 2017, 2022

Revised: 04/15/19, 9/19/2022, 08/21/23

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. Language arts and basic communication skills including reading and writing, literature, and fine arts;
2. Mathematics and science;
3. Social studies, including history, geography, economics, government, and citizenship that includes civics (see II.I);
4. Health and physical education;
5. The arts;
6. Career and technical education; and
7. World languages.

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and ~~all~~ courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.

C. ~~Elementary-Public elementary~~ and middle schools ~~shall~~ must offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five arts areas: media arts, dance, music, theater, and visual arts.

D. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.



- DE. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- EF. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- FG. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- H. The school district or charter school may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 - 1. language arts;
 - 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 - 3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
 - 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 - 5. physical education;
 - 6. health, for which locally developed academic standards apply; and
 - 7. the arts.
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IIIIV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student, 18 years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school



personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

IV. CPR AND AED INSTRUCTION

The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
 - 1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - 2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

V. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
 - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as team work, collaboration, creativity, communication, critical thinking, and good work habits;



2. emphasize academic rigor and high expectations and inform the student and the student's parent or guardian, if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
5. help students access education and career options;
6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.

B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.

C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college-ready.



D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.

E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.

F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

~~VI. CIVICS TEST~~

~~A. A student enrolled in a public school must correctly answer at least 30 of 50 civics test questions. A school or district may record on a student's transcript that the student answered at least 30 of 50 civics test questions correctly.~~

~~B. "Civics test questions" means 50 of the 100 questions that, as of January 1, 2015, United States Citizenship and Immigration Services officers use to select the questions they pose to applicants for naturalization so the applicants can demonstrate their knowledge and understanding of the fundamentals of United States history and government, as required by federal law. The Learning Law and Democracy Foundation, in consultation with Minnesota civics teachers, must select by July 1 each year 50 of the 100 questions under this paragraph to serve as the state's civics test questions for the proximate school year and immediately transmit the 50 selected civics test questions to MDE and to the Legislative Coordinating Commission, which must post the 50 questions it receives on the Minnesota's Legacy website by August 1 of that year.~~

~~C. The school district may exempt a student with disabilities from this requirement if the student's IEP team determines the requirement is inappropriate and establishes an alternative requirement.~~

~~D. The school district may administer the civics test questions in a language other than English to students who qualify for English learner services.~~

~~E. The school district may administer civics test questions as part of the social studies curriculum.~~

~~F. The school district must not prevent a student from graduating or deny a student a high school diploma for failing to correctly answer at least 30 of 50 civics test questions.~~



~~G. The school district cannot charge a fee related to this requirement.~~

Legal References:

Minn. Stat. § 120A.22 (Compulsory Instruction)
[Minn. Stat. § 120B.101 \(Curriculum\)](#)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
[Minn. Stat. § 120B.023 \(Benchmarks Implement, Supplement Statewide Academic Standards\)](#)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment Personal Learning Plans)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Cross References:

MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)



Rockford Area School District #883 -- Policy 620R

Adopted: 7/15/02

Reviewed: 2019

Revised: 04/20/20, 11/21/2022, 08/21/23

Orig. 1998

620R CREDIT FOR LEARNING

[Note: School districts statutorily are required to provide students with credit for approved post-secondary courses, as set forth in Section V; ~~online learning courses, as set forth in Section VI~~; and accelerated or advanced academic courses offered by a higher education institution or nonprofit public agency, as set forth in Section VII. Additionally, school districts are required by statute to identify whether the school district offers weighted grades and, if it does, identify the courses for which a student may earn a weighted grade (Section VIII).]

I. PURPOSE

~~The purpose of this policy is to~~ This policy recognizes student achievement ~~which that~~ occurs in Post-Secondary Enrollment Options and other advanced enrichment programs. ~~The purpose of this~~ This policy also ~~is to~~ recognizes student achievement ~~which that~~ occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. ~~The purpose of T~~his policy ~~also is to~~ address ~~es~~ the transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, post-secondary or higher education institutions, and online courses and programs.

III. DEFINITIONS

~~A. A.~~ "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).

~~B.~~ "Concurrent enrollment" means ~~nonsectarian courses in which an eligible pupil under subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.~~

~~A-C.~~ "Course" means ~~a course or program.~~

~~B.~~ "Blended learning" is a form of digital learning that occurs when a student learns part time in a supervised physical setting and part time through digital delivery of instruction, or a

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~~student learns in a supervised physical setting where technology is used as a primary method to deliver instruction.~~

~~C. "Commissioner" means the Commissioner of MDE.~~

~~D. "Digital learning" is learning facilitated by technology that offers students an element of control over the time, place, path, or pace of their learning and includes blended and online learning.~~

~~E.D. "Eligible institution" means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.~~

~~F.E. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.~~

~~G. "Online learning" is a form of digital learning delivered by an approved online learning provider.~~

~~H. "Online learning provider" is a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that provides online learning to students and is certified or approved by MDE to provide online learning courses.~~

~~I. F. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.~~

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IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.
2. Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least **24** credits from the school district.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified

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transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.

- a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least *insert number* 4 semesters of credits from the school district.
 - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
 - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
- a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.
 - b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
 - c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

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- d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
- e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank

C. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POST-SECONDARY ENROLLMENT CREDIT

- A. ~~A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes, section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study. Secondary credits granted to a student through a post-secondary enrollment options course or program that meets or exceeds a graduation standard or requirement may be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.~~
- B. Secondary credits granted to a student through a post-secondary enrollment options course or program ~~that meets or exceeds a graduation standard or requirement shall~~ must be counted toward the graduation ~~and credit~~ requirements and subject area requirements of the district of a student completing the Minnesota Academic Standards.
 - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2. Seven quarter or four semester post-secondary credits shall equal at least one full year of high school credit. Fewer post-secondary credits may be prorated.
 - 3. When a determination is made that the content of the post-secondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 - 4. In the event the content of the post-secondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

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5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
6. When secondary credit is granted for post-secondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a post-secondary institution.

~~C. C.~~ A list of the courses or programs meeting the necessary requirements may be obtained from the school district.

~~D.~~ By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11.

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~~VII. CREDIT FROM ONLINE LEARNING COURSES~~

~~A.~~ Secondary credits granted to a student through an online learning course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.

~~B.~~ Course credit will be considered only upon official documentation from the online learning provider evidencing the course taken and the grade and credit awarded to the student.

~~C.~~ When a student provides documentation from an online learning provider, the course credit and course grade shall be recorded and counted toward graduation credit requirements for all courses or programs that meet or exceed the school district's graduation requirements in the same manner as credits are awarded for students transferring from another Minnesota public school as set forth in Section IV.A. above.

~~VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS~~

~~Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.~~

~~VIII. ADVANCED ACADEMIC CREDIT~~

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- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student’s transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student’s transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

IXVIII. WEIGHTED GRADES

A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging. Grades will be weighted with an additional multiplication factor of .66 and this weighted factor will be calculated into the students weighted grade point average (GPA).
as follows:

- 1. ~~A grade awarded in an Advanced Placement course will be increased by .66 grade points.~~
- 2. ~~A grade awarded in an Honors course will be increased by .66 grade points.~~
- 3. ~~A grade awarded in a College in the Schools course will be increased by .66 grade points.~~
- 4. ~~A grade awarded in a course taken through a Post-Secondary Enrollment Options program deemed equivalent to a Rockford High School College in the Schools or AP course will be increased by .66 grade points.~~

B. The school district will update its website prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade. The complete list of weighted courses can be found on the high school website, by navigating to Student Services, then RHS Weighted Classes.

IXIX. PROCESS FOR AWARDING CREDIT

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- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular post-secondary enrollment course, ~~online learning course~~, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

- Legal References:**
- Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
 - Minn. Stat. § 120B.021 (Required Academic Standards)
 - Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
 - Minn. Stat. § 120B.14 (Advanced Academic Credit)
 - Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
 - Minn. Stat. § 123B.445 (Nonpublic Education Council)
 - Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
 - Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Act)
 - [Minn. Stat. § 124D.094 \(Online Instruction Act\)](#)
 - [Minn. Stat. § 124D.095 \(Online Learning Option\)](#)
 - Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
 - Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
 - Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
 - Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
 - Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)

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Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Cross References:

MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing, Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 624 (Online [Learning Options Instruction](#))

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Adopted: 1/22/2024

Reviewed:

Revised:

123 LACTATION SUPPORT

I. PURPOSE

In recognition of the well documented health advantages of breastfeeding for infants and mothers, Rockford Area School provides a supportive environment to enable breastfeeding employees to express their milk during work hours.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide time and space for lactating employees to breastfeed or express milk during work hours using their normal breaks and meal times. For time that may be needed beyond the usual break times, employees may use personal leave or may make up the time as negotiated with their supervisors.
- B. A private room (not a toilet stall or restroom) shall be available for employees to breastfeed or express milk. The room will be private and sanitary, located near a sink with running water for washing hands and rinsing out breast pump parts, and have an electrical outlet. If employees prefer, they may also breastfeed or express milk in their own private offices, or in other comfortable locations agreed upon in consultation with the employee's supervisor. Expressed milk can be stored in designated refrigerators provided in the lactation room or other location.
- C. Supervisors are responsible for alerting pregnant and breastfeeding employees about the company's worksite lactation support program, and for negotiating protocols that will help facilitate each employee's infant feeding goals. It is expected that all employees will assist in providing a positive atmosphere of support for breastfeeding employees.
- D. Employees who wish to express milk during the work period shall keep supervisors informed of their needs so that appropriate accommodations can be made to satisfy the needs of both the employee and the company.
- E. Breastfeeding employees are responsible for keeping milk expression areas clean, using anti-microbial wipes to clean the pump and area around it. Employees are also responsible for keeping the general lactation room clean for the next user. This responsibility extends to both designated milk expression areas, as well as other areas where expressing milk will occur.



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- F. Employees should label all milk expressed with their name and date collected so it is not inadvertently confused with another employee's milk. Each employee is responsible for proper storage of her milk using [*company provided refrigerator/personal storage coolers*].
- G. When more than one breastfeeding employee needs to use the designated lactation room, employees can use the sign-in log provided in the room to negotiate milk expression times that are most convenient or best meet their needs.

Legal References: Minn. Stat. § 181.939 (Nursing Mothers, Lactating Employees, and Pregnancy Accommodations)
29 USC Ch. 8 (Fair Labor Standards)

Cross References:



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Revoking of Policy 808

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 16, 2024

Information Briefing Action Enclosure Item(s)

Policy 808 is being proposed to be revoked as it is no longer needed.



Adopted: _____ New _____
Revised: _____

Orig. 2020

808 COVID-19 FACE COVERING POLICY

[Note: The Governor’s Emergency Executive Order 20-81 generally requires Minnesotans to wear a face covering in certain settings and circumstances, including in various school settings. Emergency Executive Order 20-82 states that all Minnesota public schools must adhere to parameters determined by Minnesota Department of Health (“MDH”) in implementing or shifting between in-person learning, hybrid learning and distance learning. MDH’s Safe Learning Plan for 2020-21 and the 2020-2021 Planning Guide for Schools requires school district and charter schools to develop and implement a face covering policy that is clearly posted and communicated to students, staff, families, and potential visitors to the school building. The provisions of this policy substantially reflect the requirements of the 2020-2021 Planning Guide for Schools, Executive Order 20-81, and Executive Order 20-82.]

I. PURPOSE

The purpose of this policy is to establish requirements for employees, students, and other persons (including visitors, guests, contractors, etc.) present on school property to wear face coverings in classrooms, preschool, child care settings and other indoor areas, as well as outdoor areas where a physical distance of 6 feet cannot be maintained between persons, in order to minimize exposure to COVID-19.

II. GENERAL OF STATEMENT OF POLICY

- A. The policy of the school district is to comply with Executive Order 20-81, Executive Order 20-82, and applicable face covering requirements from the Minnesota Department of Health and the Minnesota Department of Education.
- B. Face coverings are meant to protect other people in case the wearer does not know they are infected.
- C. Unless an exception described in Part IV below applies, all students, staff, and other people present indoors in school buildings and district offices or riding on school transportation vehicles are required to wear a face covering.
- D. A violation of this policy occurs when any student, staff, or other person present in a school building, in the school district office, or on a school transportation vehicle fails to wear a face covering, unless an enumerated exception applies.

III. DEFINITION OF FACE COVERING

- A. A face covering must be worn to cover the nose and mouth completely, should not be overly tight or restrictive, and should feel comfortable to wear. The following are included in the definition of face covering:



1. Paper or disposable mask;
 2. Cloth face mask;
 3. Scarf;
 4. Neck gaiter;
 5. Bandana;
 6. Religious face covering; and
 7. Medical-grade masks and respirators
- B. A face shield is a clear plastic barrier that covers the face and allows visibility of facial expressions and lip movements for speech perception. A face shield should extend below the chin anteriorly, to the ears laterally, and there should be no exposed gap between the forehead and the shield's headpiece.
- C. Masks that incorporate a valve designed to facilitate easy exhaling, mesh masks, or masks with openings, holes, visible gaps in the design or material, or vents are not sufficient face coverings because they allow exhaled droplets to be released into the air.

IV. EXCEPTIONS AND ALTERNATIVES; TEMPORARY REMOVAL OF FACE COVERING

- A. Face coverings should not be placed on anyone under age 2, anyone who has trouble breathing or is unconscious, anyone who is incapacitated or otherwise unable to remove the face covering without assistance, or anyone who cannot tolerate a face covering due to a developmental, medical, or behavioral health condition.
- B. A face shield may be used as an alternative to a face covering in the following situations:
1. A student in grades kindergarten through eighth grade may wear a face shield when wearing a face covering is problematic.
 2. A teacher of any grade level may wear a face shield when wearing a face covering may impede the educational process.
 3. Staff, students, or visitors who cannot tolerate a face covering due to a developmental, medical, or behavioral health condition may wear a face shield instead of a face covering.
 4. Staff providing direct support student services may wear a face shield instead of a face covering when a face covering would impede the service being provided.



- C. Staff, students, and other people present in school buildings or in district offices may temporarily remove their face covering or face shield in the following situations:
1. When engaging in classes or activities conducted outdoors, though people participating in these activities should maintain six feet of distance to the extent possible;
 2. When engaging in indoor physical activity where the level of exertion makes wearing a face covering difficult, though people participating in these activities should maintain six feet of distance to the extent possible;
 3. During activities, such as swimming or showering, where the face covering will get wet;
 4. While receiving a service, including nursing, medical, or personal care services, that cannot be performed or is difficult to perform when the individual receiving the service is wearing a face covering;
 5. Pre-kindergarten students age 5 years and younger participating in programming in a school building or district office;
 6. When the wearer needs to remove their face covering to eat or drink, though care should be taken to maintain as much space as possible between people while doing so;
 7. During indoor practices or performances involving singing, acting, public speaking, or playing musical instruments where a face covering cannot be used while playing the instrument, though people participating in these activities should maintain six feet of distance to the extent possible;
 8. When required by school staff for the purposes of identification;
 9. Staff working alone in their offices, classrooms, vehicles, or job locations that have no person-to-person interaction;
 10. Staff working in communal spaces that have barriers such as Plexiglas or cubicle walls between employees that are above face level; or
 11. When communicating with a person who is deaf or hard of hearing or has a disability, medical condition, or mental health condition that makes communication with a face covering difficult, provided that social distancing is maintained to the extent possible.

V. IMPLEMENTATION

- A. This policy will be conspicuously posted in each school building and administrative office



and communicated to students, staff, families, and potential visitors to the school building.

- B. The school district will provide face coverings and/or face shields to employees and students. Employees and students may choose to wear their own face covering as long as it covers the nose and mouth. To the extent practicable, the school district will maintain an extra supply of face coverings for people who forget to bring their face covering.
- C. The school district will teach and reinforce the use of face coverings and/or face shields for students and staff throughout the school day, including on transportation vehicles, inside school buildings, and generally when on school grounds.
- D. Individuals who cannot tolerate a face covering due to a medical condition or disability related condition may be permitted to utilize alternative options such as a face shield or other reasonable accommodation. The Superintendent or designee shall have discretion to determine whether an employee, parent, or community member qualifies for a reasonable accommodation and the accommodation to be provided. For a student with a medical condition or disability, the student's education team (i.e. IEP team, Section 504 team, health plan team) will determine whether the student qualifies for a reasonable accommodation and the accommodation to be provided. As a condition to granting a reasonable accommodation, the school district may require an individual to provide a physician's note and/or other relevant information or with respect to the condition or circumstance. Requests for reasonable accommodations from the face covering requirement shall be assessed on a case-by-case basis in accordance with applicable federal and state law.
- E. All face coverings shall meet the requirements of applicable dress code policies and/or codes of conduct. To the extent the face covering requirements of this policy conflict with MSBA Model Policy 504 – Student Dress and Appearance, this Policy shall control.
- F. The school district will make available distance learning to its enrolled students who may be medically vulnerable or otherwise unwilling to return to in-person or hybrid learning.

VI. ENFORCEMENT; CONSEQUENCES FOR NON-COMPLIANCE

- A. In order to promote the health and safety of employees, students and members of the community, and make available a safe environment that is conducive to learning, compliance with this policy is necessary.
- B. Employees who fail or refuse to comply with this policy may be subject to discipline, as appropriate, up to and including the termination of employment.
- C. Students who fail or refuse to comply with this policy may be subject to discipline or removal from school property. Students unwilling to participate in in-person or hybrid learning in compliance with this policy will be offered distance learning.
- D. The school district may, in its discretion, report violators of this policy to law enforcement. Any individual who willfully violates Emergency Executive Order 20-81 or 20-82 is guilty



of a petty misdemeanor and upon conviction must be punished by a fine not to exceed \$100. (NOTE: This does not apply to: (1) children younger than 14 years old; or (2) students 14 years old and older who are enrolled in a school identified in Paragraph 12 of Emergency Executive Order 20-81, and who are on the premises of the school for educational purposes).

Legal References: Emergency Executive Order 20-81
Emergency Executive Order 20-82
Minn. Stat. § 12.45 (Governor's Orders and Rules, Effect)
Minn. Stat. § 12.45 (Violations; Penalties)

Cross References: Rockford Area Schools #883 Policy 807 (Health and Safety Policy)
Rockford Area Schools #883 Policy 504 (Student Dress and Appearance)



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Policy 203.2R Update – Final Reading

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 18, 2024

Information Briefing Action Enclosure Item(s)

Policy 203.2R was updated to reflect the new Strategic plan and board agenda. This is a final read.



Adopted: 3/20/00

Reviewed: 2007

Revised: 6/16/08, 1/22/24

Orig. 1997

203.2R ORDER OF THE REGULAR SCHOOL BOARD MEETING

I. PURPOSE

The purpose of this policy is to ensure consistency in the order of business at regular school board meetings.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school board to consider matters that come before it in a consistent and orderly manner.

III. ORDER

A. The school board shall conduct an orderly school board meeting. The school board will, at all regular school board meetings, follow an agenda order similar to:

1. Call to order.
2. Approval of agenda.
3. Recognition of visitors.Public Comments
- ~~4. Approval of prior meeting minutes.~~
- ~~45.~~ Consent agenda.
- ~~56.~~ Presentation of additional bills for payment.Superintendent Report
- ~~76.~~ High Student Achievement — Reports and Business.Student Achievement and Growth
- ~~87.~~ Safe and Welcoming Learning Environment — Reports and Business.Healthy and Supportive Environment
- ~~98.~~ Efficient and Effective Operations — Reports and Business.Community, School and Family Partnerships
- ~~109.~~ Fiscal Responsibility — Reports and Business.Culture of Collective Purpose
- ~~1110.~~ Board ReportsStewardship of Resources
- ~~11.~~ Announcements and Future Meetings
12. Adjournment.

B. Items in this order may be considered as part of a consent agenda.



- C. The school board may depart from the order of business with the consent of the majority of members present.

Legal References: Minn. Stat. § 123B.09, Subd. 7 (School Board powers)

Cross Reference: MSBA/MASA Model Policy 203 (Operation of the School Board - Governing Rules)
MSBA/MASA Model Policy 203.5 (School Board Meeting Agenda)
MSBA/MASA Model Policy 203.6 (Consent Agendas)



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: Approval of Schlenner-Wenner Audit Report FY23

Meeting Date: January 22, 2024

Prepared by: Mike McNulty

Date Prepared: January 16, 2024

Information

Briefing

Action

Enclosure Item(s)

Schlenner-Wenner representative Ryan Schmidt will present our Financial Audit Report for fiscal year 2022-2023. The School Board needs to approve the audit and it is recommended to approve.

Independent School District No. 883 Rockford, Minnesota

Audited Financial Statements

June 30, 2023

**INDEPENDENT SCHOOL DISTRICT NO. 883
ROCKFORD, MINNESOTA
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**INTRODUCTORY
SECTION**

**INDEPENDENT SCHOOL DISTRICT NO. 883
BOARD OF EDUCATION AND ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2023**

BOARD OF EDUCATION

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Eric Gordee	Chair	December 31, 2026
Amy Edwards	Vice Chair	December 31, 2024
Jenny Kneeland	Treasurer	December 31, 2024
Jessica Johnson	Clerk	December 31, 2024
Jamie Hillstrom	Director	December 31, 2026
Beth Praska	Director	December 31, 2026

ADMINISTRATION

<u>Name</u>	<u>Title</u>
Dr. Jeff Ridlehoover	Superintendent
Mike McNulty	Director of Finance

**FINANCIAL
SECTION**

INDEPENDENT AUDITOR'S REPORT

Members of the School Board
Independent School District No. 883
Rockford, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 883, Rockford, Minnesota (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements 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. 883, Rockford, Minnesota, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule, pension schedules, and OPEB schedules listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Independent School District No. 883's basic financial statements. The introductory section, combining nonmajor fund financial statements, Uniform Financial Accounting and Reporting Standards Compliance Table, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements, Uniform Financial Accounting and Reporting Standards Compliance Table, and 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. The 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 combining nonmajor fund financial statements, Uniform Financial Accounting and Reporting Standards Compliance Table, and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2024, on our consideration of Independent School District No. 883's internal control over financial reporting and on 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 Independent School District No. 883's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 883's internal control over financial reporting and compliance.



SCHLENNER WENNER & CO.

St. Cloud, Minnesota

January 16, 2024

**REQUIRED SUPPLEMENTARY
INFORMATION**

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

As management of Independent School District No. 883 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,112,517 (net position). Of this amount, negative \$8,647,332 is considered unrestricted.
- The District's total net position increased \$4,694,927 as a result of current year operations.
- At the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$10,870,088, a decrease of \$2,500,786 in comparison with the prior year. Approximately 27 percent of this amount, \$2,942,317, is available for spending at the District's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund is \$2,357,876, or 10 percent of total General Fund expenditures.
- The District's total debt decreased by \$2,767,860 (8 percent) in the current fiscal year, excluding the change in the net pension liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

The major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain are summarized in the following table. The remainder of the overview section of the Management Discussion and Analysis highlights the structure and contents of each of the statements.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

	Government-Wide	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire District, except fiduciary activities	The activities of the District such as regular instruction, special education, support services, building maintenance, food service, community education, and administration	Activities the District operates in trust or for which the District is a fiscal agent
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balances	Statement of Fiduciary Net Position Statement of Changes in Fiduciary Net Position
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/deferred outflows/liability/ deferred inflows information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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; deferred inflows of resources recorded to defer unavailable assets; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, short-term and long-term
Type of outflow/inflow information	All revenue and expenses during the year, regardless of when cash is received or paid	Revenue for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenue and expenses during the year, regardless of when cash is received or paid

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the net difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and accrued but unpaid interest).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District include administration, district support services, regular instruction, vocational instruction, exceptional instruction, community education and services, instructional support services, pupil support services, sites and buildings, fiscal and other fixed cost programs, and interest and other fiscal charges. The District currently does not report any business-type activities.

The government-wide financial statements start on page 20 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains three individual major governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, and Building Construction Fund, all of which are considered to be major funds. Data from any remaining governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 22 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the district-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that used for the district-wide financial statements.

The basic fiduciary fund financial statements start on page 26 of this report.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Notes to the Financial Statements

The notes provide additional information essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to the financial statements start on page 28 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources, for a net balance of \$6,112,517 at the close of the most recent fiscal year.

A significant portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, improvements, vehicles, and equipment), less any related debt used to acquire those assets still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although, the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Net Position
Table 1**

	Governmental Activities		
	2023	2022	Increase (Decrease)
Assets			
Current and Other Assets	\$ 23,128,833	\$ 24,972,299	\$ (1,843,466)
Capital Assets	<u>40,756,944</u>	<u>39,362,998</u>	<u>1,393,946</u>
Total Assets	63,885,777	64,335,297	(449,520)
Deferred Outflows of Resources	4,834,177	5,334,043	(499,866)
Liabilities			
Current and Other Liabilities	2,845,842	2,848,695	(2,853)
Noncurrent Liabilities	<u>48,574,240</u>	<u>44,505,521</u>	<u>4,068,719</u>
Total Liabilities	51,420,082	47,354,216	4,065,866
Deferred Inflows of Resources	11,187,355	20,897,534	(9,710,179)
Net Position			
Net Investment in Capital Assets	9,712,629	9,863,774	(151,145)
Restricted	5,047,220	2,412,530	2,634,690
Unrestricted	<u>(8,647,332)</u>	<u>(10,858,714)</u>	<u>2,211,382</u>
Total Net Position	<u>\$ 6,112,517</u>	<u>\$ 1,417,590</u>	<u>\$ 4,694,927</u>

An additional portion of the District's net position (\$5,047,220) represents resources that are subject to external restrictions on how they may be used. The remaining unrestricted balance of net position is negative \$8,647,332 at year end. This unrestricted balance has been reduced by a total of \$12,620,565 as a result of recording the District's proportionate share of the net pension liability and related balances for the statewide pension plans in which the District employees participate.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Changes in Net Position

The District's net position increased \$4,694,927 during the most recent fiscal year. Key elements of this increase are as follows:

	Governmental Activities		
	2023	2022	Increase (Decrease)
Revenues			
Program Revenues			
Charges for Services	\$ 1,935,333	\$ 1,491,469	\$ 443,864
Operating Grants and Contributions	5,573,882	6,020,424	(446,542)
Capital Grants and Contributions	193,195	194,168	(973)
General Revenues			
Property Taxes	8,244,585	8,051,042	193,543
State Aid Not Restricted to Specific Programs	12,810,556	12,798,140	12,416
Earnings on Investments	402,022	10,095	391,927
Gifts and Donations	112,769	63,957	48,812
Gain (Loss) on Sale of Assets	(23,301)	838	(24,139)
Miscellaneous	43,850	(30,418)	74,268
Total Revenues	<u>29,292,891</u>	<u>28,599,715</u>	<u>693,176</u>
Expenses			
Administration	929,086	1,148,856	(219,770)
District Support Services	1,677,859	1,582,009	95,850
Regular Instruction	8,882,818	11,336,353	(2,453,535)
Vocational Instruction	249,535	279,677	(30,142)
Exceptional Instruction	2,599,197	2,704,640	(105,443)
Community Education and Services	1,303,254	1,199,302	103,952
Instructional Support Services	805,873	875,260	(69,387)
Pupil Support Services	4,798,375	4,163,729	634,646
Sites and Buildings	2,974,891	2,806,052	168,839
Fiscal and Other Fixed Costs Programs	135,818	123,311	12,507
Interest and Other Fiscal Charges	241,258	658,114	(416,856)
Total Expenses	<u>24,597,964</u>	<u>26,877,303</u>	<u>(2,279,339)</u>
Change in Net Position	<u>\$ 4,694,927</u>	<u>\$ 1,722,412</u>	<u>\$ 2,972,515</u>

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Some significant items to note include the following:

- The current increase in net position was \$4,694,927, compared to an increase of \$1,722,412 in the prior year. This is a result of a 2.4 percent increase in revenues and a 8.5 percent decrease in expenses during fiscal year 2023.
- Charges for Services increased \$443,864 due largely to the District charging students for meals during the year. In the prior year, meals were free for students as a result of Federal funding received in response to the COVID-19 pandemic.
- Operating Grants and Contributions decreased \$446,542 due largely to a decrease in school lunch program aid and integration aid received from the Federal government in the current year.
- Expense for Regular Instruction decreased \$2,453,535 from the prior year primarily due to a decrease in pension related expenses, which fluctuate from year to year based on the results of actuarial projections. Additionally, staffing turnover has resulted in decreased costs for salaries and related benefits.

Total and Net Cost of Governmental Activities

The net cost of governmental activities is their total costs less program revenues applicable to each category. The following table presents these total and net costs.

**Total and Net Costs of Services
Table 3**

	Total Cost of Services			Net Cost of Services		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Administration	\$ 929,086	\$ 1,148,856	\$ (219,770)	\$ 919,640	\$ 1,140,329	\$ (220,689)
District Support Services	1,677,859	1,582,009	95,850	1,670,805	1,581,989	88,816
Regular Instruction	8,882,818	11,336,353	(2,453,535)	7,139,643	9,298,815	(2,159,172)
Vocational Instruction	249,535	279,677	(30,142)	249,535	75,096	174,439
Exceptional Instruction	2,599,197	2,704,640	(105,443)	474,593	713,597	(239,004)
Community Education and Services	1,303,254	1,199,302	103,952	111,680	12,376	99,304
Instructional Support Services	805,873	875,260	(69,387)	796,660	864,784	(68,124)
Pupil Support Services	4,798,375	4,163,729	634,646	2,405,256	2,090,482	314,774
Sites and Buildings	2,974,891	2,806,052	168,839	2,750,666	2,612,349	138,317
Fiscal and Other Fixed Costs Programs	135,818	123,311	12,507	135,818	123,311	12,507
Interest and Other Fiscal Charges	241,258	658,114	(416,856)	241,258	658,114	(416,856)
Totals	\$ 24,597,964	\$ 26,877,303	\$ (2,279,339)	\$ 16,895,554	\$ 19,171,242	\$ (2,275,688)

Some significant items to note include the following:

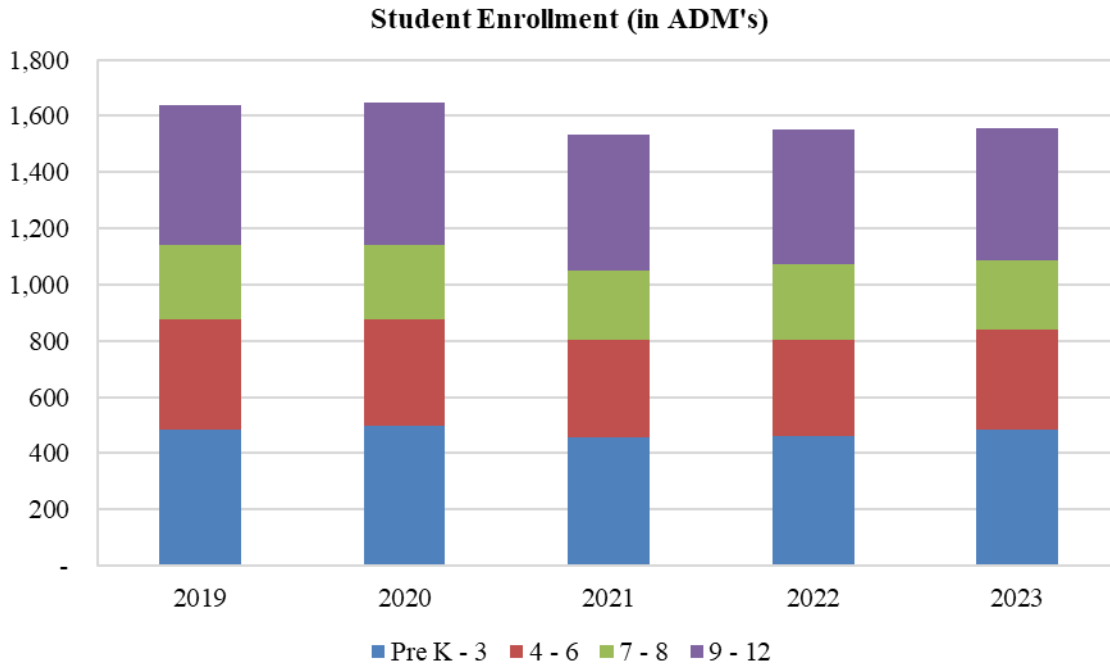
- The total cost of Regular Instruction decreased 2,453,535 (21.6 percent), while net cost of this program decreased \$2,159,172 (23.2 percent). Such decreases are the result of fluctuations in pension and salary expenses discussed in the previous section.
- The total cost of Pupil Support Services increased 634,646 (15.2 percent), while net cost of this program increased \$314,774 (15.1 percent), primarily due to an increase in transportation expenses and counselor wage costs, partially offset by Federal funding applied to such programs.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The majority of the financial aid received by the District is determined based on the number of students enrolled during the year. Therefore, fluctuations in enrollment have a significant impact on the financial health of the District. The following graphs show the trend in student enrollment counts over the past five years:

	Student Enrollment (Average Daily Membership)				
	2019	2020	2021	2022	2023
Pre K - 3	484	497	457	463	484
4 - 6	394	381	349	343	357
7 - 8	265	265	244	266	246
9 - 12	494	506	486	482	471
Total Student for Aid	1,637	1,649	1,536	1,554	1,558
Percentage Change	-3.02%	0.73%	-6.85%	1.17%	0.26%



As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

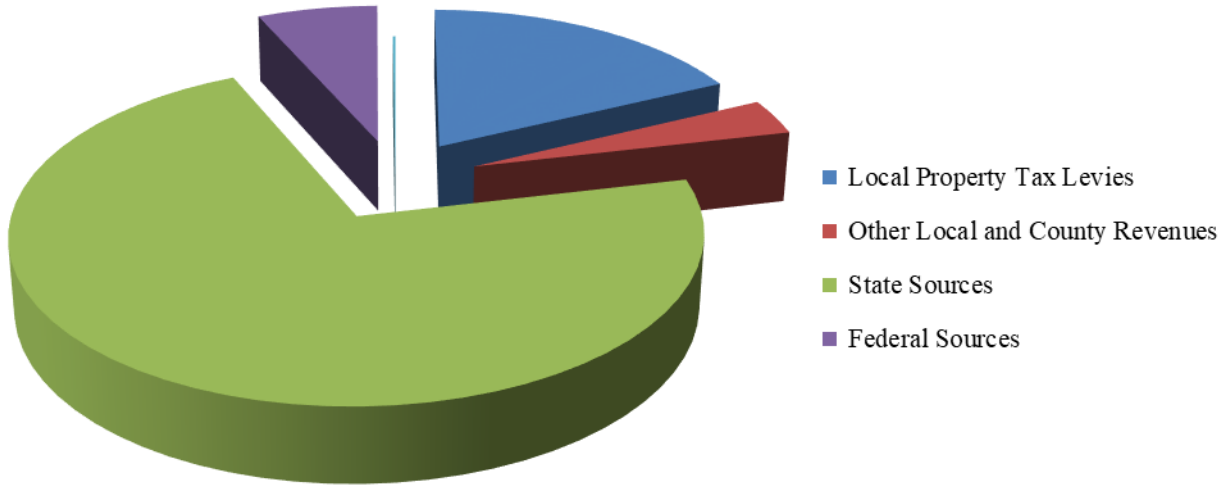
FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$10,870,088, a decrease of \$2,500,786 in comparison with the prior year. The following is a summary of the District's major funds:

Major Funds	Fund Balance June 30,		Increase (Decrease)
	2023	2022	
General	\$ 4,232,821	\$ 5,107,529	\$ (874,708)

The fund balance of the General Fund decreased by \$874,708 (17 percent). Revenues increased approximately 3.06 percent from the prior year, while expenditures increased approximately 2.91 percent.

General Fund Revenue

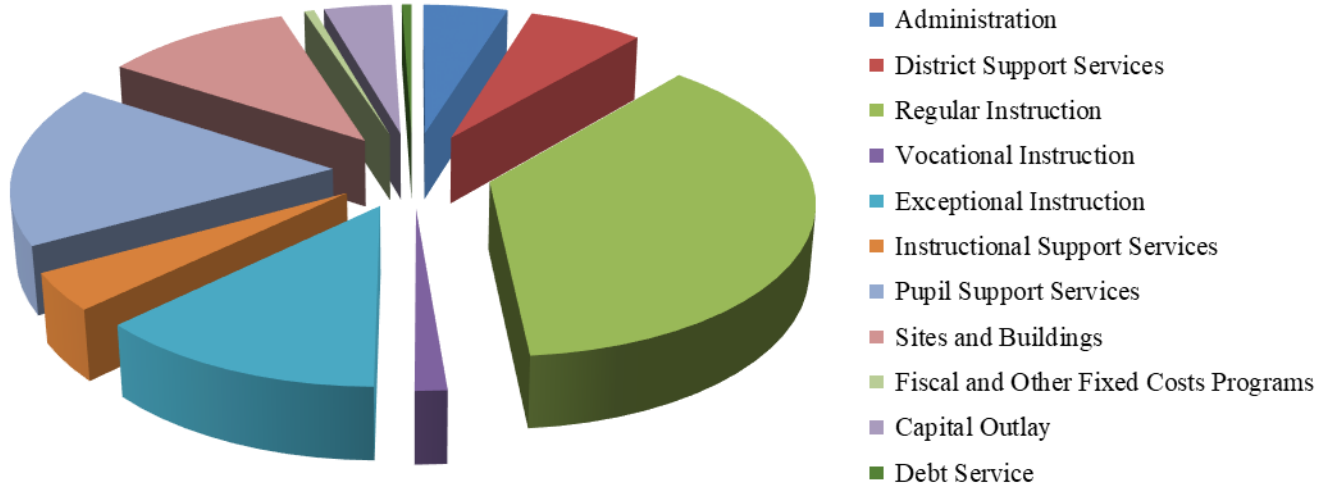


The District receives the vast majority of its funding in the General Fund from the State of Minnesota (72 percent), which is subject to fluctuation based on the number of pupils served by the District and changes in State legislation. In addition, the District receives approximately 7 percent from the Federal Government, and 18 percent from local property tax levies.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)

General Fund Expenditures



A significant portion of the District's General Fund expenditures are used for regular, vocational, and exceptional instruction (52 percent). Expenditures for various support services total 28 percent, and the remaining 20 percent consists of expenditures for administration, sites and buildings, and other items.

Major Funds	Fund Balance June 30,		Increase (Decrease)
	2023	2022	
Debt Service	\$ 180,065	\$ 640,510	\$ (460,445)

The Debt Service Fund balance decreased \$460,445 (72 percent) during the year. The primary reason for the decrease was that payments made on outstanding debt were greater than levied property tax revenues and state aids recognized during the year.

Major Funds	Fund Balance June 30,		Increase (Decrease)
	2023	2022	
Building Construction	\$ 5,661,544	\$ 6,945,186	\$ (1,283,642)

The Building Construction Fund was created during the previous fiscal year to account for the activity of a construction project. The current year decrease in fund balance of \$1,283,642 represents bonded funds that have been spent for project costs.

General Fund Budgetary Highlights

The District's General Fund budget was amended during the year. The revenues budget increased \$553,355, and the expenditures budget was changed in several functions for an overall increase of \$1,056,907 from the original to final. The final budget called for expenditures of \$22,827,396, and a decrease in fund balance of \$453,552. Actual revenues recognized during the year were more than budgeted amounts by \$35,262, and expenditures were more than those budgeted by \$466,340. Overall, the current year decrease in fund balance was \$421,156 more than budgeted.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2023, amounts to \$40,756,944 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, site improvements, buildings and improvements, equipment, vehicles, and leased equipment. The total increase in the District's investment in capital assets for the current fiscal year was approximately 3.5 percent.

Major capital asset events during the current fiscal year included the following:

- The District began work on the Facilities Improvement Project, which included the Bus Loop Project.
- The District had various other additions, including a school door replacements, flooring replacements, and side-walk replacements.

**Capital Assets Net of Depreciation and Amortization
Table 4**

	Governmental Activities		
	2023	2022	Increase (Decrease)
Land	\$ 1,224,853	\$ 1,224,853	\$ -
Construction in Progress	2,934,956	-	2,934,956
Land Improvements	4,569,890	4,561,164	8,726
Buildings and Improvements	30,958,253	32,607,333	(1,649,080)
Equipment and Vehicles	812,233	969,648	(157,415)
Leased Equipment	256,759	-	256,759
Total	\$ 40,756,944	\$ 39,362,998	\$ 1,393,946

Additional information on the District's capital assets can be found in Note 2.B. on page 38 of this report.

Long-Term Debt

At the end of the current fiscal year, the District had total long-term debt outstanding of \$33,733,258 excluding the District's long-term net pension liability of \$14,840,982. A summary of long-term debt activity for the year ended June 30, 2023 follows:

**Long-Term Debt
Table 5**

	Governmental Activities		
	2023	2022	Increase (Decrease)
General Obligation Bonds	\$ 31,061,000	\$ 33,393,000	\$ (2,332,000)
Unamortized Premium	1,778,193	2,307,788	(529,595)
Financing Arrangements	623,449	754,013	(130,564)
Lease Liability	258,359	-	258,359
Severance Payable	12,257	46,317	(34,060)
Total	\$ 33,733,258	\$ 36,501,118	\$ (2,767,860)

The District's total debt decreased by \$2,767,860 during the current fiscal year. Additional information on the District's long-term debt can be found in Note 2.C. on page 39 of this report.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District's appointed and elected officials considered many factors when setting the fiscal year 2024 budget. These factors included the following:

- The District's enrollment has been stable in recent years and is projected to increase following the increase of new housing scheduled to be built on the east side of the District.
- For state aid funding the District will be receiving an additional 4% in general aid funding in FY24. Funding increases, if any, beyond FY2024 will be determined by the state legislature as part of their budget setting process. Also, there has been additional funding for the district for FY24 for programs/areas that are mandated, such as the Sped Cross Subsidy, Student Support Personnel and School Library Aid.
- Budgets include normal inflationary increases in expenditures, with more significant increases expected in utility and food costs, especially due to inflationary increases in all good and services.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with 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, please contact the business office of Independent School District No. 883 at 6051 Ash Street, Rockford, MN 55373.

BASIC FINANCIAL STATEMENTS

INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF NET POSITION
JUNE 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and Temporary Investments	\$ 14,755,849
Property Taxes Receivable	4,932,819
Accounts Receivable	52,560
Interest Receivable	45,398
Due from Fiduciary Funds	14,768
Due from Other Minnesota School Districts	286,515
Due from Minnesota Department of Education	1,983,953
Due from Federal through Minnesota Department of Education	325,221
Net OPEB Asset	731,750
Capital Assets not Being Depreciated or Amortized	4,159,809
Capital Assets Being Depreciated or Amortized (Net)	<u>36,597,135</u>
TOTAL ASSETS	63,885,777
DEFERRED OUTFLOWS OF RESOURCES	
OPEB	88,716
Pensions	<u>4,745,461</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,834,177
LIABILITIES	
Accounts Payable	620,837
Salaries Payable	872,790
Accrued Interest Payable	319,563
Construction Contract Payable	111,346
Due to Other Governments	163
Payroll Deductions and Employer Contributions	841,699
Unearned Revenue	79,444
Noncurrent Liabilities:	
Amount Due Within One Year	4,222,266
Amount Due After One Year	29,510,992
Net Pension Liability	<u>14,840,982</u>
TOTAL LIABILITIES	51,420,082
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Years	8,337,475
OPEB	324,836
Pensions	<u>2,525,044</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	11,187,355
NET POSITION	
Net Investment in Capital Assets	9,712,629
Restricted:	
General Fund Operating Capital	604,769
General Fund Mandated Restrictions	661,935
Building Construction	2,984,858
Food Service	447,168
Community Service	348,490
Unrestricted	<u>(8,647,332)</u>
TOTAL NET POSITION	\$ 6,112,517

**INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Administration	\$ 929,086	\$ 9,446	\$ -	\$ -	\$ (919,640)
District Support Services	1,677,859	-	7,054	-	(1,670,805)
Regular Instruction	8,882,818	396,420	1,346,755	-	(7,139,643)
Vocational Instruction	249,535	-	-	-	(249,535)
Exceptional Instruction	2,599,197	16,257	2,108,347	-	(474,593)
Community Education and Services	1,303,254	997,177	194,397	-	(111,680)
Instructional Support Services	805,873	9,004	209	-	(796,660)
Pupil Support Services	4,798,375	475,999	1,917,120	-	(2,405,256)
Sites and Buildings	2,974,891	31,030	-	193,195	(2,750,666)
Fiscal and Other Fixed Costs Programs	135,818	-	-	-	(135,818)
Interest and Other Fiscal Charges	241,258	-	-	-	(241,258)
Total Governmental Activities	<u>\$ 24,597,964</u>	<u>\$ 1,935,333</u>	<u>\$ 5,573,882</u>	<u>\$ 193,195</u>	(16,895,554)
General Revenues:					
Property Taxes					8,244,585
State Aid Not Restricted to Specific Programs					12,810,556
Earnings on Investments					402,022
Gifts and Donations					112,769
Gain (Loss) on Sale of Assets					(23,301)
Miscellaneous					<u>43,850</u>
Total General Revenues					<u>21,590,481</u>
CHANGE IN NET POSITION					4,694,927
NET POSITION - BEGINNING OF YEAR					<u>1,417,590</u>
NET POSITION - END OF YEAR					<u>\$ 6,112,517</u>

INDEPENDENT SCHOOL DISTRICT NO. 883
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Temporary Investments	\$ 6,221,318	\$ 2,601,811	\$ 4,968,939	\$ 963,781	\$ 14,755,849
Property Taxes Receivable:					
Current	1,779,173	2,429,462	-	60,943	4,269,578
Delinquent	273,114	378,381	-	11,746	663,241
Accounts Receivable	30,370	-	-	22,190	52,560
Interest Receivable	-	-	45,398	-	45,398
Due from Other Funds	14,768	-	886,031	-	900,799
Due from Other Minnesota School Districts	271,430	-	-	15,085	286,515
Due from Minnesota Department of Education	1,942,751	18,243	-	22,959	1,983,953
Due from Federal through Minnesota Department of Education	261,436	-	-	63,785	325,221
TOTAL ASSETS	\$ 10,794,360	\$ 5,427,897	\$ 5,900,368	\$ 1,160,489	\$ 23,283,114
LIABILITIES					
Accounts Payable	\$ 383,979	\$ -	\$ 127,478	\$ 109,380	\$ 620,837
Salaries Payable	828,679	-	-	44,111	872,790
Construction Contracts Payable	-	-	111,346	-	111,346
Due to Other Funds	886,031	-	-	-	886,031
Due to Other Governments	163	-	-	-	163
Payroll Deductions and Employer Contributions	841,699	-	-	-	841,699
Unearned Revenue	2,000	-	-	77,444	79,444
Total Liabilities	2,942,551	-	238,824	230,935	3,412,310
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Delinquent Property Taxes	273,114	378,381	-	11,746	663,241
Property Taxes Levied for Subsequent Years	3,345,874	4,869,451	-	122,150	8,337,475
Total Deferred Inflows of Resources	3,618,988	5,247,832	-	133,896	9,000,716
FUND BALANCES					
Restricted	1,266,704	180,065	5,685,344	795,658	7,927,771
Assigned	608,241	-	-	-	608,241
Unassigned	2,357,876	-	(23,800)	-	2,334,076
Total Fund Balances	4,232,821	180,065	5,661,544	795,658	10,870,088
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 10,794,360	\$ 5,427,897	\$ 5,900,368	\$ 1,160,489	\$ 23,283,114

INDEPENDENT SCHOOL DISTRICT NO. 883
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total Fund Balances - Governmental Funds \$ 10,870,088

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 as assets in governmental funds:

Capital Assets	\$ 83,071,786	
Accumulated Depreciation and Amortization	<u>(42,314,842)</u>	
Capital Assets (Net)		40,756,944

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds:

Bond Principal Payable	(31,061,000)	
Unamortized Premium	(1,778,193)	
Financing Arrangements	(623,449)	
Lease Liabilities	(258,359)	
Severance Payable	<u>(12,257)</u>	
		(33,733,258)

The net OPEB asset represents assets held for postemployment benefits other than pensions, reduced by the present value of projected future liabilities for such benefits as determined by an actuary as of the most recent measurement date. Such asset and related balances do not represent the impending use of current financial resources and, therefore, are not reported in the funds:

Net OPEB Liability (Asset)	731,750	
Deferred Outflows - OPEB	88,716	
Deferred Inflows - OPEB	<u>(324,836)</u>	
		495,630

The net pension liability and related deferred outflows/inflows represent the allocation of the pension obligations of the statewide plans to the District. Such balances are not reported in the funds:

Net Pension Liability	(14,840,982)	
Deferred Outflows - Pensions	4,745,461	
Deferred Inflows - Pensions	<u>(2,525,044)</u>	
		(12,620,565)

Interest on long-term debt is recognized as an expenditure when due and payable in the governmental funds. Therefore, interest is not accrued in the governmental funds Balance Sheet, but is accrued in the Statement of Net Position:

(319,563)

Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources in the funds:

663,241

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 6,112,517

INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Local Property Tax Levies	\$ 4,006,626	\$ 4,012,833	\$ -	\$ 132,378	\$ 8,151,837
Other Local and County Revenues	790,926	-	194,809	1,025,157	2,010,892
State Sources	16,115,577	182,302	-	239,958	16,537,837
Federal Sources	1,466,883	-	-	503,466	1,970,349
Sales and Other Conversions of Assets	29,094	-	-	453,925	483,019
TOTAL REVENUES	22,409,106	4,195,135	194,809	2,354,884	29,153,934
EXPENDITURES					
Current:					
Administration	1,138,183	-	-	-	1,138,183
District Support Services	1,550,978	-	-	-	1,550,978
Regular Instruction	8,775,574	-	-	290	8,775,864
Vocational Instruction	334,218	-	-	-	334,218
Exceptional Instruction	3,033,921	-	-	-	3,033,921
Community Education and Services	-	-	-	1,336,165	1,336,165
Instructional Support Services	947,046	-	-	-	947,046
Pupil Support Services	4,037,877	-	-	899,470	4,937,347
Sites and Buildings	2,553,621	-	33,916	-	2,587,537
Fiscal and Other Fixed Cost Programs	135,818	-	-	-	135,818
Capital Outlay	921,454	-	2,934,956	950	3,857,360
Debt Service:					
Principal	106,544	3,717,000	-	-	3,823,544
Interest and Other Charges	24,115	938,580	52,121	-	1,014,816
TOTAL EXPENDITURES	23,559,349	4,655,580	3,020,993	2,236,875	33,472,797
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,150,243)	(460,445)	(2,826,184)	118,009	(4,318,863)
OTHER FINANCING SOURCES (USES)					
Sale of Equipment	9,922	-	-	-	9,922
Lease Issuance	265,613	-	-	-	265,613
Bond Issuance	-	-	1,385,000	-	1,385,000
Premium on Bond Issuance	-	-	157,542	-	157,542
TOTAL OTHER FINANCING SOURCES (USES)	275,535	-	1,542,542	-	1,818,077
NET CHANGE IN FUND BALANCES	(874,708)	(460,445)	(1,283,642)	118,009	(2,500,786)
FUND BALANCES - BEGINNING	5,107,529	640,510	6,945,186	677,649	13,370,874
FUND BALANCES - ENDING	\$ 4,232,821	\$ 180,065	\$ 5,661,544	\$ 795,658	\$ 10,870,088

**INDEPENDENT SCHOOL DISTRICT NO. 883
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ (2,500,786)

Amounts reported for governmental activities in the Statement of Activities are different due to the following:

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 and amortization expense:

Capital Outlay Capitalized	\$ 3,640,589	
Depreciation and Amortization Expense	(2,182,146)	
Loss on Disposal of Assets	<u>(64,497)</u>	
		1,393,946

The issuance of long-term debt provides current financial resources to governmental funds while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The amounts below detail the effects of these differences in the treatment of long term debt and related items:

Bond Principal Repayments	3,717,000	
Issuance of Long-Term Debt	(1,385,000)	
Premium on Long-Term Debt Issued	(157,542)	
Amortization of Bond Premiums	687,137	
Proceeds from Long-Term Lease Liability	(265,613)	
Long-Term Lease Principal Repayments	7,254	
Financing Arrangement Principal Repayments	99,290	
Financing Arrangement Adjustment	<u>31,274</u>	
		2,733,800

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental fund because interest is recognized as an expenditure in the funds when it is due, and thus requires the 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:

		86,421
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Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting certain revenues cannot be recognized until they are available to liquidate liabilities of the current period:

Property Taxes		92,748
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Severance Payable		34,060
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Certain liabilities do not represent the impending use of current resources. Therefore, the change in such liabilities and related deferrals are not reported in the governmental funds:

Net OPEB Asset and Deferred Outflows/Inflows of Resources	1,576	
Net Pension Liability and Deferred Outflows/Inflows of Resources	<u>2,853,162</u>	
		<u>2,854,738</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 4,694,927

**INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023**

	Postemployment Benefits Irrevocable Trust Fund
ASSETS	
Cash and Temporary Investments	\$ 1,075,108
Interest Receivable	<u>7,719</u>
TOTAL ASSETS	1,082,827
LIABILITIES	
Due to Primary Government	<u>14,768</u>
NET POSITION	
Restricted for Other Postemployment Benefits	<u><u>\$ 1,068,059</u></u>

**INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Postemployment Benefits Irrevocable Trust Fund
ADDITIONS	
Investment Interest	\$ 12,037
DEDUCTIONS	
Postemployment Benefits Expense	13,836
Fees for Services	<div style="border-bottom: 1px solid black;">229</div>
TOTAL DEDUCTIONS	<div style="border-bottom: 3px double black;">14,065</div>
CHANGE IN NET POSITION	(2,028)
NET POSITION - BEGINNING	<div style="border-bottom: 3px double black;">1,070,087</div>
NET POSITION - ENDING	<div style="border-bottom: 3px double black;">\$ 1,068,059</div>

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.A. FINANCIAL REPORTING ENTITY

Independent School District No. 883 (the District) is an educational entity established by the State of Minnesota. The government of the District is directed by an elected six-member Board of Education (the Board). The Board exercises legislative authority and determines all matters of policy. The Board appoints personnel responsible for the proper administration of all affairs relating to the District. The accompanying financial statements present the government entities for which the District is considered to be financially accountable.

The District has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. Based on these criteria, there are currently no entities considered to be component units of the District.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside school hours. However, the Board does have administrative control over student activity funds, as well as responsibility for establishing broad policies and ensuring that appropriate financial records are maintained for student activities. Accordingly, the student activity accounts are included in the basic financial statements as part of the General Fund.

1.B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all nonfiduciary activities of the primary government. For the most part, interfund activities have been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operations 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*.

Separate financial statements are provided for governmental funds and fiduciary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

1.C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The financial statements of Independent School District No. 883 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenses are classified by function for governmental activities.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION
(Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. In the fund financial statements, expenditures are classified as follows:

Governmental Funds – By Character	Current (further classified by function)
	Capital Outlay
	Debt Service

Property taxes, intergovernmental revenue, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

The District reports the following major governmental funds:

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

The *Debt Service Fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The *Building Construction Fund* is a capital project fund used to account for the District’s upcoming building projects, as well as the proceeds from debt issued to finance such projects.

The District reports the following nonmajor governmental funds:

The *Food Service Fund* accounts for the proceeds of specific revenue sources (other than expendable trust and major capital projects) that are legally restricted to expenditures for food service.

The *Community Service Fund* accounts for the proceeds of specific revenue sources (other than expendable trust and major capital projects) that are legally restricted to expenditures for community service programs.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION
(Continued)

The District reports the following fiduciary funds:

The *Postemployment Benefits Irrevocable Trust Fund* is used to account for an irrevocable trust established to fund postemployment benefits (other than pension benefits) accrued by the employees of the District to be paid as they come due.

1.D. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, and deferred inflows, and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

1.E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY

Deposits and Investments

Cash balances from all funds are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable participation by each of the funds. Temporary cash investments are stated at cost which approximates fair value. Investments in external investment pools are valued at the pool's share price.

For purpose of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

See Note 2.A. for additional information related to Deposits and Investments.

Property Taxes Receivable

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the State budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District.

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

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund financial statements because it is not known to be available to finance the operation of the District in the current year. For government-wide financial statements, no allowance for uncollectible taxes is considered necessary.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY
(Continued)

Accounts Receivable

Accounts receivable include amounts billed for services provided before year end. No substantial losses are anticipated from present receivable balances; therefore, no allowance for uncollectible accounts is deemed necessary.

Due from Other Governments

Amounts due from the Minnesota Department of Education, from the federal government through the Department of Education and from other governmental units for general education aids and reimbursements under various specific programs are reported at the estimated amounts to be received based on available information at the date of this report. In some instances, adjustments and proration by these agencies, which are dependent upon the amount of funds available for distribution, and may result in differing amounts actually being received. Any such differences will be absorbed into operations as of the subsequent period.

Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

Capital Assets

Capital 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 their estimated acquisition value at the date of donation. The District maintains a threshold level of \$5,000 for capitalizing capital assets. The system for accumulation of fixed asset cost data does not provide the means for determining the percentage of assets valued at actual and those valued at estimated cost.

Capital assets are recorded in the district-wide financial statements but are not reported in the fund financial statements. Capital assets are depreciated or amortized 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 purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from twenty to fifty years for land improvements and buildings, and five to fifteen years for equipment and vehicles. Leased assets are amortized over the term of the corresponding lease agreement.

Capital assets not being depreciated include land and construction in progress, if any.

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.

Accrued Payroll Liabilities

Salaries pertaining to the school year ended June 30, 2023, which are payable in July and August 2023, are accrued as of June 30, 2023, and are shown as a liability on the accompanying financial statements. Liabilities for payroll taxes, amounts withheld from payroll checks and benefits accrued are also included.

Unearned Revenue

Unearned revenue consists of local revenue received but not yet earned. Such amounts typically consist of grants and entitlements received before eligibility requirements are met, fees for tuition and programs, and prepaid pupil lunch balances.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY
(Continued)

Compensated Absences Payable

Vacation Pay – The District permits some employees to accumulate varying amounts of vacation pay as determined by their contract.

Sick Pay – District employees are entitled to sick leave at various rates. Employees are not compensated for unused sick leave upon termination of employment; however, unused sick leave does enter into the calculation of severance pay upon termination for certain employees as described below.

Severance Pay

The District maintains various severance pay plans for employee groups. Each employee group plan contains benefit formulas based on years of service and/or minimum age requirements and unused sick leave upon termination subject to certain conditions. If retirement occurs by year-end, the related benefits are included with salaries as a current liability. The severance payable at June 30, 2023 for eligible employees, based on current salaries and accumulated sick leave balances, is \$12,257. At June 30, 2023, the severance payable consists of a balance for just one employee.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line 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 from the actual debt proceeds received, are reported as debt service expenditures.

Postemployment Benefits Other Than Pensions (OPEB)

Under the provisions of the various employee and union contracts, the District provides health insurance coverage for varying lengths of time if certain age and minimum years of service requirements are met.

Pensions

The net pension liability represents the District's allocation of its pro-rata share of the Statewide Public Employees Retirement Association and Teachers Retirement Association net pension liabilities.

PERA

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 additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. 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

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Teachers Retirement Association (TRA) and additions to/deductions from TRA's fiduciary net position have been determined on the same basis as they are reported by TRA.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY
(Continued)

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis, and Minneapolis School District. This direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association 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 in 2015.

Interfund Transactions and Balances

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. If short-term in nature or incurred through goods and service type transactions, such interfund balances are reported as "due to/from other funds." Long-term interfund loans are reported as "advances to/from other funds." Interfund transactions and balances between governmental funds are eliminated in the Statement of Net Position. See additional information at Note 2.E.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This element represents a consumption of net position that applies to future periods and, therefore, will not be recognized as an outflow of resources (expense) until that time. The District reports deferred outflows of resources in the government-wide Statement of Net Position in relation to the activity of the pension funds and OPEB plan in which District employees participate.

In addition to liabilities, the Statement of Net Position and Balance Sheet report a separate section for deferred inflows of resources. This element represents an acquisition of net position or fund balance that applies to future periods and, therefore, will not be recognized as an inflow of resources (revenue) until that time. The District reports property taxes levied for subsequent years as deferred inflows of resources in both the government-wide and governmental fund financial statements. The District reports delinquent property tax receivables as deferred inflows of resources in the governmental funds, in accordance with the modified accrual basis of accounting. In addition, the District reports deferred inflows of resources in the government-wide Statement of Net Position in relation to the activity of the pension funds and OPEB plan in which District employees participate.

See Notes 3 and 4 for additional information pertaining to the deferred outflows and deferred inflows recorded to account for OPEB and pension activities, respectively.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable – Includes amounts that cannot be spent because they are either not in spendable form, or they are legally or contractually required to be maintained intact. There are no nonspendable fund balances at June 30, 2023.

Restricted – Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed – Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the Board of Education (the Board), which is the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Board modifies or rescinds the commitment by resolution. The District has no committed fund balances at June 30, 2023.

Assigned – Amounts that are neither restricted nor committed but are constrained by the District's intent to be used for specific purposes. The Board currently has the authority to assign fund balances, and it has delegated this ability to the Superintendent and Business Manager. The District has assigned fund balances at June 30, 2023, as noted at Note 2.D.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND EQUITY (Continued)

Unassigned – The residual classification for the General Fund and also negative residual amounts in other funds, if any. The District has formally adopted a policy under which it strives to maintain a minimum unassigned General Fund balance of 8 percent of the annual budget.

When both restricted and unrestricted resources are available for use, it is the District’s practice to first use restricted resources, and then use unrestricted resources as they are needed. If resources from more than one fund balance classification could be spent, the District will spend the resources from fund balance classifications in the following order: committed, assigned, and unassigned.

See Note. 2.D. for additional disclosures.

Net Position

Net position represents the difference between the sum of assets and deferred outflows of resources and the sum of liabilities and deferred inflows of resources. Net position is displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquiring the capital assets.

Restricted Net Position – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Unrestricted Net Position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

It is the District’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS

2.A. DEPOSITS AND INVESTMENTS

Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits in financial institutions designated by the School Board. Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds (100% if collateral pledged is irrevocable standby letters of credit issued by the Federal Home Loan Bank). The District complies with such laws.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- A general obligation of a state or local government, with taxing powers, rated “A” or better;
- A revenue obligation of a state or local government, with taxing powers, rated “AA” or better;

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.A. DEPOSITS AND INVESTMENTS (Continued)

- Unrated general obligation securities of a local government, with taxing powers, pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letter of credit issued by a Federal Home Loan Bank accompanied by written evidence that the Federal Home Loan Bank's public debt is rated "AA" or better by Moody's or Standard and Poor's; or
- Time deposits insured by any federal agency.

Minnesota Statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the District.

At June 30, 2023, the District's deposits were not exposed to custodial credit risk. The District's deposits were sufficiently covered by federal depository insurance or by collateral held by the District's agent in the District's name.

Investments

The District may also invest idle funds as authorized by Minnesota Statutes as follows: direct obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers. The District does not have any investment policies that would further limit investment choices.

The investments of the District are subject to the following risks:

- Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota Statutes limit the District's investments.
- Custodial credit risk is the risk that in the event of a failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District does not have a formal investment policy to address custodial credit risk but typically limits its exposure by purchasing insured or registered investments.
- Concentration of Credit Risk is the risk associated with the magnitude of the District's investments (considered five percent or more) in the investments of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District has no formal policy limiting the amounts that may be invested in any one issuer. At June 30, 2023, the District does not have a significant concentration of credit risk.
- Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District has no formal policy to address interest rate risk.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.A. DEPOSITS AND INVESTMENTS (Continued)

Investment balances at June 30, 2023 are as follows:

Type of Investments	Credit Rating	Segmented Time Distribution	Fair Value
Pooled Investments:			
MNTrust Investment Shares	AAAm	Less than 1 year	\$ 8,760,062
MNTrust Limited Term Duration	N/A	Less than 1 year	541,100
Non-Pooled Investments:			
MNTrust Certificates of Deposit	N/A	Less than 1 year	1,427,400
MNTrust Certificates of Deposit	N/A	1 to 3 years	692,400
MNTrust Savings Deposit	N/A	Less than 1 year	1,039,377
MNTrust Securities	AA+	Less than 1 year	2,827,814
MNTrust Securities	AA+	1 to 3 years	<u>614,646</u>
Total Investments			<u>\$ 15,902,799</u>

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

The District has the following recurring fair value measurements as of June 30, 2023:

- *MNTrust Savings Deposit* of \$1,039,377 is considered to be a Level 1 investment.
- *MNTrust Certificates of Deposit* of \$2,119,800 and *MNTrust Securities* of \$3,442,460 are valued at fair value discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (Level 2 inputs).

The *MNTrust Investment Shares* and *MNTrust Limited Term Duration* holdings are external investment pools not registered with the Securities Exchange Commission (SEC) that follow the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pools is the same as the value of the pool shares. The investment in the MNTrust pooled funds is not subject to the credit risk classifications as noted in GASB Statement No. 72.

The *MNTrust Investment Shares* seek to maintain a constant net value per share of \$1.00, whereas the net asset value of the *Limited Term Duration Series* will fluctuate as the value of securities held by that portfolio fluctuates.

The *MNTrust Investment Shares* is managed to maintain an average dollar-weighted portfolio maturity of no greater than 60 to 90 days. Withdrawals from the *MNTrust Limited Term Duration* investment pool may only be made as of the third Wednesday of each month upon advance written notice.

**INDEPENDENT SCHOOL DISTRICT NO. 883
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023**

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.A. DEPOSITS AND INVESTMENTS (Continued)

Deposits and Temporary Investments Summary

The following is a summary of total deposits and temporary investments:

Carrying Amount of Deposits	\$ (71,842)
Investments	<u>15,902,799</u>
Total	<u><u>\$ 15,830,957</u></u>

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

District-Wide	
Cash and Temporary Investments	\$ 14,755,849
Fiduciary	
OPEB Trust Cash and Temporary Investments	<u>1,075,108</u>
Total	<u><u>\$ 15,830,957</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.B. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital Assets, not Being Depreciated or Amortized					
Land	\$ 1,224,853	\$ -	\$ -	\$ -	\$ 1,224,853
Construction in Progress	-	2,934,956	-	-	2,934,956
Total Capital Assets Not Being Depreciated or Amortized	1,224,853	2,934,956	-	-	4,159,809
Capital Assets, Being Depreciated or Amortized					
Land Improvements	8,948,471	384,308	-	-	9,332,779
Buildings and Improvements	62,903,729	-	-	-	62,903,729
Equipment and Vehicles	6,483,138	55,712	(128,994)	-	6,409,856
Leased Equipment	-	265,613	-	-	265,613
Total Capital Assets Being Depreciated or Amortized	78,335,338	705,633	(128,994)	-	78,911,977
Less Accumulated Depreciation for					
Land Improvements	(4,387,307)	(375,582)	-	-	(4,762,889)
Buildings and Improvements	(30,296,396)	(1,649,080)	-	-	(31,945,476)
Equipment and Vehicles	(5,513,490)	(148,630)	64,497	-	(5,597,623)
Less Accumulated Amortization for Leased Equipment	-	(8,854)	-	-	(8,854)
Total Accumulated Depreciation and Amortization	(40,197,193)	(2,182,146)	64,497	-	(42,314,842)
Total Capital Assets Being Depreciated and Amortized, Net	38,138,145	(1,476,513)	(64,497)	-	36,597,135
Governmental Activities Capital Assets, Net	<u>\$ 39,362,998</u>	<u>\$ 1,458,443</u>	<u>\$ (64,497)</u>	<u>\$ -</u>	<u>\$ 40,756,944</u>

Depreciation and amortization expense was charged to functions of the District as follows:

Governmental Activities	
Regular Instruction	\$ 1,950,153
Community Education	1,473
Pupil Support Services	173
Sites and Buildings	<u>230,347</u>
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 2,182,146</u>

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.C. NONCURRENT LIABILITIES

General Obligation (G.O.) Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. Assets of the Debt Service Fund, together with scheduled future tax levies, are dedicated for the retirement of these obligations. The annual future debt service levies authorized are equal to 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

There are a number of limitations and restrictions contained in the general obligation bond indentures.

The interest rates are fixed rates that may increase a predetermined amount each year. District-wide interest and other fiscal charges for the year ended June 30, 2023 total \$928,395. Fund financial statement interest and fiscal charges for the year ended June 30, 2023 total \$1,014,816. Interest expenses included in direct program expenses total \$0; all bond interest and fees are included in interest and other charges.

General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Description	Original Issue Amount	Interest Rate	Final Maturity Date	Balance Outstanding
<i>Governmental Activities</i>				
G.O. Capital Facilities				
Refunding Bonds, Series 2021A	\$ 590,000	0.28%	2/1/2025	\$ 296,000
G.O. School Building				
Refunding Bonds, Series 2021B	22,860,000	1.50-3.00%	2/1/2029	22,710,000
G.O. Facilities Maintenance and				
Tax Abatement Bonds, Series 2022A	6,915,000	3.00-5.00%	2/1/2038	6,670,000
G.O. Capital Facilities Bonds, Series 2023A	<u>1,385,000</u>	5.00%	2/1/2038	<u>1,385,000</u>
	<u>\$ 31,750,000</u>			<u>\$ 31,061,000</u>

Financing Arrangements

The District occasionally enters into financing arrangements as a means for financing the acquisition of new equipment. Collateral pledged to under these arrangements consists of the equipment acquired by the District through the financing arrangement. Additional information, including the outstanding balance on the financing arrangement at June 30, 2023 is as follows:

Description	Original Issue Amount	Interest Rate	Final Maturity Date	Balance Outstanding
<i>Governmental Activities</i>				
LED Lighting Financing	<u>\$ 789,123</u>	2.91%	2/15/2031	<u>\$ 623,449</u>

At June 30, 2023, the assets acquired under the LED Lighting Financing cannot be individually identified, the net book value of these assets is assumed to be approximate the remaining principal balance outstanding on the financing arrangement at year-end.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.C. NONCURRENT LIABILITIES (Continued)

Lease Liability

The District currently has a lease agreement for the rent of the District’s copiers. Because of the nature of the terms of the lease, a long-term lease liability has been recorded in an amount equal to the present value to the future lease payments. Additionally, a corresponding right-of-use asset has been recorded and incorporated into the District’s capital asset records. Terms of this lease are detailed below.

As of June 30, 2023, lease liabilities of the District’s governmental activities consist of the following:

Description	Original Issue Amount	Interest Rate	Final Maturity Date	Balance Outstanding
<i>Governmental Activities</i>				
Copier Lease	\$ 265,613	8.00%	4/30/2028	\$ 258,359

Debt Service Requirements

At June 30, 2023, estimated annual debt service requirements to maturity for the general obligation bonds are as follows:

Years Ending June 30,	Governmental Activities		
	G.O. Bonds		
	Principal	Interest	Total
2024	\$ 4,103,000	\$ 795,320	\$ 4,898,320
2025	4,173,000	743,891	4,916,891
2026	4,190,000	655,475	4,845,475
2027	4,280,000	561,475	4,841,475
2028	4,420,000	427,425	4,847,425
2029 - 2033	6,860,000	942,175	7,802,175
2034 - 2038	3,035,000	312,815	3,347,815
Total	\$ 31,061,000	\$ 4,438,576	\$ 35,499,576

At June 30, 2023, estimated annual debt service requirements to maturity for financing arrangements are as follows:

Years Ending June 30,	Governmental Activities		
	Financing Arrangements		
	Principal	Interest	Total
2024	\$ 73,658	\$ 17,172	\$ 90,830
2025	75,831	14,998	90,829
2026	78,068	12,761	90,829
2027	80,371	10,458	90,829
2028	82,743	8,087	90,830
2029 - 2031	232,778	9,435	242,213
Total	\$ 623,449	\$ 72,911	\$ 696,360

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.C. NONCURRENT LIABILITIES (Continued)

At June 30, 2023, estimated annual debt service requirements to maturity for lease liabilities are as follows:

Years Ending June 30,	Governmental Activities		
	Lease Liabilities		
	Principal	Interest	Total
2024	\$ 45,608	\$ 18,592	\$ 64,200
2025	49,393	14,807	64,200
2026	53,492	10,708	64,200
2027	57,932	6,268	64,200
2028	51,934	1,567	53,501
Total	<u>\$ 258,359</u>	<u>\$ 51,942</u>	<u>\$ 310,301</u>

Changes in Noncurrent Liabilities

Noncurrent liability activity (excluding the net pension liability) for the year ended June 30, 2023 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<i>Governmental Activities</i>					
General Obligation Bonds	\$ 33,393,000	\$ 1,385,000	\$ (3,717,000)	\$ 31,061,000	\$ 4,103,000
Unamortized Premium	2,307,788	157,542	(687,137)	1,778,193	-
Financing Arrangements	754,013	-	(130,564)	623,449	73,658
Lease Liabilities	-	265,613	(7,254)	258,359	45,608
Severance Payable	46,317	-	(34,060)	12,257	-
Long-Term Liabilities	<u>\$ 36,501,118</u>	<u>\$ 1,808,155</u>	<u>\$ (4,576,015)</u>	<u>\$ 33,733,258</u>	<u>\$ 4,222,266</u>

Bonds payable are typically funded through the Debt Service Fund. Financing arrangements and lease liabilities are typically funded through the General Fund. Severance payable is funded through the funds to which the respective employees' wages are allocated.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.D. FUND BALANCE CLASSIFICATIONS

At June 30, 2023, governmental fund equity includes the following:

	Restricted	Assigned	Unassigned
General Fund			
Restricted for Student Activities	\$ 119,163	\$ -	\$ -
Restricted for Staff Development	297,653	-	-
Restricted for Operating Capital	604,769	-	-
Restricted for Basis Skills	49,952	-	-
Restricted for Achievement and Integration	32,867	-	-
Restricted for Long-Term Facility Maintenance	125,001	-	-
Restricted for Medical Assistance	37,299	-	-
Assigned for Q-Comp	-	242,396	-
Assigned for Capital Projects	-	353,404	-
Assigned for Scholarships	-	12,441	-
Unassigned	-	-	2,357,876
Total General Fund Balance	\$ 1,266,704	\$ 608,241	\$ 2,357,876
Debt Service Fund			
Restricted for Debt Service	\$ 180,065	\$ -	\$ -
Building Construction Fund			
Restricted for Long-Term Maintenance	\$ 4,010,827	\$ -	\$ -
Restricted for Building Construction	1,674,517	-	-
Deficit UFARS Restrictions:			
Capital Projects Levy	-	-	(23,800)
Total Building Construction Fund Balance	\$ 5,685,344	\$ -	\$ (23,800)
Nonmajor Governmental Funds			
Restricted for Food Service	\$ 447,168	\$ -	\$ -
Restricted for Community Service	227,074	-	-
Restricted for Community Education	50,062	-	-
Restricted for Early Childhood and Family Education	60,447	-	-
Restricted for School Readiness	10,907	-	-
Total Nonmajor Governmental Funds Balance	\$ 795,658	\$ -	\$ -

Restricted for Student Activities - This amount represents resources available for extracurricular student activities, from funds raised by students.

Restricted for Staff Development - This amount represents unspent staff development revenues set aside from General Education Revenue that are restricted for staff development.

Restricted for Operating Capital - This amount represents funds to be used for the purchase, lease and maintenance of school facilities and equipment.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.D. FUND BALANCE CLASSIFICATIONS (Continued)

Restricted for Basic Skills - This amount represents available resources to be used for the educational needs of pupils who enroll under-prepared to learn and whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners of their age.

Restricted for Achievement and Integration - This amount represents unspent resources available from the Achievement and Integration program must be restricted in this account for use with the fiscal year (no carryover allowed).

Restricted for Long-Term Facility Maintenance - This amount represents available resources for long-term facility maintenance stipulated by the District's long-term facility maintenance plan.

Restricted for Medical Assistance - This amount represents available resources to be used for medical assistance expenditures.

Restricted for Debt Service - This amount represents restricted resources for debt service stipulated by constitution, external resource providers, or through enabling legislation.

Restricted for Building Construction - This amount represents restricted resources for building construction stipulated by construction, external resource providers, or through enabling legislation.

Restricted for Capital Projects Levy - This amount represents available resources from the capital projects levy to be used for building construction and other projects.

Restricted for Food Service - This amount represents restricted resources for food service stipulated by constitution, external resource providers, or through enabling legislation.

Restricted for Community Service - This amount represents restricted resources for community service stipulated by construction, external resource providers, or through enabling legislation.

Restricted for Community Education - This amount represents available resources for community education programs. Revenues are derived from tax levies and state aids and expenditures are for salaries, benefits, and supplies. Any deficits can be eliminated by future tax levies and state aids.

Restricted for Early Childhood Family Education (ECFE) - This amount represents available resources for ECFE classes. Revenues are derived from local tax levies and state aids and expenditures are for salaries, benefits, and supplies. Any deficits can be eliminated by future tax levies, state aids and program revenues.

Restricted for School Readiness - This amount represents the resources available to provide for services for school readiness programs. Deficits can be eliminated through future state aids and program revenues.

Assigned for Q-Comp - This amount represents resources the District has elected to set aside for incentive based compensation for teachers.

Assigned for Capital Projects - This amount represents resources the District has elected to set aside for future capital projects.

Assigned for Scholarships - This amount represents resources the District has elected to set aside for scholarships for students.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS (Continued)

2.E. INTERFUND TRANSACTIONS AND BALANCES

Interfund balances at June 30, 2023 are as follows:

Due To Fund	Due From Fund	Amount	Reason
Building Construction	General	\$ 886,031	Reimbursement for construction costs
General	OPEB Trust	<u>14,768</u>	Reimbursement for costs paid by the District
Total Interfund Balances		900,799	
Governmental Fund Elimination		<u>(886,031)</u>	
Government-wide Balances		<u>\$ 14,768</u>	

The balance due from the OPEB Trust will be paid via a withdrawal from the trust, to be deposited into the General Fund.

Amounts due from the General Fund to the Building Construction Fund will be repaid in the subsequent year.

NOTE 3 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The District administers a single-employer retiree benefit plan (the Plan) through which the District provides postretirement benefits to eligible retirees and their families. An irrevocable trust, established and operated under the provisions of *Minnesota Statute 471.6175*, is used to finance benefit obligations incurred by the plan. The assets of such trust are managed in accordance with *Minnesota Statute 118A*. The Plan does not issue a publicly available financial report.

Benefits Provided

The District offers continuing group health insurance coverage after retirement for qualifying District employees. Teachers and certain other District personnel who retire from active employment may continue their single or family coverage, at their expense, through the District plan if they retire and have also met the eligibility requirements of either a Public Employees Retirement Association plan or the Teachers Retirement Association of Minnesota plan. Benefit and eligibility provisions are established through negotiations between the District and the union representing the District's teachers and are renegotiated each two-year bargaining period. As of the most recent valuation date, there are 97 active employees electing coverage, 84 employees waiving coverage, and 1 retiree electing coverage.

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

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Contributions

The District did not have any contractually required or actuarially determined contributions to the Plan as of June 30, 2023. The District has established an irrevocable trust to fund all future benefits paid under the Plan, and it is generally assumed that the District will make no further contributions to the trust. However, the District did finance all current year benefit payments from its General Fund, which consisted entirely of implicit subsidies totaling \$13,836. The District is to be reimbursed from the irrevocable trust for this implicit subsidy amount of \$13,836. Employees are not required to contribute to the OPEB plan.

Net OPEB Assets, OPEB Expense, and Deferred Outflows/Inflows of Resources

At June 30, 2023, the District reported a net OPEB asset of \$731,750 for the District’s plan. The net OPEB asset was measured as of June 30, 2023, as determined by an actuarial valuation as of June 30, 2023.

For the year ended June 30, 2023, the District recognized OPEB expense of negative \$1,576. At June 30, 2023, 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 economic experience	\$ 58,325	\$ 147,046
Changes in actuarial assumptions	2,186	177,790
Differences between projected and actual investment earnings	28,205	-
Total Deferred Outflows/Inflows	\$ 88,716	\$ 324,836

Deferred outflows and inflows of resources related to the Plan will be recognized in the District’s OPEB expense as follows:

Year Ended June 30	OPEB Expense
2024	\$ (31,431)
2025	\$ (33,295)
2026	\$ (39,129)
2027	\$ (39,795)
2028	\$ (38,771)
2029-2031	\$ (53,699)

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Changes in the Net OPEB Liability

The following table summarizes changes in the net OPEB asset for the year ended June 30, 2023:

Changes in Total OPEB Liability (TOL)	
Balance at July 1st	\$ 398,675
Service Cost	39,838
Interest Cost	8,761
Differences Between Expected and Actual Experience	(5,649)
Changes in Actuarial Assumptions	(91,480)
Benefit Payments	<u>(13,836)</u>
Balance at June 30th	<u>\$ 336,309</u>
Plan Fiduciary Net Position (FNP)	
Balance at July 1st	\$ 1,070,087
Net Investment Income	<u>12,058</u>
Benefit Payments	(13,836)
Administrative Expenses	<u>(250)</u>
Total Reductions	(14,086)
Balance at June 30th	<u>\$ 1,068,059</u>
Net OPEB Liability (Asset) - June 30th	<u>\$ (731,750)</u>
Fiduciary Net Position as a percentage of the total OPEB Liability	317.58%
Covered Payroll	<u>\$ 9,923,947</u>
Net OPEB Liability (Asset) / Covered Payroll	-7.37%

**INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Actuarial Assumptions

The following is a summary of pertinent actuarial assumptions and methods utilized, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Reporting Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal

Actuarial Assumptions:

Discount Rate	3.25%
Inflation Rate	2.50%
Investment Rate of Return	3.25%
Bond Yield	3.86% (Fidelity 20-Year Municipal GO AA Index)
Healthcare Trend Rate	14.0% for FY2024 then 5.8% for FY2025, gradually decreasing over several decades to 3.9% in FY2076

Mortality rates for teachers were based on the RP-2014 mortality tables with projected mortality improvements based on scale MP-2015, and other adjustments. Mortality rates for non-teachers were based on the Pub-2010 General mortality tables with projected mortality improvements based on scale MP-2021, and other adjustments.

The long-term expected rate of return on the Plan’s investments was determined using a building-block method in which best-estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These asset class estimates are combined to produce the portfolio long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage (or target allocation, if available) 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Long-Term Expected Nominal Rate of Return</u>
Cash and Equivalents	<u>100%</u>	0.77 %	3.27%

Significant changes in assumptions, benefit terms, and other inputs since the prior measurement date include:

Changes in Actuarial Assumptions

- The discount rate was changed from 2.03% to 3.25% based on updated investment return assumptions, 20-year municipal bond rates, and updated asset sufficiency projections.
- The long-term investment return assumption was changed from 2.00% to 3.25% based on updated capital market assumptions.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs were updated to reflect recent experience and new plan offerings.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated from the rates used in the 7/1/2020 PERA General Employees Plan and 7/1/2020 Teachers Retirement Association valuations to the rates used in the 7/1/2022 valuations.
- The percent of future retirees assumed to elect coverage at retirement changed from 30% for Teachers and 10% for non-Teachers to 20% to reflect recent plan experience.
- The percent of future retirees assumed to elect spouse coverage at retirement changed from 20% to 10% to reflect recent plan experience.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

- The percent of future non-Medicare eligible retirees electing each medical plan changed to reflect recent plan experience and new plan offerings.
- The inflation assumption was changed from 2.25% to 2.50% based on an updated historical analysis of inflation rates and forward-looking market expectations.

Changes in Plan Provisions

- Retiree premiums were updated to current levels.
- The Explicit Subsidy provision was removed, as the last person eligible for a subsidy left the District and no future retirees are eligible for a subsidy.

The following presents the net OPEB liability (asset), calculated using the discount rate disclosed in the preceding section, as well as what the District's net OPEB liability (asset) would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity of Net OPEB Liability (Asset) at Current Single Discount Rate		
	Rates	Amounts
1% Increase in Discount Rate	4.25%	\$(752,115)
Current Discount Rate	3.25%	\$(731,750)
1% Decrease in Discount Rate	2.25%	\$(710,809)

Net OPEB Liability (Asset) Sensitivity

The following presents the net OPEB liability (asset), calculated using the healthcare cost trend rates disclosed in the preceding section, as well as what the District's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

Sensitivity of Net OPEB Liability (Asset) at Current Healthcare Trend Rates	
	Amounts
1% Increase in Healthcare Trend Rates	\$(690,879)
Current Healthcare Trend Rates	\$(731,750)
1% Decrease in Healthcare Trend Rates	\$(766,558)

Concentrations

At June 30, 2023, the District's OPEB plan held the following investments, which represented more than 5 percent of the Plan's Fiduciary Net Position:

Type of Investment	Maturity Date	Credit Rating	Fair Value
MNTrust Government Security	10/31/2023	AA+	\$ 398,624
Elga Credit Union Certificate of Deposit	10/15/2024	N/A	232,000
Great Midwest Bank, SSB Certificate of Deposit	10/15/2025	N/A	225,100
Totals			\$ 855,724

Rate of Return

For the year ended June 30, 2023, the annual money-weighted rate of return on plan investments, net of investment expense, approximated 1.13 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE

4.A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION

Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans 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.

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.

General Employees Plan Benefits

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 accrual rate for Coordinated members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent 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 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. 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.

Contributions

Minnesota Statutes Chapter 353 sets 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 6.50 percent of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023 were \$254,249. The District's contributions were equal to the required contributions as set by State Statute.

**INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Continued)

Pension Costs

General Employees Fund Pension Costs

At June 30, 2023, the District reported a liability of \$3,342,254 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 \$97,901. The net pension liability was measured as of June 30, 2022, 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, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0422 percent at the end of the measurement period and 0.0412 percent for the beginning of the period.

District's proportionate share of the net pension liability:	\$3,342,254
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>97,901</u>
Total	<u>\$3,440,155</u>

For the year ended June 30, 2023, the District recognized pension expense of \$528,292 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$14,629 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

At June 30, 2023, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 27,917	\$ 34,804
Changes in actuarial assumptions	739,030	13,046
Differences between projected and actual investment earnings	83,159	-
Changes in proportion	83,272	-
Contributions paid to PERA subsequent to the measurement date	<u>254,249</u>	<u>-</u>
Total	<u>\$ 1,187,627</u>	<u>\$ 47,850</u>

The \$254,249 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, 2024.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Continued)

Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense
2024	\$ 343,389
2025	\$ 325,629
2026	\$ (85,747)
2027	\$ 302,257

Total Pension Expense

The total pension expense for all PERA plans recognized by the District, including amortization of deferred balances, for the year ended June 30, 2023 was \$238,705.

Long-Term Expected Return on Investment

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	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	33.50%	5.10%
International Equity	16.50%	5.30%
Fixed Income	25.00%	0.75%
Private Markets	<u>25.00%</u>	5.90%
Total	<u>100%</u>	

Actuarial Assumptions

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent in the June 30, 2022 actuarial valuation and 7.00 percent in the June 30, 2023 actuarial valuation. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 29 years of service and 6.00 percent per year thereafter.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The tables are adjusted slightly to fit PERA’s experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for 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.

**INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Continued)

The following changes in actuarial assumptions and plan provisions occurred in 2022:

General Employees Fund

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

Discount Rate

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statute. Based on these assumptions, the fiduciary net position of the General Employees Fund 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.

The discount rate will be 7.00 percent for the June 30, 2023 actuarial valuation.

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 one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis		
Net Pension Liability (Asset) at Different Discount Rates		
	Rates	Amounts
1% Lower	5.50%	\$5,279,265
Current Discount Rate	6.50%	\$3,342,254
1% Higher	7.50%	\$1,753,606

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

4.B. TEACHERS RETIREMENT ASSOCIATION

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.

**INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the State are required to be TRA members (except those employed by St. Paul 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.

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 percent per year
	All years after	2.7 percent per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2 percent per year
	First ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3 percent per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

Or

Tier II Benefits

For years of service prior to July 1, 2006, a level formula of 1.70 percent per year for coordinated members and 2.70 percent per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.90 percent per year for coordinated members and 2.70 percent per year 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 benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (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.

Contribution Rate

Per *Minnesota Statutes*, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2021, June 30, 2022, and June 30, 2023 were:

	<u>June 30, 2021</u>		<u>June 30, 2022</u>		<u>June 30, 2023</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.00%	12.13%	11.00%	12.34%	11.00%	12.55%
Coordinated	7.50%	8.13%	7.50%	8.34%	7.50%	8.55%

The following is a reconciliation of employer contributions in TRA 's fiscal year 2022 CAFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

	<i>in thousands</i>
Employer contributions reported in TRA’s ACFR, Statement of Changes in Fiduciary Net Position	\$482,679
Add employer contributions not related to future contribution efforts	(2,178)
Deduct TRA’s contributions not included in allocation	<u>(572)</u>
Total employer contributions	\$479,929
Total non-employer contributions	<u>35,590</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$515,519</u>

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

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2022 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	
<u>Actuarial Information:</u>	
Valuation date	July 1, 2022
Measurement Date	June 30, 2022
Experience study	June 28, 2019 (demographic and economic assumptions)
Actuarial cost method	Entry Age Normal
<u>Actuarial Assumptions:</u>	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028 and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25% after June 30, 2028
Cost of living adjustment	1.00% for January 2019 through January 2023, then increasing by 0.10% each year up to 1.50% annually.
<u>Mortality Assumptions:</u>	
Pre-retirement:	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.
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 projection uses the MP-2015 scale.
Post-disability:	RP-2014 disabled retiree mortality table, without adjustment.
	<i>* The assumptions prescribed above are based on an experience study dated June 28, 2019. For GASB 67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.</i>

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 (Geometric Mean)
Domestic Equity	33.50%	5.10%
International Equity	16.50%	5.30%
Private Markets	25.00%	5.90%
Fixed Income	<u>25.00%</u>	0.75%
Total	<u>100%</u>	

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 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 five years as required by GASB 68.

Changes in actuarial assumptions since the 2021 valuation:

- None

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate 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 year 2022 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).

Net Pension Liability

At June 30, 2023, the District reported a liability of \$11,498,728 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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 0.1436 percent at the end of the measurement period and 0.1427 percent 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	\$11,498,728
State’s proportionate share of the net pension liability associated with the District	\$852,460

For the year ended June 30, 2023, the District recognized pension expense of \$1,720,270. It also recognized \$54,881 as an increase to pension expense for the support provided by direct aid.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

On June 30, 2023, 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	\$ 165,259	\$ 99,752
Changes in assumptions	1,830,442	2,377,442
Differences between projected and actual investment earnings	338,193	-
Changes in proportion	457,778	-
Contributions made to TRA subsequent to the measurement date	766,162	-
Total Deferred Outflows/Inflows	\$ 3,557,834	\$ 2,477,194

Deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense
2024	\$ (1,879,321)
2025	\$ 431,474
2026	\$ 211,528
2027	\$ 1,536,125
2028	\$ 14,672

Pension Liability Sensitivity

The following presents the net pension liability of TRA calculated using the discount rate of 7.00 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

Sensitivity of Net Pension Liability (NPL) to changes in the discount rate

<u>1 percent decrease (6.00%)</u>	<u>Current (7.00%)</u>	<u>1 percent increase (8.00%)</u>
\$18,127,119	\$11,498,728	\$6,065,515

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.

Pension Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 OTHER INFORMATION

5.A. COMMITMENTS AND CONTINGENCIES

Federal and State Programs

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

5.B. RISK MANAGEMENT

Claims and Judgements

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To manage these risks, the District purchases commercial insurance. The District retains risk for the deductible portions of the insurance. The amounts of these deductibles are considered immaterial to the financial statements. There were no significant reductions in insurance from the previous year settlements in excess of insurance for any of the past two years. The District is also self-insured for state reemployment compensation insurance.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have incurred but not reported. The District's management is not aware of any incurred but no reported claims.

5.C. OTHER EMPLOYEE BENEFITS

Flexible Payment Plan

The District has a flexible payment plan that is classified as a "cafeteria plan" under Section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the plan for health care and dependent care benefits.

Before the beginning of the plan year, which is January 1 to December 31, each participant designates a total amount of pre-tax dollars to be contributed to the plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the plan, whether or not such contributions have been made.

All assets of the plan are administered by a third-party administrator. Payments are made by the third-party administrator to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the participant. Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies.

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

Defined Contribution Plan

The District provides eligible employees future retirement benefits through the District's 403(b) Plan (the Plan). The District has contracted with a private brokerage firm to establish the Plan, and plan assets are not held in a formal trust meeting the criteria defined by GASB No. 73, par 4. The District's Board of Education acts as the plan administrator, but the District is not involved with the investment decisions for plan assets. Contributions are invested in tax deferred annuities selected and owned by Plan participants. Employees of the District are eligible to participate in the Plan commencing on the date of their employment. Eligible employees may elect to have a percentage of their pay contributed to the Plan. Some employees are eligible to receive a District match of employee contributions up to the qualifying amounts set forth in their respective collective bargaining agreements. The District's contributions to the plan total \$119,111 for the year ended June 30, 2023.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**INDEPENDENT SCHOOL DISTRICT NO. 883
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final	Budgetary Basis	
REVENUES				
Local Property Tax Levies	\$ 3,690,030	\$ 3,685,120	\$ 4,006,626	\$ 321,506
Other Local and County Revenues	525,005	639,000	790,926	151,926
State Sources	16,306,089	16,549,045	16,269,019	(280,026)
Federal Sources	1,299,365	1,500,679	1,313,441	(187,238)
Sales and Other Conversions of Assets	-	-	29,094	29,094
TOTAL REVENUES	21,820,489	22,373,844	22,409,106	35,262
EXPENDITURES				
Salaries and Wages	11,511,294	11,585,175	11,808,662	223,487
Employee Benefits	3,868,842	3,885,408	3,543,287	(342,121)
Purchased Services	5,060,092	5,585,108	5,957,654	372,546
Supplies & Materials	993,834	1,127,003	1,137,018	10,015
Capital Expenditures	186,000	578,951	785,171	206,220
Other Expenditures	150,427	65,751	61,944	(3,807)
TOTAL EXPENDITURES	21,770,489	22,827,396	23,293,736	466,340
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	50,000	(453,552)	(884,630)	(431,078)
OTHER FINANCING SOURCES (USES)				
Sale of Equipment	-	-	9,922	9,922
Transfers Out	(50,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(50,000)	-	9,922	9,922
NET CHANGE IN FUND BALANCE	\$ -	\$ (453,552)	(874,708)	\$ (421,156)
FUND BALANCE - BEGINNING			5,107,529	
FUND BALANCE - ENDING			\$ 4,232,821	

INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF CHANGES IN DISTRICT'S NET OPEB LIABILITY
LAST TEN YEARS (Presented Prospectively)

	Measurement Period Ending June 30,						
	2023	2022	2021	2020	2019	2018	2017
Changes in Total OPEB Liability (TOL)							
Balance at July 1st	\$ 398,675	\$ 405,044	\$ 679,201	\$ 548,884	\$ 582,434	\$ 526,163	\$ 493,563
Service Cost	39,838	38,887	60,824	66,414	61,718	57,124	53,517
Interest Cost	8,761	8,538	19,254	17,950	22,022	19,886	18,459
Differences between Expected and Actual Experience	(5,649)	(23,074)	(157,250)	107,858	(51,454)	-	-
Changes in Actuarial Assumptions	(91,480)	(956)	(127,465)	(4,517)	(25,247)	9,471	-
Benefit Payments	(13,836)	(29,764)	(69,520)	(57,388)	(40,589)	(30,210)	(39,376)
Balance at June 30th	<u>\$ 336,309</u>	<u>\$ 398,675</u>	<u>\$ 405,044</u>	<u>\$ 679,201</u>	<u>\$ 548,884</u>	<u>\$ 582,434</u>	<u>\$ 526,163</u>
Plan Fiduciary Net Position (FNP)							
Balance at July 1st	\$ 1,070,087	\$ 1,082,532	\$ 1,142,350	\$ 1,172,909	\$ 1,184,324	\$ 1,196,480	\$ 1,227,982
Employer Contributions	-	11,583	-	-	-	-	-
Net Investment Income	12,058	6,006	9,952	27,079	29,424	18,304	8,124
Total Additions	12,058	17,589	9,952	27,079	29,424	18,304	8,124
Benefit Payments	(13,836)	(29,764)	(69,520)	(57,388)	(40,589)	(30,210)	(39,376)
Administrative Expenses	(250)	(270)	(250)	(250)	(250)	(250)	(250)
Total Reductions	(14,086)	(30,034)	(69,770)	(57,638)	(40,839)	(30,460)	(39,626)
Balance at June 30th	<u>\$ 1,068,059</u>	<u>\$ 1,070,087</u>	<u>\$ 1,082,532</u>	<u>\$ 1,142,350</u>	<u>\$ 1,172,909</u>	<u>\$ 1,184,324</u>	<u>\$ 1,196,480</u>
Net OPEB Liability (Asset) - June 30th	<u>\$ (731,750)</u>	<u>\$ (671,412)</u>	<u>\$ (677,488)</u>	<u>\$ (463,149)</u>	<u>\$ (624,025)</u>	<u>\$ (601,890)</u>	<u>\$ (670,317)</u>
Plan Fiduciary Net Position / Total OPEB Liability	317.6%	268.4%	267.3%	168.2%	213.7%	203.3%	227.4%
Covered Payroll	<u>\$ 9,923,947</u>	<u>\$ 9,816,636</u>	<u>\$ 9,417,094</u>	<u>\$ 11,504,615</u>	<u>\$ 9,684,811</u>	<u>\$ 10,495,521</u>	<u>\$ 9,958,587</u>
Net OPEB Liability / Covered Payroll	-7.4%	-6.8%	-7.2%	-4.0%	-6.4%	-5.7%	-6.7%

Note: This schedule is provided prospectively beginning with the District's fiscal year ended June 30, 2017 and is intended to show a ten year trend. Additional years will be reported as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF MONEY-WEIGHTED RATE OF RETURN ON OPEB PLAN ASSETS
LAST TEN YEARS (Presented Prospectively)

For the Measurement Year Ended June 30,	Annual Money-Weighted Rate of Return, Net of Investment Expense
2023	1.13%
2022	0.55%
2021	0.87%
2020	2.31%
2019	2.48%
2018	1.61%
2017	0.61%

Note: This schedule is provided prospectively beginning with the District’s fiscal year ended June 30, 2017 and is intended to show a ten year trend. Additional years will be reported as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF DISTRICT'S PROPORTIONATE
SHARE OF NET PENSION LIABILITY
LAST TEN YEARS (Presented Prospectively)

For the Measurement Year Ended June 30	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset) (a)	State's Proportionate Share of the Net Pension Liability Associated with the District (b)	District's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the District (a+b)	District's Covered Payroll (c)	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<i>Public Employees Retirement Association</i>							
2022	0.0422%	\$ 3,342,254	\$ 97,901	\$ 3,440,155	\$ 3,211,867	107.11%	76.70%
2021	0.0412%	\$ 1,759,425	\$ 53,782	\$ 1,813,207	\$ 2,967,947	61.09%	87.00%
2020	0.0405%	\$ 2,428,160	\$ 74,788	\$ 2,502,948	\$ 2,878,000	86.97%	79.06%
2019	0.0386%	\$ 2,134,108	\$ 66,330	\$ 2,200,438	\$ 2,735,307	80.45%	80.23%
2018	0.0398%	\$ 2,207,941	\$ 72,415	\$ 2,280,356	\$ 2,676,693	85.19%	79.50%
2017	0.0400%	\$ 2,553,574	\$ 32,094	\$ 2,585,668	\$ 2,550,173	101.39%	75.90%
2016	0.0439%	\$ 3,564,462	\$ 46,581	\$ 3,611,043	\$ 2,724,708	132.53%	68.90%
2015	0.0456%	\$ 2,363,299	\$ -	\$ 2,363,299	\$ 2,551,634	92.62%	78.20%
2014	0.0432%	\$ 2,030,005	\$ -	\$ 2,030,005	\$ 2,278,585	89.09%	78.70%
<i>Teachers Retirement Association</i>							
2022	0.1436%	\$ 11,498,728	\$ 852,460	\$ 12,351,188	\$ 9,014,520	137.01%	76.17%
2021	0.1427%	\$ 6,244,979	\$ 526,574	\$ 6,771,553	\$ 8,661,624	78.18%	86.63%
2020	0.1403%	\$ 10,365,552	\$ 868,906	\$ 11,234,458	\$ 8,203,712	136.94%	75.48%
2019	0.1365%	\$ 8,700,539	\$ 769,972	\$ 9,470,511	\$ 7,807,471	121.30%	78.21%
2018	0.1346%	\$ 8,456,848	\$ 794,544	\$ 9,251,392	\$ 7,483,213	123.63%	78.10%
2017	0.1319%	\$ 26,329,632	\$ 2,546,075	\$ 28,875,707	\$ 7,113,973	405.90%	51.60%
2016	0.1386%	\$ 33,059,407	\$ 3,318,302	\$ 36,377,709	\$ 7,178,669	506.75%	44.90%
2015	0.1404%	\$ 8,685,129	\$ 1,065,169	\$ 9,750,298	\$ 7,177,021	135.85%	76.80%
2014	0.1487%	\$ 6,853,290	\$ -	\$ 6,853,290	\$ 6,892,344	99.43%	81.50%

Note: The schedule is provided prospectively with the District's fiscal year ended June 30, 2015 (June 30, 2014 measurement date) and is intended to show a ten year trend. Additional years will be reported as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
LAST TEN YEARS (Presented Prospectively)

For the Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
<i>Public Employees Retirement Association</i>					
2023	\$ 254,249	\$ 254,249	\$ -	\$ 3,389,987	7.50%
2022	\$ 240,890	\$ 240,890	\$ -	\$ 3,211,867	7.50%
2021	\$ 232,006	\$ 232,006	\$ -	\$ 2,967,947	7.82%
2020	\$ 215,850	\$ 215,850	\$ -	\$ 2,878,000	7.50%
2019	\$ 205,148	\$ 205,148	\$ -	\$ 2,735,307	7.50%
2018	\$ 200,752	\$ 200,752	\$ -	\$ 2,676,693	7.50%
2017	\$ 191,263	\$ 191,263	\$ -	\$ 2,550,173	7.50%
2016	\$ 204,438	\$ 204,438	\$ -	\$ 2,724,708	7.50%
2015	\$ 188,695	\$ 188,695	\$ -	\$ 2,551,634	7.40%
2014	\$ 165,198	\$ 165,198	\$ -	\$ 2,278,585	7.25%
<i>Teachers Retirement Association</i>					
2023	\$ 766,162	\$ 766,162	\$ -	\$ 8,960,959	8.55%
2022	\$ 751,811	\$ 751,811	\$ -	\$ 9,014,520	8.34%
2021	\$ 704,190	\$ 704,190	\$ -	\$ 8,661,624	8.13%
2020	\$ 649,734	\$ 649,734	\$ -	\$ 8,203,712	7.92%
2019	\$ 601,956	\$ 601,956	\$ -	\$ 7,807,471	7.71%
2018	\$ 561,241	\$ 561,241	\$ -	\$ 7,483,213	7.50%
2017	\$ 533,548	\$ 533,548	\$ -	\$ 7,113,973	7.50%
2016	\$ 538,361	\$ 538,361	\$ -	\$ 7,178,669	7.50%
2015	\$ 538,422	\$ 538,422	\$ -	\$ 7,177,021	7.50%
2014	\$ 484,692	\$ 484,692	\$ -	\$ 6,892,344	7.03%

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 1 BUDGETARY COMPARISON SCHEDULES

In aggregate, actual expenditures in the General Fund of \$23,293,736 exceeded the final budgeted expenditures by \$466,340 for the current year. This is primarily due to unbudgeted expenditures in salaries and wages, purchased services, and capital outlay expenditures.

Expenditures reported in the budgetary comparison schedule has been presented on the budgetary basis to better align with the District's internal budgeting process. Accordingly, such expenditures have been organized by function rather than by program.

NOTE 2 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND

2022 Changes

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- 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 percent 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 changed 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 2 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND (Continued)

- The assumed number of married male new retirees electing the 100 percent Joint & Survivor option changed from 35 percent to 45 percent. The assumed number of married female new retirees electing the 100 percent Joint & Survivor option changed from 15 percent to 30 percent. 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 2.00 percent for the period July 1, 2020 through December 31, 2023 and 0.00 percent after. 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 \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 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 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Annual increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA loads are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 2 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND (Continued)

- The assumed annual increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent 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 annual increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate was changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

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

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.

NOTE 3 TEACHERS RETIREMENT ASSOCIATION

2022 Changes

Changes in Actuarial Assumptions

- There have been no additional changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 3 TEACHERS RETIREMENT ASSOCIATION (Continued)

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The COLA was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The State provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 3 TEACHERS RETIREMENT ASSOCIATION (Continued)

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The Cost of Living Adjustment (COLA) was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.40 percent to 0.00 percent, the vested inactive load increased from 4.00 percent to 7.00 percent and the non-vested inactive load increased from 4.00 percent to 9.00 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for ten years followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2.00 percent for all future years.
- The price inflation assumption was lowered from 3.00 percent to 2.75 percent.
- The general wage growth and payroll growth assumptions were lowered from 3.75 percent to 3.50 percent.
- 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 6 years and female rates set back 5 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 3 years and female rates set back 3 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 3 TEACHERS RETIREMENT ASSOCIATION (Continued)

2015 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- The DTRFA was merged into TRA on June 30, 2015.

NOTE 4 OTHER POSTEMPLOYMENT BENEFIT PLAN

2023 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 2.03% to 3.25% based on updated investment return assumptions, 20-year municipal bond rates, and updated asset sufficiency projections.
- The long-term investment return assumption was changed from 2.00% to 3.25% based on updated capital market assumptions.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs were updated to reflect recent experience and new plan offerings.
- Withdrawal, retirement, mortality, disability, and salary increase rates were updated from the rates used in the 7/1/2020 PERA General Employees Plan and 7/1/2020 Teachers Retirement Association valuations to the rates used in the 7/1/2022 valuations.
- The percent of future retirees assumed to elect coverage at retirement changed from 30% for Teachers and 10% for non-Teachers to 20% to reflect recent plan experience.
- The percent of future retirees assumed to elect spouse coverage at retirement changed from 20% to 10% to reflect recent plan experience.
- The percent of future non Medicare eligible retirees electing each medical plan changed to reflect recent plan experience and new plan offerings.
- The inflation assumption was changed from 2.25% to 2.50% based on an updated historical analysis of inflation rates and forward-looking market expectations.

Changes in Plan Provisions

- Retiree premiums were updated to current levels.
- The Explicit Subsidy provision was removed, as the last person eligible for a subsidy left the District and no future retirees are eligible for a subsidy.

2022 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 1.99 percent to 2.03 percent.
- Index rate for 20-year, tax-exempt municipal bonds (Fidelity 20-year Municipal GO AA Index) used in discount rate determination changed from 1.92 percent to 3.69 percent.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 4 OTHER POSTEMPLOYMENT BENEFIT PLAN (Continued)

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 2.73 percent to 1.99 percent based on updated expectations of long-term returns on trust assets and 20-year municipal bond rates.
- The long-term expected rate of return on OPEB plan investments was changed from 3.00 percent to 2.00 percent based on updated capital market assumptions.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs were updated to reflect recent experience, including an adjustment to reflect age/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 7/1/2018 PERA General Employees Plan and 7/1/2018 Teachers Retirement Association valuations to the rates used in the 7/1/20 valuations.
- Participation and spousal assumption for future Superintendent retirees were removed as the explicit subsidy benefit for Superintendents are no longer offered to future Superintendent retirees. Superintendents are valued using the assumptions applicable to teachers.
- The percent of all other future Teacher retirees assumed to elect coverage at retirement changed for 40.00 percent to 30.00 percent to reflect recent plan experience.
- The percent of all other future retirees assumed to elect coverage at retirement changed from 20.00 percent to 10.00 percent to reflect recent plan experience.
- The percent of future non Medicare eligible retirees electing each medical plan changed to reflect recent plan experience and new plan offerings.
- The inflation assumption was changed from 2.50 percent to 2.25 percent based on an updated historical analysis of inflation rates and forward-looking market expectations.
- The payroll growth assumption was changed from 3.50 percent to 3.00 percent based on the 7/1/2020 Teachers Retirement Association valuation.
- The dental increase rate was changed from 4.00 percent to 3.50 percent to reflect updated increase expectations.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.06 percent to 2.73 percent based on updated expectations of long-term returns on trust assets and 20-year municipal bond rates.
- Index rate for 20-year, tax-exempt bonds used in discount rate determination went from 3.13 percent to 2.45 percent.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 4 OTHER POSTEMPLOYMENT BENEFIT PLAN (Continued)

2019 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.53 percent to 3.06 percent based on updated expectations of long-term returns on trust assets and 20-year municipal bond rates.
- The health care trend rates were changed to reflect recent experience and new plan offerings.
- Medical per capita claims costs were updated to reflect recent experience and new plan offerings.
- Mortality and salary increase rates were updated from the rates used in the 7/1/2016 PERA General Employees Retirement Plan and 7/1/2016 Teachers Retirement Association valuations to the rates used in the 7/1/2018 valuations.
- The percent of future Teacher retirees assumed to elect coverage at retirement changed from 60.00 percent to 40.00 percent to reflect recent plan experience.
- The percent of future retirees other than the Superintendent assumed to elect spouse coverage at retirement changed from 0.00 percent to 20.00 percent based on recent plan experience.
- The percent of future non-Medicare eligible retirees electing each medical plan changed to reflect recent plan experience.
- The inflation assumption was changed from 2.75 percent to 2.50 percent based on an updated historical analysis of inflation rates and forward-looking market expectations.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.50 percent to 3.53.
- The health care trend rates were changed to better anticipate short term and long term medical increases.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The actuarial cost method changed from using the Projected Unit Credit cost method to the Entry Age Normal level percentage of pay cost method.
- The discount rate was changed from 3.00 percent to 3.50 percent.
- Healthcare trend rates were reset to reflect updated cost increase expectations.
- Medical per capita claims costs were updated to reflect the costs method change.
- The percent of future Teacher retirees assumed to elect coverage at retirement changes from 80.00 percent to 60.00 percent to reflect recent plan experience.
- The percent of future Superintendent retirees assumed to elect coverage at retirement changed from 0.00 percent to 100 percent to reflect the addition of the direct subsidy benefits.
- The percent of future non-Medicare eligible retirees electing each medical plan changed to reflect recent plan experience.

Changes in Plan Provisions

- There have been no changes since the prior valuation.228

SUPPLEMENTARY INFORMATION

**INDEPENDENT SCHOOL DISTRICT NO. 883
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023**

	Special Revenue		Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	
ASSETS			
Cash and Temporary Investments	\$ 483,897	\$ 479,884	\$ 963,781
Property Taxes Receivable:			
Current	-	60,943	60,943
Delinquent	-	11,746	11,746
Accounts Receivable	19,337	2,853	22,190
Due from Other Minnesota School Districts	-	15,085	15,085
Due from Minnesota Department of Education	6,811	16,148	22,959
Due from Federal through Minnesota Department of Education	63,785	-	63,785
TOTAL ASSETS	\$ 573,830	\$ 586,659	\$ 1,160,489
LIABILITIES			
Accounts Payable	\$ 107,924	\$ 1,456	\$ 109,380
Salaries Payable	-	44,111	44,111
Unearned Revenue	18,738	58,706	77,444
Total Liabilities	126,662	104,273	230,935
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue:			
Delinquent Property Taxes	-	11,746	11,746
Property Taxes Levied for Subsequent Years	-	122,150	122,150
Total Deferred Inflows of Resources	-	133,896	133,896
FUND BALANCES			
Restricted for:			
Food Service	447,168	-	447,168
Community Education	-	50,062	50,062
Early Childhood and Family Education	-	60,448	60,448
School Readiness	-	10,908	10,908
Community Service	-	227,072	227,072
Total Fund Balances	447,168	348,490	795,658
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 573,830	\$ 586,659	\$ 1,160,489

INDEPENDENT SCHOOL DISTRICT NO. 883
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue		Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	
REVENUES			
Local Property Tax Levies	\$ -	\$ 132,378	\$ 132,378
Other Local and County Revenues	365	1,024,792	1,025,157
State Sources	44,964	194,994	239,958
Federal Sources	503,466	-	503,466
Sales and Other Conversions of Assets	452,131	1,794	453,925
TOTAL REVENUES	1,000,926	1,353,958	2,354,884
EXPENDITURES			
Current:			
Regular Instruction	-	290	290
Community Education and Services	-	1,336,165	1,336,165
Pupil Support Services	899,470	-	899,470
Capital Outlay	-	950	950
TOTAL EXPENDITURES	899,470	1,337,405	2,236,875
NET CHANGE IN FUND BALANCES	101,456	16,553	118,009
FUND BALANCES - BEGINNING	345,712	331,937	677,649
FUND BALANCES - ENDING	\$ 447,168	\$ 348,490	\$ 795,658

INDEPENDENT SCHOOL DISTRICT NO. 883
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE
FOR THE YEAR ENDED JUNE 30, 2023

<u>01 GENERAL FUND</u>	<u>Audited</u>	<u>UFARS</u>	<u>Difference</u>	<u>06 BUILDING CONSTRUCTION</u>	<u>Audited</u>	<u>UFARS</u>	<u>Difference</u>
Total Revenue	22,409,106	22,409,104	2	Total Revenue	194,809	194,809	-
Total Expenditures	23,559,349	23,559,344	5	Total Expenditures	3,020,993	2,968,870	52,123
Non Spendable:				Non Spendable:			
460 Non Spendable Fund Balance	-	-	-	460 Non Spendable Fund Balance	-	-	-
Restricted/Reserve:				Restricted/Reserve:			
401 Student Activities	119,163	119,163	-	407 Capital Projects Levy	(23,800)	(23,800)	-
402 Scholarships	-	-	-	413 Projects Funded by COP	-	-	-
403 Staff Development	297,653	297,653	-	467 LTFM	4,010,827	4,010,827	-
407 Capital Projects Levy	-	-	-	Restricted:			
408 Cooperative Revenue	-	-	-	464 Restricted Fund Balance	1,674,517	1,674,518	(1)
413 Project Funded by COP	-	-	-	Unassigned:			
414 Operating Debt	-	-	-	463 Unassigned Fund Balance	-	-	-
416 Levy Reduction	-	-	-				
417 Taconite Building Maint	-	-	-	<u>07 DEBT SERVICE</u>			
424 Operating Capital	604,769	604,769	-	Total Revenue	4,195,135	4,195,134	1
426 \$25 Taconite	-	-	-	Total Expenditures	4,655,580	4,655,579	1
427 Disabled Accessibility	-	-	-	Non Spendable:			
428 Learning & Development	-	-	-	460 Non Spendable Fund Balance	-	-	-
434 Area Learning Center	-	-	-	Restricted/Reserve:			
435 Contracted Alt. Programs	-	-	-	425 Bond Refundings	-	-	-
436 St. Approved Alt. Program	-	-	-	433 Max Effor Loan	-	-	-
438 Gifted & Talented	-	-	-	451 QZAB Payments	-	-	-
440 Teacher Development & Eval	-	-	-	467 LTFM	-	-	-
441 Basic Skills Programs	49,952	49,952	-	Restricted:			
448 Achievement & Integration	32,867	32,867	-	464 Restricted Fund Balance	180,065	180,065	-
449 Safe Schools Levy	-	-	-	Unassigned:			
451 QZAB Payments	-	-	-	463 Unassigned Fund Balance	-	-	-
452 OPEB Liab Not in Trust	-	-	-				
453 Unfunded Sev. & Retirement	-	-	-	<u>08 TRUST</u>			
459 Basic Skills Ext Time	-	-	-	Total Revenue	-	-	-
467 LTFM	125,001	125,001	-	Total Expenditures	-	-	-
472 Medical Assistance	37,299	37,299	-	401 Student Activities	-	-	-
Restricted:				402 Scholarships	-	-	-
464 Restricted Fund Balance	-	-	-	422 Net Assets	-	-	-
475 Title VII - Impact Aid	-	-	-				
476 PILT	-	-	-	<u>18 CUSTODIAL FUND</u>			
Committed:				Total Revenue	-	-	-
418 Committed for Separation	-	-	-	Total Expenditures	-	-	-
461 Committed Fund Balance	-	-	-	Restricted/Reserve:			
Assigned:				401 Student Activities	-	-	-
462 Assigned Fund Balance	608,241	608,241	-	402 Scholarships	-	-	-
Unassigned:				448 Achievement & Integration	-	-	-
422 Unassigned Fund Balance	2,357,876	2,357,878	(2)	Restricted:			
				464 Restricted Fund Balance	-	-	-
<u>02 FOOD SERVICE</u>							
Total Revenue	1,000,926	1,000,926	-	<u>20 INTERNAL SERVICE</u>			
Total Expenditures	899,470	899,471	(1)	Total Revenue	-	-	-
Non Spendable:				Total Expenditures	-	-	-
460 Non Spendable Fund Balance	-	-	-	422 Net Assets	-	-	-
Restricted/Reserve:							
452 OPEB Liab. Not in Trust	-	-	-	<u>25 OPEB REVOCABLE TRUST FUND</u>			
Restricted:				Total Revenue	-	-	-
464 Restricted Fund Balance	447,168	447,168	-	Total Expenditures	-	-	-
Unassigned:				422 Net Assets	-	-	-
463 Unassigned Fund Balance	-	-	-				
				<u>45 OPEB IRREVOCABLE TRUST FUND</u>			
<u>04 COMMUNITY SERVICE</u>				Total Revenue	12,037	12,877	(840)
Total Revenue	1,353,958	1,353,957	1	Total Expenditures	14,065	14,065	-
Total Expenditures	1,337,405	1,337,405	-	422 Net Assets	1,068,059	1,068,899	(840)
Non Spendable:							
460 Non Spendable Fund Balance	-	-	-	<u>47 OPEB DEBT SERVICE FUND</u>			
Restricted/Reserve:				Total Revenue	-	-	-
426 \$25 Taconite	-	-	-	Total Expenditures	-	-	-
431 Community Education	50,062	50,062	-	Non Spendable:			
432 E.C.F.E.	60,448	60,448	-	460 Non Spendable Fund Balance	-	-	-
440 Teacher Development & Eval	-	-	-	Restricted:			
444 School Readiness	10,908	10,908	-	425 Bond Refundings	-	-	-
447 Adult Basic Education	-	(160)	160	464 Restricted Fund Balance	-	-	-
452 OPEB Liab. Not in Trust	-	-	-	Unassigned:			
Restricted:				463 Unassigned Fund Balance	-	-	-
464 Restricted Fund Balance	227,072	227,232	(160)				
Unassigned:							
463 Unassigned Fund Balance	-	-	-				

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE UNIFORM FINANCIAL ACCOUNTING AND
REPORTING STANDARDS COMPLIANCE TABLE
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 UFARS COMPLIANCE TABLE DIFFERENCES

Subsequent to the District's submission of the Uniform Financial Accounting and Reporting Standards (UFARS) numbers shown on the previous page, errors were identified during the financial statement audit that required correction. As a result of correcting these errors, differences were created between the amounts reported in the "Audited" and "UFARS" columns presented in the UFARS Compliance table. All such errors have been corrected in the District's internal records, but the UFARS amounts shown on the prior page could not be corrected since the submission deadline had passed.

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal ALN(s)	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE		
Pass-through Programs from Minnesota Department of Education		
Child Nutrition Cluster:		
National School Breakfast Program	10.553	
Cash Assistance		\$ 66,515
National School Lunch Program	10.555	
Cash Assistance		366,258
Non-Cash Assistance (Commodities)		70,065
<i>Child Nutrition Cluster Subtotal - 10.553, 10.555</i>		<u>502,838</u>
COVID-19 - State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	10.649	<u>628</u>
Total U.S. DEPARTMENT OF AGRICULTURE		<u>\$ 503,466</u>
U.S. DEPARTMENT OF EDUCATION		
Pass-through Programs from Minnesota Department of Education		
Title I, Part A - Grants to Local Education Agencies	84.010	\$ 162,907
Arts In Education	84.351	209
Title II, Part A - Improving Teacher Quality	84.367	77,690
Title III, Part A - English Language Acquisition	84.365	18,019
COVID-19 - Education Stabilization Fund:		
Elementary and Secondary School Education Relief (ESSER) Fund	84.425D	29,200
American Rescue Plan - Elementary and Secondary School Education Relief (ARP ESSER)	84.425U	<u>602,338</u>
Education Stabilization Fund Subtotal		631,538
Pass-through Programs from Meeker and Wright Special Education Cooperative		
Special Education Cluster:		
Grants to States (IDEA, Part B)	84.027	135,690
Preschool Grants (IDEA Preschool)	84.173	<u>17,543</u>
<i>Special Education Cluster Subtotal - 84.027, 84.173</i>		153,233
Pass-through Programs from Northwest Suburban Integration School District		
Magney Schools Assistance	84.165	<u>311,852</u>
Total U.S. DEPARTMENT OF EDUCATION		<u>\$ 1,355,448</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Pass-through Programs from Minnesota Department of Education		
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	<u>\$ 37,240</u>
U.S. DEPARTMENT OF THE TREASURY		
Pass-through Programs from Minnesota Department of Education		
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	<u>\$ 74,195</u>
TOTAL FEDERAL EXPENDITURES		<u>\$ 1,970,349</u>

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Independent School District No. 883 (the District) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Independent School District No. 883, it is not intended to and does not present the financial position or changes in financial position of Independent School District No. 883.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INVENTORY

Nonmonetary assistance is reported in this schedule at the fair market value of commodities received and disbursed for the USDA National School Lunch Program Commodities (ALN # 10.555). Revenue and expenditures are recorded when commodities are received.

NOTE 4 SUBRECIPIENTS

The District did not pass any federal funds to subrecipients during the year ended June 30, 2023.

NOTE 5 PASS-THROUGH IDENTIFIER

The District's pass-through identifying numbers assigned by each pass-through entity above are unknown.

NOTE 6 INDIRECT COST RATE

The District did not use an indirect cost rate when calculating federal expenditures.

**OTHER REQUIRED
REPORTS AND SCHEDULES**

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

Members of the School Board
Independent School District No. 883
Rockford, 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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 883 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Independent School District No. 883's basic financial statements, and have issued our report thereon dated January 16, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Independent School District No. 883'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 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *Schedule of Findings and Questioned Costs*, we identified certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* as items 2023-001, 2023-003, 2023-004, and 2023-009 to be material weaknesses.

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. We consider the following deficiency described in the accompanying *Schedule of Findings and Questioned Costs* as item 2023-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Minnesota Legal Compliance

In connection with our audit, we noted that Independent School District No. 883 failed to comply with the provisions of the uniform financial accounting and reporting standards section of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters as described in the *Schedule of Findings and Questioned Costs* as item 2023-008. Also in connection with our audit, nothing came to our attention that caused us to believe that Independent School District No. 883 failed to comply with the provisions of the depositories of public funds and investments, conflicts of interest, public indebtedness, contracting - bid law, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Independent School District No. 883's response to the findings identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs* and *Corrective Action Plans*. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



SCHLENNER WENNER & CO.

St. Cloud, Minnesota

January 16, 2024

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

Members of the School Board
Independent School District No. 883
Rockford, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Independent School District No. 883's (the District) compliance with the types of compliance requirements identified as subject to audit in the *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, 2023. 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 our opinion, the District complied, in all material respects with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of Independent School District No. 883 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Independent School District No. 883's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Independent School District No. 883's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* as items 2023-005, 2023-006, and 2023-007 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Independent School District No. 883's response to the internal control over compliance findings identified in our audit described in the accompanying *Schedule of Findings and Questioned Costs* and *Corrective Action Plans*. Independent School District No. 883's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

A handwritten signature in cursive script that reads "Schlenner Wenner & Co.".

SCHLENNER WENNER & CO.

St. Cloud, Minnesota

January 16, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

* Material weakness(es) identified? X Yes No

* Significant deficiencies identified that are not considered to be material weaknesses? X Yes No

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

* Material weakness(es) identified? Yes X No

* Significant deficiencies identified that are not considered to be material weakness(es)? X Yes No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? Yes X No

Identification of major programs:

ALN(s)	Name of Federal Program or Cluster
10.553, 10.555	Child Nutrition Cluster
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes X No

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION II: FINANCIAL STATEMENT FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Finding 2023-001 Limited Segregation of Duties

Condition: During our audit we reviewed procedures over cash receipts, cash disbursements, payroll, and financial reporting and found the District to have limited segregation of duties over those transaction cycles.

Criteria: Internal control that supports the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements requires adequate segregation of accounting duties. In other words, no one person had control over two or more of these responsibilities.

Cause: Limited number of staff members.

Effect: The existence of limited segregation of duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Recommendation: Although the number of staff members may not be large enough to eliminate this deficiency, we recommend that the District evaluate current procedures and segregate where possible and implement compensating controls. It is important that the Board is aware of this condition and monitor all financial information.

*Views of Responsible
Officials and Planned
Corrective Actions:*

Management agrees with our recommendation. See corresponding Corrective Action Plan.

Finding 2023-002 Financial Statement Preparation

Condition: Schlenner Wenner & Co. drafted the audited financial statements and related footnote disclosures for the District. It is management's responsibility to provide for the preparation of financial statements and the auditor's responsibility to determine the fairness of the presentation. This deficiency could result in a misstatement that could have been prevented or detected by management.

Criteria: Internal controls over financial reporting should be in place to provide for the preparation of financial statements on an annual basis.

Cause: The District's staff does not possess the expertise to prepare financial statements internally. This is not unusual for an organization of your size.

Effect: The inability to internally prepare the District's financial statements can result in undetected errors in financial reporting.

Recommendation: We recommend that management review a draft of the financial statements in detail for accuracy. During review we recommend a disclosure checklist be utilized to ensure all required disclosures are presented and the District should agree the financial statement numbers to their accounting software. The District may not have the ability to eliminate this finding.

*Views of Responsible
Officials and Planned
Corrective Actions:*

Management agrees with the recommendation. See corresponding Corrective Action Plan.

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION II: FINANCIAL STATEMENT FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (Continued)

Finding 2023-003 Material Audit Adjustments

Condition: Audit adjustment were required to correct material misstatements identified in the trial balance presented for the audit.

Criteria: The District is required to report financial information under the basis of accounting prescribed by Generally Accepted Accounting Principles.

Cause: The District failed to adjust certain accounts to their proper year-end balances, and further adjustments were required to correct additional errors identified during the audit.

Effect: The misstatements in the trial balance presented for the audit resulted in the need to record material audit adjustments to achieve fair financial statement presentation under accounting principles generally accepted in the United States of America.

Recommendation: We recommend management perform a thorough review of the trial balance prior to the audit and ensure all transactions and year-end balances have been properly recorded.

*Views of Responsible
Officials and Planned
Corrective Actions:*

Management agrees with the recommendation. See corresponding Corrective Action Plan.

Finding 2023-004 Timeliness of Bank Reconciliations

Condition: The District's bank reconciliations were not completed in a timely manner.

Criteria: The District is responsible for the design, implementation, and maintenance of internal controls to ensure the propriety of its financial reporting. Completing accurate bank reconciliations in a timely manner each month is a critical control for detecting and correcting potential errors or malfeasance.

Cause: The District failed to reconcile the bank statement cash balances to the cash balances in the financial reporting system in a timely manner throughout the year.

Effect: Failure to reconcile the cash balances from the financial reporting system to the bank statements in a timely manner is indicative of potential misstatements in financial reporting throughout the year, which could be material.

Recommendation: We recommend management implement procedures to ensure monthly bank reconciliations are completed on a timely basis, followed by thorough review by upper management.

*Views of Responsible
Officials and Planned
Corrective Actions:*

Management agrees with the recommendation. See corresponding Corrective Action Plan.

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION II: FINANCIAL STATEMENT FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (Continued)

Finding 2023-009 Journal Entry Documentation

Condition: The District was unable to locate documentation to support various journal entries recorded in the accounting system, and internal controls over the recording of journal entries appear to be insufficient.

Criteria: Activity in the accounting system should be supported by underlying documentation and internal controls should be designed and implemented to ensure the propriety of manual adjustments.

Cause: The District does not have formal documentation processes and accounting procedures in place related to the preparation and approval of journal entries.

Effect: This lack of formal documentation and controls could result in undetected material misstatements in the financial statements, whether due to error or malfeasance.

Recommendation: We recommend the District adopt and implement a formal policy over the documentation processes and approval procedures related to journal entries.

*Views of Responsible
Officials and Planned*

Corrective Actions: Management agrees with the recommendation. See corresponding Corrective Action Plan.

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2023-005 Household Income Verifications

Federal Program: ALN 10.553/10.555 Child Nutrition Cluster

Condition: During the annual verification process, the District failed to properly evaluate the eligibility of a selected application based on household income records provided.

Criteria: By November 15th of each school year, the District must verify the current free and reduced price eligibility of households selected from a sample of applications that have been approved for free and reduced price meals. The District must also make appropriate changes to eligibility statuses and, if applicable, properly conduct a second review of applications.

Cause: One application selected for verification was evaluated using a household's net income rather than gross income, resulting in the household incorrectly receiving a reduced eligibility status for the 2022-2023 school year.

Effect: The failure to properly evaluate income verifications and make the appropriate changes to eligibility statuses is indicative of a lack of controls over compliance with the provision of the Federal program.

Questioned Costs: None. The maximum potential impact was below the reportable threshold under Uniform Guidance.

Recommendation: We recommend management thoroughly evaluate verified applications and household income records to ensure the information on the applications are accurate and the resulting free and reduced price eligibility statuses are appropriate. Additional training for employees involved in the process may be warranted.

*Views of Responsible
Officials and Planned*

Corrective Actions: Management agrees with our recommendation. See corresponding Corrective Action Plan.

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2023-006 School Nutrition Program Meal Claims

Federal Program: ALN 10.553/10.555 Child Nutrition Cluster

Condition: The District failed to properly report the number of student meals that were served and reported to the State via CLiCS, for which Federal funding was received.

Criteria: The District is required to accurately monitor, record, and report the numbers of meals that were served to students and how many of these were free or reduced.

Cause: The District included adult meals served in their monthly CLiCS submission to the State. Adult meals are not eligible for State or Federal reimbursement.

Effect: The failure to exclude adult meals from the reimbursable student meal counts reported to the State resulted in the District being reimbursed for ineligible meals.

Questioned Costs: None. The maximum potential impact was below the reportable threshold under Uniform Guidance.

Recommendation: We recommend that the District evaluate current procedures for accurately monitoring, recording, and reporting the number of meals served and ensure proper meal counts are reported to the State.

*Views of Responsible
Officials and Planned
Corrective Actions:* Management agrees with our recommendation. See corresponding Corrective Action Plan.

Finding 2023-007 Documentation of Personnel Expenditures

Federal Program: Education Stabilization Fund (ALN 84.425)

Condition: The District failed to prepare and retain sufficient documentation supporting salary and wage expenditures funded by ESSER aid.

Criteria: The District is required to accurately record and retain support, including time distribution records, for personnel expenditures being funded via the Education Stabilization Fund (ESF) program. Such documentation should clearly identify the specific employees whose compensation was financed via the ESF program, including the exact amount of such expenditures for each employee.

Cause: The District has an inadequate audit trail of salary and wage documentation for expenditures applied to the ESF program during the current fiscal year.

Effect: The failure to accurately prepare and retain documentation supporting salary and wage expenditures, including time distribution records, could result in ineligible expenditures being applied to the program.

Questioned Costs: Unable to determine due to a lack of documentation. However, projected to be below the reportable threshold under Uniform Guidance.

Recommendation: We recommend that the District evaluate current procedures to ensure proper documentation is retained supporting all salary and wage expenditures incurred and applied to the ESF Program.

*Views of Responsible
Officials and Planned
Corrective Actions:* Management agrees with our recommendation. See corresponding Corrective Action Plan.

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION IV: MINNESOTA LEGAL COMPLIANCE FINDINGS

Finding 2023-008 UFARS Submission Deadline

Condition: Financial data submitted to the State by the deadline contained errors and did not fully comply with Uniform Financial Accounting and Reporting Standards (UFARS).

Criteria: Under Minnesota Statute 123B.77, the District is required to report accurate financial data in compliance with UFARS, before the designated reporting deadlines.

Cause: The District’s financial data presented for the audit contained errors and did not comply with UFARS. Before the required corrections could be applied, the reporting deadline had passed.

Effect: The failure to timely submit accurate financial data in compliance with the UFARS resulted in the District’s noncompliance with Minnesota Statutes. Additionally, this resulted in the differences between the Audited and UFARS amounts noted on the *Uniform Financial Accounting and Reporting Standards Compliance Table* presented with the audited financial statements.

Recommendation: We recommend the District review its year-end procedures for financial reporting and audit preparation. Improving such processes will assist in ensuring the District is able to complete these procedures in a more timely and accurate manner, therefore regaining compliance with the provisions of Minnesota Statutes.

*Views of Responsible
Officials and Planned
Corrective Actions:* Management agrees with the recommendation. See corresponding Corrective Action Plan.



Rockford Area Schools ISD 883

Mike McNulty - Director of Finance/Operations

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CORRECTIVE ACTION PLANS FOR THE YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT FINDINGS

Finding 2023-001 Limited Segregation of Duties

- Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
- Actions Planned in Response to Finding
The District currently has the following procedures in place:
 - The Board of Education reviews the monthly invoices and approves the expenditures.
 - A Region accountant assists the business manager with journal entries and the coding of receipts and disbursements.
 - The District utilizes purchase orders which are approved by the Superintendent.The District will review current procedures and implement additional controls where possible.
- Official Responsible
Dr. Jeff Ridlehoover, Superintendent, is the official responsible for ensuring corrective action.
- Planned Completion Date
The Corrective Action Plan will be reviewed on an ongoing basis with no anticipated completion date.
- Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.

Finding 2023-002 Financial Statement Preparation

- Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
- Actions Planned in Response to Finding
The District will continue to have the auditor prepare the financial statements; however, the District will implement an internal control policy to document the annual review of the financial statements and related footnote disclosures.
- Official Responsible
Dr. Jeff Ridlehoover, Superintendent, is the official responsible for ensuring corrective action.
- Planned Completion Date
The Corrective Action Plan will be reviewed on an ongoing basis with no anticipated completion date.
- Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.



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CORRECTIVE ACTION PLANS FOR THE YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2023-003 Material Audit Adjustments

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 perform a thorough review of the trial balance and year-end adjustments to ensure their accuracy and completeness prior to the audit.
3. Official Responsible
Dr. Jeff Riddlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2024
5. Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.

Finding 2023-004 Timeliness of Bank Reconciliations

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 perform monthly bank reconciliations on a timely basis and will perform a thorough review of the bank reconciliations to ensure their accuracy.
3. Official Responsible
Dr. Jeff Riddlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2024
5. Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.



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CORRECTIVE ACTION PLANS FOR THE YEAR ENDED JUNE 30, 2023

FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2023-009 Journal Entry Documentation

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 adopt and implement a formal policy over the documentation processes and approval procedures related to journal entries.
3. Official Responsible
Dr. Jeff Ridlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2024
5. Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2023-005 Household Income Verifications

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 complete annual income verifications in the future in accordance with the requirements of the OMB Compliance Supplement.
3. Official Responsible
Dr. Jeff Ridlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2024
5. Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.



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CORRECTIVE ACTION PLANS FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2023-006 School Nutrition Program Meal Claims

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 evaluate current procedures for accurately monitoring, recording, and reporting the number and type of meals served.
3. Official Responsible
Dr. Jeff Riddlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2024
5. Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.

Finding 2023-007 Documentation of Personnel Expenditures

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 evaluate and revise current practices to ensure proper documentation is retained supporting all salary and wage expenditures applied to the program, including time distribution records.
3. Official Responsible
Dr. Jeff Riddlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2024
5. Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.



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CORRECTIVE ACTION PLANS FOR THE YEAR ENDED JUNE 30, 2023

MINNESOTA LEGAL COMPLIANCE FINDINGS

Finding 2023-008 UFARS Submission Deadline

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
The District is revising and improving many of its financial reporting processes to ensure the resources are in place to facilitate efficient and accurate year-end reporting in the future.
3. Official Responsible
Dr. Jeff Ridlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
November 30, 2024
5. Plan to Monitor Completion
The Board of Education will be monitoring this Corrective Action Plan.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2023

PRIOR YEAR FEDERAL AWARD FINDINGS

Finding 2022-006 Internal Control Over Approval of Equipment Purchases

Federal Program: Education Stabilization Fund (ALN 84.425)

Condition: Independent School District No. 883 (the District) failed to obtain prior approval for the purchase of equipment greater than \$5,000.

Recommendation: Schlenner Wenner and Company recommended the District assess internal controls related to the use of Federal dollars and implement requests for approvals as necessary.

Current Status: During the year ended June 30, 2023, District personnel engaged in discussions with MDE to clarify the requirements, and additional oversight has been implemented to ensure proper approvals are obtained for any future acquisitions of this nature. No similar issues have been noted.

Finding 2022-007 Equipment and Real Property Management

Federal Program: Education Stabilization Fund (ALN 84.425)

Condition: Independent School District No. 883 (the District) failed to capitalize equipment with a current per-unit fair market value in excess of \$5,000.

Recommendation: Schlenner Wenner and Company recommended the District assess internal controls related to the Federal dollars and controls over ensuring the completeness of capital asset records.

Current Status: During the year-ended June 30, 2023, the District has been monitoring the activity in this program to ensure that any capital asset purchases have been properly incorporated into the District's capital asset records. No similar issues have been noted.

PRIOR YEAR FINANCIAL STATEMENT FINDINGS

Financial statement findings 2022-004 and 2022-005 reported in accordance with *Government Auditing Standards* in the prior year have been resolved in the current year.

Financial statement findings 2022-001, 2022-002, and 2022-003 reported in accordance with *Government Auditing Standards* in the prior year have been reported again in the current year as findings 2023-001, 2023-002, and 2023-003.

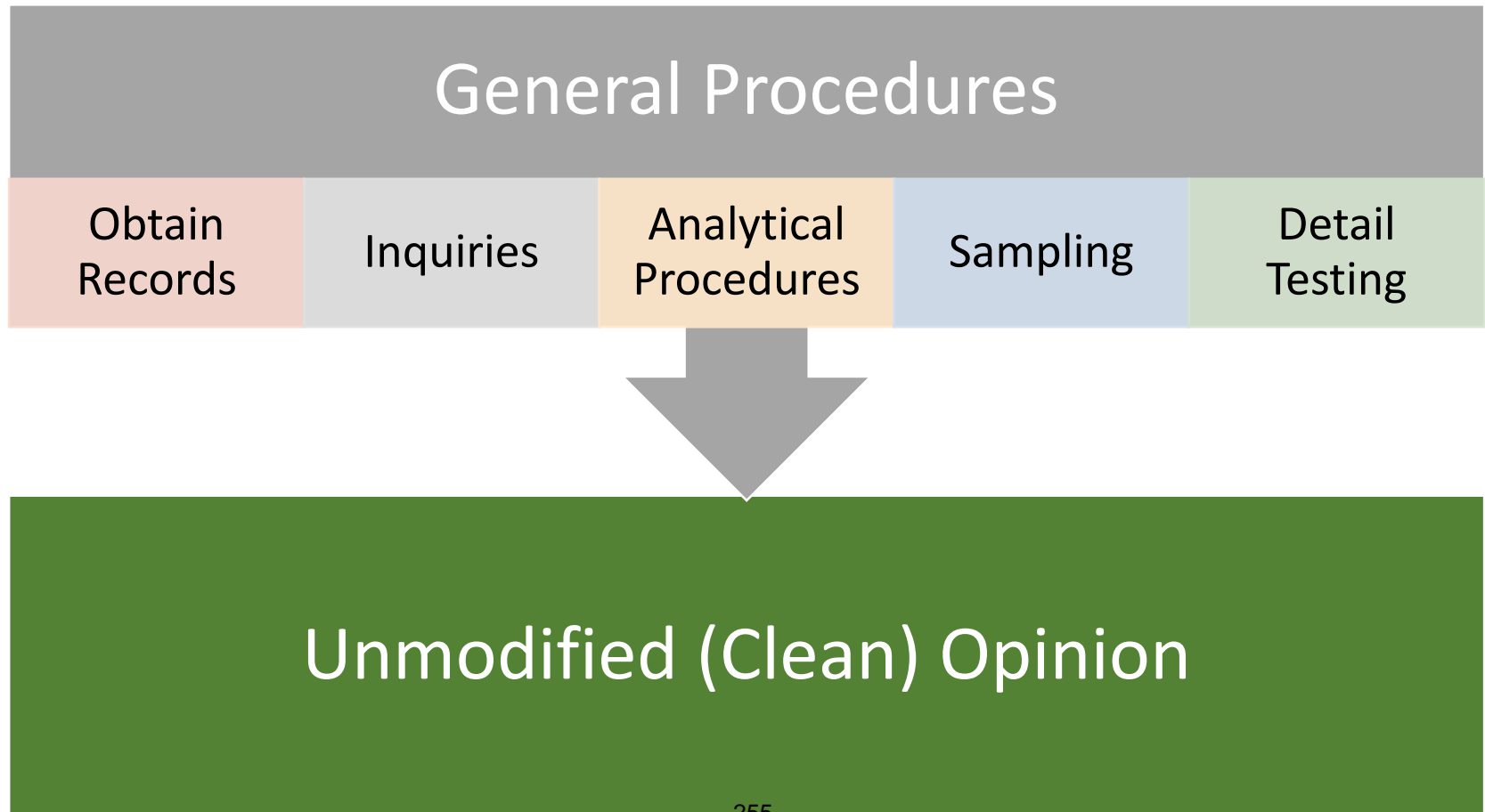


Rockford Area Schools Independent School District No. 883

Presentation of the Audited Financial Statements

June 30, 2023

Audit Process and Opinion



Required Communications



Audit objectives were met



Positive Working Relationship with Management



Nothing overtly unusual noted in terms of recorded transactions or accounting policies/treatments



Significant estimates for

- Amounts Due From MDE
- Net Pension Liability/Balances
- Net OPEB Liability

Internal Controls Over Financial Reporting



AUDIT ADJUSTMENTS

- Various adjustments recorded during our audit process



SEGREGATION OF DUTIES

- Your District has a lack of proper segregation of duties, which is very common for a District of your size



FINANCIAL STATEMENT PREPARATION

- We have prepared the financial statements on behalf of the District



OTHER ITEMS

- Bank reconciliations throughout the year were not completed timely.
- Journal entries lacking supporting documentation or approval

Minnesota Legal Compliance

- Areas Reviewed
 - Contracting and Bidding
 - Depositories of Public Funds
 - Conflicts of Interest
 - Public Indebtedness
 - Claims and Disbursements
 - UFARS Compliance
 - Miscellaneous Provisions
- Findings:
 - UFARS Submission Deadline – errors present in financial data submitted prior to submission deadline



Single Audit (Federal Program Compliance)

Major Programs Tested

- Child Nutrition Cluster
- Education Stabilization Fund

Opinion

- Unmodified (Clean) Opinion on the Schedule of Expenditures of Federal Awards

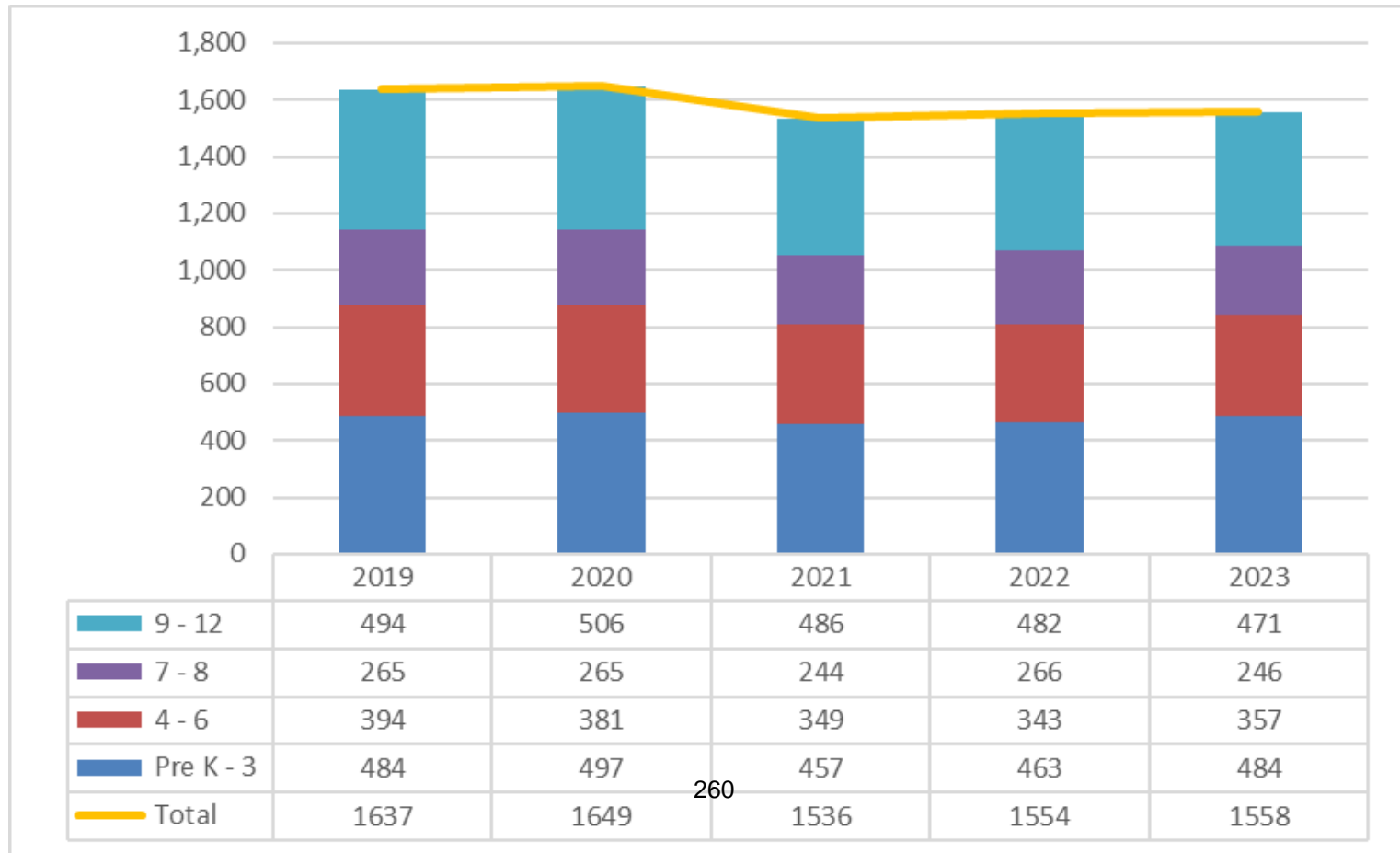
Compliance

- No Findings Identified

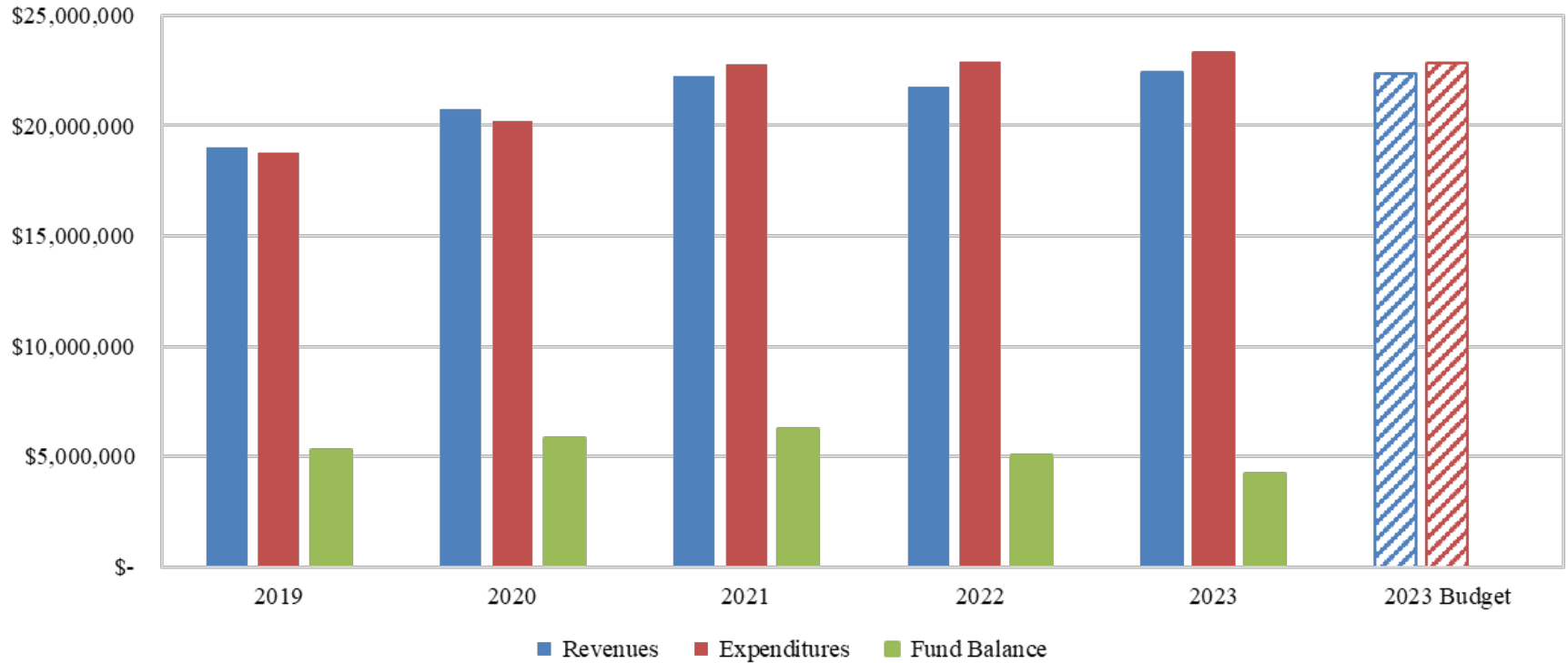
Internal Control Over Compliance

- Household Income Verifications
- Support for Meals Claimed
- Documentation of Personnel Expenditures

Pupil Units (ADM) Trend Analysis



General Fund - Trend Analysis & Budgetary Comparison

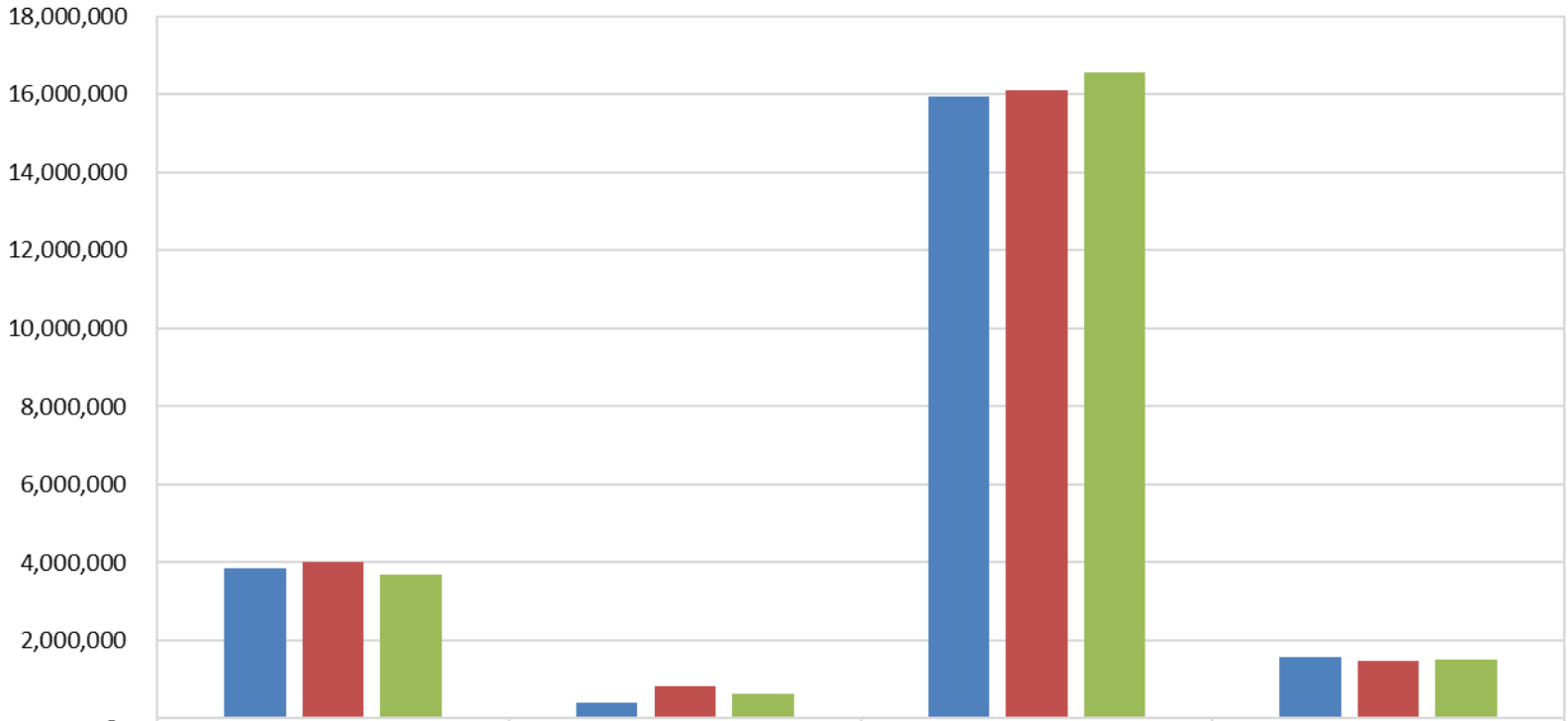


- ❑ Revenues exceeded budget by \$35,262
- ❑ Expenditures exceeded budget by \$466,340

	2022	2023	2023 Budget
Revenues	\$ 21,743,079	\$ 22,409,106	\$ 22,373,844
Expenditures	22,892,818	23,293,736	22,827,396
Other Sources (Uses)	838	9,922	-
Change in Fund Balance	(1,148,901)	(874,708)	(453,552)
Fund Balance	\$ 5,107,529	\$ 4,232,821	N/A

General Fund

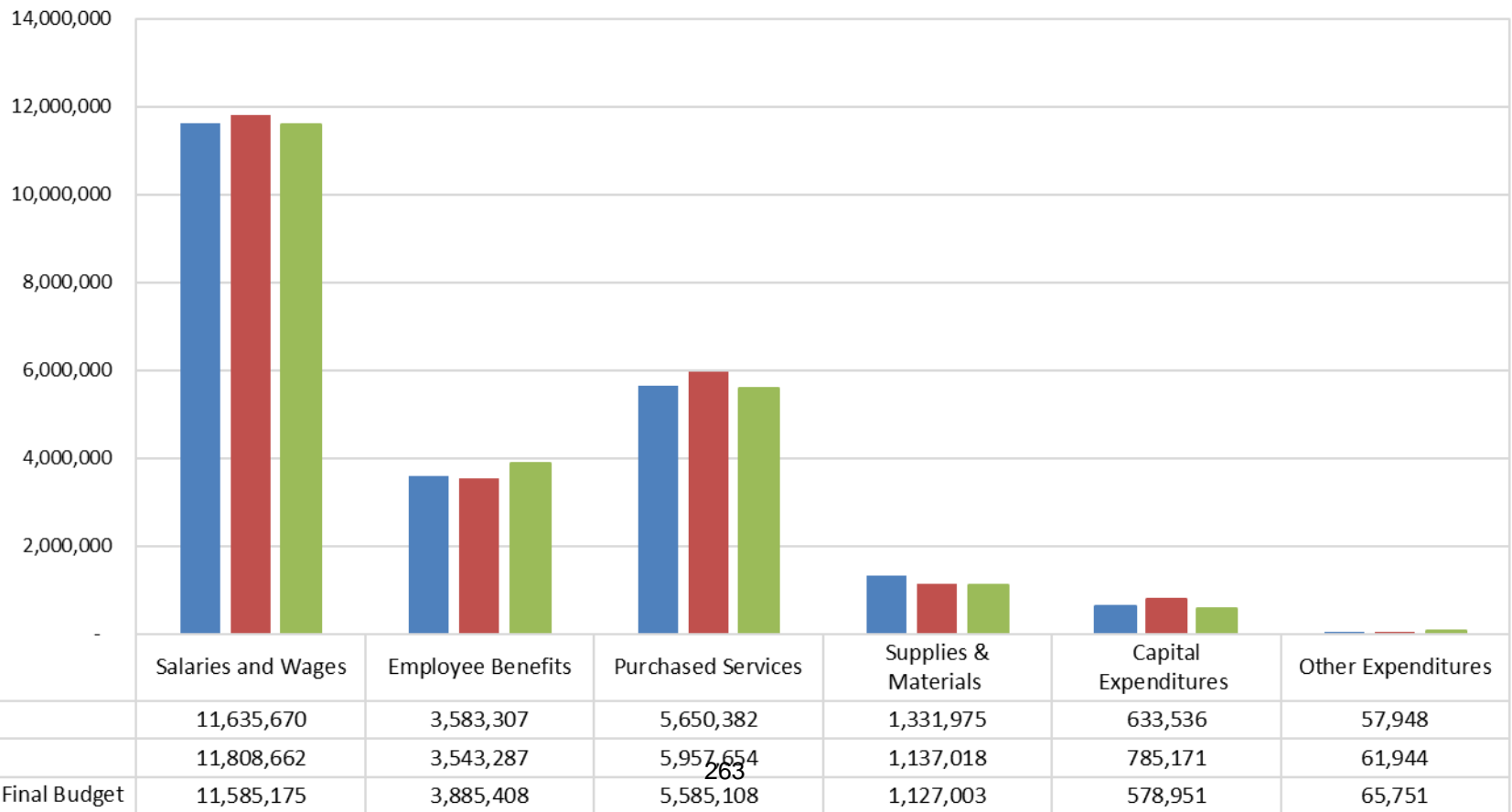
Detailed Revenue Analysis



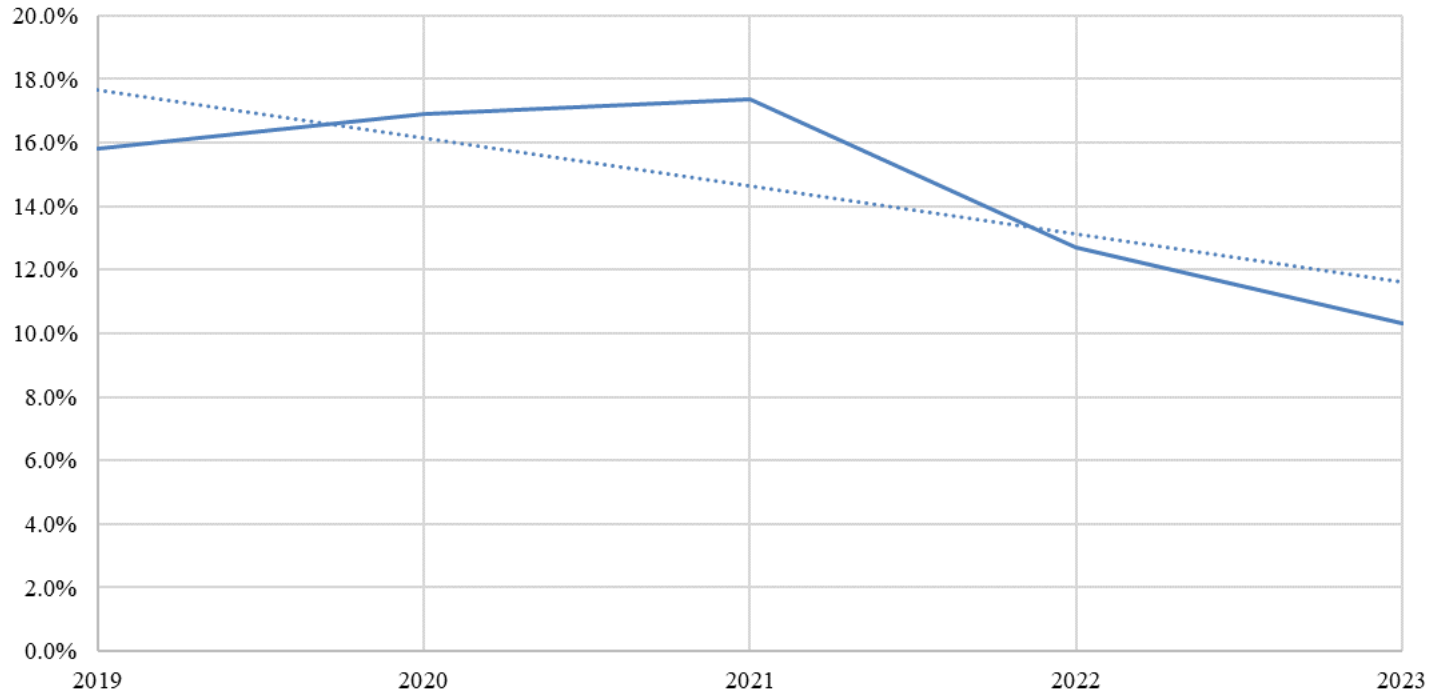
■ 2022	3,849,051	400,676	15,931,607	1,561,745
■ 2023	4,006,626	820,020	16,115,577	1,466,883
■ 2023 Final Budget	3,685,120	639,000	16,549,045	1,500,679

General Fund

Detailed Expenditure Analysis



Unassigned Fund Balance as a Percentage of the Annual Budget

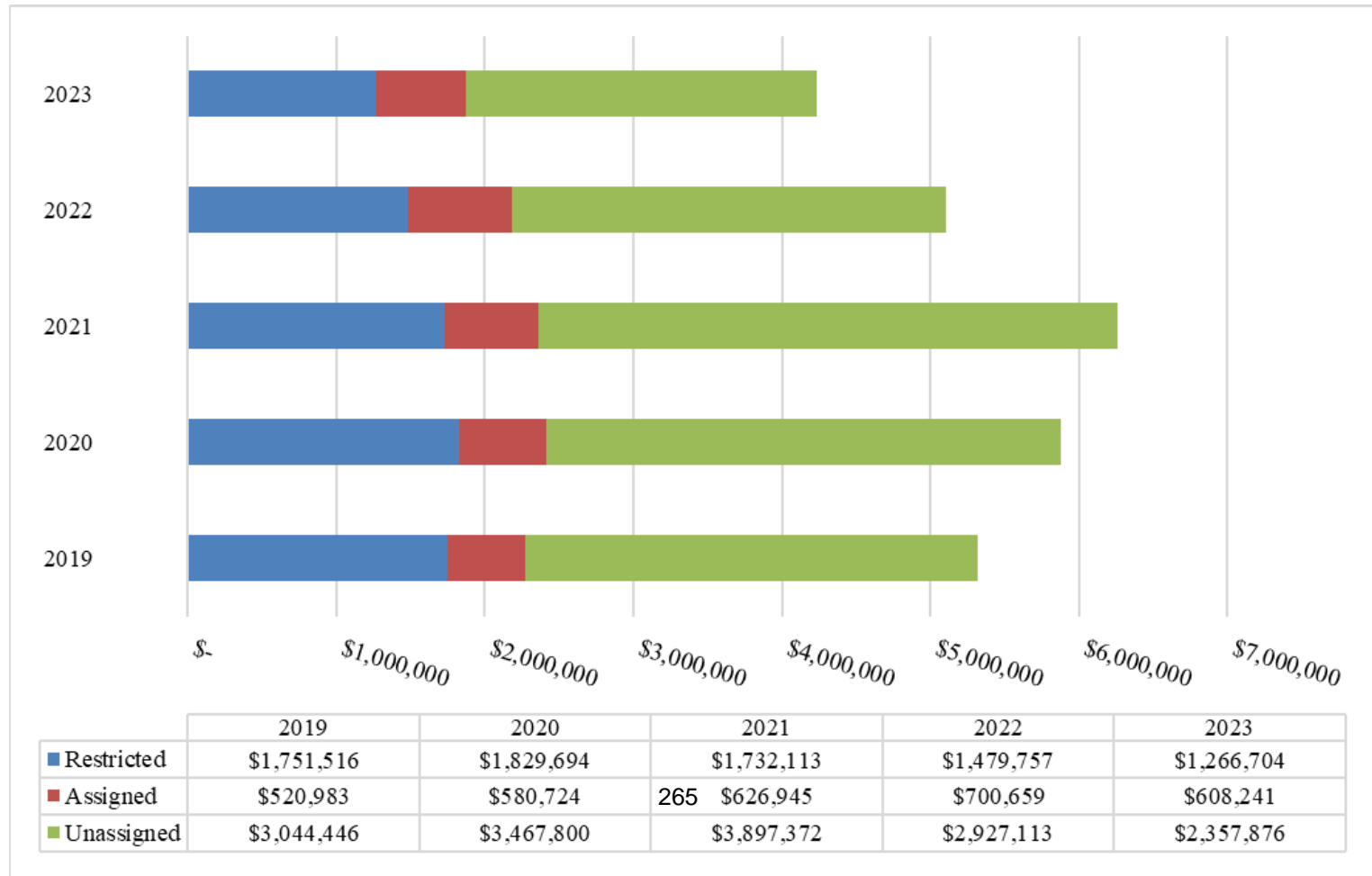


<u>Year</u>	<u>Percentage</u>
2019	15.8%
2020	16.9%
2021	17.4%
2022	12.7%
2023	10.3%

- Fund balance policy sets a target unassigned fund balance equal to at least 8% of the annual budgeted operating expenditures

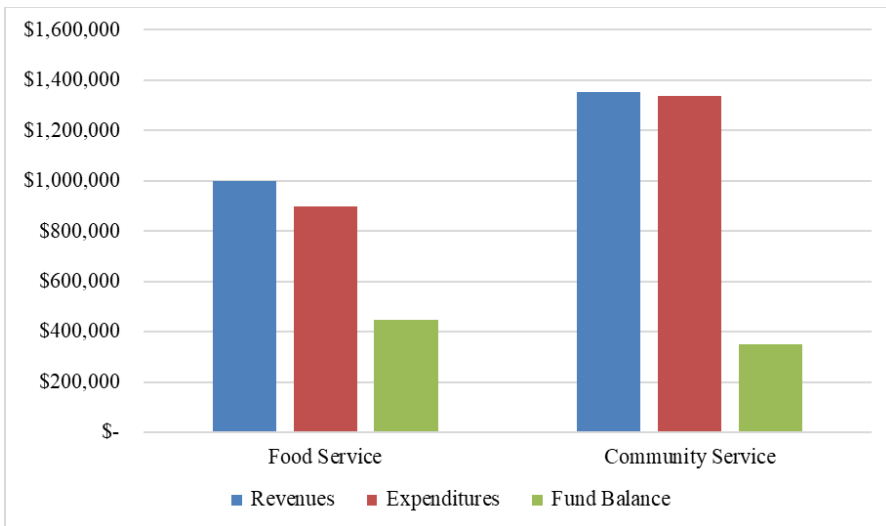
General Fund

Fund Balance Classifications



Financial Highlights

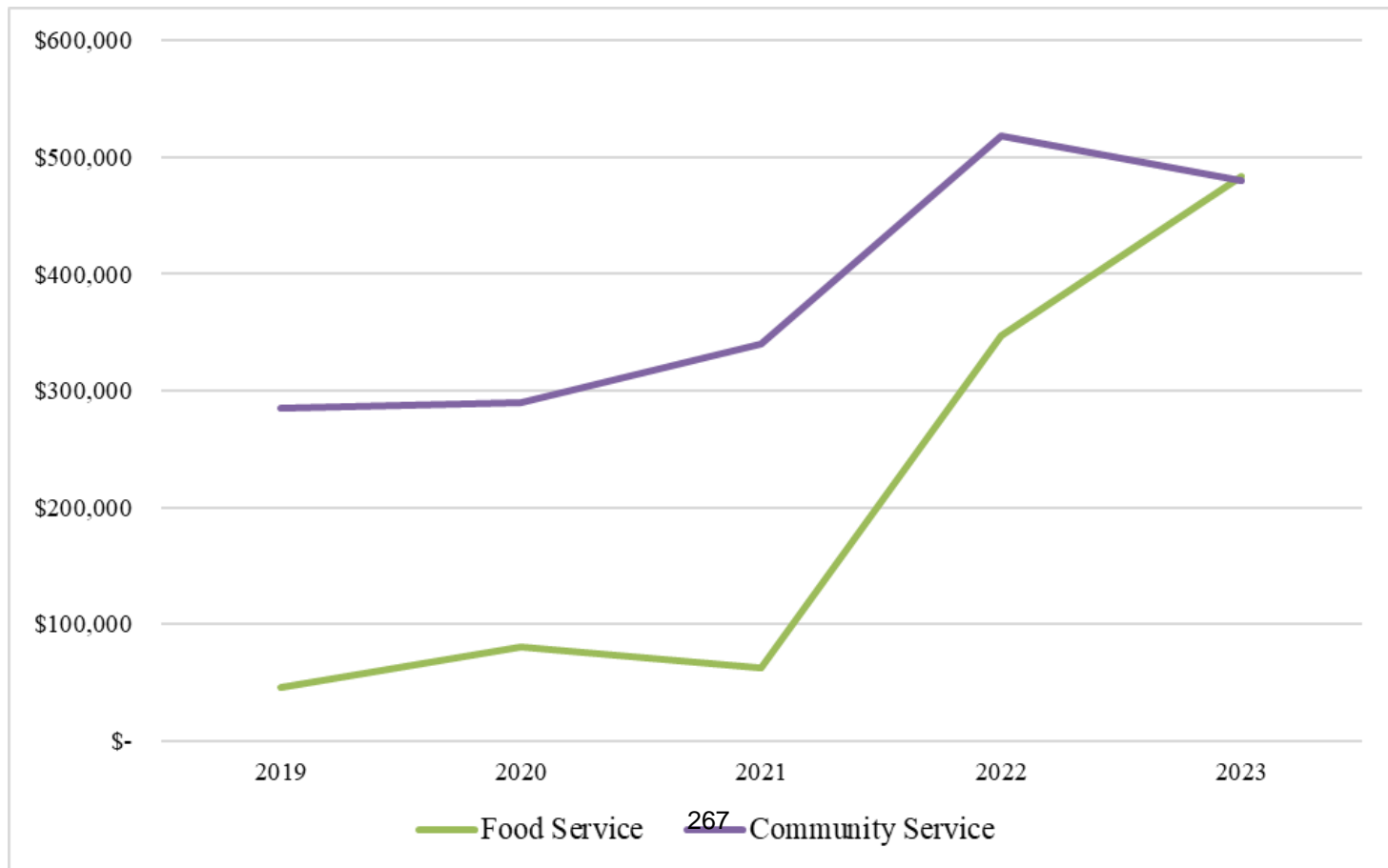
Remaining Governmental Funds



	Food Service	Community Service
Revenues	\$ 1,000,926	\$ 1,353,958
Expenditures	899,470	1,337,405
Other Sources	-	-
Change in Fund Balance	101,456	16,553
Fund Balance	\$ 447,168	\$ 348,490

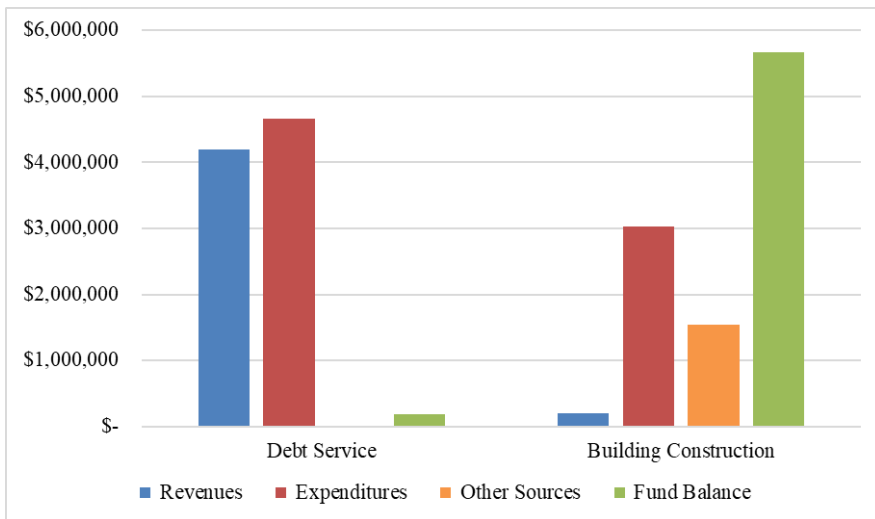
Remaining Governmental Funds

Cash Trend Analysis



Financial Highlights

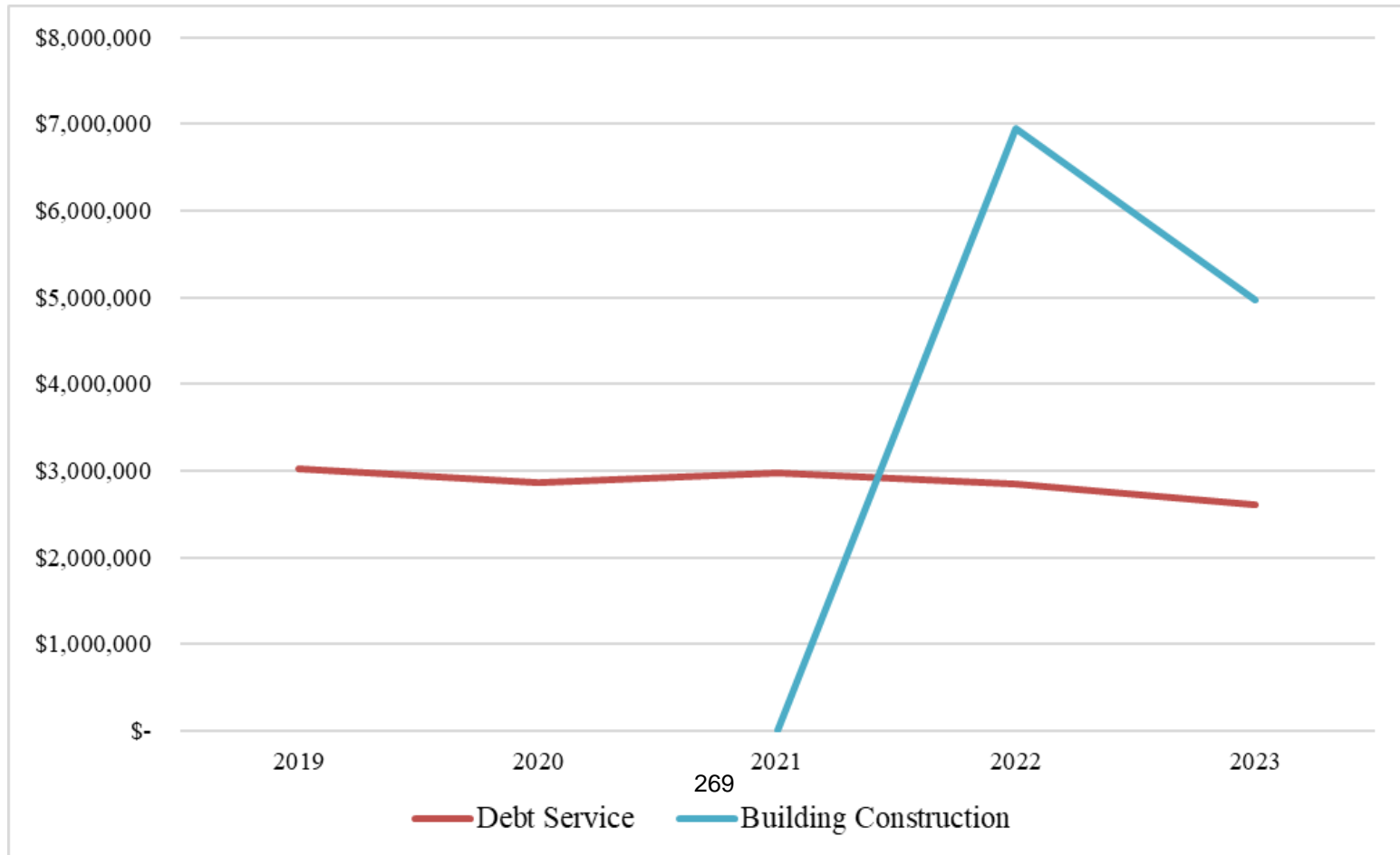
Remaining Governmental Funds



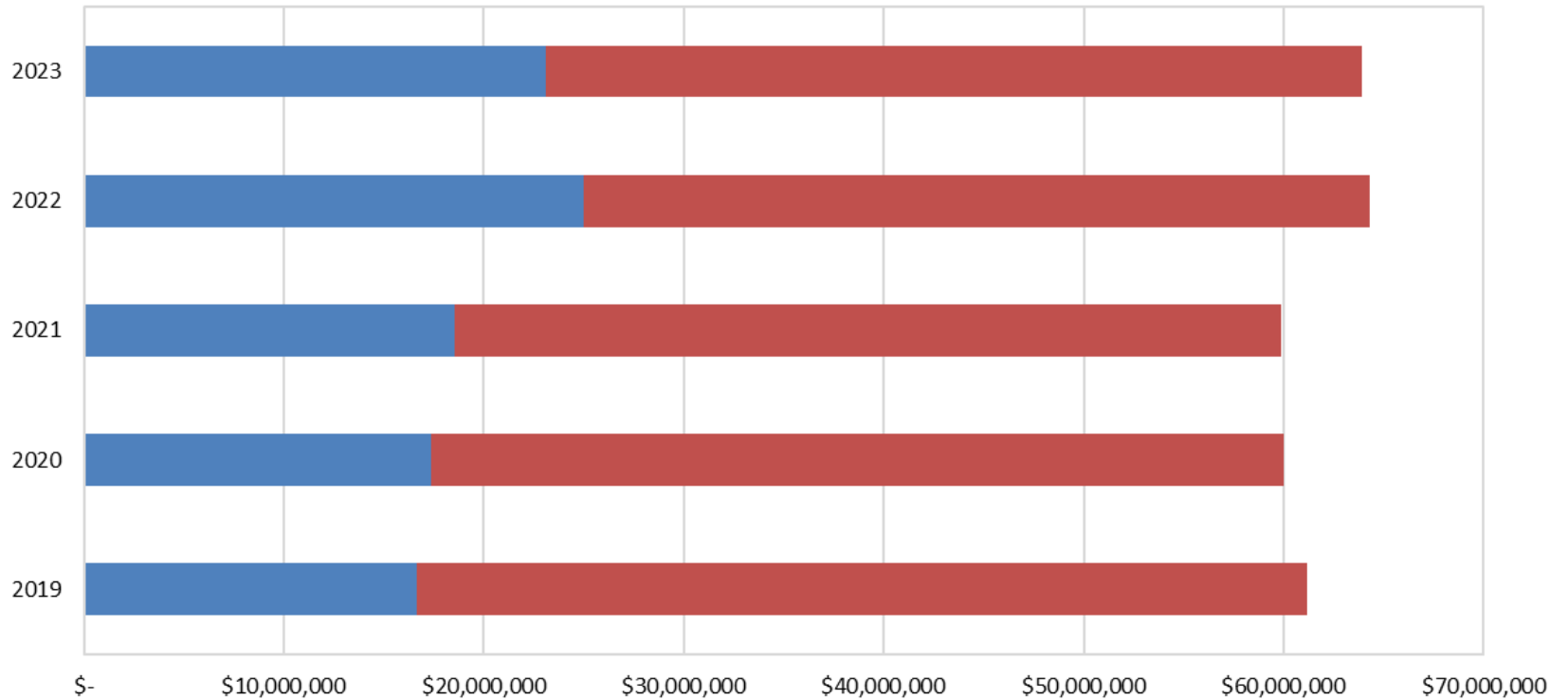
	Debt Service	Building Construction
Revenues	\$ 4,195,135	\$ 194,809
Expenditures	4,655,580	3,020,993
Other Sources	-	1,542,542
Change in Fund Balance	(460,445)	(1,283,642)
Fund Balance	\$ 180,065	\$ 5,661,544

Remaining Governmental Funds

Cash Trend Analysis



District-Wide Assets



	2019	2020	2021	2022	2023
■ Current Assets	\$16,678,093	\$17,354,607	\$18,523,862	\$24,972,299	\$23,128,833
■ Capital/Noncurrent	\$44,473,922	\$42,656,486	\$41,348,332	\$39,362,998	\$40,756,944

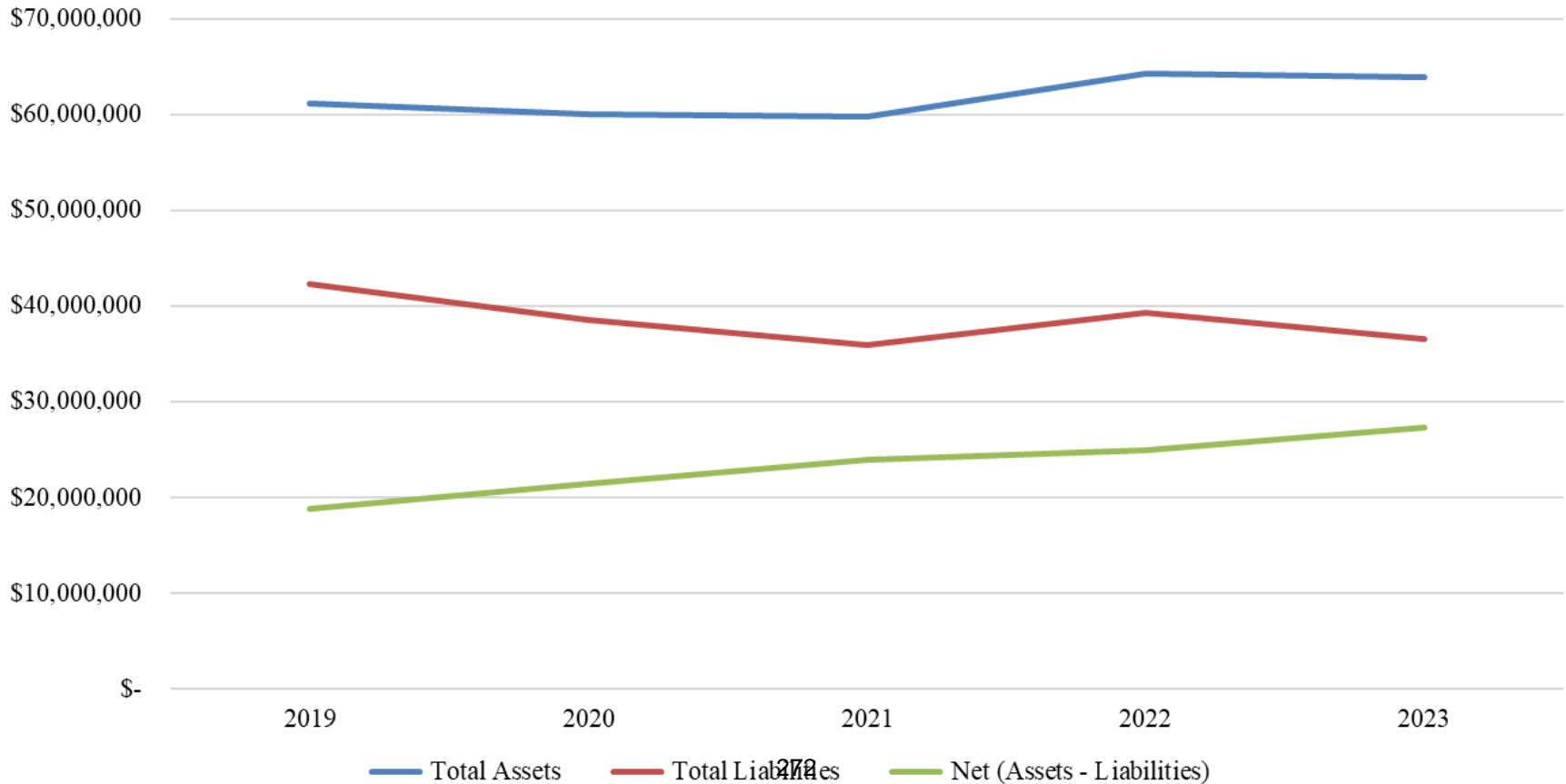
District-Wide Liabilities

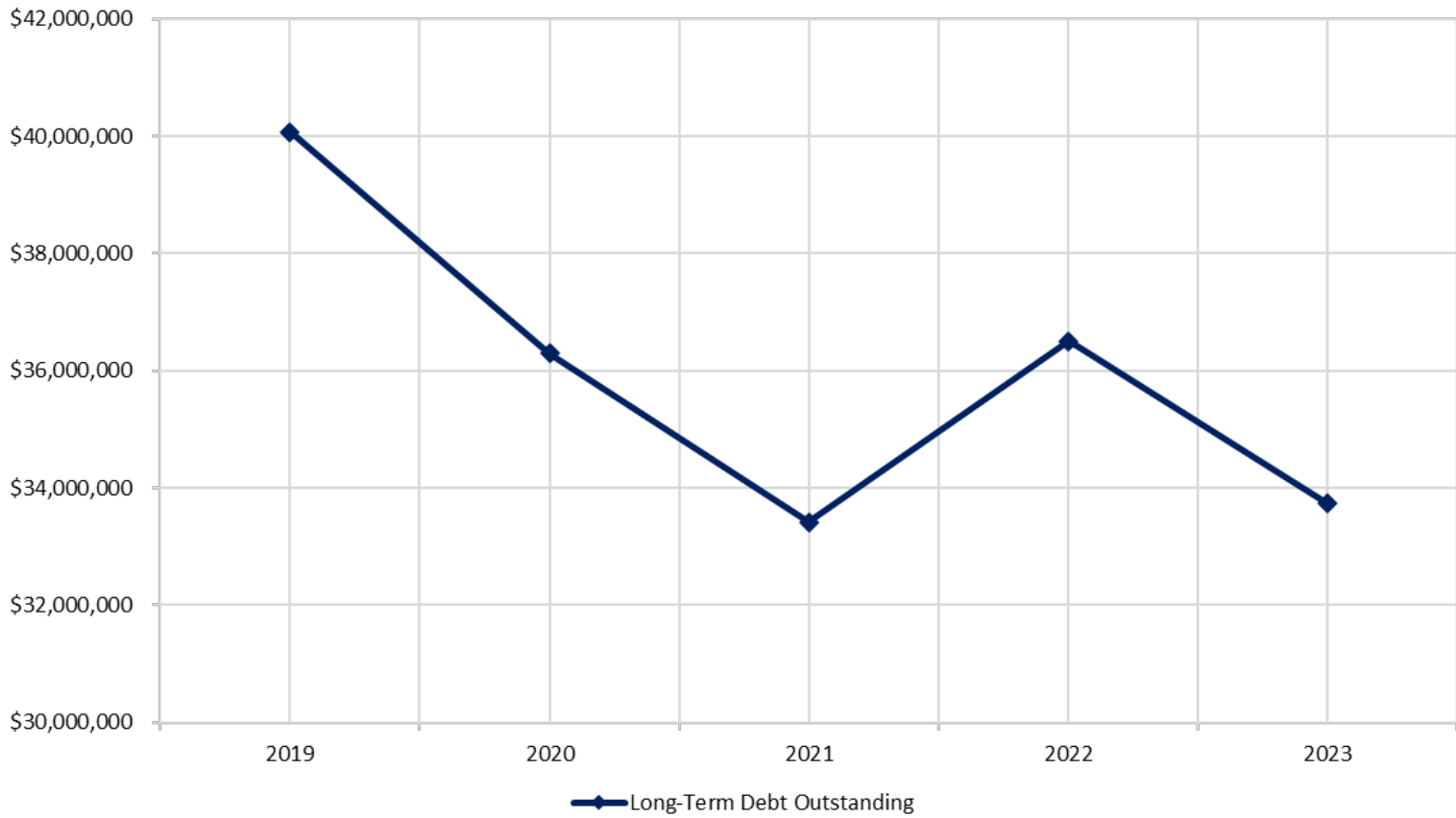


	2019	2020	2021	2022	2023
■ Current Liabilities	\$2,278,992	\$2,250,159	\$2,510,134	\$2,848,695	\$2,845,842
■ Debt/Noncurrent	\$40,072,698	\$36,300,034	\$33,415,808	\$36,501,118	\$33,733,258
■ Net Pension Liability	\$10,664,789	\$10,834,647	\$12,793,712	\$8,004,403	\$14,840,982

District-Wide Assets & Liabilities

(Excluding Pension Balances)





Long Term Debt Outstanding

- General Obligation Bonds
- Financing Arrangements
- Lease Liabilities

Questions?

Ryan Schmidt, CPA

Partner

rschmidt@schlennerwenner.cpa

320-251-0286



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Resolution Directing the Administration to make Recommendation for Reductions in Programs and Positions and Reasons Therefore

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 12, 2024

Information Briefing Action Enclosure Item(s)

This resolution is required if the district would need to make any budget reductions for the 2024-25 school year. It has been adopted annually to ensure that we have covered all necessary procedures in the event reductions would need to occur. By adopting the resolution, we are not required to make any reductions.

RESOLUTION DIRECTING THE ADMINISTRATION TO MAKE RECOMMENDATIONS FOR REDUCTIONS IN PROGRAMS AND POSITIONS AND REASONS THEREFORE.

- WHEREAS, the financial condition of the school district dictates that the school board must reduce expenditures immediately, and
- WHEREAS, this reduction in expenditure must include discontinuance of positions and discontinuance or curtailment of programs, and
- WHEREAS, a determination must be made as to which teachers' contracts must be terminated and not renewed and which teachers may be placed on unrequested leave of absence without pay or fringe benefits in effecting discontinuance of positions,

BE IT RESOLVED, by the School Board of Independent School District #883, as follows:

That the School Board hereby directs the Superintendent of Schools and administration to consider the discontinuance of program or positions to effectuate economies in the school district and reduce expenditures, make recommendations to the school board for the discontinuance of programs, curtailment of programs, discontinuance of position and curtailment of positions.



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: HR update for December 2023 and January 2024

Meeting Date: January 22, 2024

Prepared by: Mike McNulty

Date Prepared: January 18, 2024

Information Briefing Action Enclosure Item(s)

-
1. Completed Open Enrollment for Health Insurance and HSA/FSA. District is changing HSA/FSA vendors from HRSimplified to MedSurety.
 2. Employee Handbook - committee formed, met twice now through early January. Will be ready for approval in the spring with each of the building student handbooks.
 3. On/Off Boarding process evolving as we settle into our district roles. Goal is to have all forms and information ready for staff as they transition into their role as a Rockford Area Schools employee. Also trying to make sure present building personnel that are involved in the process get the needed information.
 4. District Office staff is presently preparing and distributing W-2s and 1095s for all employees for calendar year 2023 tax purposes. Forms must be distributed to employees by January 31, 2024.



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: Approval of Renewal of an Expiring Referendum

Meeting Date: January 22, 2024

Prepared by: Mike McNulty

Date Prepared: January 17, 2024

Information Briefing Action Enclosure Item(s)

Resolution for the renewal of the November 6, 2018 passed referendum for \$750 per pupil that included an inflationary adjustment as provided by MN Statute 126C.17.

RESOLUTION RELATING TO
RENEWAL OF AN EXPIRING REFERENDUM

WHEREAS, Minnesota Statutes 126C.17, Subd. 9b, allows the School Board to renew an expiring referendum.

WHEREAS, Minnesota Statutes 126C.17, Subd. 9b, sets forth the following requirements to renew an expiring referendum:

- 1) The per pupil amount of the referendum is the same as the amount expiring, or for an expiring referendum that was adjusted annually by the rate of inflation, the same as the per-pupil amount of the expiring referendum, adjusted annually for inflation in the same manner as if the expiring referendum had continued;
- 2) the term of the renewed referendum is no longer than the initial term approved by the voters;
- 3) the school board has held a meeting and allowed public testimony on the proposed renewal; and
- 4) the expiring referendum has not been previously renewed under Minnesota Statutes 126C17, Subd. 9b.

WHEREAS, the expiring referendum is within the last two fiscal years of the term of the referendum.

BE IT RESOLVED by the School Board of Independent School District No. 0883, Rockford Area Schools, State of Minnesota, as follows:

The Board hereby determines and declares that it is necessary and expedient for the school district to extend and renew the general education revenue provided by an expiring referendum passed by the voters of the school district on November 6, 2018. This referendum was passed with an amount of \$750 per adjusted pupil unit and for a term of seven years. The expiring referendum included an inflationary adjustment provision as provided by Minnesota Statute 126C.17.

The term of the renewed referendum will be 7 years beginning taxes payable FY27.

The clerk is authorized to send this adopted resolution, no later than September 1 of the calendar year in which this resolution was adopted, to the commissioner of the education and to the county auditor of each county in which the school district is located in whole or in part.

This resolution becomes effective 60 days after adoption.

The motion for the adoption of the foregoing resolution was duly seconded by

and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
) SS
COUNTY OF _____)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 0883 (Rockford Area Schools), Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to the calling of a special election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this _____ day of _____, 2024.

Clerk



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: New Staff Handbook

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 16, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to give updates on new Staff Handbooks.



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Plans & Timeline of the District Operations plan 24-25

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 16, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to give updates on plans & timeline of the DOP 24-25.



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: BILT & BOLT Planning

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 18, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to give updates on BILT & BOLT Planning.



**ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION**

Subject: Onboarding & Offboarding Guide

Meeting Date: January 22, 2024

Prepared by: Superintendent's Office

Date Prepared: January 18, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to give updates on new Onboarding & Offboarding guides.



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: Acknowledgement of Contributions Resolution

Meeting Date: January 22, 2024

Prepared by: Business Office

Date Prepared: January 16, 2024

Information Briefing Action Enclosure Item(s)

RESOLUTION

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

Therefore, be it resolved by the School Board of Rockford Area Schools, Independent School District 883 that the School Board accepts, with appreciation, the contributions detailed below.

<i>Donor</i>	<i>Amount</i>	<i>Fund</i>
Rocket Boosters	\$1,500.00	Boys Basketball Fund (for charter buses)
Sather Real Estate	\$100.00	RHS FFA Fund Donation (for FFA convention)
Rockford Education Foundation	\$98.66	General Fund (Food & water for College & Career Fair)
Rockford Education Foundation	\$715.00	General Fund (REAMS Children's Museum Kindergarten Fieldtrip)
Rockford Education Foundation	\$415.95	General Fund (RMS-CES Mobile Standing Desks)
Rockford Education Foundation	\$4,598.35	General Fund (RMS-CES Media Center STEM tables)
Rockford Education Foundation	\$1,121.00	General Fund (REAMS 1st Grade Fieldtrip to Children's Theatre)
Rockford Education Foundation	\$50,620.66	General Fund (RMS-CES Media Center Furniture)
Rockford Education Foundation	\$813.49	General Fund (RHS Common Academic Language Posters)
Rockford Education Foundation	\$4,261.86	General Fund (3rd grade Artist in Residence, RHS CNA Supplies, REAMS Bibliotherapy SEL Curriculum)
Itzmari Bautista Vazquez & Abimeal Bautista	<i>Our Class is a Family Book</i>	Preschool Program
Cathy Egbert family	Mini-Rainbow Blocks	Preschool Program
Cargill	\$100.00	RHS FFA Fund Donation
Box Tops	\$39.10	RMS Gift Fund
Cargill	\$100.00	RHS FFA Fund Donation
Renee LaPlume	pencils & highlighters	RMS Donation
Chad Haas	New netting and extending net over dugouts (\$53,913.00)	Baseball Program
Diane Nilson	\$150.00	RCC Fund (for purchase of a squat bar)
Beth & Jake Praska	Miscellaneous school supplies	REAMS General Fund donation