



ROCKFORD AREA SCHOOLS

INDEPENDENT SCHOOL DISTRICT 883

BOARD OF EDUCATION

A Tradition of Excellence, One Student at a Time

Agenda for December 16, 2024

5:30 PM

District Board Room

6051 Ash Street

Rockford, MN 55373

1. **CALL MEETING TO ORDER**
 - A. Pledge of Allegiance
 - B. Board Roll Call
2. **APPROVAL OF AGENDA**
3. **PUBLIC COMMENTS**
4. **CONSENT ITEMS**
 - A. Consent--Approval of Minutes 3
 - B. Consent--Personnel 14
 - C. Consent--Approval of Bills and Wire Transfers 15
 - D. Consent--Approval of Open Enrollments 30
 - E. Consent -- Robotics Field Trips 31
 - F. Consent -- Gymnastics Field Trip 35
5. **SUPERINTENDENT REPORT** **37**
6. **STEWARDSHIP OF RESOURCES**
 - A. Substitute Rate Approval 38
 - B. Audit Report 39
 - C. Final Levy Certification 179
7. **CULTURE OF COLLECTIVE PURPOSE**
 - A. Learning & Innovation Update 182
 - B. Policy Review Final Read 183
 - C. Policy Updates First Read 197
 - D. Board Handbook Updates 253
 - E. IOWA Designee Approval - Courtney 289
8. **COMMUNITY, SCHOOL AND FAMILY PARTNERSHIP**
 - A. Finances Truth & Taxation 292
 - B. Resolution of Acknowledgment of Contributions/Donations 316
 - C. Exiting Board Recognition 318
 - D. Communications Committee Meeting: Monday, January 6, 2025 at 4:15 pm in the District Office Conference Room.
Organizational Meeting of the Board of Education: Monday, January 6, 2025 at 5:30 pm in the District Office Board Room.



ROCKFORD AREA SCHOOLS

INDEPENDENT SCHOOL DISTRICT 883

BOARD OF EDUCATION

Mayors, City Administrators, and Legislators Roundtable: Monday, January 6, 2025 at 7:00 pm in the District Office Board Room.

Board of Education Work Session: Wednesday, January 22, 2025 at 5:30 pm in the District Office Board Room.

Regular Meeting of the Board of Education: Wednesday, January 22, 2025 at 6:30 pm in the District Office Board Room.

E. Board Committee Updates

9. **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

Dr. Beth Praska

Superintendent Dr. Jeff Ridlehoover



ROCKFORD AREA SCHOOLS
Independent School District 883
School Board Work Session Minutes
Monday, November 25, 2024

Pursuant to due call and notice, the Rockford Board of Education met in a work session on Monday, November 25, 2024 in the District Board Room. Amy Edwards called the work session meeting to order at 5:30 pm. Members Gordee, Edwards, Johnson, Praska and Hillstrom were present. Also present was Superintendent Jeff Ridlehoover, and Administrative assistant Courtney Neibert. Member Kneeland was absent.

- Facilities Update and Recommendations
- SEIU MOU Information
- Proposal of January 6, 2025 Mayors, Managers, and Legislators Roundtable
- Board Retreat Discussion
- Discussion & Debrief of Levy

Adjourned 6:27 pm

Courtney Neibert
Recorder

Jamie Hillstrom
Clerk



Independent School District #883

Regular School Board Meeting

Monday, November 25, 2024

Pursuant to due call and notice, the Rockford Board of Education met in a Regular School Board Meeting on Monday, November 25, 2024 in the District Board Room. Chair Gordee called the meeting to order at 6:31 pm. Members Gordee, Edwards, Johnson, Praska and Hillstrom were present. Also present was Superintendent Jeff Ridlehoover, RHS Principal Paul Menard, Activities Director Dan Pratt, Tech Director Jeff Kienitz, Director of Business Operations Mike McNulty and Administrative Assistant Courtney Neibert. Member Kneeland was absent.

Pledge of Allegiance

The meeting opened with the Pledge of Allegiance.

APPROVAL OF AGENDA

Motion by Johnson seconded by Edwards to approve the agenda. Motion passed unanimously.

PUBLIC COMMENTS

There were no public comments.

CONSENT ITEMS

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

- **Minutes:**
 - October 7, 2024 Work Session
 - October 16, 2024 Finance Committee Meeting
 - October 21, 2024 Regular Meeting
 - November 13, 2024 Special Meeting

- **Personnel:**

Status	First Name	Last Name	Position	Date(s)
New Hire	Jennifer	Buckingham	RMS SpEd Paraprofessional	October 23, 2024
New Hire	LeAnn	Marudas	REAMS 3rd Grade	November 5, 2024
New Hire	Gavin	Lenzen	REAMS Custodian	November 6, 2024
New Hire	Sarah	Hamlin	RMS SpEd Paraprofessional	November 25, 2024
Resignation	Natalie	Braun	RMS Nurse	November 1, 2024
Resignation	Tonya	Curtis	RMA SpEd Paraprofessional	November 15, 2024

- **Bills and Wire Transfers:**

October 2024 Disbursements Paid (listings attached):

Fund 01 General Fund	\$ 703,424.28
Fund 01 Payroll	\$ 275,029.30
Fund 02 Food Service	\$ 158,128.13
Fund 04 Community Services	\$ 16,830.98
Fund 06 Building Construction	\$ 111,059.75
Fund 07 Debt Redemption	\$ 0
Fund 21 Student Activities	\$ 36,247.51
Fund 45 OPEB Trust	\$ 0
 Total All Funds	 \$ 1,300,719.95

- **Open Enrollments:**

Resident Students Attending Other Schools

Grade	Non-Resident District	Number	Date Effective	Address Change/New Enrollment
10	Osseo	279	9/3/2024	bullying issues
8	Delano	879	11/1/2024	parent works in Delano
K	Buffalo	877	9/3/2024	daycare is in Hanover
4	Buffalo	877	9/3/2024	more SPED options, bigger district
K	Buffalo	877	9/3/2024	older sibling attends Hanover
9	Buffalo	877	9/3/2024	seeking larger school district
9	Buffalo	877	9/3/2024	seeking larger school district
6	Buffalo	877	9/3/2024	seeking larger school district
K	Buffalo	877	9/3/2024	family move, want to stay enrolled in Buffalo District
K	Buffalo	877	9/3/2024	Hanover Elementary is closer to home & work
2	Buffalo	877	9/3/2024	moving; closer to home
7	Buffalo	877	9/3/2024	better fit, more educational opportunities
2	Buffalo	877	9/3/2024	wanted a change
K	Buffalo	877	9/3/2024	older sibling attending Hanover
K	Buffalo	877	9/3/2024	older sibling attends Buffalo

Non-Resident Students Attending Rockford

Grade	Resident District	Number	Date Effective	Address Change/New Enrollment
6	Osseo	279	9/3/2024	family move, wants to stay @ Rockford
8	Osseo	279	9/3/2024	family move, wants to stay @ Rockford
6	Delano	879	9/5/2024	NEW ENROLLMENT--siblings attend Rockford
11	Anoka Hennepin	11	9/10/2024	NEW ENROLLMENT
7	Osseo	279	9/10/2024	NEW ENROLLMENT--wanted a smaller school district
10	Osseo	279	9/3/2024	NEW ENROLLMENT--NWS options
7	Osseo	279	9/12/2024	NEW ENROLLMENT--wanted smaller class sizes
EC	Buffalo	877	9/16/2024	family move, wants to stay @ Rockford
5	Robbinsdale	281	10/2/2024	NEW ENROLLMENT--plan to move to Rockford
9	Robbinsdale	281	10/2/2024	NEW ENROLLMENT--plan to move to Rockford
10	Robbinsdale	281	10/2/2024	NEW ENROLLMENT--plan to move to Rockford
3	Buffalo	877	11/11/2024	NEW ENROLLMENT
1	St. Michael-Albertville	885	9/3/2024	family move, wants to stay @ Rockford
3	St. Michael-Albertville	885	9/3/2024	family move, wants to stay @ Rockford
6	Buffalo	877	11/19/2024	NEW ENROLLMENT

- **Approval of 284 Support Staff Seniority**

Description	Name	Seniority Date	Years of Service	Hire/Rehire Date	Probationary End Date
CUST	Scott B Larson	8/29/1988	37	8/29/1988	
CUST	Chad M Solomonson	4/13/2015	11	4/13/2015	
CUST	Trevor J Schroeder	8/22/2016	9	8/22/2016	
CUST	John C Jorgensen	10/18/2018	7	10/18/2018	
CUST	Kris Dale Larson	2/14/2019	7	2/14/2019	
CUST	James Douglas Johnson	10/5/2020	5	10/5/2020	
CUST	Robert W Bourdon	12/20/2021	4	12/20/2021	
CUST	Andrew Kottke	11/30/2023	2	11/30/2023	
CUST	Lynn F Freeman	12/1/2023	8	12/4/2017	
CUST	Krissa Baillargeon	7/8/2024	1	7/8/2024	12/27/2024
CUST	Danny Reemts	8/27/2024	1	8/27/2024	3/7/2025
EC-SR	Lisa Anne Feyen	9/9/2015	10	9/9/2015	
EC-SR	Courtney Noel Thorson	9/20/2021	4	9/20/2021	
EC-SR	Cathleen Elizabeth Egbert	8/31/2022	3	8/31/2022	
EC-SR	Kimberly K Johnson	9/23/2022	3	9/23/2022	
EC-SR	Katelin Anne Schroeder	9/1/2023	8	10/10/2017	
EC-SR	Kristy N Qualle	9/16/2024	1	9/16/2024	3/19/2025
MEDIA PARA	Shea Diane Roskowiak	9/26/2011	14	9/26/2011	
MEDIA PARA	Diane S Lehmberg	9/3/2019	23	9/23/2002	
MEDIA PARA	Kaari Binsfeld	8/17/2021	4	8/17/2021	
SACC	Judy L Stetter	1/13/2003	23	1/13/2003	
SACC	Nayeli Schroeder	10/1/2013	13	6/10/2013	
SACC	Sydney Elizabeth Swanson	8/28/2017	8	8/28/2017	
SACC	Elizabeth Hoiland	8/30/2021	4	8/30/2021	
SEC	Angelica Swanson	3/2/2015	19	12/6/2006	
SEC	Stacey Lee Robertson	7/13/2016	9	7/13/2016	
SEC	Monica Sue Palmer	8/5/2020	5	8/5/2020	
SEC	Aimee Roehl	3/17/2021	5	3/17/2021	
SEC	Stephanie T Reichert	1/25/2022	4	1/25/2022	
SEC	Michelle M Herou	1/26/2022	4	1/26/2022	
SEC	Michelle Marie O' Hern	8/9/2023	4	7/12/2021	
SEC	Olivia Koskela	8/31/2023	2	8/31/2023	

Description	Name	Seniority Date	Years of Service	Hire/Rehire Date	Probationary End Date
SPED PARA	Merry L Lanars	1/17/1995	31	1/17/1995	
SPED PARA	Rita Diane Smock	11/2/2007	18	11/2/2007	
SPED PARA	Katherine Ann Sieg	8/29/2012	13	8/29/2012	
SPED PARA	Shari Ann Coons	11/6/2015	10	11/6/2015	
SPED PARA	Amy Jean Jacobson	9/13/2016	9	9/13/2016	
SPED PARA	Tonya Marie Curtis	8/29/2017	8	8/29/2017	
SPED PARA	Pang V Lee	11/27/2017	8	11/27/2017	
SPED PARA	Joyce Marie Nixon	2/12/2018	8	2/12/2018	
SPED PARA	Kellie Margaret Leuer	8/22/2018	7	8/22/2018	
SPED PARA	Loryssa Jean Stefanich	8/22/2018	7	8/22/2018	
SPED PARA	Valerie Kay Lockwood	9/16/2019	6	9/16/2019	
SPED PARA	Karen Marie Bombard	10/4/2019	6	10/4/2019	
SPED PARA	Katherine A Kelly	8/17/2021	4	8/17/2021	
SPED PARA	Brieana M Blackhawk	9/8/2022	3	9/8/2022	
SPED PARA	Kendra Weiland	2/23/2023	3	2/23/2023	
SPED PARA	Jessica R Quenemoen	3/6/2023	3	3/6/2023	
SPED PARA	Nicole A Miller	3/6/2023	3	3/6/2023	
SPED PARA	Patrick L Kasheimer	8/15/2023	39	11/3/1986	
SPED PARA	Kristen Renee Angell	8/17/2023	7	9/6/2018	
SPED PARA	Kayla Linkert	8/17/2023	2	8/17/2023	
SPED PARA	Terrie Chastain	8/17/2023	2	8/17/2023	
SPED PARA	Stephanie Millen Lockett	8/24/2023	2	8/24/2023	
SPED PARA	Andrew Kelly	10/2/2023	2	10/2/2023	
SPED PARA	Danielle Michlitsch	10/2/2023	2	10/2/2023	
SPED PARA	Julie Vergin	10/25/2023	2	10/25/2023	
SPED PARA	Anna Sarkinen	4/1/2024	2	4/1/2024	12/20/2024
SPED PARA	Faith Lusk	4/19/2024	2	4/19/2024	3/12/2025
SPED PARA	Denim Rynkievich	8/22/2024	4	7/25/2021	3/10/2025
SPED PARA	Elizabeth A Borders	8/22/2024	3	9/6/2022	3/7/2025
SPED PARA	Christine Hauge	8/22/2024	1	8/22/2024	3/12/2025
SPED PARA	Mary Spangler	9/3/2024	1	9/3/2024	3/13/2025
SPED PARA	Cecelia Clarke	9/23/2024	1	9/23/2024	4/11/2025

- **Band Approval Trip:** The Board was presented the band extended field trip for approval.

SUPERINTENDENT’S REPORT

- **November 2024 Superintendent’s Report:** Dr. Jeff Ridlehoover presented an update on the schools.

STUDENT ACHIEVEMENT AND GROWTH

- **Fall Activities Recognition:** Students from fall activities provided a recap of the season to the board.
- **RHS Principals Report:** RHS Principal Menard presented an update regarding building goals and the IB program.
- **RHS Courses:** RHS Principal Menard shared course changes for the 25-26 school year for approval.

Motion by Edwards seconded by Johnson to approve the course changes for the 25-26 school year as presented. Motion passed unanimously.

HEALTHY AND SUPPORTIVE ENVIRONMENT

- **Sandy Hook Promise:** Director of Technology Kienitz presented to the board about Sandy Hook Promise.
- **Rocket Spotlight:** Dr. Jeff Ridlehoover presented an overview of the new Rocket Spotlight program.

STEWARDSHIP OF RESOURCES

- **Facilities Projects Update:** Director of Business Operations Mike McNulty presented Facilities update options to be approved.

Motion by Praska seconded by Hillstrom to approve the Rockford Facilities Update as presented. Motion passed unanimously.

- **Levy Follow-up & Discussion:** Dr. Ridlehoover led a discussion with the board post levy failure.
- **284 MOU:** Dr. Ridlehoover presented the 284 MOU for approval.

Motion by Johnson seconded by Edwards to approve the 284 MOU as presented. Motion passed unanimously.

- **284 Contract:** Dr. Ridlehoover presented the 2024-2026 284 contract for approval.

Motion by Hillstrom seconded by Edwards to approve the 284 Contract as presented. Motion passed unanimously.

- **Rockford Substitute Pay Rates:** Director of Business Operations Mike McNulty presented in house pay rates for subs.

CULTURE OF COLLECTIVE PURPOSE

- **CACR Report:** Dr. Jeff Ridlehoover presented a CACR report.

COMMUNITY, SCHOOL AND FAMILY PARTNERSHIP

Praska motioned, seconded by Gordee, 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>
Jeanne Popp	pens, paper, hand sanitizer, first aid supplies, glue and glue sticks	General Fund Donation
Mason Valley & Family	REAMS Donation: 4 rolls of stickers	General Fund Donation (REAMS)
The Blackbaud Giving Fund	\$500.00	RHS Robotics Activity Fund
Coborns	\$261.41	REAMS Gift Fund
Rockford Lions Club	\$1,446.00	Wrestling Activity Fund
Anonymous Donation	\$15.00	Volleyball Activity Fund
Rockford Education Foundation	\$349.90	General Fund (RHS Exercise Ball Chairs)
Rockford Education Foundation	\$411.52	General Fund (RMS-CES SPED Fingerprint Smart Padlock)
Rockford Education Foundation	\$474.47	General Fund (RMS-CES Trout in the Classroom Startup Supplies)
Rockford Education Foundation	\$129.98	General Fund (Preschool Train Table)
Rockford Education Foundation	\$600.00	General Fund (RHS Children's Theater Field Trip Tickets)
Rockford Education Foundation	\$134.85	General Fund (REAMS Water Bottle Holders)
Rockford Education Foundation	\$231.75	General Fund (RMS-CES Rubik's Cubes)
Rockford Education Foundation	\$800.00	General Fund (RMS-CES Chill Tank for Trout in the Classroom)
Rockford Education Foundation	\$285.00	General Fund (RHS SPED Adult Tricycle)
Rockford Education Foundation	\$229.00	General Fund (RHS Phy Ed Bluetooth Speaker w. Microphone)
Rockford Education Foundation	\$307.27	General Fund (RHS Transportation for Ridgewater College Ignite your Future Event)
Rockford Education Foundation	\$180.00	General Fund (Transportation for 8th grade students to attend Career Fair at RHS)

Rockford Education Foundation	\$412.50	General Fund (RMS-CES Sketchbooks)
Rockford Education Foundation	\$1,000.00	RHS FFA Fund
Rocket Boosters	\$429.85	Girls Basketball Activity Fund
Anonymous Donation	REAMS Donation: Clue Board Game and Book "What If's"	General Fund Donation (REAMS)
Michelle Baumgartner	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Cort & Deana Julien	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Dorthea Waite	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
David & Miriam Kopka	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Kate Vinzant & family	REAMS Donation: \$60 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Dave & Becky Stolp	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Josh & Stephanie Gunderson	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Daniel & Meara Lopez	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Kelly Simon	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Samantha Oberg	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Jeff & Sonja Lenarz	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Theresa May	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Barb White	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Amber Knoll	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
James & Morgan Stafford	REAMS Donation: \$40 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Dawn Rund	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Bill & Pam Hammer	REAMS Donation: \$100 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Darren & Torrie Bentley	REAMS Donation: \$200 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Michael & Rachel Muntean	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)
Dan & Diane Schaible	REAMS Donation: \$20 toward 2nd grade classroom Scholastic Books	General Fund Donation (REAMS)

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

Whereupon said resolution was declared duly passed and adopted.

- **Upcoming Meetings:**

- Finance Committee Meeting: Thursday, December 5, 2024 at 8:00am virtually at Video call link: <https://meet.google.com/cej-feiw-bkv> Or dial: +(US) +1 502-791-5031? PIN: ?149 312 098?#.
- Board of Education Work Session: Monday, December 2, 2024 at 5:30pm in the District Office Board Room.
- Regular Meeting of the Board of Education - Truth in Taxation: Monday, December 16, 2024 at 5:30pm in the District Office Board Room.

- **Board Committee Updates:**

- Gordee - Levy Presentations, Facilities Meetings, AMSD Board Meeting, MSBA Board Chats, Board Prep Call, Ed Foundation Gala.
- Edwards - Facilities Committee Meeting, Board Prep Call, Ed Foundation Gala.
- Hillstrom - Levy Presentation, MREA Conference, Curriculum meeting, Chamber meeting, Policy Committee meeting.
- Johnson - Levy Presentation, MAWSECO meeting, Policy Meeting, Chamber Meeting, MREA Conference.
- Praska - Levy Presentation, MREA Conference, Curriculum Meeting, Policy Meeting.

Gordee motioned to adjourn the meeting at 8:40 p.m. Edwards seconded. Motion carried unanimously.

*Courtney Neibert
Recorder*

*Jamie Hillstrom
Clerk*

Finance Committee Meeting Minutes

12/5/2024

Jenny Kneeland
Amy Edwards
Eric Gordee
Jeff Riddlehoover
Bridget Peterson

Started 8:00am

Topics:

Fund Balance

Preliminary Review of Truth in Taxation Presentation for next Regular Board Meeting

Preliminary Review of final Audit

Ended 8:18am



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: *Consent Bills Paid and Wires in November 2024*

Meeting Date: December 16, 2024

Prepared by: Mike McNulty

Date Prepared: December 9, 2024

Information Briefing Action Enclosure Item(s)

November 2024 Disbursements Paid (listings attached):

Fund 01 General Fund	\$ 718,793.83
Fund 01 Payroll	\$ 509,621.25
Fund 02 Food Service	\$ 12,842.16
Fund 04 Community Services	\$ 16,595.75
Fund 06 Building Construction	\$ 40,549.50
Fund 07 Debt Redemption	\$ 2,500
Fund 21 Student Activities	\$ 2,440.12
Fund 45 OPEB Trust	\$ 0
Total All Funds	\$ 1,303,342.61

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	62186	AS2	1	1012			SCHOOL SPECIALTY INC	202505		0	0.00	36.07
										0883	62187	AS2	1	1016			WRIGHT-HENNEPIN COC	202505		0	0.00	206.70
										0883	62188	AS2	1	1096	remit		NASCO	202505		0	0.00	17.92
										0883	62189	AS2	1	1181			CITY OF ROCKFORD	202505		0	0.00	319.04
										0883	62189	AS2	1	1181			CITY OF ROCKFORD	202505		0	0.00	638.39
										0883	62189	AS2	1	1181			CITY OF ROCKFORD	202505		0	0.00	20.81
										0883	62189	AS2	1	1181			CITY OF ROCKFORD	202505		0	0.00	1,152.31
										0883	62189	AS2	1	1181			CITY OF ROCKFORD	202505		0	0.00	109.18
										0883	62190	AS2	1	1192			VERIZON WIRELESS	202505		0	0.00	240.81
										0883	62192	AS2	1	2624			BUFFALO DRY CLEANE	202505		0	0.00	546.48
										0883	62193	AS2	1	2980			TRANSWORLD SYSTEM	202505		0	0.00	762.50
										0883	62194	AS2	1	3187			ACME TOOLS	202505		0	0.00	2,324.99
										0883	62195	AS2	1	3207	REMI'		HOUGHTON MIFFLIN HA	202505		0	0.00	135.26
										0883	62195	AS2	1	3207	REMI'		HOUGHTON MIFFLIN HA	202505		0	0.00	405.77
										0883	62196	AS2	1	4111	REMI'		JOSTENS INC	202505		0	0.00	15.17
										0883	62197	AS2	1	4335			4 POINT 0 SCHOOL SER	202505		0	0.00	106,374.72
										0883	62199	AS2	1	6110			TWIN CITY SCALE CO.	202505		0	0.00	60.00
										0883	62200	AS2	1	6279			SHI INTERNATIONAL CO	202505		0	0.00	7,573.20
										0883	62201	AS2	1	6437			TASC	202505		0	0.00	34.50
										0883	62203	AS2	1	7521			HUDL	202505		0	0.00	15,000.00
										0883	62204	AS2	1	7545			TEACHERS ON CALL	202505		0	0.00	3,621.69
										0883	62204	AS2	1	7545			TEACHERS ON CALL	202505		0	0.00	2,559.10
										0883	62205	AS2	1	7697			MARISELA V NELSON IN	202505		0	0.00	35.00
										0883	62205	AS2	1	7697			MARISELA V NELSON IN	202505		0	0.00	100.00
										0883	62206	AS2	1	7779			M & D SPORTS SERVICE	202505		0	0.00	200.00
										0883	62207	AS2	1	8170	remit		US BANCORP GOVN'T L	202505		0	0.00	7,569.12
										0883	62208	AS2	1	8247			SPEEDPRO IMAGING	202505		0	0.00	491.00
										0883	62210	AS2	1	8279			CADY BUSINESS TECHN	202505		0	0.00	487.50
										0883	62211	AS2	1	8412			PERFORMANCE FOODSI	202505		0	0.00	558.19
										0883	62212	AS2	1	8624			AGPARTS WORLDWIDE,	202505		0	0.00	367.20
										0883	62213	AS2	1	8816			SEALEVEL INC.	202505		0	0.00	95.93
										0883	62214	AS2	1	8840			TRADEWIND CHILLERS,	202505		0	0.00	800.00
										0883	62215	AS2	1	8841			KREG TOOL COMPANY	202505		0	0.00	319.99
										0883	62233	AS2	1	1006			NORTHWEST SUBURBA	202505		0	0.00	10,853.00
										0883	62234	AS2	1	1102			JW PEPPER	202505		0	0.00	259.25
										0883	62234	AS2	1	1102			JW PEPPER	202505		0	0.00	292.34
										0883	62235	AS2	1	1152			RESOURCE TRAINING &	202505		0	0.00	410.00
										0883	62236	AS2	1	1180			CENTERPOINT ENERGY	202505		0	0.00	1,666.21

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	62236	AS2	1	1180		CENTERPOINT ENERGY	202505		0		0.00	329.42
										0883	62236	AS2	1	1180		CENTERPOINT ENERGY	202505		0		0.00	389.07
										0883	62236	AS2	1	1180		CENTERPOINT ENERGY	202505		0		0.00	297.39
										0883	62236	AS2	1	1180		CENTERPOINT ENERGY	202505		0		0.00	84.39
										0883	62237	AS2	1	1200		CUB FOODS - BUFFALO	202505		0		0.00	174.91
										0883	62237	AS2	1	1200		CUB FOODS - BUFFALO	202505		0		0.00	35.84
										0883	62238	AS2	1	1311		MN DEPT OF LABOR AN	202505		0		0.00	100.00
										0883	62239	AS2	1	1416		WRIGHT COUNTY JOUR	202505		0		0.00	346.50
										0883	62239	AS2	1	1416		WRIGHT COUNTY JOUR	202505		0		0.00	58.13
										0883	62239	AS2	1	1416		WRIGHT COUNTY JOUR	202505		0		0.00	120.00
										0883	62239	AS2	1	1416		WRIGHT COUNTY JOUR	202505		0		0.00	31.88
										0883	62240	AS2	1	1424		WEST MUSIC	202505		0		0.00	166.00
										0883	62242	AS2	1	2895		ROCKET BOOSTERS	202505		0		0.00	2,000.00
										0883	62244	AS2	1	4366	NLS	REGION 5A SECRETARY	202505		0		0.00	100.00
										0883	62245	AS2	1	4673		INTEGRIPRINT	202505		0		0.00	2,154.44
										0883	62246	AS2	1	5149		TOLL COMPANY	202505		0		0.00	52.70
										0883	62248	AS2	1	5277	remit	MINNEAPOLIS ATHENA	202505		0		0.00	150.00
										0883	62249	AS2	1	5322	remit	PEBBLE CREEK GOLF C	202505		0		0.00	300.00
										0883	62250	AS2	1	6279		SHI INTERNATIONAL CO	202505		0		0.00	7,903.50
										0883	62252	AS2	1	6623		ADVANCED IMAGING SC	202505		0		0.00	5,719.08
										0883	62253	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	100.00
										0883	62253	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	100.00
										0883	62253	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	135.00
										0883	62253	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	100.00
										0883	62253	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	35.00
										0883	62254	AS2	1	7738		GRANITE TELECOMMUN	202505		0		0.00	902.28
										0883	62255	AS2	1	7771	remit	MRI SOFTWARE, LLC	202505		0		0.00	518.00
										0883	62256	AS2	1	7981		AT&T MOBILITY	202505		0		0.00	38.23
										0883	62257	AS2	1	8194		BULKBOOKS.COM	202505		0		0.00	379.10
										0883	62258	AS2	1	8222		CBIZ INVESTMENT ADVI	202505		0		0.00	6.59
										0883	62259	AS2	1	8245		SKETCHFORSCHOOLS F	202505		0		0.00	412.50
										0883	62260	AS2	1	8265		DOMINO'S PIZZA	202505		0		0.00	49.99
										0883	62261	AS2	1	8279		CADY BUSINESS TECHN	202505		0		0.00	2,717.69
										0883	62262	AS2	1	8355		CUB FOODS - MAPLE G	202505		0		0.00	172.75
										0883	62263	AS2	1	8402		REPUBLIC SERVICES, IN	202505		0		0.00	4,593.37
										0883	62264	AS2	1	8443		WOODBURN PRESS, LLI	202505		0		0.00	57.90
										0883	62265	AS2	1	8489		LAURSEN PIANO SERVI	202505		0		0.00	130.00
										0883	62266	AS2	1	8500		HINCKLEY-FINLAYSON I	202505		0		0.00	150.00

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	62268	AS2	1	8661		IB SOURCE	202505		0		0.00	197.00
										0883	62269	AS2	1	8678	remit	EDFINMN LLC	202505		0		0.00	9,000.00
										0883	62271	AS2	1	8845		THE SENSORY PATH, IN	202505		0		0.00	1,500.00
										0883	62272	AS2	1	8849		MESSERLI & KRAMER, F	202505		0		0.00	446.71
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	92.75
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	129.98
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	229.00
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	239.23
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	164.97
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	56.97
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	310.28
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	2,020.79
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	59.92
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	66.49
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	34.29
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	708.00
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	67.99
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	2,199.80
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	63.50
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	73.02
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	349.90
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	58.50
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	249.46
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	59.88
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	29.99
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	580.40
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	124.59
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	285.00
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	173.13
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	57.99
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	65.99
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	135.00
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	113.94
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	49.99
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	231.75
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	474.95
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	847.91
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	5.75

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	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	81.37
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	171.96
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	912.37
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	100.00
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	159.99
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	173.88
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	17.49
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	939.19
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	614.00
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	411.52
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	70.06
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	53.96
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	85.74
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	38.66
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	314.65
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	58.94
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	610.06
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	486.91
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	33.44
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	93.45
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	613.67
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	134.85
										0883	62274	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	1,177.28
										0883	62275	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	41.26
										0883	62289	AS2	1	1215		XCEL ENERGY	202505		0		0.00	21,759.78
										0883	62290	AS2	1	1644		ISD #883 EDUCATION FC	202505		0		0.00	335.50
										0883	62290	AS2	1	1644		ISD #883 EDUCATION FC	202505		0		0.00	240.50
										0883	62290	AS2	1	1644		ISD #883 EDUCATION FC	202505		0		0.00	308.50
										0883	62290	AS2	1	1644		ISD #883 EDUCATION FC	202505		0		0.00	308.50
										0883	62291	AS2	1	1969		SCHOOL SERVICE EMPL	202505		0		0.00	497.42
										0883	62291	AS2	1	1969		SCHOOL SERVICE EMPL	202505		0		0.00	470.98
										0883	62291	AS2	1	1969		SCHOOL SERVICE EMPL	202505		0		0.00	1,046.57
										0883	62291	AS2	1	1969		SCHOOL SERVICE EMPL	202505		0		0.00	1,046.57
										0883	62293	AS2	1	1006		NORTHWEST SUBURBA	202505		0		0.00	4,396.00
										0883	62294	AS2	1	1039		MINNESOTA ELEVATOR	202505		0		0.00	517.54
										0883	62295	AS2	1	1054	remit	CAROLINA BIOLOGICAL	202505		0		0.00	21.32
										0883	62296	AS2	1	1102		JW PEPPER	202505		0		0.00	6.90
										0883	62297	AS2	1	1159		BANKWEST-CASH	202505		0		0.00	141.00

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	62298	AS2	1	1274	food	MINNESOTA DEPARTME	202505		0		0.00	290.00
										0883	62299	AS2	1	1437		KOIVISTO ELECTRICAL	202505		0		0.00	577.50
										0883	62301	AS2	1	1841		WRIGHT TECHNICAL CEI	202505		0		0.00	925.56
										0883	62302	AS2	1	2151	remit	VARITRONICS, LLC	202505		0		0.00	349.66
										0883	62303	AS2	1	2208		TECH/CHECK	202505		0		0.00	2,007.00
										0883	62304	AS2	1	2211		CROWN COLLEGE	202505		0		0.00	2,171.97
										0883	62305	AS2	1	2216		MENARDS INC	202505		0		0.00	3.69
										0883	62307	AS2	1	4335		4 POINT 0 SCHOOL SER	202505		0		0.00	13,564.32
										0883	62308	AS2	1	4673		INTEGRIPRINT	202505		0		0.00	4,102.75
										0883	62308	AS2	1	4673		INTEGRIPRINT	202505		0		0.00	3,272.54
										0883	62308	AS2	1	4673		INTEGRIPRINT	202505		0		0.00	1,578.25
										0883	62308	AS2	1	4673		INTEGRIPRINT	202505		0		0.00	4,148.51
										0883	62311	AS2	1	7545		TEACHERS ON CALL	202505		0		0.00	4,825.96
										0883	62311	AS2	1	7545		TEACHERS ON CALL	202505		0		0.00	2,845.80
										0883	62312	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	150.00
										0883	62312	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	35.00
										0883	62312	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	50.00
										0883	62313	AS2	1	7786	REMI	TERRAFORM PHOENIX I	202505		0		0.00	246.88
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		331.00	0.00
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		0.00	164.00
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		0.00	498.00
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		0.00	990.00
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		495.00	0.00
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		249.00	0.00
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		82.00	0.00
										0883	62314	AS2	1	7873		ON SITE COMPANIES, IN	202505		0		0.00	662.00
										0883	62315	AS2	1	8010		LANGUAGE LINE SERV	202505		0		0.00	51.05
										0883	62316	AS2	1	8212		WHITE, CHRISTINA	202505		0		0.00	1,500.00
										0883	62317	AS2	1	8265		DOMINO'S PIZZA	202505		0		0.00	354.69
										0883	62318	AS2	1	8382		ECMECC	202505		0		0.00	3,102.94
										0883	62319	AS2	1	8399		AMPION PBC	202505		0		0.00	339.59
										0883	62320	AS2	1	8443		WOODBURN PRESS, LL	202505		0		0.00	61.10
										0883	62321	AS2	1	8595	remit	GILBERT MECHANICAL	202505		0		0.00	5,800.00
										0883	62322	AS2	1	8755		THE ACCIDENTAL ADUL	202505		0		0.00	843.75
										0883	62323	AS2	1	8851		DRAMA NOTEBOOK	202505		0		0.00	99.95
										0883	62324	AS2	1	8852		CYBER ADVISORS LLC	202505		0		0.00	344.38
										0883	62325	AS2	1	8853		HAMILTON, ALICIA	202505		0		0.00	1,080.00
										0883	62326	AS2	1	8854		LARSON, BELINDA	202505		0		0.00	150.00

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	62353	AS2	1	1008	remit	SUPREME SCHOOL SUP	202505		0		0.00	101.70
										0883	62354	AS2	1	1053		FLINN SCIENTIFIC	202505		0		0.00	137.18
										0883	62355	AS2	1	5507		CITY OF GREENFIELD W	202505		0		0.00	1,498.48
										0883	62355	AS2	1	5507		CITY OF GREENFIELD W	202505		0		0.00	33.00
										0883	62356	AS2	1	6623	remit	ADVANCED IMAGING SC	202505		0		0.00	240.00
										0883	62357	AS2	1	6797		CHILDREN'S THEATRE C	202505		0		0.00	953.00
										0883	62358	AS2	1	7333		WEISSMAN	202505		0		0.00	1,376.33
										0883	62360	AS2	1	8388	Conf	ACDA-MN	202505		0		0.00	140.00
										0883	62362	AS2	1	8518		SCHLENNER WENNER &	202505		0		0.00	23,000.00
										0883	62364	AS2	1	8855		CHAVEZ, ARTURO	202505		0		0.00	120.00
										0883	62374	AS2	1	1057		HILLYARD	202505		0		0.00	693.65
										0883	62374	AS2	1	1057		HILLYARD	202505		0		0.00	1,824.34
										0883	62375	AS2	1	1096	remit	NASCO	202505		0		0.00	10.96
										0883	62376	AS2	1	1132		APPLE COMPUTER INC	202505		0		0.00	458.00
										0883	62376	AS2	1	1132		APPLE COMPUTER INC	202505		0		0.00	958.00
										0883	62377	AS2	1	1792		THREE RIVERS PARK DI	202505		0		0.00	1,984.50
										0883	62378	AS2	1	2159	remit	DELANO PUBLIC SCHOC	202505		0		0.00	275.00
										0883	62379	AS2	1	2216		MENARDS INC	202505		0		0.00	77.69
										0883	62381	AS2	1	4335		4 POINT 0 SCHOOL SER	202505		0		0.00	99,367.32
										0883	62381	AS2	1	4335		4 POINT 0 SCHOOL SER	202505		0		0.00	86,780.24
										0883	62382	AS2	1	4613		KENNEDY AND GRAVEN	202505		0		0.00	161.00
										0883	62383	AS2	1	5574		SUMMIT FIRE PROTECTI	202505		0		0.00	390.00
										0883	62385	AS2	1	6569		NWEJE, KARLA	202505		0		0.00	225.79
										0883	62385	AS2	1	6569		NWEJE, KARLA	202505		0		0.00	2,000.00
										0883	62386	AS2	1	6913		NEE INVESTMENT 9, LLC	202505		0		0.00	360.00
										0883	62386	AS2	1	6913		NEE INVESTMENT 9, LLC	202505		0		0.00	261.54
										0883	62388	AS2	1	7432		NORTH HENNEPIN COM	202505		0		0.00	16,661.45
										0883	62389	AS2	1	7545		TEACHERS ON CALL	202505		0		0.00	3,096.38
										0883	62389	AS2	1	7545		TEACHERS ON CALL	202505		0		0.00	3,244.96
										0883	62390	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	35.00
										0883	62390	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	100.00
										0883	62390	AS2	1	7697		MARISELA V NELSON IN	202505		0		0.00	100.00
										0883	62391	AS2	1	7814		WRIGHT COUNTY SHERI	202505		0		0.00	285.00
										0883	62392	AS2	1	7857		MCLEOD COMMUNITY S	202505		0		0.00	1,564.32
										0883	62393	AS2	1	7858		MEEKER COMMUNITY S	202505		0		0.00	1,989.61
										0883	62394	AS2	1	8025		COLLEGE BOARD	202505		0		0.00	514.44
										0883	62395	AS2	1	8029		SFM	202505		0		0.00	20,041.00
										0883	62396	AS2	1	8041		SITONE LANDSCAPE S	202505		0		0.00	743.28

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	62398	AS2	1	8311		BIG LAKE HIGH SCHOOL	202505		0		0.00	210.00																				
										0883	62399	AS2	1	8338		KNOWBE4 INC.	202505		0		0.00	6,156.00																				
										0883	62400	AS2	1	8391		US OMNI & TSACG COM	202505		0		0.00	283.24																				
										0883	62402	AS2	1	8621		CESO TRANSPORTATIO	202505		0		0.00	119,330.19																				
										0883	62405	AS2	1	8850		PARANOID ANDROID LL	202505		0		0.00	3,847.90																				
										0883	62406	AS2	1	8852		CYBER ADVISORS LLC	202505		0		0.00	1,595.00																				
										0883	62406	AS2	1	8852		CYBER ADVISORS LLC	202505		0		0.00	435.00																				
										0883	62407	AS2	1	1192		VERIZON WIRELESS	202505		0		0.00	128.92																				
Account Total:																																								\$1,157.00	\$718,793.83	
0883	B	01	101	003					F Cash & Cash Equiv - Payrol	0883	62280	PAY	1	4050		AFLAC	202505		0		0.00	147.50																				
										0883	62280	PAY	1	4050		AFLAC	202505		0		0.00	147.50																				
										0883	62281	PAY	1	2006		US GOVERNMENT	202505		0		0.00	114,495.12																				
										0883	62282	PAY	1	1962		MINNESOTA DEPT OF RE	202505		0		0.00	19,676.74																				
										0883	62283	PAY	1	1938		TRA	202505		0		0.00	60,510.51																				
										0883	62284	PAY	1	1937		PUBLIC EMPLOYEES RE	202505		0		0.00	22,720.82																				
										0883	62285	PAY	1	2470		MSRS	202505		0		0.00	7,901.29																				
										0883	62285	PAY	1	2470		MSRS	202505		0		0.00	7,901.29																				
										0883	62286	PAY	1	5459		LEGAL SHIELD	202505		0		0.00	55.81																				
										0883	62286	PAY	1	5459		LEGAL SHIELD	202505		0		0.00	55.81																				
										0883	62287	PAY	1	7649		TSA CONSULTING GROI	202505		0		0.00	4,149.21																				
										0883	62287	PAY	1	7649		TSA CONSULTING GROI	202505		0		0.00	8,789.49																				
										0883	62287	PAY	1	7649		TSA CONSULTING GROI	202505		0		0.00	4,033.53																				
										0883	62287	PAY	1	7649		TSA CONSULTING GROI	202505		0		0.00	4,099.21																				
										0883	62287	PAY	1	7649		TSA CONSULTING GROI	202505		0		0.00	8,789.49																				
										0883	62287	PAY	1	7649		TSA CONSULTING GROI	202505		0		0.00	4,033.53																				
										0883	62288	PAY	1	2009		EDUCATION MINNESOT/	202505		0		0.00	4,633.13																				
										0883	62288	PAY	1	2009		EDUCATION MINNESOT/	202505		0		0.00	4,629.51																				
										0883	62327	PAY	1	2006		US GOVERNMENT	202505		0		0.00	124,307.15																				
										0883	62328	PAY	1	1962		MINNESOTA DEPT OF RE	202505		0		0.00	21,716.35																				
										0883	62329	PAY	1	1938		TRA	202505		0		0.00	64,169.84																				
										0883	62330	PAY	1	1937		PUBLIC EMPLOYEES RE	202505		0		0.00	21,886.45																				
										0883	62331	PAY	1	6498		STATE OF MN TAX GAR	202505		0		0.00	771.97																				
Account Total:																																									\$0.00	\$509,621.25
0883	B	02	101	000					F Cash & Cash Equiv	0883	62202	AS2	1	6872		GENERAL PARTS LLC	202505		0		0.00	157.95																				
										0883	62202	AS2	1	6872		GENERAL PARTS LLC	202505		0		0.00	157.95																				
										0883	62202	AS2	1	6872		GENERAL PARTS LLC	202505		0		0.00	520.95																				
										0883	62202	AS2	1	6872		GENERAL PARTS LLC	202505		0		0.00	261.95																				

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	02	101	000			F		Cash & Cash Equiv	0883	62321	AS2	1	8595	remit	GILBERT MECHANICAL (	202505		0		0.00	1,850.00																		
										0883	62404	AS2	1	8846	remit	THE BOELTER COMPANI	202505		0		0.00	1,325.95																			
										0883	62404	AS2	1	8846	remit	THE BOELTER COMPANI	202505		0		0.00	2,303.15																			
										0883	62404	AS2	1	8846	remit	THE BOELTER COMPANI	202505		0		0.00	6,264.26																			
Account Total:																																								\$0.00	\$12,842.16
0883	B	04	101	000			F		Cash & Cash Equiv	0883	62190	AS2	1	1192		VERIZON WIRELESS	202505		0		0.00	100.40																			
										0883	62191	AS2	1	1666		DISCOUNT SCHOOL SUI	202505		0		0.00	18.96																			
										0883	62197	AS2	1	4335		4 POINT 0 SCHOOL SER	202505		0		0.00	2,389.97																			
										0883	62237	AS2	1	1200		CUB FOODS - BUFFALO	202505		0		0.00	298.17																			
										0883	62241	AS2	1	1471		MCEA	202505		0		0.00	808.00																			
										0883	62251	AS2	1	6377		DISH	202505		0		0.00	132.09																			
										0883	62263	AS2	1	8402		REPUBLIC SERVICES, IN	202505		0		0.00	76.00																			
										0883	62270	AS2	1	8693		STERNE, MEGAN	202505		0		0.00	420.00																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	511.26																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	511.26																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	25.00																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	808.74																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	66.70																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	1,220.00																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		40.00	0.00																			
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	52.16																			
										0883	62300	AS2	1	1666		DISCOUNT SCHOOL SUI	202505		0		0.00	23.98																			
										0883	62300	AS2	1	1666		DISCOUNT SCHOOL SUI	202505		0		0.00	39.96																			
										0883	62307	AS2	1	4335		4 POINT 0 SCHOOL SER	202505		0		0.00	282.44																			
										0883	62309	AS2	1	6336		TIN'S TAILOR	202505		0		0.00	289.82																			
										0883	62311	AS2	1	7545		TEACHERS ON CALL	202505		0		0.00	1,054.00																			
										0883	62311	AS2	1	7545		TEACHERS ON CALL	202505		0		0.00	210.80																			
										0883	62359	AS2	1	8225		PARTY CRASHERS RC F	202505		0		0.00	152.00																			
										0883	62363	AS2	1	8698		MAPLE LAKE GYMNAS	202505		0		0.00	400.00																			
										0883	62380	AS2	1	3679		INNOVATIVE OFFICE SO	202505		0		0.00	90.40																			
										0883	62381	AS2	1	4335		4 POINT 0 SCHOOL SER	202505		0		0.00	1,955.43																			
										0883	62381	AS2	1	4335		4 POINT 0 SCHOOL SER	202505		0		0.00	2,172.70																			
										0883	62384	AS2	1	6031		POSTMASTER	202505		0		0.00	1,431.51																			
										0883	62387	AS2	1	7316		CONSTANTINE DANCE (	202505		0		0.00	110.40																		
										0883	62389	AS2	1	7545		TEACHERS ON CALL	202505		0		0.00	843.20																			
										0883	62407	AS2	1	1192		VERIZON WIRELESS	202505		0		0.00	100.40																			
Account Total:																																								\$40.00	\$16,595.75

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	06	101	000				F	Cash & Cash Equiv	0883	62198	AS2	1	5853	remit	ALL STATE COMMUNICA	202505		0		0.00	11,225.00																					
										0883	62267	AS2	1	8595	remit	GILBERT MECHANICAL (	202505		0		0.00	24,565.00																				
										0883	62299	AS2	1	1437		KOIVISTO ELECTRICAL	202505		0		0.00	4,759.50																					
Account Total:																																								\$0.00	\$40,549.50		
0883	B	07	101	000				F	Cash & Cash Equiv	0883	62243	AS2	1	4194		US BANK	202505		0		0.00	500.00																					
										0883	62401	AS2	1	8436		PMA SECURITIES LLC	202505		0		0.00	2,000.00																					
Account Total:																																									\$0.00	\$2,500.00	
0883	B	21	101	000				F	Cash & Cash Equiv	0883	62209	AS2	1	8265		DOMINO'S PIZZA	202505		0		0.00	69.50																					
										0883	62237	AS2	1	1200		CUB FOODS - BUFFALO	202505		0		0.00	142.56																					
										0883	62247	AS2	1	5242		ALL STAR TROPHY & A'	202505		0		0.00	40.00																					
										0883	62260	AS2	1	8265		DOMINO'S PIZZA	202505		0		0.00	190.67																					
										0883	62273	AS2	1	1394		MBNA/BUSINESS CARD	202505		0		0.00	215.28																					
										0883	62306	AS2	1	4069		TAHO SPORTS WEAR	202505		0		0.00	178.50																					
										0883	62310	AS2	1	6580		DECA	202505		0		0.00	520.00																					
										0883	62310	AS2	1	6580		DECA	202505		0		0.00	312.00																					
										0883	62361	AS2	1	8464		MASC	202505		0		0.00	85.00																					
										0883	62397	AS2	1	8265		DOMINO'S PIZZA	202505		0		0.00	245.61																					
										0883	62403	AS2	1	8701	Remit	GAME ONE	202505		0		0.00	441.00																					
Account Total:																																									\$0.00	\$2,440.12	
Report Total:																																										\$1,197.00	\$1,303,342.61

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		62197	107624	Check	1	4335		4 POINT 0 SCHOOL SERVICES		Yes	No	No	11/01/2024	108,764.69
AS2		62194	107625	Check	1	3187		ACME TOOLS		Yes	No	No	11/01/2024	2,324.99
AS2		62212	107626	Check	1	8624		AGPARTS WORLDWIDE, INC.	S Corporation	Yes	No	No	11/01/2024	367.20
AS2		62198	107627	Check	1	5853	remit	ALL STATE COMMUNICATIONS, INC		Yes	No	No	11/01/2024	11,225.00
AS2		62192	107628	Check	1	2624		BUFFALO DRY CLEANERS		Yes	No	No	11/01/2024	546.48
AS2		62210	107629	Check	1	8279		CADY BUSINESS TECHNOLOGIES, INC.		Yes	No	No	11/01/2024	487.50
AS2		62189	107630	Check	1	1181		CITY OF ROCKFORD		Yes	No	No	11/01/2024	2,239.73
AS2		62191	107631	Check	1	1666		DISCOUNT SCHOOL SUPPLY		Yes	No	No	11/01/2024	18.96
AS2		62209	107632	Check	1	8265		DOMINO'S PIZZA		Yes	No	No	11/01/2024	69.50
AS2		62202	107633	Check	1	6872		GENERAL PARTS LLC		Yes	No	No	11/01/2024	1,098.80
AS2		62195	107634	Check	1	3207	REMIT	HOUGHTON MIFFLIN HARCOURT		Yes	No	No	11/01/2024	541.03
AS2		62203	107635	Check	1	7521		HUDL		Yes	No	No	11/01/2024	15,000.00
AS2		62196	107636	Check	1	4111	REMIT	JOSTENS INC		Yes	No	No	11/01/2024	15.17
AS2		62215	107637	Check	1	8841		KREG TOOL COMPANY	S Corporation	Yes	No	No	11/01/2024	319.99
AS2		62206	107638	Check	1	7779		M & D SPORTS SERVICES	S Corporation	Yes	No	No	11/01/2024	200.00
AS2		62205	107639	Check	1	7697		MARISELA V NELSON INTERPRETING		Yes	No	No	11/01/2024	135.00
AS2		62188	107640	Check	1	1096	remit	NASCO		Yes	No	No	11/01/2024	17.92
AS2		62211	107641	Check	1	8412		PERFORMANCE FOODSERVICE	C Corporation	Yes	No	No	11/01/2024	558.19
AS2		62186	107642	Check	1	1012		SCHOOL SPECIALTY INC		Yes	No	No	11/01/2024	36.07
AS2		62213	107643	Check	1	8816		SEALEVEL INC.	S Corporation	Yes	No	No	11/01/2024	95.93
AS2		62200	107644	Check	1	6279		SHI INTERNATIONAL CORP.		Yes	No	No	11/01/2024	7,573.20
AS2		62208	107645	Check	1	8247		SPEEDPRO IMAGING	S Corporation	Yes	No	No	11/01/2024	491.00
AS2		62201	107646	Check	1	6437		TASC		Yes	No	No	11/01/2024	34.50
AS2		62204	107647	Check	1	7545		TEACHERS ON CALL		Yes	No	No	11/01/2024	6,180.79
AS2		62214	107648	Check	1	8840		TRADEWIND CHILLERS, LLC	LLC - Partnership	Yes	No	No	11/01/2024	800.00
AS2		62193	107649	Check	1	2980		TRANSWORLD SYSTEMS INC	C Corporation	Yes	No	No	11/01/2024	762.50
AS2		62199	107650	Check	1	6110		TWIN CITY SCALE CO.	S Corporation	Yes	No	No	11/01/2024	60.00
AS2		62207	107651	Check	1	8170	remit	US BANCORP GOV'N'T LEASING & FINAN	C Corporation	Yes	No	No	11/01/2024	7,569.12
AS2		62190	107652	Check	1	1192		VERIZON WIRELESS		Yes	No	No	11/01/2024	341.21
AS2		62187	107653	Check	1	1016		WRIGHT-HENNEPIN COOP. ELECTRIC		Yes	No	No	11/01/2024	206.70
AS2		62252	107654	Check	1	6623		ADVANCED IMAGING SOLUTIONS		Yes	No	No	11/08/2024	5,719.08
AS2		62247	107655	Check	1	5242		ALL STAR TROPHY & AWARDS INC.		Yes	No	No	11/08/2024	40.00
AS2		62256	107656	Check	1	7981		AT&T MOBILITY		Yes	No	No	11/08/2024	38.23
AS2		62257	107657	Check	1	8194		BULKBOOKS.COM	S Corporation	Yes	No	No	11/08/2024	379.10
AS2		62261	107658	Check	1	8279		CADY BUSINESS TECHNOLOGIES, INC.		Yes	No	No	11/08/2024	2,717.69
AS2		62258	107659	Check	1	8222		CBIZ INVESTMENT ADVISORY SERVICES	LLC - C Corp	Yes	No	No	11/08/2024	6.59
AS2		62236	107660	Check	1	1180		CENTERPOINT ENERGY		Yes	No	No	11/08/2024	2,766.48
AS2		62262	107661	Check	1	8355		CUB FOODS - MAPLE GROVE		Yes	No	No	11/08/2024	172.75

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		62237	107662	Check	1	1200		CUB FOODS - BUFFALO		Yes	No	No	11/08/2024	651.48
AS2		62251	107663	Check	1	6377		DISH		Yes	No	No	11/08/2024	132.09
AS2		62260	107664	Check	1	8265		DOMINO'S PIZZA		Yes	No	No	11/08/2024	240.66
AS2		62269	107665	Check	1	8678	remit	EDFINMN LLC	S Corporation	Yes	No	No	11/08/2024	9,000.00
AS2		62267	107666	Check	1	8595	remit	GILBERT MECHANICAL CONTRACTORS, LLC - Partnership		Yes	No	No	11/08/2024	24,565.00
AS2		62254	107667	Check	1	7738		GRANITE TELECOMMUNICATIONS, LLC		Yes	No	No	11/08/2024	902.28
AS2		62266	107668	Check	1	8500		HINCKLEY-FINLAYSON HIGH SCHOOL		Yes	No	No	11/08/2024	150.00
AS2		62268	107669	Check	1	8661		IB SOURCE	S Corporation	Yes	No	No	11/08/2024	197.00
AS2		62245	107670	Check	1	4673		INTEGRIPRINT		Yes	No	No	11/08/2024	2,154.44
AS2		62234	107671	Check	1	1102		JW PEPPER		Yes	No	No	11/08/2024	551.59
AS2		62265	107672	Check	1	8489		LAURSEN PIANO SERVICE	LLC - S Corp	Yes	No	No	11/08/2024	130.00
AS2		62253	107673	Check	1	7697		MARISELA V NELSON INTERPRETING		Yes	No	No	11/08/2024	470.00
AS2		62241	107674	Check	1	1471		MCEA		Yes	No	No	11/08/2024	808.00
AS2		62272	107675	Check	1	8849		MESSERLI & KRAMER, P.A.	LLC - C Corp	Yes	No	No	11/08/2024	446.71
AS2		62248	107676	Check	1	5277	remit	MINNEAPOLIS ATHENA AWARDS		Yes	No	No	11/08/2024	150.00
AS2		62238	107677	Check	1	1311		MN DEPT OF LABOR AND INDUSTRY		Yes	No	No	11/08/2024	100.00
AS2		62255	107678	Check	1	7771	remit	MRI SOFTWARE, LLC		Yes	No	No	11/08/2024	518.00
AS2		62233	107679	Check	1	1006		NORTHWEST SUBURBAN INTEGRATION		Yes	No	No	11/08/2024	10,853.00
AS2		62249	107680	Check	1	5322	remit	PEBBLE CREEK GOLF CLUB		Yes	No	No	11/08/2024	300.00
AS2		62244	107681	Check	1	4366	NLS	REGION 5A SECRETARY		Yes	No	No	11/08/2024	100.00
AS2		62263	107682	Check	1	8402		REPUBLIC SERVICES, INC.	C Corporation	Yes	No	No	11/08/2024	4,669.37
AS2		62235	107683	Check	1	1152		RESOURCE TRAINING & SOLUTIONS		Yes	No	No	11/08/2024	410.00
AS2		62242	107684	Check	1	2895		ROCKET BOOSTERS		Yes	No	No	11/08/2024	2,000.00
AS2		62250	107685	Check	1	6279		SHI INTERNATIONAL CORP.		Yes	No	No	11/08/2024	7,903.50
AS2		62259	107686	Check	1	8245		SKETCHFORSCHOOLS PUBLISHING, INC.		Yes	No	No	11/08/2024	412.50
AS2		62270	107687	Check	1	8693		STERNE, MEGAN	Ind/Sole Proprietor	Yes	No	No	11/08/2024	420.00
AS2		62271	107688	Check	1	8845		THE SENSORY PATH, INC.	S Corporation	Yes	No	No	11/08/2024	1,500.00
AS2		62246	107689	Check	1	5149		TOLL COMPANY		Yes	No	No	11/08/2024	52.70
AS2		62243	107690	Check	1	4194		US BANK		Yes	No	No	11/08/2024	500.00
AS2		62240	107691	Check	1	1424		WEST MUSIC	S Corporation	Yes	No	No	11/08/2024	166.00
AS2		62264	107692	Check	1	8443		WOODBURN PRESS, LLC	LLC - S Corp	Yes	No	No	11/08/2024	57.90
AS2		62239	107693	Check	1	1416		WRIGHT COUNTY JOURNAL PRESS		Yes	No	No	11/08/2024	556.51
AS2		62273	107694	Check	1	1394		MBNA/BUSINESS CARD		Yes	No	No	11/11/2024	19,957.66
AS2		62274	107695	Check	1	1394		MBNA/BUSINESS CARD		Yes	No	No	11/11/2024	1,177.28
AS2		62275	107696	Check	1	1394		MBNA/BUSINESS CARD		Yes	No	No	11/11/2024	41.26
AS2		62289	107697	Check	1	1215		XCEL ENERGY		Yes	No	No	11/13/2024	21,759.78
AS2		62290	107698	Check	1	1644		ISD #883 EDUCATION FOUNDATION		Yes	No	No	11/13/2024	1,193.00
AS2		62291	107699	Check	1	1969		SCHOOL SERVICE EMPLOYEES		Yes	No	No	11/13/2024	3,061.54

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		62307	107700	Check	1	4335		4 POINT 0 SCHOOL SERVICES		Yes	No	No	11/15/2024	13,846.76
AS2		62319	107701	Check	1	8399		AMPION PBC	C Corporation	Yes	No	No	11/15/2024	339.59
AS2		62297	107702	Check	1	1159		BANKWEST-CASH		Yes	No	No	11/15/2024	141.00
AS2		62295	107703	Check	1	1054	remit	CAROLINA BIOLOGICAL SUPPLY		Yes	No	No	11/15/2024	21.32
AS2		62304	107704	Check	1	2211		CROWN COLLEGE		Yes	No	No	11/15/2024	2,171.97
AS2		62324	107705	Check	1	8852		CYBER ADVISORS LLC	LLC - C Corp	Yes	No	No	11/15/2024	344.38
AS2		62310	107706	Check	1	6580		DECA		Yes	No	No	11/15/2024	832.00
AS2		62300	107707	Check	1	1666		DISCOUNT SCHOOL SUPPLY		Yes	No	No	11/15/2024	63.94
AS2		62317	107708	Check	1	8265		DOMINO'S PIZZA		Yes	No	No	11/15/2024	354.69
AS2		62323	107709	Check	1	8851		DRAMA NOTEBOOK	S Corporation	Yes	No	No	11/15/2024	99.95
AS2		62318	107710	Check	1	8382		ECMECC		Yes	No	No	11/15/2024	3,102.94
AS2		62321	107711	Check	1	8595	remit	GILBERT MECHANICAL CONTRACTORS,	LLC - Partnership	Yes	No	No	11/15/2024	7,650.00
AS2		62325	107712	Check	1	8853		HAMILTON, ALICIA	Ind/Sole Proprietor	Yes	No	No	11/15/2024	1,080.00
AS2		62308	107713	Check	1	4673		INTEGRIPRINT		Yes	No	No	11/15/2024	13,102.05
AS2		62296	107714	Check	1	1102		JW PEPPER		Yes	No	No	11/15/2024	6.90
AS2		62299	107715	Check	1	1437		KOIVISTO ELECTRICAL		Yes	No	No	11/15/2024	5,337.00
AS2		62315	107716	Check	1	8010		LANGUAGE LINE SERVICES		Yes	No	No	11/15/2024	51.05
AS2		62326	107717	Check	1	8854		LARSON, BELINDA	Ind/Sole Proprietor	Yes	No	No	11/15/2024	150.00
AS2		62312	107718	Check	1	7697		MARISELA V NELSON INTERPRETING		Yes	No	No	11/15/2024	235.00
AS2		62305	107719	Check	1	2216		MENARDS INC		Yes	No	No	11/15/2024	3.69
AS2		62298	107720	Check	1	1274	foods	MINNESOTA DEPARTMENT OF HEALTH		Yes	No	No	11/15/2024	290.00
AS2		62294	107721	Check	1	1039		MINNESOTA ELEVATOR, INC		Yes	No	No	11/15/2024	517.54
AS2		62293	107722	Check	1	1006		NORTHWEST SUBURBAN INTEGRATION		Yes	No	No	11/15/2024	4,396.00
AS2		62314	107723	Check	1	7873		ON SITE COMPANIES, INC.		Yes	No	No	11/15/2024	1,157.00
AS2		62306	107724	Check	1	4069		TAHO SPORTS WEAR		Yes	No	No	11/15/2024	178.50
AS2		62311	107725	Check	1	7545		TEACHERS ON CALL		Yes	No	No	11/15/2024	8,936.56
AS2		62303	107726	Check	1	2208		TECH/CHECK		Yes	No	No	11/15/2024	2,007.00
AS2		62313	107727	Check	1	7786	REMIT	TERRAFORM PHOENIX II ARCADIA	LLC - Partnership	Yes	No	No	11/15/2024	246.88
AS2		62322	107728	Check	1	8755		THE ACCIDENTAL ADULT, LLC	LLC - C Corp	Yes	No	No	11/15/2024	843.75
AS2		62309	107729	Check	1	6336		TIN'S TAILOR		Yes	No	No	11/15/2024	289.82
AS2		62302	107730	Check	1	2151	remit	VARITRONICS, LLC		Yes	No	No	11/15/2024	349.66
AS2		62316	107731	Check	1	8212		WHITE, CHRISTINA	Ind/Sole Proprietor	Yes	No	No	11/15/2024	1,500.00
AS2		62320	107732	Check	1	8443		WOODBURN PRESS, LLC	LLC - S Corp	Yes	No	No	11/15/2024	61.10
AS2		62301	107733	Check	1	1841		WRIGHT TECHNICAL CENTER		Yes	No	No	11/15/2024	925.56
AS2		62360	107734	Check	1	8388	Conf	ACDA-MN		Yes	No	No	11/22/2024	140.00
AS2		62356	107735	Check	1	6623	remit	ADVANCED IMAGING SOLUTIONS		Yes	No	No	11/22/2024	240.00
AS2		62364	107736	Check	1	8855		CHAVEZ, ARTURO		Yes	No	No	11/22/2024	120.00
AS2		62357	107737	Check	1	6797		CHILDREN'S THEATRE COMPANY		Yes	No	No	11/22/2024	953.00

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	Pay/Void		Amount
												Void	Date	
AS2		62355	107738	Check	1	5507		CITY OF GREENFIELD WATER & SEWER I		Yes	No	No	11/22/2024	1,531.48
AS2		62354	107739	Check	1	1053		FLINN SCIENTIFIC		Yes	No	No	11/22/2024	137.18
AS2		62363	107740	Check	1	8698		MAPLE LAKE GYMNASTICS		Yes	No	No	11/22/2024	400.00
AS2		62361	107741	Check	1	8464		MASC		Yes	No	No	11/22/2024	85.00
AS2		62359	107742	Check	1	8225		PARTY CRASHERS RC RACING	Ind/Sole Proprietor	Yes	No	No	11/22/2024	152.00
AS2		62362	107743	Check	1	8518		SCHLENNER WENNER & CO.	S Corporation	Yes	No	No	11/22/2024	23,000.00
AS2		62353	107744	Check	1	1008	remit	SUPREME SCHOOL SUPPLY INC		Yes	No	No	11/22/2024	101.70
AS2		62358	107745	Check	1	7333		WEISSMAN		Yes	No	No	11/22/2024	1,376.33
AS2		62381	107746	Check	1	4335		4 POINT 0 SCHOOL SERVICES		Yes	No	No	11/25/2024	190,275.69
AS2		62376	107747	Check	1	1132		APPLE COMPUTER INC		Yes	No	No	11/25/2024	1,416.00
AS2		62398	107748	Check	1	8311		BIG LAKE HIGH SCHOOL		Yes	No	No	11/25/2024	210.00
AS2		62402	107749	Check	1	8621		CESO TRANSPORTATION, LLC	LLC - S Corp	Yes	No	No	11/25/2024	119,330.19
AS2		62394	107750	Check	1	8025		COLLEGE BOARD		Yes	No	No	11/25/2024	514.44
AS2		62387	107751	Check	1	7316		CONSTANTINE DANCE CLASSES	S Corporation	Yes	No	No	11/25/2024	110.40
AS2		62406	107752	Check	1	8852		CYBER ADVISORS LLC	LLC - C Corp	Yes	No	No	11/25/2024	2,030.00
AS2		62378	107753	Check	1	2159	remit	DELANO PUBLIC SCHOOLS		Yes	No	No	11/25/2024	275.00
AS2		62397	107754	Check	1	8265		DOMINO'S PIZZA		Yes	No	No	11/25/2024	245.61
AS2		62403	107755	Check	1	8701	Remit	GAME ONE	LLC - Partnership	Yes	No	No	11/25/2024	441.00
AS2		62374	107756	Check	1	1057		HILLYARD		Yes	No	No	11/25/2024	2,517.99
AS2		62380	107757	Check	1	3679		INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	11/25/2024	90.40
AS2		62382	107758	Check	1	4613		KENNEDY AND GRAVEN		Yes	No	No	11/25/2024	161.00
AS2		62399	107759	Check	1	8338		KNOWBE4 INC.	C Corporation	Yes	No	No	11/25/2024	6,156.00
AS2		62390	107760	Check	1	7697		MARISELA V NELSON INTERPRETING		Yes	No	No	11/25/2024	235.00
AS2		62392	107761	Check	1	7857		MCLEOD COMMUNITY SOLAR ONE LLC		Yes	No	No	11/25/2024	1,564.32
AS2		62393	107762	Check	1	7858		MEEKER COMMUNITY SOLAR ONE LLC		Yes	No	No	11/25/2024	1,989.61
AS2		62379	107763	Check	1	2216		MENARDS INC		Yes	No	No	11/25/2024	77.69
AS2		62375	107764	Check	1	1096	remit	NASCO		Yes	No	No	11/25/2024	10.96
AS2		62386	107765	Check	1	6913		NEE INVESTMENT 9, LLC		Yes	No	No	11/25/2024	621.54
AS2		62388	107766	Check	1	7432		NORTH HENNEPIN COMMUNITY COLLEGE		Yes	No	No	11/25/2024	16,661.45
AS2		62385	107767	Check	1	6569		NWEJE, KARLA	Ind/Sole Proprietor	Yes	No	No	11/25/2024	2,225.79
AS2		62405	107768	Check	1	8850		PARANOID ANDROID LLC	S Corporation	Yes	No	No	11/25/2024	3,847.90
AS2		62401	107769	Check	1	8436		PMA SECURITIES LLC		Yes	No	No	11/25/2024	2,000.00
AS2		62384	107770	Check	1	6031		POSTMASTER		Yes	No	No	11/25/2024	1,431.51
AS2		62395	107771	Check	1	8029		SFM		Yes	No	No	11/25/2024	20,041.00
AS2		62396	107772	Check	1	8041		SITONE LANDSCAPE SUPPLY, LLC		Yes	No	No	11/25/2024	743.28
AS2		62383	107773	Check	1	5574		SUMMIT FIRE PROTECTION		Yes	No	No	11/25/2024	390.00
AS2		62389	107774	Check	1	7545		TEACHERS ON CALL		Yes	No	No	11/25/2024	7,184.54
AS2		62404	107775	Check	1	8846	remit	THE BOELTER COMPANIES INC.	C Corporation	Yes	No	No	11/25/2024	9,893.36

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		62377	107776	Check	1	1792		THREE RIVERS PARK DISTRICT		Yes	No	No	11/25/2024		1,984.50
AS2		62400	107777	Check	1	8391		US OMNI & TSACG COMPLIANCE SERVIC	C Corporation	Yes	No	No	11/25/2024		283.24
AS2		62391	107778	Check	1	7814		WRIGHT COUNTY SHERIFFS OFFICE		Yes	No	No	11/25/2024		285.00
AS2		62407	107779	Check	1	1192		VERIZON WIRELESS		Yes	No	No	11/25/2024		229.32
													Bank Total:	\$792,524.36	
PAY		62280		Wire	1	4050		AFLAC		No	No	No	11/01/2024		295.00
PAY		62281		Wire	1	2006		US GOVERNMENT		No	No	No	11/01/2024		114,495.12
PAY		62282		Wire	1	1962		MINNESOTA DEPT OF REVENUE		No	No	No	11/01/2024		19,676.74
PAY		62283		Wire	1	1938		TRA		No	No	No	11/01/2024		60,510.51
PAY		62284		Wire	1	1937		PUBLIC EMPLOYEES RETIREMENT ASSO		No	No	No	11/01/2024		22,720.82
PAY		62285		Wire	1	2470		MSRS		No	No	No	11/01/2024		15,802.58
PAY		62286		Wire	1	5459		LEGAL SHIELD		No	No	No	11/01/2024		111.62
PAY		62287		Wire	1	7649		TSA CONSULTING GROUP, INC.		No	No	No	11/01/2024		33,894.46
PAY		62288		Wire	1	2009		EDUCATION MINNESOTA ROCKFORD - EI		No	No	No	11/01/2024		9,262.64
PAY		62327		Wire	1	2006		US GOVERNMENT		No	No	No	11/18/2024		124,307.15
PAY		62328		Wire	1	1962		MINNESOTA DEPT OF REVENUE		No	No	No	11/18/2024		21,716.35
PAY		62329		Wire	1	1938		TRA		No	No	No	11/18/2024		64,169.84
PAY		62330		Wire	1	1937		PUBLIC EMPLOYEES RETIREMENT ASSO		No	No	No	11/18/2024		21,886.45
PAY		62331		Wire	1	6498		STATE OF MN TAX GARNISH		No	No	No	11/18/2024		771.97
													Bank Total:	\$509,621.25	
													Report Total:	\$1,302,145.61	



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

Subject: Open Enrollments

Meeting Date: December 16, 2024

Prepared by: Business Office

Date Prepared: December 10, 2024

Information
 Briefing
 Action
 Enclosure Item(s)

Resident Students Attending Other Schools

Grade	Non-Resident District	Number	Date Effective	Address Change/New Enrollment
K	Buffalo Hanover	877	9/3/2024	entire family has attended Buffalo Schools
	Montrose			
10	Buffalo Hanover	877	9/4/2024	looking for a different educational environment
	Montrose			

Non-Resident Students Attending Rockford

Grade	Resident District	Number	Date Effective	Address Change/New Enrollment
10	Osseo	279	11/29/2024	family move; wanted to stay enrolled at Rockford
7	Osseo	279	12/16/2024	NEW ENROLLMENT: looking for school district with smaller class sizes

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 – ISD 883

EXTENDED FIELD TRIP APPLICATION – FINAL APPROVAL

Final approval must be granted prior to engaging in securing contracts and collecting fees from students. Approval of this final application authorizes the teacher/advisor to proceed with trip planning, including expending the appropriate funds.

School: _____ Rockford High School _____

Group/Class: _____ Rockford Robotics _____

Teacher(s)/Advisor(s) submitting request: _____ Holly Kimball _____

of students: 16 # of school personnel: 1 # of chaperones: 6

Destination: _____ DECCA _____ Address: 350 Harbor Drive, Duluth, MN 55802

Have students received teachers' approval to miss class? Yes _____ No x working on email to teachers

Departure Date: Feb 26th Departure Time: 2:45pm Return Date: Mar 1st Return Time: 6:00 pm

Days absent: When school is in session: 2 Non-school days/vacation time: 2

Have reasonable accommodations been made for students with disabilities? Yes x No _____

For trips that contract a tour service, has the contract been reviewed and approved by the Business Manager? Yes n/a No _____

For trips outside the Continental US and those using a travel services, provide the name of the travel service:

For trips outside of the Continental US, please attach your emergency procedures.

Who has signed off on discussing school discipline policies with students? n/a _____

Who has signed off on discussing school discipline policies with staff and chaperones? n/a _____

TRANSPORTATION: Attach request if using district transportation.

School buses and/or 7 or 8 person vans: x N/A: _____

_____ Public Transportation _____ Contracted Transportation: _____ (Name of Service; attach contract)

Place of lodging: _____ Holiday Inn _____ Dates: 2/26 through 3/1

COSTS: (Estimate per student):\$300

Transportation	\$ _____	Expenses to be paid by the district	\$ _____
Meals	\$ <u>400</u>	Expenses to be paid by special funds	\$ _____
Substitute Teachers	\$ _____		
Lodging	\$ <u>200</u> per student	Explain special funding and/or procedures for handling instances of	
Other (fees, ins)	\$ _____	economic need: _____	
Total	\$ <u>300</u> per student		

\$6000 for registration was paid by school and included basic parts for Robots

5 students paid for the hotel through fundraising through Nov, all others will pay via check. Robotics has funds to cover if needed Students will

pay for their own meals except breakfast which is provided by the hotel daily.

The following documentation must be attached:

- Emergency procedures
- Tentative itinerary
- Signed memo of contract/insurance approval from Business Manager

APPROVAL: Final approval requires the following signatures.

School Principal: _____ Date: _____

Superintendent (or Designee): _____ Date: _____

Board Approval: Yes _____ No _____ Date: _____

Comments _____

Distribution: *Original to Principal, signed copies to teacher(s)/advisor(s) submitting application, office copy 03/22*



Rockford Area Schools – ISD 883

EXTENDED FIELD TRIP APPLICATION – FINAL APPROVAL

Final approval must be granted prior to engaging in securing contracts and collecting fees from students. Approval of this final application authorizes the teacher/advisor to proceed with trip planning, including expanding the appropriate funds.

School: Rockford High School

Group/Class: Rockford Robotics

Teacher(s)/Advisor(s) submitting request: Holly Kimball

of students: 17 # of school personnel: # of chaperones:

Destination: Mukwonago High School Address: 605 W Veterans Way

Have students received teachers' approval to miss class? Yes No x working on email to teachers in Feb

Departure Date: Mar 26th Departure Time: 11:45pm Return Date: Mar 29th Return Time: 10:00 pm

Days absent: When school is in session: 0 Non-school days/vacation time: 4

Have reasonable accommodations been made for students with disabilities? Yes x No

For trips that contract a tour service, has the contract been reviewed and approved by the Business Manager? Yes n/a No

For trips outside the Continental US and those using a travel services, provide the name of the travel service:

For trips outside of the Continental US, please attach your emergency procedures.

Who has signed off on discussing school discipline policies with students? n/a Who has signed

off on discussing school discipline policies with staff and chaperones? n/a

TRANSPORTATION: Attach request if using district transportation.

School buses and/or 7 or 8 person vans: x

 Public Transportation Contracted Transportation: (Name of Service; attach contract)

Place of lodging: Holiday Inn Dates: 3/26 through 3/29

COSTS: (Estimate per student)

Transportation \$

Expenses to be paid by the district \$0

Meals: \$400

Expenses to be paid by special funds \$

Substitute Teachers \$

Lodging: \$200 per student

Explain special funding and/or procedures for handling instances of economic

Other (fees, ins) \$

need: 0

\$6000 for registration was paid by school and included basic parts for Robots

Currently 5 students have paid for the hotel through fundraising since Nov, all others will pay via check or additional fundraising.

Robotics has funds to cover if needed Students will pay for their own meals except breakfast which will be provided by Holiday Inn.

The following documentation must be attached:

- Emergency procedures
- Tentative itinerary
- Signed memo of contract/insurance approval from Business Manager

APPROVAL: Final approval requires the following signatures.

School Principal: _____ Date: _____

Superintendent (or Designee): _____ Date: _____

Board Approval: Yes _____ No _____ Date: _____

Comments _____

Distribution: *Original to Principal, signed copies to teacher(s)/advisor(s) submitting application, office copy 03/22*



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: 17

Destination: Country Inn & Suites by Radisson, Minneapolis West, MN

Address: 210 Carlson Parkway, Plymouth MN 55447

Education and/or activity objectives: Team Inspiration & bonding - Attend the UofM Gopher Gymnastics meet followed by dinner & hotel sleepover.

Dates of the trip: Saturday, January 4, 2025 - Sunday, January 5, 2025

Days absent: When school is in session: 0

Non-school days/vacation time: 1-2

Estimated cost per student: Gopher meet (\$10-\$11) Dinner (\$15-\$25) = Approx \$40

Source of funding: Student: _____ District: _____ Other: Booster Account - Cover hotel expense - Six rooms at approx \$109 each = Approx \$654 (without tax)

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, January 4, 2025**

*University of Minnesota Women's Gymnastics Meet
Dinner at Northern Taphouse (connected to hotel)
Team overnight at Country Inn & Suites
210 Carlson Parkway, Plymouth, MN*

Saturday, January 4, 2025

2:30 pm – Gymnasts arrive at Rockford Middle School
2:40 pm – Team carpools with parent volunteers to the Maturi Pavilion
4:00 pm – Team watches the Gophers vs Michigan Gymnastics Meet
Approx. 6:00 pm – Team carpools with parent volunteers to Country Inn & Suites
Approx. 7:00 pm – Dinner at Northern Taphouse (*connected to hotel*)
Approx. 8:30 pm – Back to the hotel. Pool/Hot tub time.
11:00 pm – Lights Out

Sunday, January 5, 2025

8:30 am – Breakfast at hotel
By 11:00am – Parent pick up!



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

Subject: December 2024 Superintendent's Report

Meeting Date: December 16, 2024

Prepared by: Superintendent's Office

Date Prepared: December 12, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to give updates on the district.



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: *Rockford Substitute Pay rates*

Meeting Date: December 16, 2024

Prepared by: Mike McNulty

Date Prepared: December 9, 2024

<input checked="" type="checkbox"/>	Information	<input type="checkbox"/>	Briefing	<input checked="" type="checkbox"/>	Action		<input type="checkbox"/>	Enclosure Item(s)
-------------------------------------	-------------	--------------------------	----------	-------------------------------------	--------	--	--------------------------	----------------------

Rates (utilizing 90% of Step 1 pay) for in house pay for subs. This number will also be utilized as the base with TOC for Non-Certified and Teachers. Recommending changing our sub pay rates effective February 1, 2025.

Custodian	\$18.83/hr
Secretary	\$18.83/hr
Para	\$17.42/hr
SACC Asst	\$14.14/hr
EC Asst	\$16.23/hr
Teachers	\$162/day



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

Subject: *Approve FY2023-2024 Audit*

Meeting Date: December 16, 2024

Prepared by: Bridget Peterson, CFO

Date Prepared: December 4, 2024

Information Briefing Action Enclosure Item(s)

The attached report and presentation will be presented to the board by the district's auditor, Ryan Schmidt, Schlenner Wenner & Co..

Recommendation:

Approve FY2023-2024 audit report as presented.

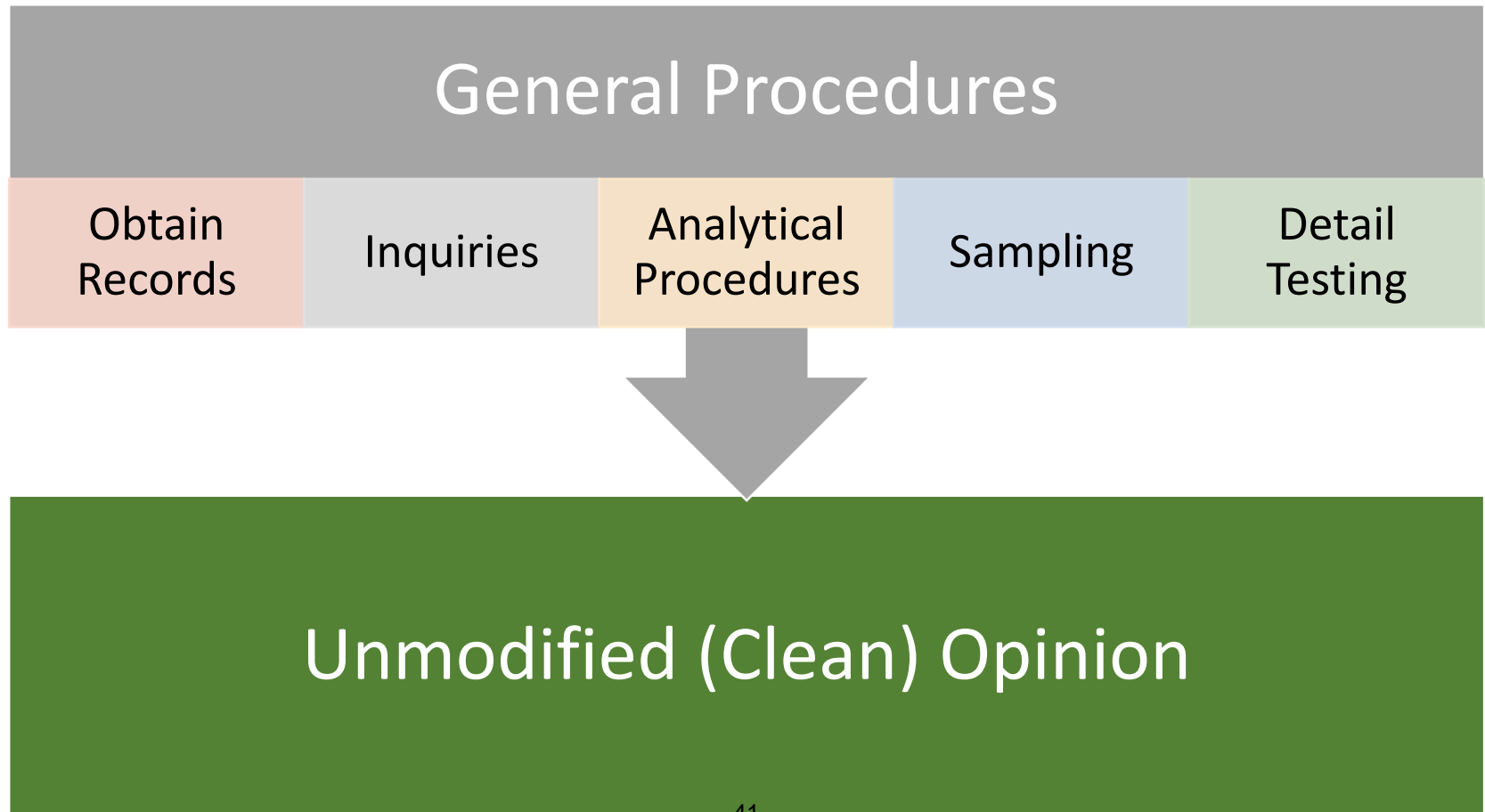


Rockford Area Schools Independent School District No. 883

Presentation of the Audited Financial Statements

June 30, 2024

Audit Process and Opinion



Required Communications



Audit process went smoothly



Positive Working Relationship with Management



Nothing 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

- No significant adjustments recorded during the audit process



OTHER INTERNAL CONTROL MATTERS

- Addressed and corrected ALL of the internal control deficiencies identified during prior year audits

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:
 - Quotes for a project over \$25K
 - Contractors Withholding Affidavit



Single Audit (Federal Program Compliance)

Major Programs Tested

- Child Nutrition Cluster

Opinion

- Unmodified (Clean) Opinion on the Schedule of Expenditures of Federal Awards

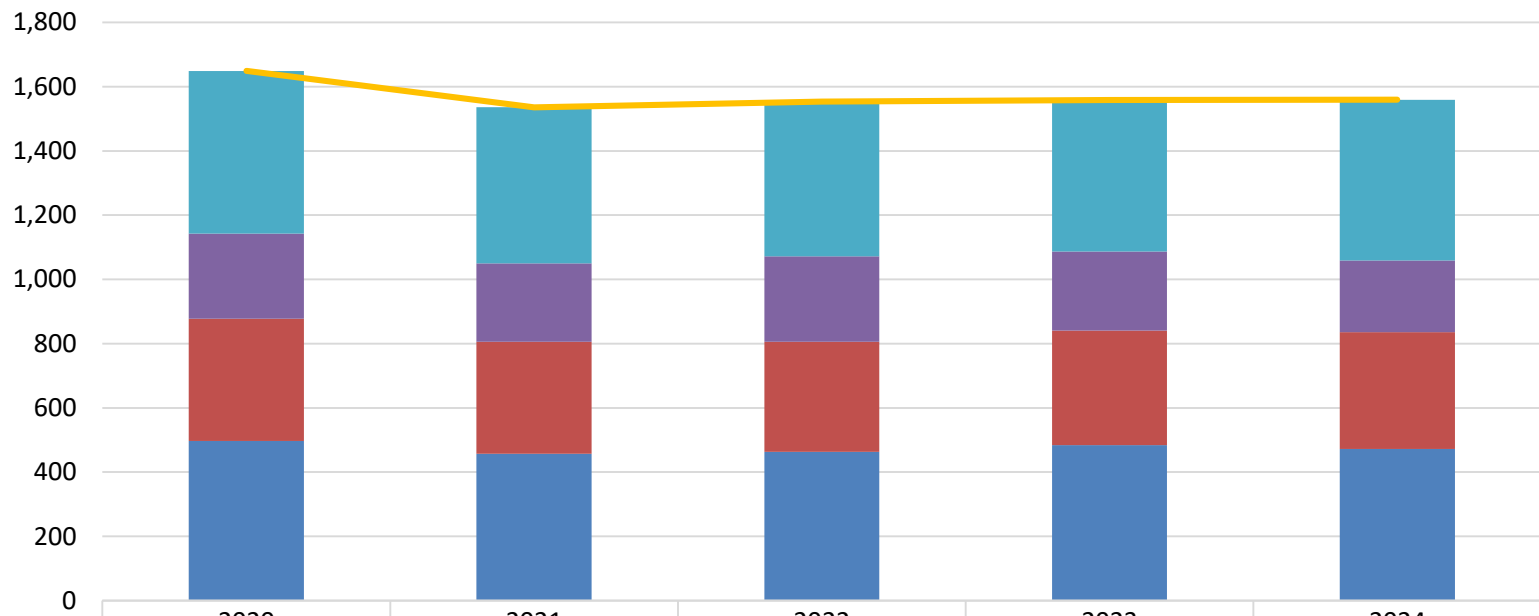
Compliance

- No Findings Identified

Internal Control Over Compliance

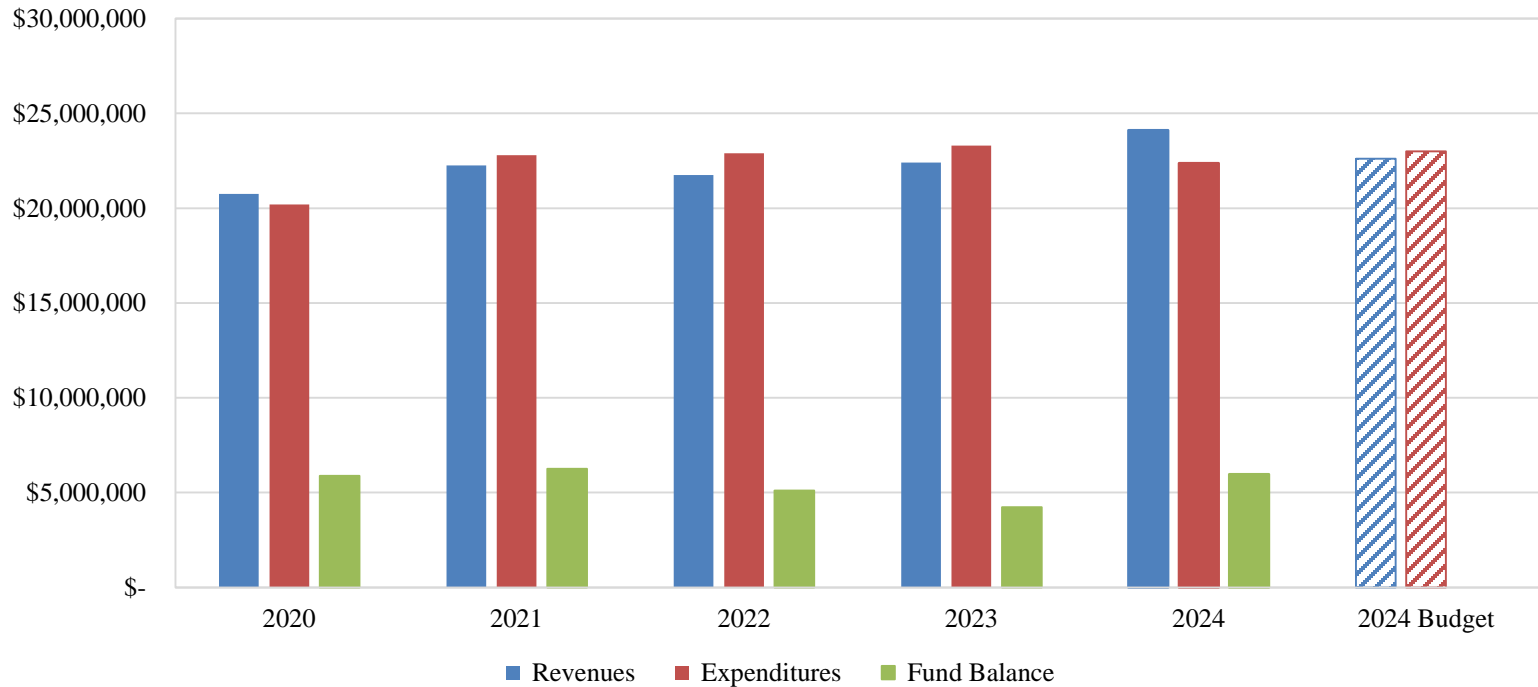
- No Findings Identified

Pupil Units (ADM) Trend Analysis



	2020	2021	2022	2023	2024
9 - 12	506	486	482	471	500
7 - 8	265	244	266	246	223
4 - 6	381	349	343	357	364
Pre K - 3	497	457	463	484	472
Total	1649	1536	46 1554	1558	1559

General Fund - Trend Analysis & Budgetary Comparison

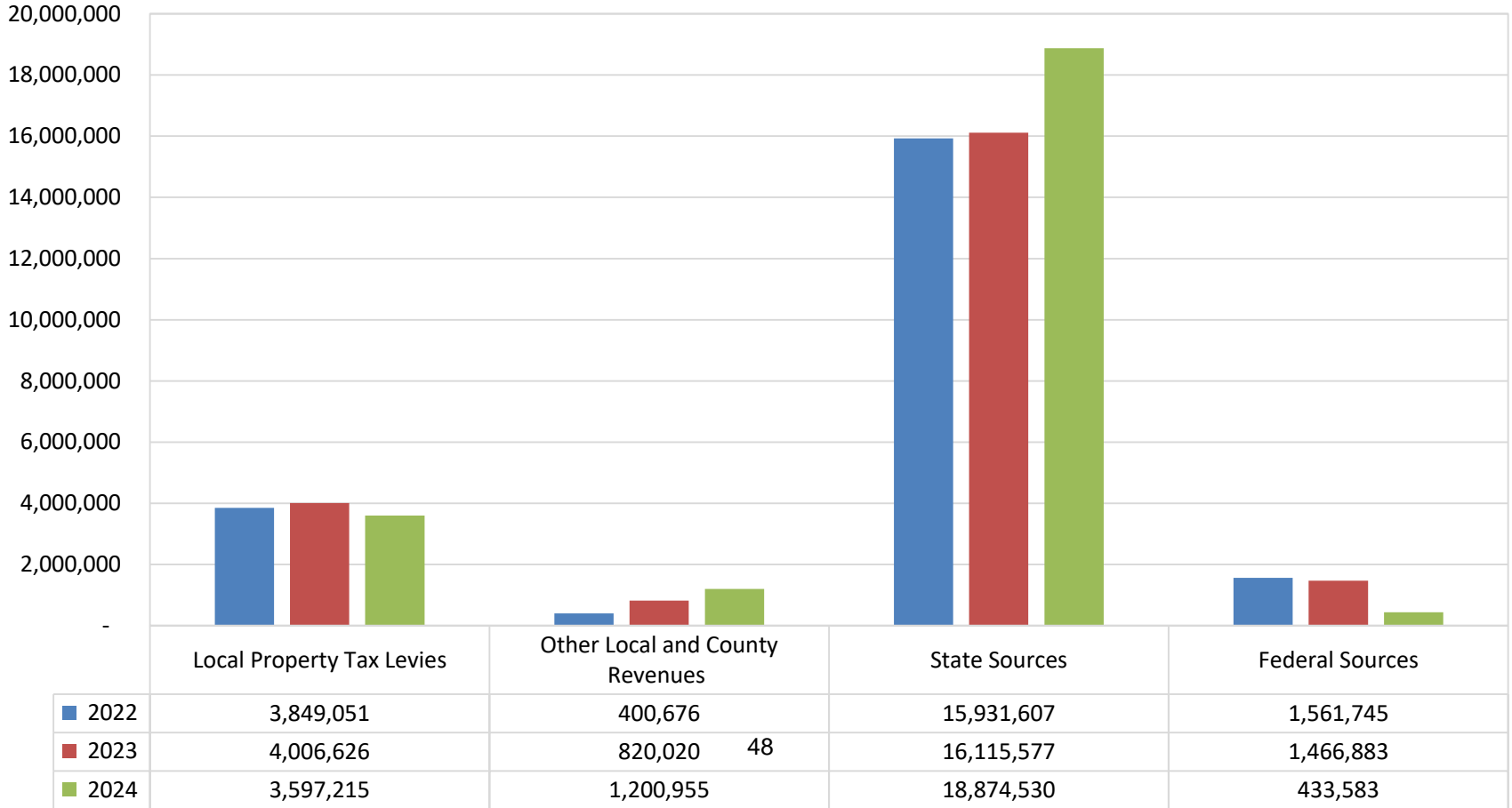


- ❑ Revenues exceeded budget by \$1,498,379
- ❑ Expenditures were less than budgeted by \$620,578

	2023	2024	2024 Budget
Revenues	\$ 22,409,106	\$ 24,106,283	\$ 22,607,904
Expenditures	23,293,736	22,373,471	22,994,049
Other Sources (Uses)	9,922	8,562	-
Change in Fund Balance	(874,708)	1,741,374	(386,145)
Fund Balance	\$ 4,232,821	\$ 5,974,195	N/A

General Fund

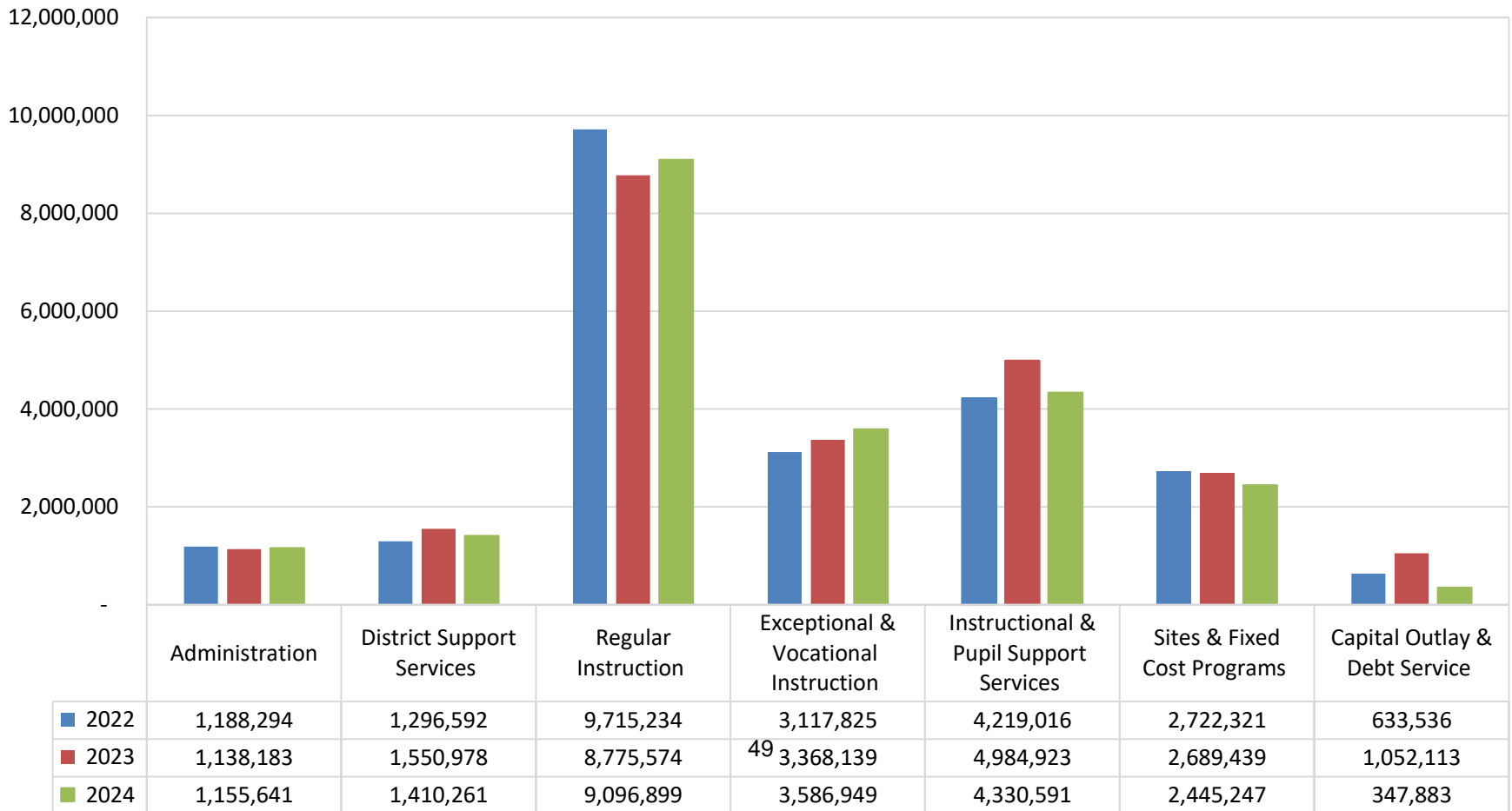
Detailed Revenue Analysis



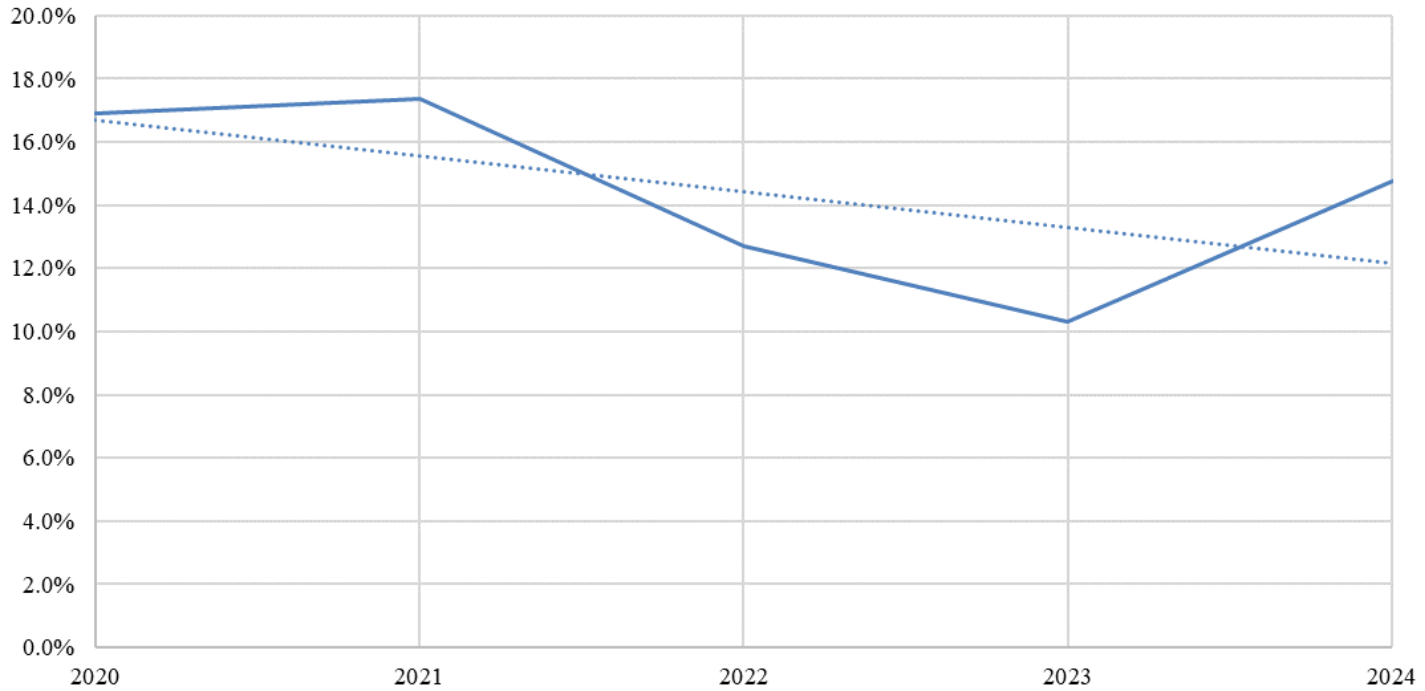
2022	3,849,051	400,676	15,931,607	1,561,745
2023	4,006,626	820,020	16,115,577	1,466,883
2024	3,597,215	1,200,955	18,874,530	433,583

General Fund

Detailed Expenditure Analysis



Unassigned Fund Balance as a Percentage of the Annual Budget

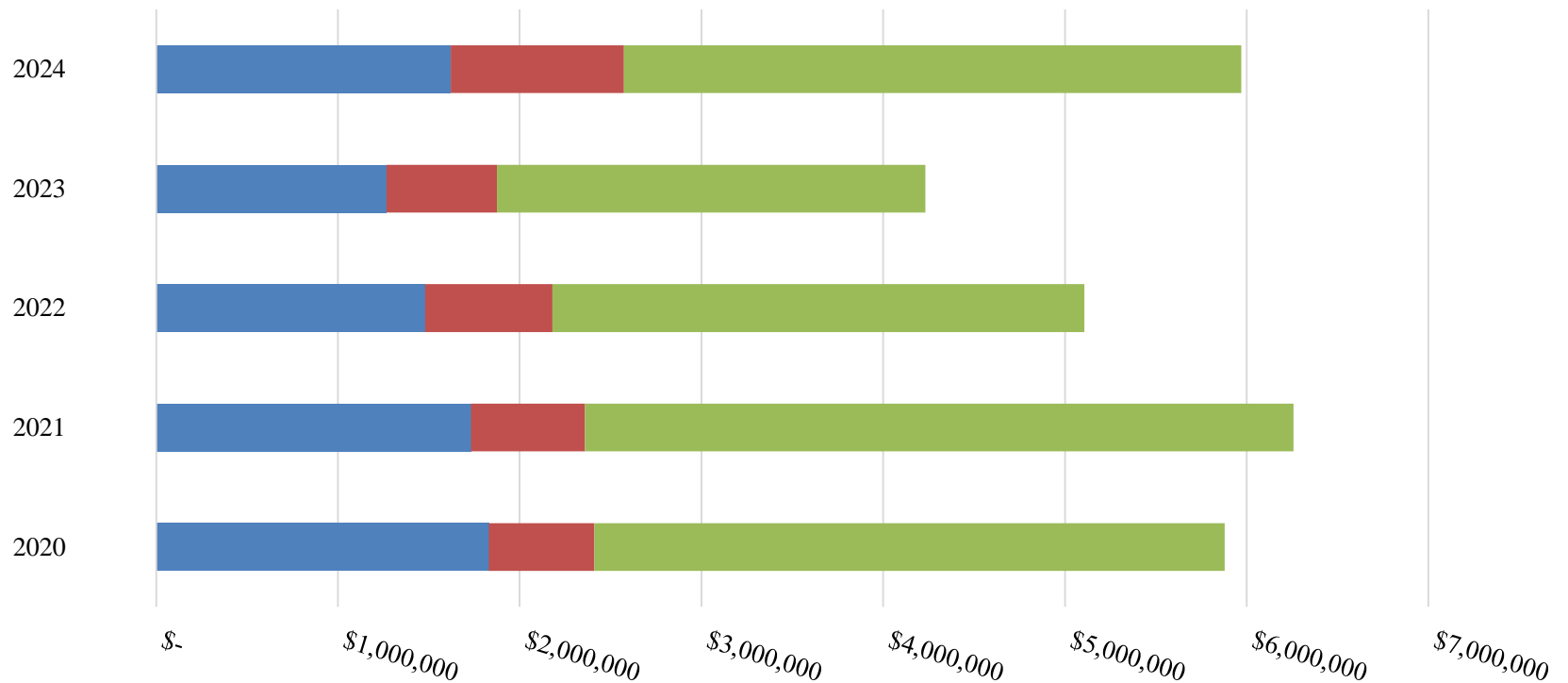


<u>Year</u>	<u>Percentage</u>
2020	16.9%
2021	17.4%
2022	12.7%
2023	10.3%
2024	14.8%

- Fund balance policy sets a target unassigned fund balance equal to at least 8% of the annual budgeted operating expenditures

General Fund

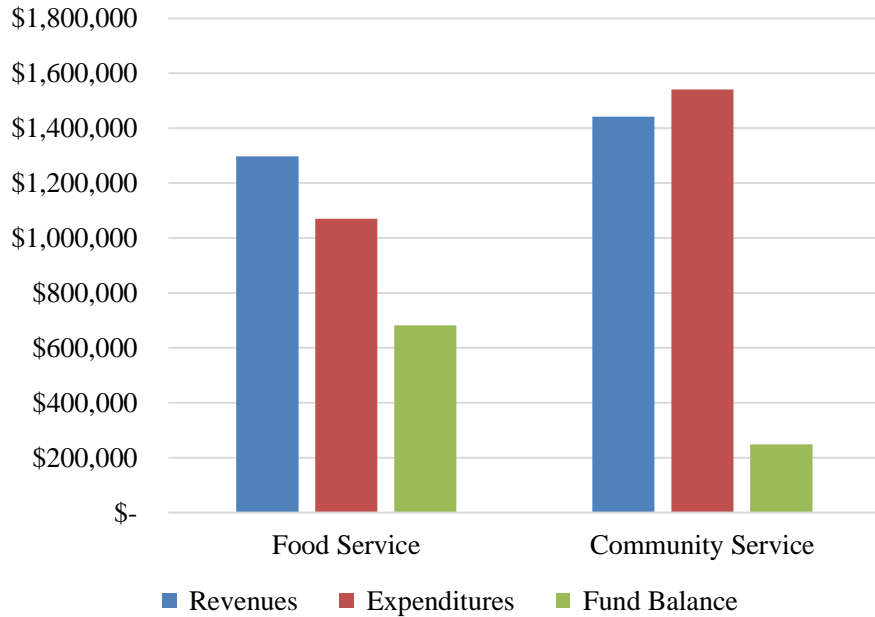
Fund Balance Classifications



	2020	2021	2022	2023	2024
■ Restricted	\$1,829,694	\$1,732,113	\$1,479,757	\$1,266,704	\$1,621,466
■ Assigned	\$580,724	\$626,945	51 \$700,659	\$608,241	\$951,701
■ Unassigned	\$3,467,800	\$3,897,372	\$2,927,113	\$2,357,876	\$3,396,095

Financial Highlights

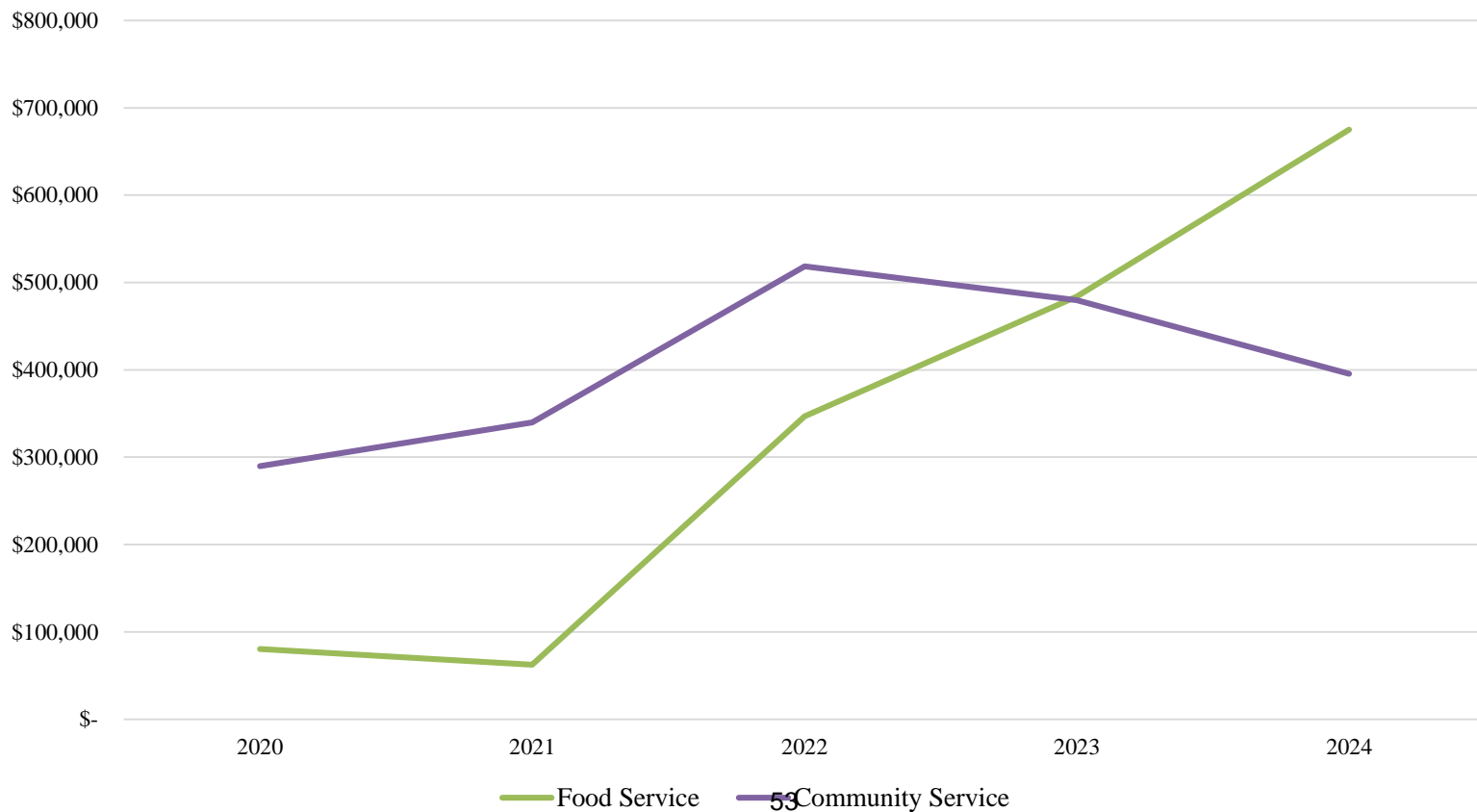
Remaining Governmental Funds



	Food Service	Community Service
Revenues	\$ 1,297,160	\$ 1,441,695
Expenditures	1,069,911	1,541,438
Other Sources	7,420	-
Change in Fund Balance	234,669	(99,743)
Fund Balance	\$ 681,837	\$ 248,747

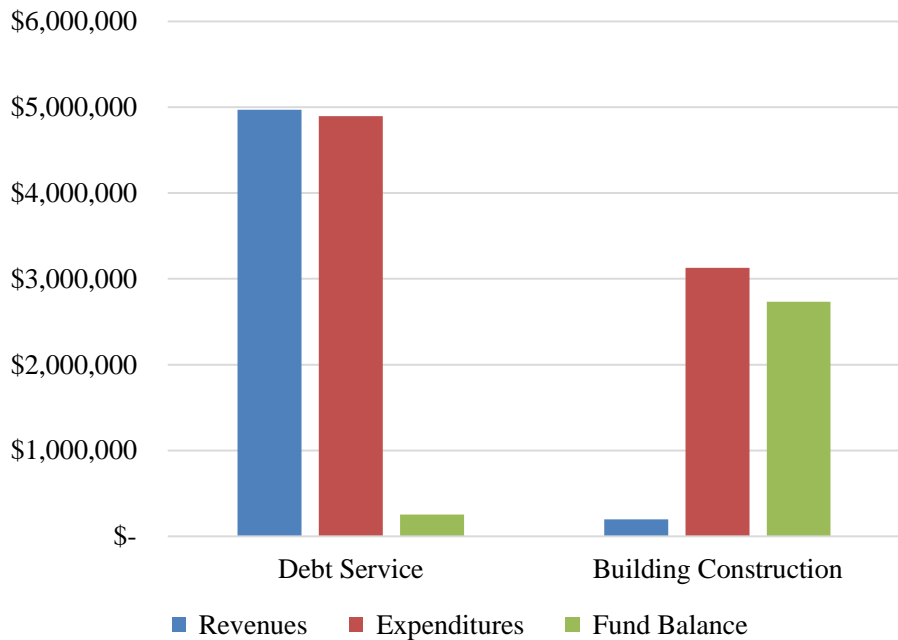
Remaining Governmental Funds

Cash Trend Analysis



Financial Highlights

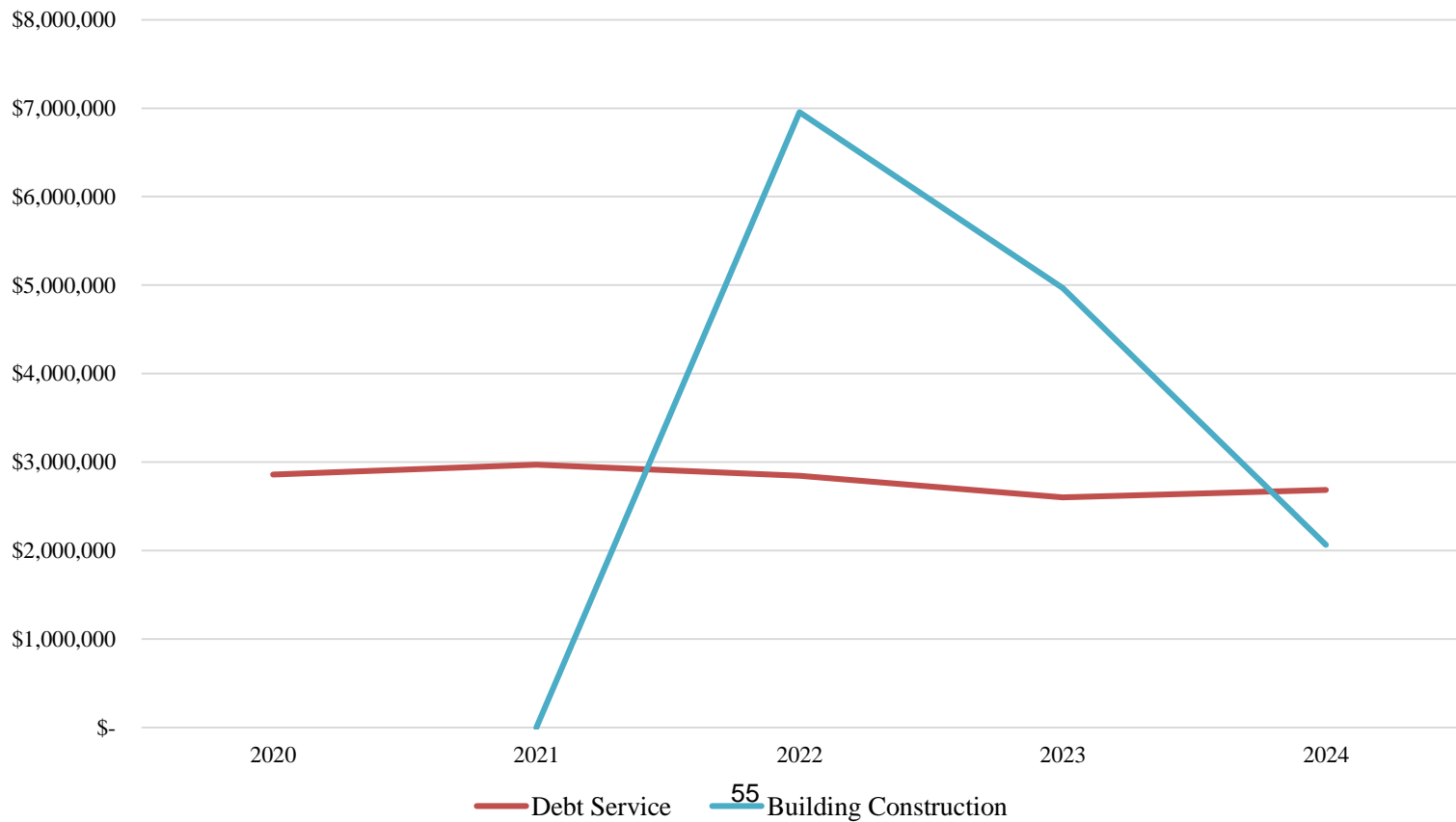
Remaining Governmental Funds



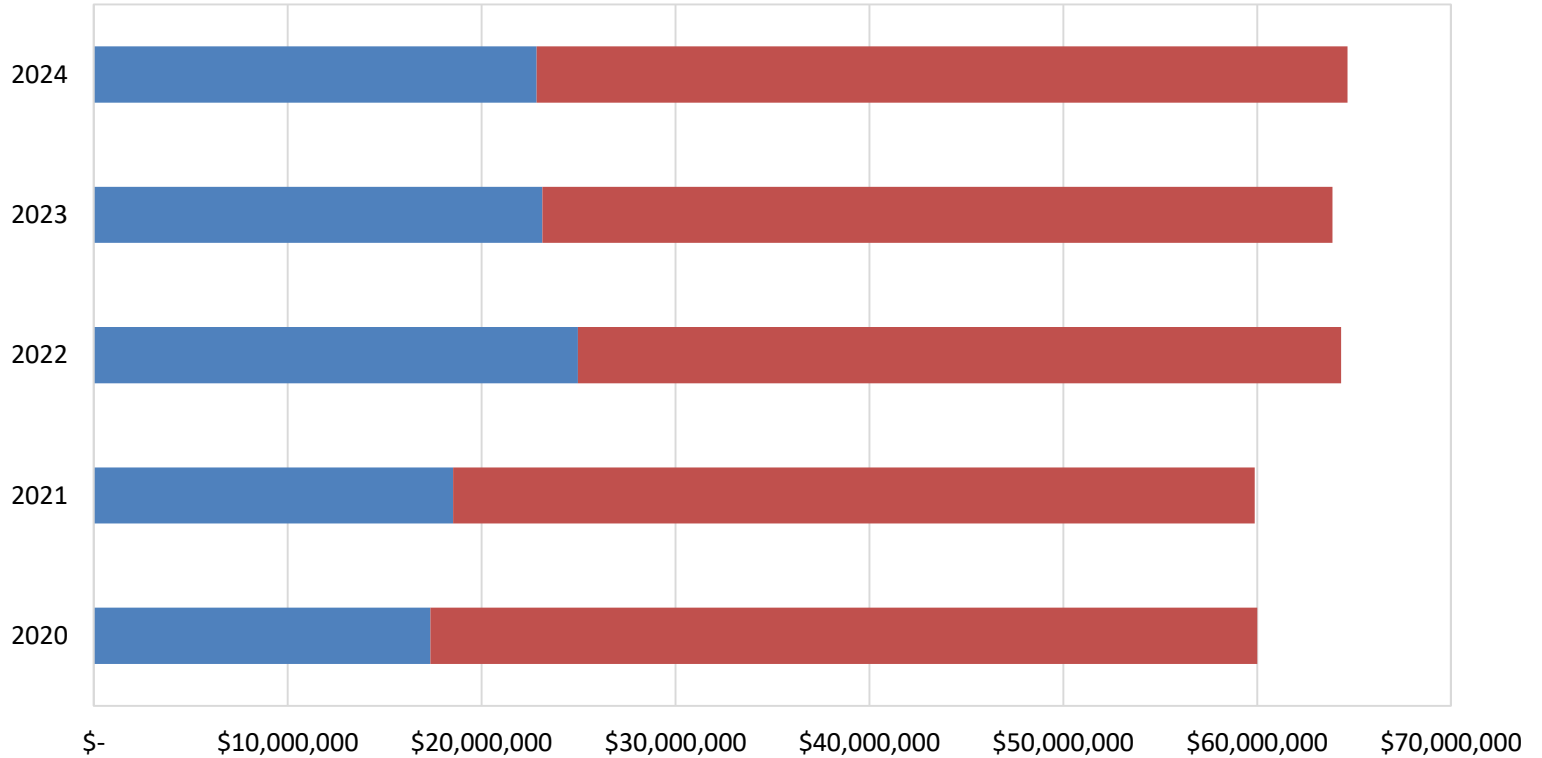
	Debt Service	Building Construction
Revenues	\$ 4,969,660	\$ 196,127
Expenditures	4,896,458	3,126,564
Other Sources	-	-
Change in Fund Balance	73,202	(2,930,437)
Fund Balance	\$ 253,267	\$ 2,731,107

Remaining Governmental Funds

Cash Trend Analysis

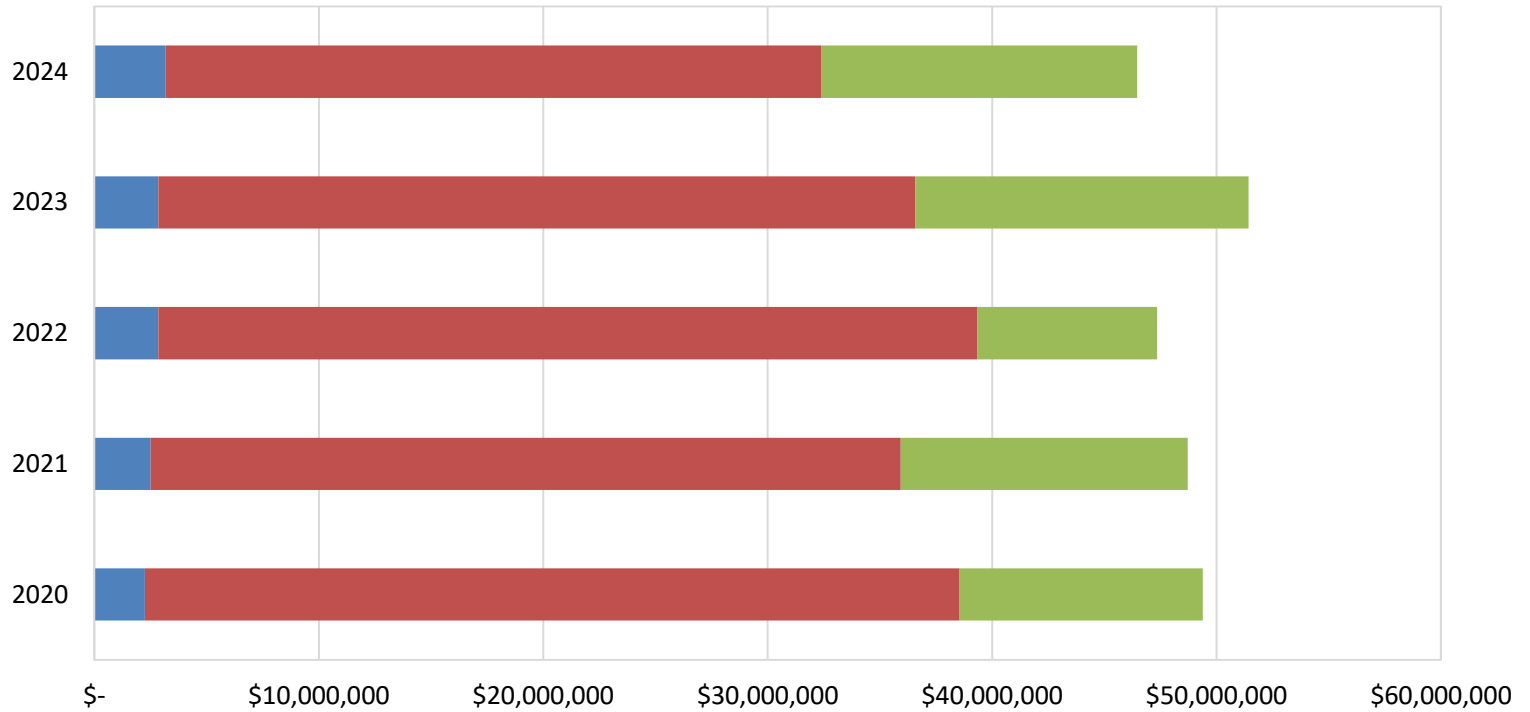


District-Wide Assets



	2020	2021	2022	2023	2024
■ Current Assets	\$17,354,607	\$18,523,862	\$24,972,299	\$23,128,833	\$22,841,151
■ Capital/Noncurrent	\$42,656,486	\$41,348,332	\$39,362,998	\$40,756,944	\$41,825,597

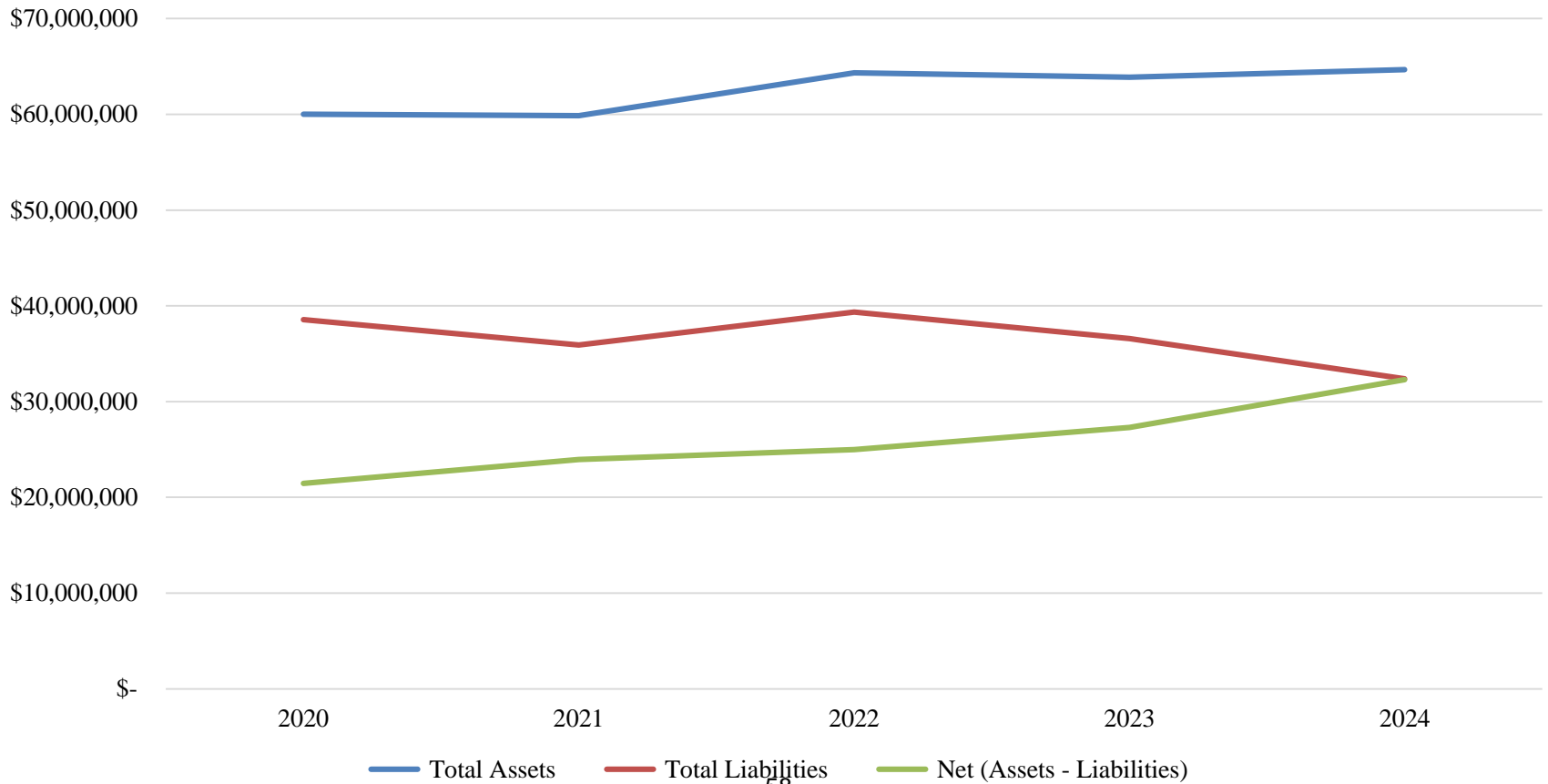
District-Wide Liabilities

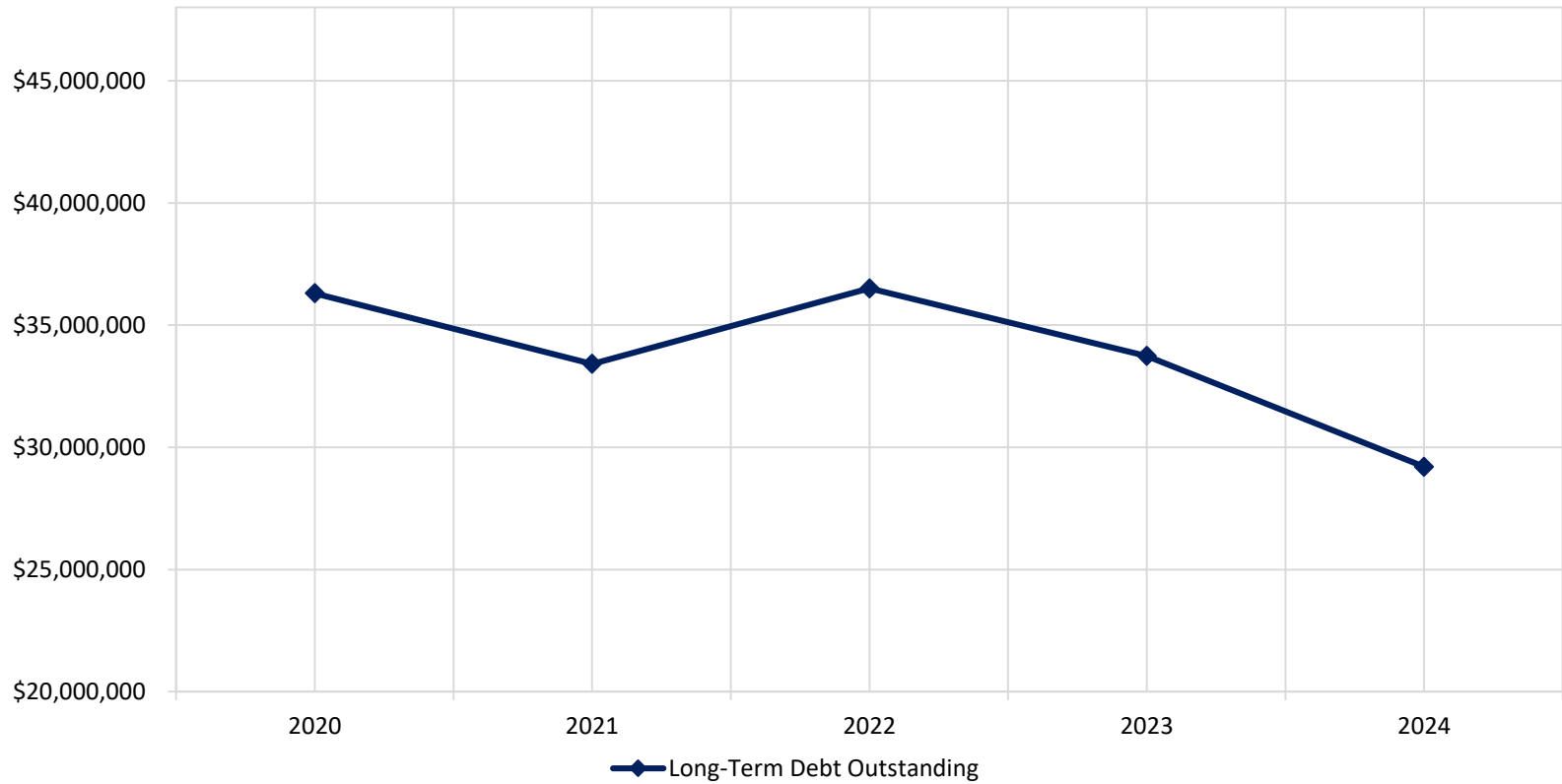


	2020	2021	2022	2023	2024
■ Current Liabilities	\$2,250,159	\$2,510,134	\$2,848,695	\$2,845,842	\$3,170,565
■ Debt/Noncurrent	\$36,300,034	\$33,415,808	\$36,501,118	\$33,733,258	\$29,203,960
■ Net Pension Liability	\$10,834,647	\$12,793,712	\$8,004,403	\$14,840,982	\$14,090,523

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

Independent School District No. 883

Rockford, Minnesota

Audited Financial Statements

For The Year Ended
June 30, 2024

**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, 2024**

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 Business Operations
Bridget Peterson	CFO / Business Manager

**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 accompanying 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, 2024, 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 referred to above 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, 2024, 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.

Emphasis of Matter

As discussed in Note 1.G. to the financial statements, the District has elected to change its method of accounting for the other postemployment benefit balances during the year ended June 30, 2024. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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, Schedule of Changes in District's Net OPEB Liability, Schedule of Money-Weighted Rate of Return on OPEB Plan Assets, Schedule of District's Proportionate Share of Net Pension Liability, and Schedule of District Pension Contributions 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 accompanying 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* 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 December 12, 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 the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Independent School District No. 883's internal control over financial reporting and compliance.



SCHLENNER WENNER & CO.

St. Cloud, Minnesota

December 12, 2024

**REQUIRED SUPPLEMENTARY
INFORMATION**

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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, 2024.

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 \$11,551,987 (net position). Of this amount, negative \$6,341,657 is considered unrestricted.
- The District's total net position increased \$5,439,470 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 \$9,889,153, a decrease of \$980,935 in comparison with the prior year. Approximately 44 percent of this amount, \$4,347,796, 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 \$3,396,095, or 15 percent of total General Fund expenditures.
- The District's total debt decreased by \$4,529,298 (13 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, 2024**

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.

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).

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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 of 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.

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.

Supplementary Information

The combining statements referred to earlier in connection with nonmajor governmental funds are presented as supplementary information. Combining fund statements start on page 76 of this report.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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 \$11,551,987 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		
	2024	2023	Increase (Decrease)
Assets			
Current and Other Assets	\$ 22,841,151	\$ 23,128,833	\$ (287,682)
Capital Assets	41,825,597	40,756,944	1,068,653
Total Assets	64,666,748	63,885,777	780,971
Deferred Outflows of Resources	3,482,806	4,834,177	(1,351,371)
Liabilities			
Current and Other Liabilities	3,170,565	2,845,842	324,723
Noncurrent Liabilities	43,294,483	48,574,240	(5,279,757)
Total Liabilities	46,465,048	51,420,082	(4,955,034)
Deferred Inflows of Resources	10,132,519	11,187,355	(1,054,836)
Net Position			
Net Investment in Capital Assets	14,685,636	12,004,882	2,680,754
Restricted	3,208,008	2,754,967	453,041
Unrestricted	(6,341,657)	(8,647,332)	2,305,675
Total Net Position	\$ 11,551,987	\$ 6,112,517	\$ 5,439,470

An additional portion of the District's net position (\$3,208,008) represents resources that are subject to external restrictions on how they may be used. The remaining unrestricted balance of net position was negative \$6,341,657 at year end. This unrestricted balance has been reduced by a total of \$11,837,682 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, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Changes in Net Position

The District's net position increased \$5,439,470 during the most recent fiscal year. Key elements of this increase are as follows:

**Changes in Net Position
Table 2**

	Governmental Activities		
	2024	2023	Increase (Decrease)
Revenues			
Program Revenues			
Charges for Services	\$ 1,744,560	\$ 1,935,333	\$ (190,773)
Operating Grants and Contributions	7,031,766	5,573,882	1,457,884
Capital Grants and Contributions	171,446	193,195	(21,749)
General Revenues			
Property Taxes	8,453,275	8,244,585	208,690
State Aid Not Restricted to Specific Programs	13,828,489	12,810,556	1,017,933
Earnings on Investments	628,399	402,022	226,377
Gifts and Donations	171,951	112,769	59,182
Gain (Loss) on Sale of Assets	15,982	(23,301)	39,283
Miscellaneous	116,446	43,850	72,596
Total Revenues	32,162,314	29,292,891	2,869,423
Expenses			
Administration	1,113,121	929,086	184,035
District Support Services	1,474,909	1,677,859	(202,950)
Regular Instruction	10,531,892	8,882,818	1,649,074
Vocational Instruction	286,929	249,535	37,394
Exceptional Instruction	3,182,782	2,599,197	583,585
Community Education and Services	1,473,624	1,303,254	170,370
Instructional Support Services	988,642	805,873	182,769
Pupil Support Services	4,360,244	4,798,375	(438,131)
Sites and Buildings	2,606,890	2,974,891	(368,001)
Fiscal and Other Fixed Cost Programs	177,754	135,818	41,936
Interest and Other Fiscal Charges	526,057	241,258	284,799
Total Expenses	26,722,844	24,597,964	2,124,880
Change in Net Position	5,439,470	4,694,927	744,543
Net Position - Beginning of Year	6,112,517	1,417,590	4,694,927
Net Position - End of Year	\$ 11,551,987	\$ 6,112,517	\$ 5,439,470

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Some significant items to note include the following:

- The current year increase in net position was \$5,439,470, compared to an increase of \$4,694,927 in the prior year. This is the result of a 9.8 percent increase in revenues and a 8.6 percent increase in expenses during fiscal year 2024.
- Operating Grants and Contributions increased \$1,457,884 due largely to increases in desegregation transportation aid and special education funding received from the State in the current year.
- Revenues from state aid not restricted to specific programs increased \$1,017,933, primarily due to an increase in general education aid. This aid fluctuates year to year based on changes in pupil units and state aid funding formulas.
- Expenses related to regular instruction increased \$1,649,074 and exceptional instruction increased \$583,585, primarily due to current year adjustments to pension projections, as well as increases in personnel costs.

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		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Administration	\$ 1,113,121	\$ 929,086	\$ 184,035	\$ 1,094,267	\$ 919,640	\$ 174,627
District Support Services	1,474,909	1,677,859	(202,950)	1,474,909	1,670,805	(195,896)
Regular Instruction	10,531,892	8,882,818	1,649,074	9,043,549	7,139,643	1,903,906
Vocational Instruction	286,929	249,535	37,394	285,603	249,535	36,068
Exceptional Instruction	3,182,782	2,599,197	583,585	304,926	474,593	(169,667)
Community Education and Services	1,473,624	1,303,254	170,370	203,276	111,680	91,596
Instructional Support Services	988,642	805,873	182,769	978,021	796,660	181,361
Pupil Support Services	4,360,244	4,798,375	(438,131)	1,265,100	2,405,256	(1,140,156)
Sites and Buildings	2,606,890	2,974,891	(368,001)	2,421,610	2,750,666	(329,056)
Fiscal and Other Fixed Cost Programs	177,754	135,818	41,936	177,754	135,818	41,936
Interest and Other Fiscal Charges	526,057	241,258	284,799	526,057	241,258	284,799
Totals	<u>\$ 26,722,844</u>	<u>\$ 24,597,964</u>	<u>\$ 2,124,880</u>	<u>\$ 17,775,072</u>	<u>\$ 16,895,554</u>	<u>\$ 879,518</u>

Some significant items to note include the following:

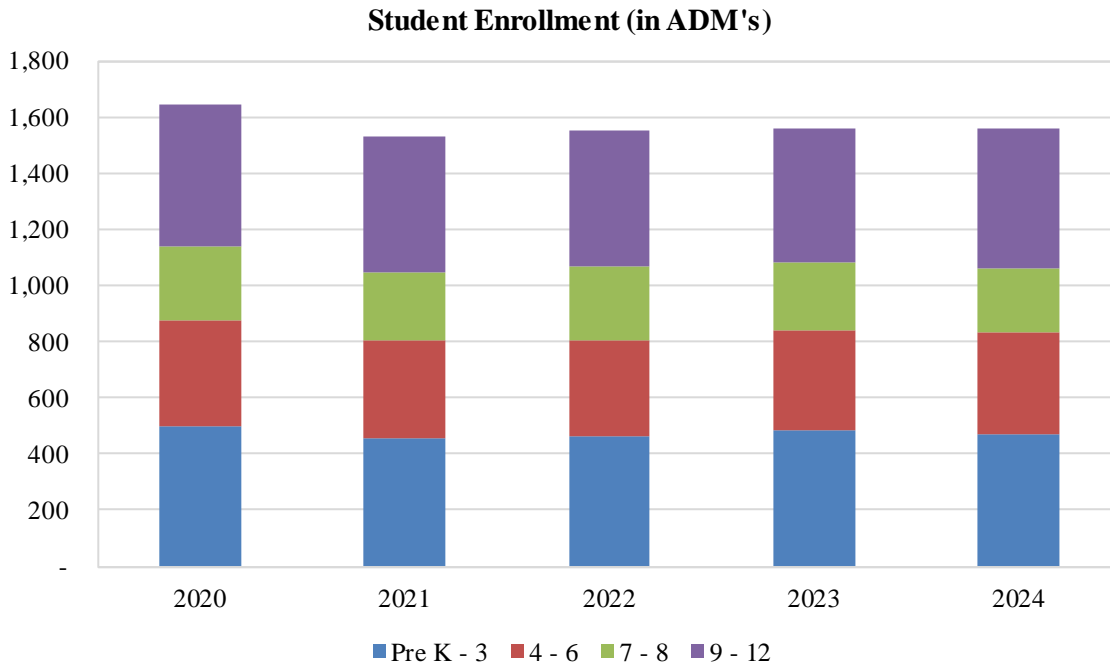
- The net costs related to regular instruction increased \$1,903,906 (26.7 percent), due to the factors previously discussed in conjunction with a decrease in operating grants and contributions applied to these program costs.
- The net costs related to pupil support services decreased \$1,140,156 (47.4 percent), primarily due to the increase in the corresponding desegregation transportation aid previously discussed, as well as an increase in State funding for the food service program. Additionally, the District experienced a decrease in costs for transportation and certain support personnel.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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)				
	2020	2021	2022	2023	2024
Pre K - 3	497	457	463	484	472
4 - 6	381	349	343	357	364
7 - 8	265	244	266	246	223
9 - 12	506	486	482	471	500
Total Student for Aid	1,649	1,536	1,554	1,558	1,559
Percentage Change	0.73%	-6.85%	1.17%	0.26%	0.06%



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

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS (Continued)

Governmental Funds

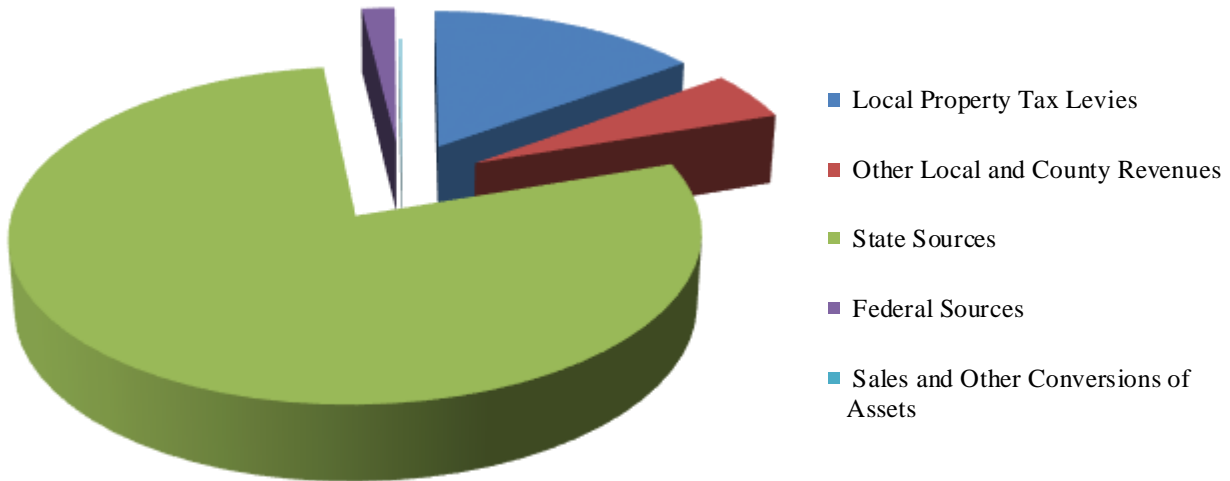
The focus of the District’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government’s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

As of the end of the current fiscal year, the District’s governmental funds reported combined ending fund balances of \$9,889,153, a decrease of \$980,935 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)
	2024	2023	
General	\$ 5,974,195	\$ 4,232,821	\$ 1,741,374

The fund balance of the General Fund increased by \$1,741,374 (41 percent). Revenues increased approximately 7.57 percent from the prior year, while expenditures decreased approximately 5.03 percent.

General Fund Revenue

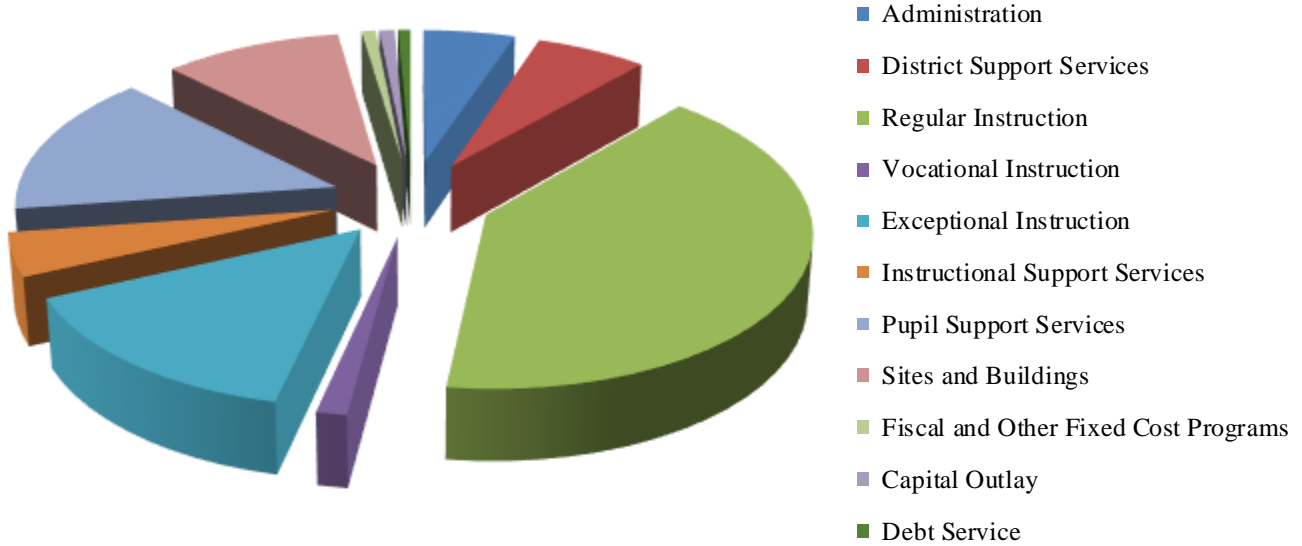


The District receives the vast majority of its funding in the General Fund from the State of Minnesota (78 percent), which is subject to fluctuation based on the number of pupils served by the District and changes in State legislation. In addition, the District receives approximately 15 percent of its General Fund revenues from local property tax levies and 5 percent from other local and county revenues.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

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 (57 percent). Expenditures for various support services total 26 percent, and the remaining 17 percent consists of expenditures for administration, sites and buildings, and other items.

Major Funds	Fund Balance June 30,		Increase (Decrease)
	2024	2023	
Debt Service	\$ 253,267	\$ 180,065	\$ 73,202

The Debt Service Fund balance increased \$73,202 (41 percent) during the year. Operations in this fund were comparable to that of the prior year.

Building Construction	\$ 2,731,107	\$ 5,661,544	\$ (2,930,437)
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The Building Construction Fund balance decreased \$2,930,437 (52 percent) during the year due current year project costs.

General Fund Budgetary Highlights

The District’s General Fund budget was amended during the year. The revenues budget decreased \$97,596, and the expenditures budget was changed in several functions for an overall increase of \$575,760 from the original to final. The final budget called for expenditures of \$22,994,049, and an overall decrease in fund balance of \$386,145. Actual revenues recognized during the year were above budgeted amounts by \$1,498,379. Expenditures were less than those budgeted by \$620,578. Therefore, the current year change in fund balance was an increase of \$1,741,374, despite the budgeted decrease of \$386,145.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024, amounts to \$41,825,597 (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 2.6 percent.

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

- Completion of the Bus Loop/Pavement Project - \$3,490,000
- Completion of the Entryway/Security Project - \$1,580,000

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

	Governmental Activities		
	2024	2023	Increase (Decrease)
Land	\$ 1,224,853	\$ 1,224,853	\$ -
Construction in Progress	990,927	2,934,956	(1,944,029)
Land Improvements	7,675,053	4,569,890	3,105,163
Buildings and Improvements	30,896,415	30,958,253	(61,838)
Equipment and Vehicles	834,713	812,233	22,480
Leased Equipment	203,636	256,759	(53,123)
Total	\$ 41,825,597	\$ 40,756,944	\$ 1,068,653

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 \$29,203,960 excluding the District's long-term net pension liability of \$14,090,523. A summary of long-term debt activity for the year ended June 30, 2024 follows:

**Long-Term Debt
Table 5**

	Governmental Activities		
	2024	2023	Increase (Decrease)
General Obligation Bonds	\$ 26,958,000	\$ 31,061,000	\$ (4,103,000)
Unamortized Premium	1,483,418	1,778,193	(294,775)
Financing Arrangements	549,791	623,449	(73,658)
Lease Liability	212,751	258,359	(45,608)
Severance Payable	-	12,257	(12,257)
Total	\$ 29,203,960	\$ 33,733,258	\$ (4,529,298)

The District's total debt decreased by \$4,529,298 (13 percent) during the current fiscal year. Additional information on the District's long-term debt can be found in Note 2.D. on page 39 of this report.

**INDEPENDENT SCHOOL DISTRICT NO. 883
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District's appointed and elected officials considered many factors when setting the fiscal year 2025 budget. These factors included the following:

- The District's enrollment has been stable in recent years and is projected to remain stable in future years.
- For state aid funding the District will be receiving an additional 2% in general aid funding in FY25. Funding increases, if any, beyond FY2025 will be determined by the state legislature as part of their budget setting process. Also, there has been additional funding for the district for FY25 for programs/areas that are mandated, such as the READ Act.
- Budgets include normal inflationary increases in expenditures, with more significant increases expected in utility, transportation, insurance, 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, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and Temporary Investments	\$ 13,698,970
Property Taxes Receivable	5,055,665
Accounts Receivable	3,003
Interest Receivable	58,866
Lease Receivable	106,765
Due from Fiduciary Funds	25,800
Due from Other Minnesota School Districts	121,514
Due from Minnesota Department of Education	2,773,777
Due from Federal through Minnesota Department of Education	264,091
Prepays	950
Net OPEB Asset	731,750
Capital Assets not Being Depreciated or Amortized	2,215,780
Capital Assets Being Depreciated or Amortized (Net)	<u>39,609,817</u>
TOTAL ASSETS	64,666,748
DEFERRED OUTFLOWS OF RESOURCES	
OPEB	99,748
Pensions	<u>3,383,058</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,482,806
LIABILITIES	
Accounts Payable	596,892
Salaries Payable	866,822
Accrued Interest Payable	311,288
Construction Contract Payable	232,485
Due to Other Governments	629
Payroll Deductions and Employer Contributions	953,982
Unearned Revenue	208,467
Noncurrent Liabilities:	
Amount Due Within One Year	4,298,224
Amount Due After One Year	24,905,736
Net Pension Liability	<u>14,090,523</u>
TOTAL LIABILITIES	46,465,048
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Years	8,574,684
Lease Deferrals	102,782
OPEB	324,836
Pensions	<u>1,130,217</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	10,132,519
NET POSITION	
Net Investment in Capital Assets	14,685,636
Restricted:	
General Fund Operating Capital	476,203
General Fund Mandated Restrictions	1,134,113
Building Construction	667,108
Food Service	681,837
Community Service	248,747
Unrestricted	<u>(6,341,657)</u>
TOTAL NET POSITION	\$ 11,551,987

See Accompanying Notes.

**INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense)/ Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Administration	\$ 1,113,121	\$ 18,854	\$ -	\$ -	\$ (1,094,267)
District Support Services	1,474,909	-	-	-	(1,474,909)
Regular Instruction	10,531,892	417,510	1,070,833	-	(9,043,549)
Vocational Instruction	286,929	-	1,326	-	(285,603)
Exceptional Instruction	3,182,782	39,390	2,838,466	-	(304,926)
Community Education and Services	1,473,624	1,076,717	193,631	-	(203,276)
Instructional Support Services	988,642	10,621	-	-	(978,021)
Pupil Support Services	4,360,244	167,634	2,927,510	-	(1,265,100)
Sites and Buildings	2,606,890	13,834	-	171,446	(2,421,610)
Fiscal and Other Fixed Cost Programs	177,754	-	-	-	(177,754)
Interest and Other Fiscal Charges	526,057	-	-	-	(526,057)
Total Governmental Activities	\$ 26,722,844	\$ 1,744,560	\$ 7,031,766	\$ 171,446	(17,775,072)
General Revenues:					
Property Taxes					8,453,275
State Aid Not Restricted to Specific Programs					13,828,489
Earnings on Investments					628,399
Gifts and Donations					171,951
Gain (Loss) on Sale of Assets					15,982
Miscellaneous					116,446
Total General Revenues					23,214,542
CHANGE IN NET POSITION					5,439,470
NET POSITION - BEGINNING OF YEAR					6,112,517
NET POSITION - END OF YEAR					\$ 11,551,987

INDEPENDENT SCHOOL DISTRICT NO. 883
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Temporary Investments	\$ 7,878,897	\$ 2,685,554	\$ 2,063,999	\$ 1,070,520	\$ 13,698,970
Property Taxes Receivable:					
Current	1,771,911	2,506,619	-	62,420	4,340,950
Delinquent	298,612	404,115	-	11,988	714,715
Accounts Receivable	-	-	-	3,003	3,003
Interest Receivable	45,304	-	13,562	-	58,866
Due from Other Funds	25,800	-	886,031	-	911,831
Due from Other Minnesota School Districts	121,514	-	-	-	121,514
Due from Minnesota Department of Education	2,645,378	25,468	-	102,931	2,773,777
Due from Federal through Minnesota Department of Education	202,619	-	-	61,472	264,091
Prepays	950	-	-	-	950
Lease Receivable	106,765	-	-	-	106,765
TOTAL ASSETS	<u>\$ 13,097,750</u>	<u>\$ 5,621,756</u>	<u>\$ 2,963,592</u>	<u>\$ 1,312,334</u>	<u>\$ 22,995,432</u>
LIABILITIES					
Accounts Payable	\$ 459,258	\$ 2,000	\$ -	\$ 135,634	\$ 596,892
Salaries Payable	833,252	-	-	33,570	866,822
Construction Contracts Payable	-	-	232,485	-	232,485
Due to Other Funds	886,031	-	-	-	886,031
Due to Other Governments	629	-	-	-	629
Payroll Deductions and Employer Contributions	953,982	-	-	-	953,982
Unearned Revenue	132,966	-	-	75,501	208,467
Total Liabilities	3,266,118	2,000	232,485	244,705	3,745,308
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue:					
Delinquent Property Taxes	285,500	386,475	-	11,530	683,505
Property Taxes Levied for Subsequent Years	3,469,155	4,980,014	-	125,515	8,574,684
Lease Deferrals	102,782	-	-	-	102,782
Total Deferred Inflows of Resources	3,857,437	5,366,489	-	137,045	9,360,971
FUND BALANCES					
Nonspendable	4,933	-	-	-	4,933
Restricted	1,621,466	253,267	2,731,107	930,584	5,536,424
Assigned	951,701	-	-	-	951,701
Unassigned	3,396,095	-	-	-	3,396,095
Total Fund Balances	5,974,195	253,267	2,731,107	930,584	9,889,153
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 13,097,750</u>	<u>\$ 5,621,756</u>	<u>\$ 2,963,592</u>	<u>\$ 1,312,334</u>	<u>\$ 22,995,432</u>

**INDEPENDENT SCHOOL DISTRICT NO. 883
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Fund Balances - Governmental Funds		\$ 9,889,153
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 the governmental funds:		
Capital Assets	\$ 86,349,917	
Accumulated Depreciation and Amortization	<u>(44,524,320)</u>	
Capital Assets (Net)		41,825,597
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds:		
Bond Principal Payable	(26,958,000)	
Unamortized Premium	(1,483,418)	
Financing Arrangements	(549,791)	
Lease Liabilities	<u>(212,751)</u>	
		(29,203,960)
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 governmental funds:		
Net OPEB Asset	731,750	
Deferred Outflows - OPEB	99,748	
Deferred Inflows - OPEB	<u>(324,836)</u>	
		506,662
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 governmental funds:		
Net Pension Liability	(14,090,523)	
Deferred Outflows - Pensions	3,383,058	
Deferred Inflows - Pensions	<u>(1,130,217)</u>	
		(11,837,682)
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:		
		(311,288)
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 governmental funds:		
		<u>683,505</u>
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 11,551,987</u>

INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Local Property Tax Levies	\$ 3,597,215	\$ 4,714,992	\$ -	\$ 120,804	\$ 8,433,011
Other Local and County Revenues	1,173,983	-	196,127	1,126,514	2,496,624
State Sources	18,874,530	254,668	-	795,153	19,924,351
Federal Sources	433,583	-	-	558,624	992,207
Sales and Other Conversions of Assets	<u>26,972</u>	<u>-</u>	<u>-</u>	<u>137,760</u>	<u>164,732</u>
TOTAL REVENUES	24,106,283	4,969,660	196,127	2,738,855	32,010,925
EXPENDITURES					
Current:					
Administration	1,155,641	-	-	-	1,155,641
District Support Services	1,410,261	-	-	-	1,410,261
Regular Instruction	9,096,899	-	-	35	9,096,934
Vocational Instruction	305,853	-	-	-	305,853
Exceptional Instruction	3,281,096	-	-	-	3,281,096
Community Education and Services	-	-	-	1,456,479	1,456,479
Instructional Support Services	1,021,067	-	-	-	1,021,067
Pupil Support Services	3,309,524	-	-	1,069,911	4,379,435
Sites and Buildings	2,267,493	-	-	-	2,267,493
Fiscal and Other Fixed Cost Programs	177,754	-	-	-	177,754
Capital Outlay	192,968	-	3,126,564	84,924	3,404,456
Debt Service:					
Principal	119,266	4,103,000	-	-	4,222,266
Interest and Other Charges	<u>35,649</u>	<u>793,458</u>	<u>-</u>	<u>-</u>	<u>829,107</u>
TOTAL EXPENDITURES	<u>22,373,471</u>	<u>4,896,458</u>	<u>3,126,564</u>	<u>2,611,349</u>	<u>33,007,842</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,732,812	73,202	(2,930,437)	127,506	(996,917)
OTHER FINANCING SOURCES (USES)					
Sale of Equipment	<u>8,562</u>	<u>-</u>	<u>-</u>	<u>7,420</u>	<u>15,982</u>
NET CHANGE IN FUND BALANCES	1,741,374	73,202	(2,930,437)	134,926	(980,935)
FUND BALANCES - BEGINNING	<u>4,232,821</u>	<u>180,065</u>	<u>5,661,544</u>	<u>795,658</u>	<u>10,870,088</u>
FUND BALANCES - ENDING	<u>\$ 5,974,195</u>	<u>\$ 253,267</u>	<u>\$ 2,731,107</u>	<u>\$ 930,584</u>	<u>\$ 9,889,153</u>

**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, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ (980,935)

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	\$ 3,278,131	
Depreciation and Amortization Expense	<u>(2,209,478)</u>	1,068,653

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	4,103,000	
Amortization of Bond Premiums	294,775	
Long-Term Lease Principal Repayments	45,608	
Financing Arrangement Principal Repayments	<u>73,658</u>	4,517,041

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

8,275

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		20,264
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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		12,257
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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	11,032	
Net Pension Liability and Deferred Outflows/Inflows of Resources	<u>782,883</u>	<u>793,915</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 5,439,470

**INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024**

	Postemployment Benefits Irrevocable Trust Fund <hr/>
ASSETS	
Cash and Temporary Investments	\$ 1,105,280
Interest Receivable	<u>27,475</u>
TOTAL ASSETS	1,132,755
LIABILITIES	
Accounts Payable	(42)
Due to Primary Government	<u>25,800</u>
TOTAL LIABILITIES	<u>25,758</u>
NET POSITION	
Restricted for Other Postemployment Benefits	<u><u>\$ 1,106,997</u></u>

**INDEPENDENT SCHOOL DISTRICT NO. 883
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Postemployment Benefits Irrevocable Trust Fund
ADDITIONS	
Investment Interest	\$ 50,011
DEDUCTIONS	
Postemployment Benefits Expense	11,032
Fees for Services	41
TOTAL DEDUCTIONS	11,073
CHANGE IN NET POSITION	38,938
NET POSITION - BEGINNING	1,068,059
NET POSITION - ENDING	\$ 1,106,997

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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, 2024

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 *Nonmajor Special Revenue Funds* account for the proceeds of specific revenue sources (other than expendable trust and major capital projects) that are legally restricted to expenditures for specified purposes.

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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.D. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund. The appropriated budgets are prepared by fund, function, and department. Independent School District No. 883's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is not employed by the District because it is at present not considered necessary to assure effective budgetary control or to facilitate effective cash management.

1.E. 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.F. 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.

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, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.F. 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.

Prepays

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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.

Lease Receivable

Lease receivables are determined based on future lease payments to be received under each corresponding lease agreement over the lease term, discounted using the interest rate applied to the leasing arrangement. If not defined in the lease agreement, implicit interest rates are determined based on the estimated incremental borrowing rate. Collections under the leasing arrangements are recorded as a reduction to the corresponding lease receivable, as well as lease interest revenues.

Upon initial execution of a lease, a corresponding deferred inflow of resources balance is recorded. This balance is amortized on a straight-line basis over the term of the lease, resulting in the recognition of lease revenues.

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/amortization 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 or amortized include land and construction in progress, if any.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, 2024, which are payable in July and August 2024, are accrued as of June 30, 2024, 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 or receipts that are applicable to the subsequent year's programs.

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, 2024 for eligible employees, based on current salaries and accumulated sick leave balances, was not significant.

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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.F.

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 and lease receivables 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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. The nonspendable fund balances at June 30, 2024 consist of prepaids and lease receivables (net).

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, 2024.

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, 2024, as noted at Note 2.E.

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.E. 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/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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.G. CHANGE IN ACCOUNTING METHOD

During the year ended June 30, 2024, the District elected to modify its method of accounting for the other postemployment benefit (OPEB) balances. In prior years, OPEB activity and year-end balances have been reported based on the results of an actuarial study completed for the year-end date that coincided with the current year-end reporting date of the District. However, effective in the current year financial statements, the District has transitioned to utilizing an actuarial report with a measurement date of one year prior to the current reporting date. This is a commonly accepted practice throughout the industry.

1.H. RECLASSIFICATION

Certain prior year amounts have been reclassified to conform with the current year presentation in the Management's Discussion and Analysis section.

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;
- 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, 2024, 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

2.A. DEPOSITS AND INVESTMENTS (Continued)

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.

Investment balances at June 30, 2024 are as follows:

Investment Type	S & P's Credit Rating	Fair Value Level	Fair Value	Investment Maturities (in Years)		
				Less Than 1	1 - 5	6 - 10
Pooled Investments:						
MNTrust Investment Shares	AAAm	N/A	\$ 10,138,022	\$ 10,138,022	\$ -	\$ -
MNTrust Limited Term Duration	N/A	N/A	569,200	569,200	-	-
Non-Pooled Investments:						
MNTrust Term Series	AAAm	Level 2	1,000,000	1,000,000	-	-
MN Trust Money Market Accounts	N/A	Level 1	648,180	648,180	-	-
MNTrust Savings Deposit Account	N/A	Level 1	1,095,921	1,095,921	-	-
MNTrust Securities	AA+	Level 2	645,830	645,830	-	-
MNTrust Certificates of Deposit	N/A	Level 2	692,400	467,300	225,100	-
Totals			<u>\$ 14,789,553</u>	<u>\$ 14,564,453</u>	<u>\$ 225,100</u>	<u>\$ -</u>

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.

**INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

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

2.A. DEPOSITS AND INVESTMENTS (Continued)

- 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, 2024, 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.

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’s fair value measurements at June 30, 2024 are presented in the preceding table.

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.

Deposits and Temporary Investments Summary

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

Carrying Amount of Deposits	\$	14,697
Investments		14,789,553
Total	\$	14,804,250

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

<i>District-wide</i>		
Cash, Cash Equivalents, and Investments	\$	13,698,970
<i>Fiduciary</i>		
OPEB Trust Cash and Temporary Investments		1,105,280
Total	\$	14,804,250

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

2.B. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 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	3,126,565	-	(5,070,594)	990,927
Total Capital Assets Not Being Depreciated or Amortized	4,159,809	3,126,565	-	(5,070,594)	2,215,780
Capital Assets, Being Depreciated or Amortized					
Land Improvements	9,332,779	-	-	3,490,353	12,823,132
Buildings and Improvements	62,903,729	-	-	1,580,241	64,483,970
Equipment and Vehicles	6,409,856	151,566	-	-	6,561,422
Leased Equipment	265,613	-	-	-	265,613
Total Capital Assets Being Depreciated or Amortized	78,911,977	151,566	-	5,070,594	84,134,137
Less Accumulated Depreciation for					
Land Improvements	(4,762,889)	(385,190)	-	-	(5,148,079)
Buildings and Improvements	(31,945,476)	(1,642,079)	-	-	(33,587,555)
Equipment and Vehicles	(5,597,623)	(129,086)	-	-	(5,726,709)
Less Accumulated Amortization for Leased Equipment	(8,854)	(53,123)	-	-	(61,977)
Total Accumulated Depreciation and Amortization	(42,314,842)	(2,209,478)	-	-	(44,524,320)
Total Capital Assets Being Depreciated and Amortized, Net	36,597,135	(2,057,912)	-	5,070,594	39,609,817
Governmental Activities Capital Assets, Net	<u>\$ 40,756,944</u>	<u>\$ 1,068,653</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,825,597</u>

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

Governmental Activities	
Regular Instruction	\$ 1,976,012
Community Education	1,473
Sites and Buildings	231,993
Total Depreciation and Amortization Expense - Governmental Activities	<u>\$ 2,209,478</u>

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

2.C. LEASE RECEIVABLE

The District has entered into an agreement to lease the transportation facility to 4 Point O School Services of Rockford, Inc. as part of their transportation contract. A summary of the pertinent terms for the leasing arrangement, as well as the corresponding lease receivable, is presented below.

Governmental Activities

Description	Original Amount	Total Annual Lease Payment	Interest Rate(s)	Maturity Date	Remaining Amount
Transportation Facility Lease	\$ 123,338	\$ 25,000	8.25%	6/30/2029	\$ 106,765

During the year ended June 30, 2024, the District recognized revenues from leasing activities under the arrangement above within governmental activities in the amount of \$28,983.

2.D. 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, 2024 total \$820,832. Fund financial statement interest and other charges for the year ended June 30, 2024 total \$829,107. 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	\$ 148,000
G.O. School Building				
Refunding Bonds, Series 2021B	22,860,000	1.50-3.00%	2/1/2029	19,115,000
G.O. Facilities Maintenance and				
Tax Abatement Bonds, Series 2022A	6,915,000	3.00-5.00%	2/1/2038	6,310,000
G.O. Capital Facilities Bonds, Series 2023A	1,385,000	5.00%	2/1/2038	1,385,000
	<u>\$ 31,750,000</u>			<u>\$ 26,958,000</u>

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

2.D. NONCURRENT LIABILITIES (Continued)

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, 2024 is as follows:

Description	Original Issue Amount	Interest Rate	Final Maturity Date	Balance Outstanding
<i>Governmental Activities</i>				
LED Lighting Financing	\$ 789,123	2.91%	2/15/2031	\$ 549,791

At June 30, 2024, 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.

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, 2024, 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	\$ 212,751

Debt Service Requirements

At June 30, 2024, 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
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	4,560,000	293,125	4,853,125
2030 - 2034	2,930,000	757,175	3,687,175
2035 - 2038	2,405,000	204,690	2,609,690
Total	\$ 26,958,000	\$ 3,643,256	\$ 30,601,256

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

2.D. NONCURRENT LIABILITIES (Continued)

At June 30, 2024, estimated annual debt service requirements to maturity for financing arrangements are as follows:

Years Ending June 30,	Governmental Activities		
	Financing Arrangements		
	Principal	Interest	Total
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	85,184	5,646	90,830
2030 - 2031	<u>147,594</u>	<u>3,789</u>	<u>151,383</u>
Total	<u>\$ 549,791</u>	<u>\$ 55,739</u>	<u>\$ 605,530</u>

At June 30, 2024, estimated annual debt service requirements to maturity for lease liabilities are as follows:

Years Ending June 30,	Governmental Activities		
	Lease Liabilities		
	Principal	Interest	Total
2025	\$ 49,393	\$ 14,807	\$ 64,200
2026	53,492	10,708	64,200
2027	57,932	6,268	64,200
2028	<u>51,934</u>	<u>1,566</u>	<u>53,500</u>
Total	<u>\$ 212,751</u>	<u>\$ 33,349</u>	<u>\$ 246,100</u>

Changes in Noncurrent Liabilities

Noncurrent liability activity (excluding the net pension liability) for the year ended June 30, 2024 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<i>Governmental Activities</i>					
General Obligation Bonds	\$ 31,061,000	\$ -	\$ (4,103,000)	\$ 26,958,000	\$ 4,173,000
Unamortized Premium	1,778,193	-	(294,775)	1,483,418	-
Financing Arrangements	623,449	-	(73,658)	549,791	75,831
Lease Liabilities	258,359	-	(45,608)	212,751	49,393
Severance Payable	<u>12,257</u>	<u>-</u>	<u>(12,257)</u>	<u>-</u>	<u>-</u>
Long-Term Liabilities	<u>\$ 33,733,258</u>	<u>\$ -</u>	<u>\$ (4,529,298)</u>	<u>\$ 29,203,960</u>	<u>\$ 4,298,224</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, 2024

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

2.E. FUND BALANCE CLASSIFICATIONS

At June 30, 2024, governmental fund equity includes the following:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund				
Nonspendable - Prepays	\$ 950	\$ -	\$ -	\$ -
Nonspendable - Lease Receivables (Net)	3,983	-	-	-
Restricted for Student Activities	-	127,888	-	-
Restricted for Staff Development	-	422,877	-	-
Restricted for Operating Capital	-	476,203	-	-
Restricted for Basic Skills	-	513,388	-	-
Restricted for Student Support Personnel	-	5,278	-	-
Restricted for Medical Assistance	-	75,832	-	-
Assigned for Q-Comp	-	-	288,420	-
Assigned for Capital Projects	-	-	650,840	-
Assigned for Scholarships	-	-	12,441	-
Unassigned	-	-	-	3,407,245
Deficit UFARS Restrictions:				
Long-Term Facility Maintenance	-	-	-	(11,150)
Total General Fund Balance	<u>\$ 4,933</u>	<u>\$ 1,621,466</u>	<u>\$ 951,701</u>	<u>\$ 3,396,095</u>
Debt Service Fund				
Restricted for Debt Service	<u>\$ -</u>	<u>\$ 253,267</u>	<u>\$ -</u>	<u>\$ -</u>
Building Construction Fund				
Restricted for Building Construction	<u>\$ -</u>	<u>\$ 2,731,107</u>	<u>\$ -</u>	<u>\$ -</u>
Nonmajor Governmental Funds				
Restricted for Food Service	\$ -	\$ 681,837	\$ -	\$ -
Restricted for Community Education	-	35,130	-	-
Restricted for Early Childhood and Family Education	-	44,947	-	-
Restricted for School Readiness	-	29,144	-	-
Restricted for Community Service	-	139,526	-	-
Total Nonmajor Governmental Funds Balance	<u>\$ -</u>	<u>\$ 930,584</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2024

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

2.E. 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 Student Support Personnel - This amount represents available resources restricted for student support personnel that are in addition to current staff levels.

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

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.

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 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 Food Service - This amount represents restricted resources for food service stipulated by constitution, 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.

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

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

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

2.F. INTERFUND TRANSACTIONS AND BALANCES

Interfund balances at June 30, 2024 are as follows:

Due To Fund	Due From Fund	Amount	Reason
Building Construction	General	\$ 886,031	Reimbursement for construction costs
General	OPEB Trust	<u>25,800</u>	Reimbursement for costs paid by the District
Total Interfund Balances		911,831	
Governmental Fund Elimination		<u>(886,031)</u>	
Government-wide Balances		<u>\$ 25,800</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, 2024

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, 2024. 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 \$11,032. The District is to be reimbursed from the irrevocable trust for this implicit subsidy amount of \$11,032. Employees are not required to contribute to the OPEB plan.

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

At June 30, 2024, 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, 2024, the District recognized OPEB expense of negative \$1,576. At June 30, 2024, 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	-
Contributions paid to PERA subsequent to the measurement date	11,032	-
Total Deferred Outflows/Inflows	\$ 99,748	\$ 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, 2024

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, 2024:

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	12,058
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, 2024

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

<u>Actuarial Information:</u>	
Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Reporting Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
<u>Actuarial Assumptions:</u>	
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, 2024

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, 2024, 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
Goldman Sachs Government Money Market Account	N/A	N/A	\$ 648,180
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			\$ 1,105,280

Rate of Return

For the measurement period 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, 2024

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 1.20 percent for each of the first 10 years of service and 1.70 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.70 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 1.50 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. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

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 2024 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, 2024, were \$249,337. The District's contributions were equal to the required contributions as set by state statute.

Pension Costs

General Employees Fund Pension Costs

At June 30, 2024, the District reported a liability of \$2,449,247 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 \$67,506.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Continued)

The net pension liability was measured as of June 30, 2023, 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, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0438 percent at the end of the measurement period and 0.0422 percent for the beginning of the period.

District's proportionate share of the net pension liability	\$2,449,247
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>67,506</u>
Total	<u>\$2,516,753</u>

For the year ended June 30, 2024, the District recognized pension expense of \$96,188 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized \$303 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

At June 30, 2024, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 79,729	\$ 15,871
Changes in actuarial assumptions	373,324	671,318
Differences between projected and actual investment earnings	-	78,299
Changes in proportion	126,884	-
Contributions paid to PERA subsequent to the measurement date	<u>249,337</u>	<u>-</u>
Total	<u>\$ 829,274</u>	<u>\$ 765,488</u>

The \$249,337 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, 2025. 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
2025	\$ 100,776
2026	\$ (310,599)
2027	\$ 77,404
2028	\$ (53,132)

Total Pension Expense

The total pension expense for the plan recognized by the District for the year ended June 30, 2024, including the amortization of deferred balances from prior years, was \$183,287.

**INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Continued)

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	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	<u>25.0%</u>	5.90%
Total	<u>100%</u>	

Actuarial Methods and Assumptions

The total pension liability in the June 30, 2023, 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 7.00 percent. 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 7.00 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 27 years.

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 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

General Employees Fund

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (Continued)

Discount Rate

The discount rate used to measure the total pension liability in 2023 was 7.00 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.

Pension Liability Sensitivity

The following 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	6.00%	\$4,332,915
Current Discount Rate	7.00%	\$2,449,247
1% Higher	8.00%	\$899,859

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.

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 Defined Contribution Retirement 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

Tier I Benefits

<u>Tier 1</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
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.

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, 2022, June 30, 2023, and June 30, 2024 were:

	<u>June 30, 2022</u>		<u>June 30, 2023</u>		<u>June 30, 2024</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.00%	12.34%	11.00%	12.55%	11.25%	12.75%
Coordinated	7.50%	8.34%	7.50%	8.55%	7.75%	8.75%

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

The following is a reconciliation of employer contributions in TRA 's fiscal year 2023 ACFR "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	\$508,764
Employer contributions not related to future contribution efforts	(87)
TRA’s contributions not included in allocation	<u>(643)</u>
Total employer contributions	\$508,034
Total non-employer contributions	<u>35,587</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$543,621</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.

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

Key Methods and Assumptions Used in Valuation of Total Pension Liability

<u>Actuarial Information:</u>	
Valuation date	July 1, 2023
Measurement date	June 30, 2023
Experience studies	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 are based on the 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Geometric Mean)</u>
Domestic Equity	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>	

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.

**INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

Changes in actuarial assumptions since the 2022 valuation:

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8% on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- TRA’s amortization date will remain the same at 2048.

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 2023 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, 2024, the District reported a liability of \$11,641,276 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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 0.1410 percent at the end of the measurement period and 0.1436 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	\$11,641,276
State’s proportionate share of the net pension liability associated with the District	\$815,580

For the year ended June 30, 2024, the District recognized pension expense of \$1,707,277. It also recognized \$114,840 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, 2024

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (Continued)

4.B. TEACHERS RETIREMENT ASSOCIATION (Continued)

On June 30, 2024, 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	\$ 115,578	\$ 169,998
Changes in assumptions	1,372,441	-
Differences between projected and actual investment earnings	-	21,236
Changes in proportion	273,315	173,495
Contributions made to TRA subsequent to the measurement date	792,450	-
 Total Deferred Outflows/Inflows	 \$ 2,553,784	 \$ 364,729

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

Year Ended June 30,	Pension Expense
2025	\$ 246,176
2026	\$ 26,231
2027	\$ 1,350,828
2028	\$ (170,625)
2029	\$ (56,005)

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 (multiply the allocation percentage by TRA’s sensitivity footnote info).

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>
\$18,566,979	\$11,641,276	\$5,971,745

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, 2024

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.

Construction Contracts

The District has entered into contracts for construction and engineering services related to a roof replacement project. Remaining commitments under these contracts at June 30, 2024, not including retainage accrued in these financial statements, total \$322,000.

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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 5 OTHER INFORMATION (Continued)

5.C. OTHER EMPLOYEE BENEFITS (Continued)

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 \$118,351 for the year ended June 30, 2024.

5.D. NEW ACCOUNTING STANDARD

In June 2022, the Government Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*. GASB Statement No. 101 (GASB 101) increases the usefulness of governmental financial statements by updating the recognition and measurement guidance for compensated absences. GASB 101 will be effective for the District's fiscal year ended June 30, 2025. The effect on net position may be significant.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**INDEPENDENT SCHOOL DISTRICT NO. 883
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget Over (Under)</u>
REVENUES				
Local Property Tax Levies	\$ 3,644,550	\$ 3,566,057	\$ 3,597,215	\$ 31,158
Other Local and County Revenues	629,000	629,000	1,173,983	544,983
State Sources	18,062,206	18,043,103	18,874,530	831,427
Federal Sources	369,744	369,744	433,583	63,839
Sales and Other Conversions of Assets	<u>-</u>	<u>-</u>	<u>26,972</u>	<u>26,972</u>
TOTAL REVENUES	<u>22,705,500</u>	<u>22,607,904</u>	<u>24,106,283</u>	<u>1,498,379</u>
EXPENDITURES				
Salaries and Wages	11,640,296	11,663,696	11,865,158	201,462
Employee Benefits	4,169,426	4,249,426	3,913,174	(336,252)
Purchased Services	5,444,078	5,736,438	5,088,472	(647,966)
Supplies & Materials	854,015	934,015	1,094,134	160,119
Capital Expenditures	194,723	294,723	347,738	53,015
Other Expenditures	<u>115,751</u>	<u>115,751</u>	<u>64,795</u>	<u>(50,956)</u>
TOTAL EXPENDITURES	<u>22,418,289</u>	<u>22,994,049</u>	<u>22,373,471</u>	<u>(620,578)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	287,211	(386,145)	1,732,812	2,118,957
OTHER FINANCING SOURCES (USES)				
Sale of Equipment	<u>-</u>	<u>-</u>	<u>8,562</u>	<u>8,562</u>
NET CHANGE IN FUND BALANCE	<u>\$ 287,211</u>	<u>\$ (386,145)</u>	1,741,374	<u>\$ 2,127,519</u>
FUND BALANCE - BEGINNING			<u>4,232,821</u>	
FUND BALANCE - ENDING			<u>\$ 5,974,195</u>	

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, 2018 (June 30, 2017 measurement date) and is intended to show a ten year trend. Additional years will be reported as they become available.

* Effective for the reporting period ending June 30, 2024, the District converted to the "look-back method" of accounting for the OPEB activities, under which the actuarial study from the preceding year is used for financial reporting purposes.

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
<hr/>	<hr/>
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, 2018 (June 30, 2017 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'S PROPORTIONATE
SHARE OF NET PENSION LIABILITY
LAST TEN YEARS**

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>							
2023	0.0438%	\$ 2,449,247	\$ 67,506	\$ 2,516,753	\$ 3,389,987	74.24%	83.10%
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>							
2023	0.1410%	\$ 11,641,276	\$ 815,580	\$ 12,456,856	\$ 8,960,959	139.01%	76.42%
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%

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
LAST TEN YEARS**

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>					
2024	\$ 249,337	\$ 249,337	\$ -	\$ 3,324,493	7.50%
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%
<i>Teachers Retirement Association</i>					
2024	\$ 792,450	\$ 792,450	\$ -	\$ 9,056,571	8.75%
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%

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 1 OTHER POSTEMPLOYMENT BENEFIT PLAN

2024 Reporting Period Changes

During the District's reporting period ending June 30, 2024, the District began reporting OPEB balances and activity using actuarial reports for the measurement period ending one year prior to the District's current reporting period. Prior to this change, the District's reporting period had coincided with the measurement period date.

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 s 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.

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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 1 OTHER POSTEMPLOYMENT BENEFIT PLAN (Continued)

- 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.

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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 1 OTHER POSTEMPLOYMENT BENEFIT PLAN (Continued)

- 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.

NOTE 2 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND

2023 Changes

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 2 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND (Continued)

- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

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.
- 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 2 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND (Continued)

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.
- Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

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.
- The assumed postretirement benefit 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 2 PUBLIC EMPLOYEES RETIREMENT PLAN – GENERAL EMPLOYEES FUND (Continued)

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

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

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

2023 Changes

Changes in Actuarial Assumptions

- The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8% on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.
- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- TRA’s amortization date will remain the same at 2048.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 3 TEACHERS RETIREMENT ASSOCIATION (Continued)

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2022 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.

2021 Changes

Changes in Actuarial Assumptions

- For GASB Valuation:
 - 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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 3 TEACHERS RETIREMENT ASSOCIATION (Continued)

- 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.

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.

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

NOTE 3 TEACHERS RETIREMENT ASSOCIATION (Continued)

- 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.

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.

SUPPLEMENTARY INFORMATION

**INDEPENDENT SCHOOL DISTRICT NO. 883
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024**

	Special Revenue		Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	
ASSETS			
Cash and Temporary Investments	\$ 675,146	\$ 395,374	\$ 1,070,520
Property Taxes Receivable:			
Current	-	62,420	62,420
Delinquent	-	11,988	11,988
Accounts Receivable	-	3,003	3,003
Due from Minnesota			
Department of Education	87,183	15,748	102,931
Due from Federal through Minnesota			
Department of Education	61,472	-	61,472
TOTAL ASSETS	\$ 823,801	\$ 488,533	\$ 1,312,334
LIABILITIES			
Accounts Payable	\$ 133,655	\$ 1,979	\$ 135,634
Salaries Payable	-	33,570	33,570
Unearned Revenue	8,309	67,192	75,501
Total Liabilities	141,964	102,741	244,705
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue:			
Delinquent Property Taxes	-	11,530	11,530
Property Taxes Levied for			
Subsequent Years	-	125,515	125,515
Total Deferred Inflows of Resources	-	137,045	137,045
FUND BALANCES			
Restricted for:			
Food Service	681,837	-	681,837
Community Education	-	35,130	35,130
Early Childhood and Family Education	-	44,947	44,947
School Readiness	-	29,144	29,144
Community Service	-	139,526	139,526
Total Fund Balances	681,837	248,747	930,584
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 823,801	\$ 488,533	\$ 1,312,334

INDEPENDENT SCHOOL DISTRICT NO. 883
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Special Revenue		Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	
REVENUES			
Local Property Tax Levies	\$ -	\$ 120,804	\$ 120,804
Other Local and County Revenues	1,470	1,125,044	1,126,514
State Sources	601,116	194,037	795,153
Federal Sources	558,624	-	558,624
Sales and Other Conversions of Assets	135,950	1,810	137,760
TOTAL REVENUES	1,297,160	1,441,695	2,738,855
EXPENDITURES			
Current:			
Regular Instruction	-	35	35
Community Education and Services	-	1,456,479	1,456,479
Pupil Support Services	1,069,911	-	1,069,911
Capital Outlay	-	84,924	84,924
TOTAL EXPENDITURES	1,069,911	1,541,438	2,611,349
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	227,249	(99,743)	127,506
OTHER FINANCING SOURCES (USES)			
Sale of Equipment	7,420	-	7,420
NET CHANGE IN FUND BALANCES	234,669	(99,743)	134,926
FUND BALANCES - BEGINNING	447,168	348,490	795,658
FUND BALANCES - ENDING	\$ 681,837	\$ 248,747	\$ 930,584

INDEPENDENT SCHOOL DISTRICT NO. 883
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE
FOR THE YEAR ENDED JUNE 30, 2024

<u>01 GENERAL FUND</u>	<u>Audited</u>	<u>UFARS</u>	<u>Difference</u>	<u>04 COMMUNITY SERVICE</u>	<u>Audited</u>	<u>UFARS</u>	<u>Difference</u>
Total Revenue	24,106,283	24,106,282	1	Restricted:			
Total Expenditures	22,373,471	22,373,468	3	464 Restricted Fund Balance	139,526	139,527	(1)
Non Spendable:				Unassigned:			
460 Non Spendable Fund Balance	4,933	4,933	-	463 Unassigned Fund Balance	-	-	-
Restricted/Reserve:				<u>06 BUILDING CONSTRUCTION</u>			
401 Student Activities	127,888	127,888	-	Total Revenue	196,127	196,127	-
402 Scholarships	-	-	-	Total Expenditures	3,126,564	3,126,565	(1)
403 Staff Development	422,877	422,877	-	Non Spendable:			
407 Capital Projects Levy	-	-	-	460 Non Spendable Fund Balance	-	-	-
408 Cooperative Revenue	-	-	-	Restricted/Reserve:			
412 Literacy Incentive Aid	-	-	-	407 Capital Projects Levy	-	-	-
414 Operating Debt	-	-	-	413 Projects Funded by COP	-	-	-
416 Levy Reduction	-	-	-	467 LTFM	-	-	-
417 Taconite Building Maint	-	-	-	Restricted:			
420 American Indian Ed Aid	-	-	-	464 Restricted Fund Balance	2,731,107	2,731,107	-
424 Operating Capital	476,203	476,203	-	Unassigned:			
426 \$25 Taconite	-	-	-	463 Unassigned Fund Balance	-	-	-
427 Disabled Accessibility	-	-	-	<u>07 DEBT SERVICE</u>			
428 Learning & Development	-	-	-	Total Revenue	4,969,660	4,969,661	(1)
434 Area Learning Center	-	-	-	Total Expenditures	4,896,458	4,896,460	(2)
435 Contracted Alt. Programs	-	-	-	Non Spendable:			
436 St. Approved Alt. Program	-	-	-	460 Non Spendable Fund Balance	-	-	-
438 Gifted & Talented	-	-	-	Restricted/Reserve:			
439 English Learner	-	-	-	425 Bond Refundings	-	-	-
440 Teacher Development & Eval	-	-	-	433 Max Effor Loan	-	-	-
441 Basic Skills Programs	513,388	513,388	-	451 QZAB Payments	-	-	-
443 School Library Aid	-	-	-	467 LTFM	-	-	-
448 Achievement & Integration	-	-	-	Restricted:			
449 Safe Schools Levy	-	-	-	464 Restricted Fund Balance	253,267	253,266	1
451 QZAB Payments	-	-	-	Unassigned:			
452 OPEB Liab Not in Trust	-	-	-	463 Unassigned Fund Balance	-	-	-
453 Unfunded Sev. & Retirement	-	-	-	<u>08 TRUST</u>			
459 Basic Skills Ext Time	-	-	-	Total Revenue	-	-	-
467 LTFM	(11,150)	(11,150)	-	Total Expenditures	-	-	-
471 Student Support Personnel	5,278	5,278	-	401 Student Activities	-	-	-
472 Medical Assistance	75,832	75,832	-	402 Scholarships	-	-	-
Restricted:				422 Net Assets	-	-	-
464 Restricted Fund Balance	-	-	-	<u>18 CUSTODIAL FUND</u>			
475 Title VII - Impact Aid	-	-	-	Total Revenue	-	-	-
476 PILT	-	-	-	Total Expenditures	-	-	-
Committed:				Restricted/Reserve:			
418 Committed for Separation	-	-	-	401 Student Activities	-	-	-
461 Committed Fund Balance	-	-	-	402 Scholarships	-	-	-
Assigned:				448 Achievement & Integration	-	-	-
462 Assigned Fund Balance	951,701	951,701	-	Restricted:			
Unassigned:				464 Restricted Fund Balance	-	-	-
422 Unassigned Fund Balance	3,407,245	3,407,244	1	<u>20 INTERNAL SERVICE</u>			
<u>02 FOOD SERVICE</u>				Total Revenue	-	-	-
Total Revenue	1,297,160	1,297,158	2	Total Expenditures	-	-	-
Total Expenditures	1,069,911	1,069,909	2	Restricted/Reserve:			
Non Spendable:				401 Student Activities	-	-	-
460 Non Spendable Fund Balance	-	-	-	402 Scholarships	-	-	-
Restricted/Reserve:				448 Achievement & Integration	-	-	-
452 OPEB Liab. Not in Trust	-	-	-	Restricted:			
Restricted:				464 Restricted Fund Balance	-	-	-
464 Restricted Fund Balance	681,837	681,837	-	<u>25 OPEB REVOCABLE TRUST FUND</u>			
Unassigned:				Total Revenue	-	-	-
463 Unassigned Fund Balance	-	-	-	Total Expenditures	-	-	-
<u>04 COMMUNITY SERVICE</u>				422 Net Assets	-	-	-
Total Revenue	1,441,695	1,441,694	1	<u>45 OPEB IRREVOCABLE TRUST FUND</u>			
Total Expenditures	1,541,438	1,541,436	2	Total Revenue	50,011	50,011	-
Non Spendable:				Total Expenditures	11,073	11,074	(1)
460 Non Spendable Fund Balance	-	-	-	422 Net Assets	1,106,997	1,106,997	-
Restricted/Reserve:				<u>47 OPEB DEBT SERVICE FUND</u>			
426 \$25 Taconite	-	-	-	Total Revenue	-	-	-
431 Community Education	35,130	35,130	-	Total Expenditures	-	-	-
432 E.C.F.E.	44,947	44,947	-	Non Spendable:			
440 Teacher Development & Eval	-	-	-	460 Non Spendable Fund Balance	-	-	-
444 School Readiness	29,144	29,144	-	Restricted:			
447 Adult Basic Education	-	-	-	425 Bond Refundings	-	-	-
452 OPEB Liab. Not in Trust	-	-	-	464 Restricted Fund Balance	-	-	-
				Unassigned:			
				463 Unassigned Fund Balance	-	-	-

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

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		\$ 99,794
National School Lunch Program	10.555	
Cash Assistance		364,654
Non-Cash Assistance (Commodities)		<u>94,176</u>
		<u>458,830</u>
<i>Child Nutrition Cluster Subtotal - 10.553, 10.555</i>		558,624
COVID-19 - State Pandemic Electronic Benefit Transfer (P-EBT)		
Administrative Costs Grants	10.649	<u>653</u>
Total U.S. DEPARTMENT OF AGRICULTURE		<u><u>\$ 559,277</u></u>
U.S. DEPARTMENT OF EDUCATION		
Pass-through Programs from Minnesota Department of Education		
Title I, Part A - Grants to Local Educational Agencies	84.010	\$ 164,037
Title II, Part A - Supporting Effective Instruction State Grants	84.367	3,876
Title III, Part A - English Language Acquisition	84.365	4,113
Education Stabilization Fund:		
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	<u>532</u>
<i>Education Stabilization Fund Subtotal</i>		532
Pass-through Programs from Meeker and Wright Special Education Cooperative		
Special Education Cluster:		
Grants to States (IDEA, Part B)	84.027	84,358
Preschool Grants (IDEA Preschool)	84.173	<u>12,040</u>
<i>Special Education Cluster Subtotal - 84.027, 84.173</i>		96,398
Pass-through Programs from Northwest Suburban Integration School District		
Magney Schools Assistance	84.165	99,607
Pass-through Programs from Wright Technical Center		
Career and Technical Education - Basic Grants to States (Perkins V)	84.048	<u>1,326</u>
Total U.S. DEPARTMENT OF EDUCATION		<u><u>\$ 369,889</u></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>\$ 63,041</u>
TOTAL FEDERAL EXPENDITURES		<u><u>\$ 992,207</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 883
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Independent School District No. 883 (the District) under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of 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 the Schedule at the fair market value of commodities received and disbursed for the USDA National School Lunch Program Commodities (ALN # 10.555). Revenues 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, 2024.

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, 2024, 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 December 12, 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.

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 Academy's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 provisions of the contracting – bid laws 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 items 2024-001 and 2024-002. 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 public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for Minnesota school districts (UFARS) sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, 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 other 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

December 12, 2024

**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE FOR EACH MAJOR PROGRAM
AND 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 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, 2024. 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, Independent School District No. 883 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, 2024.

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 judgment 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

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weakness, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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

December 12, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 883
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

* Material weakness(es) identified? _____ Yes _____ X _____ No

* Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes _____ X _____ 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)? _____ Yes _____ X _____ 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

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, 2024**

SECTION II: FINANCIAL STATEMENT FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None identified.

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None identified.

SECTION IV: MINNESOTA LEGAL COMPLIANCE FINDINGS

Finding 2024-001 Quotes for Purchases over \$25,000

Condition: The District did not obtain quotes from competing vendors for a purchase that exceeded \$25,000.

Criteria: In accordance with Minnesota Statute 471.345, the District is required to obtain and retain two or more competing quotes for any purchases exceeding \$25,000.

Cause: The District obtained multiple quotes from the same vendor for different product options. However, this did not satisfy the requirements referenced above, to obtain quotes from competing vendors.

Effect: The failure to obtain and retain quotes from more than one vendor resulted in the District's noncompliance with Minnesota Statutes.

Recommendation: We recommend that the District implement additional procedures to ensure that quotes are obtained from more than one vendor for future purchases exceeding \$25,000.

*Views of Responsible
Officials and Planned
Corrective Action:* Management agrees with the recommendation. See corresponding Corrective Action Plan.

Finding 2024-002 Withholding Affidavit for Contractors

Condition: The District failed to obtain certification from a contractor that a *Withholding Affidavit for Contractors* was submitted to the Department of Revenue prior to making final payment to the contractor.

Criteria: Under Minnesota Statute 270C.66, the District is required to obtain certification from contractors that a *Withholding Affidavit for Contractors* was submitted to the Department of Revenue prior to making final payment to each contractor. This is required for any contract involving the employment of employees for wages by said contractor.

Cause: The District failed to obtain certification before making final payment to a contractor.

Effect: The failure to obtain such certification resulted in the District's noncompliance with Minnesota Statutes.

Recommendation: We recommend management adopt a policy under which it requires contractors to provide documentation that a *Withholding Affidavit for Contractors* was submitted to the Department of Revenue prior to the District making final payment on a contract.

*Views of Responsible
Officials And Planned
Corrective Action:* 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, 2024

MINNESOTA LEGAL COMPLIANCE FINDINGS

Finding 2024-001 Quotes for Purchases over \$25,000

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to the Finding
The District will establish procedures to ensure that at least two competing quotes are obtained and retained for all purchases exceeding \$25,000.
3. Office Responsible
Dr. Jeff Ridlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2025.
5. Plan to Monitor Completion
The Board of Education will monitor the Corrective Action Plan.

Finding 2024-002 Withholding Affidavit for Contractors

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
The District will ensure that the required certification is obtained from all contractors prior to making final payments in the future, as required by Minnesota Statutes.
3. Official Responsible
Dr. Jeff Ridlehoover, Superintendent, is the official responsible for ensuring corrective action.
4. Planned Completion Date
June 30, 2025.
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, 2024

PRIOR YEAR FEDERAL AWARD FINDINGS

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.

Recommendation: Schlenner Wenner and Company 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.

Current Status: This is no longer a requirement of the Federal program. Therefore, no further issues have been noted.

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.

Recommendation: Schlenner Wenner and Company 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.

Current Status: During the year ended June 30, 2024, the District implemented a review process to ensure that all meal claims were reported accurately. No similar issues have been noted.

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.

Recommendation: Schlenner Wenner and Company 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.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2024

PRIOR YEAR FEDERAL AWARD FINDINGS (Continued)

Current Status: During the year ended June 30, 2024, the District implemented procedures to ensure documentation was retained to support all personnel expenditures allocated to Federal programs. No similar issues have been noted.

PRIOR YEAR FINANCIAL STATEMENT FINDINGS

Financial statement findings 2023-001, 2023-002, 2023-003, 2023-004, and 2023-009 reported in accordance with *Government Auditing Standards* in the prior year have been resolved in the current year.

Independent School District No. 883
Rockford, Minnesota

Report to the Members of
Governance

December 12, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 883
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Exhibit A – Representation Letter

Members of Governance
Independent School District No. 883
Rockford, Minnesota

We are pleased to present this report related to our audit of the basic financial statements of Independent School District No. 883 (the District) as of and for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the members of governance and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.



SCHLENNER WENNER & CO.
St. Cloud, Minnesota
December 12, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 883
ROCKFORD, MINNESOTA
REQUIRED COMMUNICATIONS**

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Our Responsibilities With Regard to the Financial Statement and Compliance Audit

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our engagement letter dated September 18, 2024. Our audit of the basic financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated September 18, 2024 regarding the planned scope and timing of our audit and identified significant risks.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under accounting principles generally accepted in the United States of America, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies during the current period. However, the District did enact a change to an existing accounting method, as described below.

During the year ended June 30, 2024, the District elected to modify its method of accounting for the other postemployment benefit (OPEB) balances. In prior years, OPEB activity and year-end balances have been reported based on the results of an actuarial study completed for the year-end date that coincides with the current year-end reporting date of the District. However, effective in the current year financial statements, the District has transitioned to utilizing an actuarial report with a measurement date of one year prior to the current reporting date. This is a commonly accepted practice throughout the industry.

Significant Accounting Policies

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Unusual Transactions

We did not identify any significant unusual transactions.

Management's Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The only estimates we have deemed significant to the financial statements are estimates associated with the following balances reported at year-end:

- Amounts due from the Minnesota Department of Education
- Net OPEB asset and related deferred outflows/inflows of resources
- Net pension liability and related deferred outflows/inflows of resources

**INDEPENDENT SCHOOL DISTRICT NO. 883
ROCKFORD, MINNESOTA
REQUIRED COMMUNICATIONS**

Audit Adjustments and Uncorrected Misstatements

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the District are shown following the attached representation letter at Exhibit A.

Uncorrected misstatements are summarized within the attached representation letter at Exhibit A. Uncorrected misstatements or matters underlying these uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Departure From the Auditor's Standard Report

Expected Emphasis-of Matter Paragraph

During the year ended June 30, 2024, the District implemented a change in accounting method, as previously discussed. In light of this matter, we will include an emphasis-of-matter paragraph in the auditor's report. Below is the emphasis-of-matter paragraph included in the auditor's report:

Emphasis of Matter

As discussed in Note 1.G. to the financial statements, the District has elected to change its method of accounting for the other postemployment benefit balances during the year ended June 30, 2024. Our opinions are not modified with respect to this matter.

Observations About the Audit Process

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the basic financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Difficult or Contentious Matters That Required Consultation

We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.

Shared Responsibilities for Independence

Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and *Government Accountability Office* (GAO) independence rules. For Schlenner Wenner & Co. to fulfill its professional responsibility to maintain and monitor independence, management, the audit committee (when applicable), and Schlenner Wenner & Co. each play an important role.

**INDEPENDENT SCHOOL DISTRICT NO. 883
ROCKFORD, MINNESOTA
REQUIRED COMMUNICATIONS**

Our Responsibilities

- AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. Schlenner Wenner & Co. is to ensure that the AICPA and GAO's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality management control over compliance with independence rules and firm policies.

The District's Responsibilities

- Timely inform Schlenner Wenner & Co., before the effective date of transactions or other business changes, of the following:
 - New affiliates, members of governance, or person in financial reporting oversight roles.
 - Changes in the organizational structure or the reporting entity impacting affiliates such as partnerships, related entities, investments, and joint ventures.
- Provide necessary affiliate information such as new or updated investment structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the District and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with Schlenner Wenner & Co.
- Not entering into arrangements of nonaudit services resulting in Schlenner Wenner & Co. being involved in making management decisions on behalf of the District.
- Not entering into relationships resulting in close family members of Schlenner Wenner & Co. covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the District.

Internal Control and Compliance Matters

We have separately communicated any internal control and compliance over financial reporting matters identified during our audit of the basic financial statements and major awards, as required by *Government Auditing Standards* and when applicable, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* at 2 CFR 200 (Uniform Guidance). This communication is included within the compliance section of the District's financial report for the year ended June 30, 2024.

Significant Written Communications Between Management and Our Firm

Copies of significant written communications between our firm and the management of the District, including the representation letter provided to us by management, are attached as Exhibit A.

EXHIBIT A

REPRESENTATION LETTER

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

December 12, 2024

Schlenner Wenner & Co.
St. Cloud, MN 56302

This representation letter is provided in connection with your audit of the basic financial statements of Independent School District No. 883 (the District), as of and for the year ended June 30, 2024 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of December 12, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 18, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the District include:
 - a. Those with component units for which the District is accountable.
 - b. Those with 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.
 - c. Those with joint ventures in which the District has an interest.
 - d. Those with jointly governed organizations in which the District participates.
 - e. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.

6. All funds that meet the quantitative criteria in GASB Statement No. 34; *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
7. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
8. The District followed either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or followed paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
9. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
10. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
13. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
14. Provisions for uncollectible receivables have been properly identified and recorded.
15. Capital assets, including infrastructure, intangible assets, and right of use assets are properly capitalized, reported and, if applicable, depreciated.
16. The District properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.
17. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
18. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
20. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

21. The District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed and that net position is properly recognized under the policy.
22. The District disclosed the names of entities with which it has a tax abatement agreement, the total gross amount of taxes abated during the period, the specific taxes that were abated and whether any commitments other than to reduce taxes were made as part of any tax abatement agreement as required by GASB Statement No. 77, *Tax Abatement Disclosures*.
23. The District disclosed tax abatements entered into by other governments that affect its revenues, including the names of the governments that entered into the agreements, the specified taxes being abated, and the gross dollar amount of taxes abated during the period, as required by GASB Statement No. 77.
24. Leases have been properly identified, recorded and disclosed in accordance with GASB Statement No. 87, *Leases*.
25. Subscription-based technology information arrangements (SBITAs) have been properly identified, recorded and disclosed in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
26. If applicable, public-private and public-public partnerships and availability payments have been properly identified, recorded and disclosed in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*.
27. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
28. The District has properly disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASB Statement No. 91, *Conduit Debt Obligations*.
29. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we have made appropriate arrangements for the completion of an audit under the requirements of the Single Audit Act.
30. We have reviewed the GASB Statements effective for the fiscal year ending June 30, 2024, and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:
 - a. GASB Statement No. 100, *Accounting Changes and Error Corrections*

31. As of and for the year ended June 30, 2024, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are quantitatively and qualitatively immaterial, both individually and in the aggregate, to the applicable opinion units of the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

General Fund

Description	Effect — Overstated (Understated)				
	Assets	Liabilities	Fund Balance / Net Position	Revenues	Expenses / Expenditures
<i>Prior Year Misstatements:</i>					
Current year FIN 167 revenues overstated as a result of prior year receivables being understated.	\$ -	\$ -	\$ -	\$ 63,042	\$ -
Current year FIN 414 revenues understated as a result of prior year receivables being overstated.	-	-	-	(43,277)	-
Current year revenues understated due to the correction of overstated 115 receivables from the prior year.	-	-	-	(30,370)	-
Total Overstatement (Understatement)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,605)</u>	<u>\$ -</u>

32. We have requested an unsecured electronic copy of the auditor’s report and basic financial statements and agree that the auditor’s report and basic financial statements will not be modified in any manner.

Information Provided

33. We have provided you with:

- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation and other matters.
- b. Additional information that you have requested from us for the purpose of the audit.
- c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- d. Minutes of the meetings of the School Board, or summaries of actions of recent meetings for which minutes have not yet been prepared.

34. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.

35. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.

36. We have no knowledge of allegations of fraud or suspected fraud affecting the District’s basic financial statements involving:

- a. Management.

- b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
37. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's basic financial statements received in communications from employees, former employees, analysts, regulators, or others.
38. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
39. We are not aware of any pending or threatened litigation, claims or assessments; unasserted claims or assessments that are probable of assertion and must be disclosed in accordance with Government Accounting Standards Board (GASB) Codification Section C50, Claims and Judgments; or other matters, including gain or loss contingencies, whose effects should be considered when preparing the financial statements. Neither we nor the District or others acting on behalf of the District have consulted a lawyer concerning litigation, claims, assessments or other matters affecting the District.
40. We have disclosed to you the identity of all of the District's related parties and all the related-party relationships and transactions of which we are aware.
41. We have informed you of all deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.
42. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
43. It is our responsibility to inform you of all current and potential affiliates of the District as defined by the "State and Local Government Client Affiliates" interpretation (ET sec. 1.224.020). Financial interests in, and other relationships with, affiliates of the District may create threats to independence. We have:
- a. Provided you with all information we are aware of with respect to current and potential affiliates, including degree of influence assessments and materiality assessments.
 - b. Notified you of all changes to relevant considerations that may impact our determination of the existence of current or potential affiliates involving (i) changes in the determination of the materiality of an entity to the District's financial statements as a whole, (ii) the level of influence the District has over an entity's financial reporting process or (iii) the level of control or influence the District or a potential or current affiliate has over an investee that is not trivial or clearly inconsequential, sufficiently in advance of their effective dates to enable the District and Schlenner Wenner & Co. to identify and eliminate potential impermissible services and relationships between Schlenner Wenner & Co. prior to the effective dates.
 - c. Made you aware, to the best of our knowledge and belief, of any nonaudit services that the District or any of our affiliates has engaged Schlenner Wenner & Co. to perform.
44. We agree with the findings of the specialists in evaluating the Minnesota Public Employees Retirement Association and Teachers Retirement Association net pension liabilities and related balances, as well as the District's net OPEB balances, and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give instructions, or cause any instructions to be given, to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

45. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated Plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the actuary with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plan's actuary.
46. We believe that the information obtained from the audited financial statements of and other participant information provided by the Minnesota Public Employees Retirement Association and Teachers Retirement Association is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the Plans or their auditors in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plans or their auditors.
47. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

48. With respect to supplementary information presented in relation to the basic financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation.
 - e. When supplementary information is not presented with the audited basic financial statements, we will make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
49. With respect to the Management's Discussion and Analysis, Budgetary Comparison Schedule, Schedule of Changes in District's Net OPEB Liability, Schedule of District's Proportionate Share of Net Pension Liability, and Schedule of District Pension Contributions presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement and presentation have not changed from those used in the prior period.
 - d. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation.

50. We understand, as part of your audit, you have prepared a draft of our financial statements and related notes from the trial balance and other information we provided to you. We have reviewed and approve those financial statements and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and have performed our responsibility to prevent and detect errors. Further, we have designated a qualified management level individual to be responsible and accountable for overseeing your services.
51. We are in agreement with the proposed journal entries you have recommended (as shown in Exhibit A-1 and A-2), and the adjusting journal entries have been recorded in the District's accounting records.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

52. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
53. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
54. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
55. Is responsible 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.
56. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
57. If applicable, has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.
58. Has a process to track the status of audit findings and recommendations.
59. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.
60. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
61. If applicable, has provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
62. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

63. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
64. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
65. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
66. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
67. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
68. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
69. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
70. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
71. Management believes that the auditee has complied with the direct and material compliance requirements.
72. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
73. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
74. Management is aware of no communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

75. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
76. If applicable, management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.
77. If applicable, management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
78. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
79. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
80. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
81. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
82. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
83. If applicable, management has monitored subrecipients, as necessary, to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
84. If applicable, management has issued management decisions for audit findings that relate to federal awards it makes to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
85. If applicable, management has considered the results of subrecipient monitoring and audits and has made any necessary adjustments to the auditee's own books and records.
86. Management has charged costs to federal awards in accordance with applicable cost principles.
87. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
88. The reporting package does not contain protected personally identifiable information.
89. Management has accurately completed the appropriate sections of the data collection form.
90. If applicable, management has disclosed all contracts or other agreements with service organizations.

91. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Dr. Jeffery P. Ridlehoover

Jeff Ridlehoover, Superintendent
Independent School District No. 883

Bridget Peterson

Bridget Peterson, Contracted CFO / Business Manager
Independent School District No. 883

EXHIBIT A-1
JOURNAL ENTRIES

Independent School District No. 883

Year End: June 30, 2024

Journal Entries: Adjusting

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement	
1	6/30/2024	Due Fm Fed.-Mdcfl	B-02-122-000 SRF01	7001		7,174.00				
1	6/30/2024	State Breakfast Aid	R-02-005-770-000-705-300 SRF01	7001			7,174.00			
		To move state aid revenue that were booked as federal aid.							Recurring	Factual
2	6/30/2024	Due Fm Fed.-Mdcfl	B-02-122-000 SRF01	6400	LEAD		2,000.00			
2	6/30/2024	Due Fm Fed.-Mdcfl	B-02-122-000 SRF01	6400	LEAD		5,175.00			
2	6/30/2024	Federal Lunch (Regular, HHFKA)	R-02-005-770-000-701-471 SRF01	6400	LEAD	2,000.00				
2	6/30/2024	Federal Breakfast	R-02-005-770-000-705-476 SRF01	6400	LEAD	5,175.00				
		To adjust federal breakfast to match the aid confirm and removed lunch over/under accrual due to all PY receivables being received in the current year.							Recurring	Factual
3	6/30/2024	Lease Receivable - Non-Current	B-01-139-000 GF01A	6505		123,338.00				
3	6/30/2024	Deferred Inflows - Leases	B-01-237-000 GF01A	6505			123,338.00			
		To record BOY lease receivable balances							Recurring	Factual
4	6/30/2024	Lease Receivable - Non-Current	B-01-139-000 GF01A	6505			16,573.00			
4	6/30/2024	Deferred Inflows - Leases	B-01-237-000 GF01A	6505		20,556.00				
4	6/30/2024	Rent	R-01-005-760-000-720-093 GF01A	6505			3,983.00			
		To record CY lease receivable activity							Recurring	Factual
5	6/30/2024	Cash & Cash Equiv	B-01-101-000 GF01A	7016		93,845.00				
5	6/30/2024	Cash & Cash Equiv	B-07-101-000 DSF01A	7016			93,845.00			
5	6/30/2024	Prop Tax Levy	R-01-000-000-000-000-001 GF01A	7016			93,845.00			
5	6/30/2024	Prop Tax Levy	R-07-000-000-000-000-001 DSF01A	7016		93,845.00				
		To reallocate tax revenues based tax revenue calculation workpaper. (Sent to client on 10/23/2024)							Recurring	Factual
6	6/30/2024	Unreserved/Undesig	B-01-422-000 GF01A	6900	FN	4,933.00				
6	6/30/2024	Nonspendable	B-01-460-000 GF01A	6900	FN		950.00			
6	6/30/2024	Nonspendable	B-01-460-000 GF01A	6900	FN		3,983.00			
		To record nonspendable fund balance for CY prepaid and lease receivables net of deferred inflows.							Recurring	Factual
7	6/30/2024	Cash & Cash Equiv	B-01-101-000 GF01A	7011		30,006.00				
7	6/30/2024	Cur.Prop.Tax Rec'Ble	B-01-110-000 GF01A	7011			30,006.00			
7	6/30/2024	Cash & Cash Equiv	B-07-101-000 DSF01A	7011			30,006.00			
7	6/30/2024	Cur.Prop.Tax Rec'Ble	B-07-110-000 DSF01A	7011		30,006.00				
		To reclass current taxes receivable per the line items of the May/June remittance reports from the County							Recurring	Factual
8	6/30/2024	Due From Other Funds	B-01-118-000 GF01A	6355A		11,032.00				
8	6/30/2024	Due To Other Funds	B-45-205-000 OF01	6355A			11,032.00			
8	6/30/2024	ES Health Ins.	E-01-110-203-000-000-220 GF01A	6355A			11,032.00			
8	6/30/2024	Employee Insurances	E-45-005-935-000-000-220 OF01	6355A		11,032.00				
		To record reimbursement due from the OPEB Trust Fund to the General Fund, for the implicit subsidiary calculated by the actuary for the projected implicit exp in Fy24							Recurring	Factual
9	6/30/2024	Unreserved/Undesig	B-01-422-000 GF01A			842.00				
9	6/30/2024	Supply	E-01-005-020-000-000-401 GF01A				842.00			
		Immaterial plug to tie out beginning fund balance in the General Fund							Recurring	Factual
						433,784.00	433,784.00			

EXHIBIT A-2

OTHER JOURNAL ENTRIES

Includes:

- Entries provided by the District
- Reclassifications for financial statement presentation
- Government-wide conversion entries

Independent School District No. 883

Year End: June 30, 2024

Journal Entries: Reclassifying

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement	
101	6/30/2024	HS Band expense	B-21-401-729 GF01B	1421		673.00				
101	6/30/2024	To Provide-Severance	B-99-161-000 G34G	1421			2.00			
101	6/30/2024	Depreciation - Sites and Buildings	E-98-5800-531 G34G	1421		2.00				
101	6/30/2024	C&T Non Instruct Software	E-02-005-770-000-701-405 SRF01	1421		2.00				
101	6/30/2024	Postage & Parcel Svc	E-04-005-505-000-321-329 SRF02	1421		1.00				
101	6/30/2024	Other Debt Service	E-07-005-910-000-000-790 DSF01A	1421			2.00			
101	6/30/2024	Consult/Fees For Svc	E-45-005-935-000-000-305 OF01	1421			1.00			
101	6/30/2024	HS Band receipts	R-21-005-298-729-301-060 GF01B	1421			673.00			
		To balance open equity via immaterial plugs, and adjust various expense account to balance the balance sheet.								Recurring
102	6/30/2024	Cash & Cash Equiv	B-01-101-000 GF01A	7014			17,511.00			
102	6/30/2024	Delinq,Prop.Tax.Rec.	B-01-111-000 GF01A	7014			12,489.00			
102	6/30/2024	Def Rev-Delinq Taxes	B-01-231-000 GF01A	7014		12,489.00				
102	6/30/2024	Cash & Cash Equiv	B-04-101-000 SRF02	7014		429.00				
102	6/30/2024	Delinq,Prop.Tax.Rec.	B-04-111-000 SRF02	7014			429.00			
102	6/30/2024	Def Rev-Delinq Taxes	B-04-231-000 SRF02	7014		429.00				
102	6/30/2024	Cash & Cash Equiv	B-07-101-000 DSF01A	7014		17,082.00				
102	6/30/2024	Delinq,Prop.Tax.Rec.	B-07-111-000 DSF01A	7014			17,082.00			
102	6/30/2024	Def Rev-Delinq Taxes	B-07-231-000 DSF01A	7014		17,082.00				
102	6/30/2024	Prop Tax Levy	R-01-000-000-000-000-001 GF01A	7014		17,511.00				
102	6/30/2024	Prop Tax Levy	R-04-000-000-000-321-001 SRF02	7014			429.00			
102	6/30/2024	Prop Tax Levy	R-07-000-000-000-000-001 DSF01A	7014			17,082.00			
		PBC - To record client JE# 9439. Adjustment to delinquent taxes.								
103	6/30/2024	Long-Term Lease Payable	B-98-254-000 G34G	6553A		49,393.00				
103	6/30/2024	Long-Term Lease Payable - Current Portion	B-98-254-001 G34G	6553A			49,393.00			
		Reclass to record the current portion of the lease liability								Recurring
104	6/30/2024	Financing Arrangement - Principal	E-01-005-810-000-000-580 GF01A	6001		73,658.00				
104	6/30/2024	Financing Arrangement - Interest	E-01-005-810-000-000-581 GF01A	6001		17,171.00				
104	6/30/2024	ES Operations Utilities (all)	E-01-110-810-000-000-330 GF01A	6001			30,276.00			
104	6/30/2024	MS Operations Utilities (all)	E-01-120-810-000-000-330 GF01A	6001			32,800.00			
104	6/30/2024	HS Operations Utilities (all)	E-01-300-810-000-000-330 GF01A	6001			27,753.00			
		To reclassify financing arrangement payments to the proper accounts for principal and interest								Recurring
105	6/30/2024	Lease Interest	E-01-005-211-020-000-581 GF01A	6553A		18,478.00				
105	6/30/2024	Principal lease > 12mos	E-01-110-203-020-000-560 GF01A	6553A			6,159.00			
105	6/30/2024	Principal lease > 12mos	E-01-120-211-020-000-560 GF01A	6553A			6,159.00			
105	6/30/2024	Principal lease > 12mos	E-01-300-211-020-000-560 GF01A	6553A			6,160.00			
		To reallocate principal and interest for copier lease								Recurring
106	6/30/2024	Lease Receivable - Non-Current	B-01-139-000 GF01A	6505			17,993.00			
106	6/30/2024	Lease Receivable - Current	B-01-139-001 GF01A	6505		17,993.00				
106	6/30/2024	Rent	R-01-005-760-000-720-093 GF01A	6505		8,427.00				
106	6/30/2024	Lease Interest Revenue	SW-R-01-005-810-000-000-093 GF01A	6505			8,427.00			
		To reclassify lease receivable interest for F/S presentation purposes and reclassify the current portion of lease receivable								Recurring
107	6/30/2024	Other Accts Payable	B-06-206-000 CPF01			147,250.00				
107	6/30/2024	Const.Contract Pay	B-06-220-000 CPF01			111,346.00				
107	6/30/2024	Const.Contract Pay	B-06-220-000 CPF01				147,250.00			
107	6/30/2024	Retainage Payable	B-06-221-000 CPF01				48,900.00			
107	6/30/2024	REAMS/RHS Abatement Projects	E-06-005-870-814-000-510 CPF01				111,346.00			
107	6/30/2024	Bldgs Acquisition	E-06-110-867-000-383-520 CPF01			48,900.00				
		PBC - JEs 9451, 9452, & 9454 - To reverse FY23 and record FY24 Retainage								

Independent School District No. 883

Year End: June 30, 2024

Journal Entries: Reclassifying

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement	
108	6/30/2024	Textbooks/Workbooks	E-01-300-211-308-000-460 GF01A			8,229.00				
108	6/30/2024	Textbooks/Workbooks	E-01-300-211-308-699-460 GF01A				8,229.00			
108	6/30/2024	Flow Thru Fed Fds Fa	R-01-300-211-000-699-405 GF01A			106,583.00				
		PBC - JEs 9456 & 9457 - To adjust Fund 01 Due from ISD's and Reclass IB Grant to NonFederal								
109	6/30/2024	Unreserved/Undesig	B-01-422-000 GF01A			11,515.00				
109	6/30/2024	Unreserved/Undesig	B-01-422-000 GF01A			66,265.00				
109	6/30/2024	Rsvd Area Learn Center	B-01-434-000 GF01A				11,515.00			
109	6/30/2024	Reserved for Safe Schools	B-01-449-000 GF01A				66,265.00			
109	6/30/2024	Unreserved/Undesig	B-02-422-000 SRF01			7,295.00				
109	6/30/2024	Restricted Fund Balance	B-02-464-000 SRF01				7,295.00			
109	6/30/2024	Unreserved/Undesig	B-04-422-000 SRF02				40,000.00			
109	6/30/2024	Unreserved/Undesig	B-04-422-000 SRF02				4,874.00			
109	6/30/2024	Adult Basic Education	B-04-447-000 SRF02				631.00			
109	6/30/2024	Restricted Fund Balance	B-04-464-000 SRF02			40,000.00				
109	6/30/2024	Restricted Fund Balance	B-04-464-000 SRF02			4,874.00				
109	6/30/2024	Restricted Fund Balance	B-04-464-000 SRF02			631.00				
109	6/30/2024	Rsvd Capital Projects Levy	B-06-407-000 CPF01				1,063,368.00			
109	6/30/2024	Restricted Fund Balance	B-06-464-000 CPF01			1,063,368.00				
109	6/30/2024	Restricted Fund Balance	B-06-464-000 CPF01				2,479,227.00			
109	6/30/2024	LTFM	B-06-467-000 CPF01			2,479,227.00				
109	6/30/2024	Interdepart Salary & Wages	E-01-110-203-000-000-195 GF01A				359,361.00			
109	6/30/2024	ES Learning & Development Salary CBack	E-01-110-203-000-330-195 GF01A			359,361.00				
109	6/30/2024	Lic Classroom Tchr	E-01-120-219-000-317-140 GF01A			31,401.00				
109	6/30/2024	Fica/Medicare	E-01-120-219-000-317-210 GF01A			2,402.00				
109	6/30/2024	Tra	E-01-120-219-000-317-218 GF01A			2,748.00				
109	6/30/2024	Health Ins	E-01-120-219-000-317-220 GF01A			2,512.00				
109	6/30/2024	Life Insurance	E-01-120-219-000-317-230 GF01A			41.00				
109	6/30/2024	Dental Insurance	E-01-120-219-000-317-235 GF01A			342.00				
109	6/30/2024	LTD Insurance	E-01-120-219-000-317-240 GF01A			75.00				
109	6/30/2024	Employer-Spon Hlth Reimb	E-01-120-219-000-317-251 GF01A			157.00				
109	6/30/2024	Workers Compensation	E-01-120-219-000-317-270 GF01A			170.00				
109	6/30/2024	Other Lic Salary	E-01-200-605-000-313-185 GF01A				31,401.00			
109	6/30/2024	FICA	E-01-200-605-000-313-210 GF01A				2,402.00			
109	6/30/2024	TRA	E-01-200-605-000-313-218 GF01A				2,748.00			
109	6/30/2024	Employee Insurances	E-01-200-605-000-313-220 GF01A				2,512.00			
109	6/30/2024	Life Insurance	E-01-200-605-000-313-230 GF01A				41.00			
109	6/30/2024	Dental Insurance	E-01-200-605-000-313-235 GF01A				342.00			
109	6/30/2024	LTD Insurance	E-01-200-605-000-313-240 GF01A				75.00			
109	6/30/2024	Employer-Spon Hlth Reimb	E-01-200-605-000-313-251 GF01A				157.00			
109	6/30/2024	Workers Compensation	E-01-200-605-000-313-270 GF01A				170.00			
109	6/30/2024	Lic Classroom Tchr	E-01-200-610-000-000-140 GF01A				75,814.00			
109	6/30/2024	Lic Classroom Tchr	E-01-200-610-000-312-140 GF01A			75,814.00				
109	6/30/2024	General Education Aid	R-01-000-000-000-000-211 GF01A			359,361.00				
109	6/30/2024	L&D Aid	R-01-000-000-000-330-211 GF01A				359,361.00			
		PBC - To post client entry number 9444.								
110	6/30/2024	General Education Aid	R-01-000-000-000-000-211 GF01A			243,206.00				
110	6/30/2024	Staff Development Aid	R-01-000-000-000-316-211 GF01A				243,206.00			
		PBC - To postclient made entry to record Learning and development revenues								
111	6/30/2024	Other Accts Payable	B-06-206-000 CPF01	5515		36,335.00				
111	6/30/2024	Const.Contract Pay	B-06-220-000 CPF01	5515			36,335.00			
		To reclass construction payables for FS presentation							Recurring	
112	6/30/2024	State Revenues - Manual Reclass	R-01-000-000-000-000-3SW GF01A			19,461.00				
112	6/30/2024	Title II - Manual Reclass	R-01-000-000-000-414-4SW GF01A				18,709.00			
112	6/30/2024	ESSER III - Manual Reclass	R-01-000-000-011-161-4SW GF01A				752.00			
		To reclassify negative federal revenues amounts and net these against State revenues. In this manner, Federal Revenues in aggregate will agree to the SEFA.								

Independent School District No. 883

Year End: June 30, 2024

Journal Entries: Reclassifying

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
113	6/30/2024	Other Administrative Support	E-01-000-107-000-000-000 GF01A				155,460.00		
113	6/30/2024	Instructional Support Services	E-01-000-600-000-000-000 GF01A			155,460.00			
		To reclass 107 program coded expenditures crosswalked to the 600 program							
201	6/30/2024	Bond Premium	B-99-137-000 G34G				1,778,193.00		
201	6/30/2024	Avail Bond Ret&St Lon	B-99-150-000 G34G				379,000.00		
201	6/30/2024	Avail Bond Ret&St Lon	B-99-150-000 G34G			1,778,193.00			
201	6/30/2024	Bonds Payable	B-99-250-000 G34G			379,000.00			
		To record the BOY balance for long-term debt and bond premium. Recurring							
202	6/30/2024	Bonds Payable	B-99-250-000 G34G	6001		4,103,000.00			
202	6/30/2024	Bond Principal	E-99-5900-710 G34G	6001			4,103,000.00		
		To record current year payment of bond principal Recurring							
203	6/30/2024	Bonds Payable - Current	B-99-249-000 G34G	6001			4,173,000.00		
203	6/30/2024	Bonds Payable	B-99-250-000 G34G	6001		4,173,000.00			
203	6/30/2024	Financing Arrangement Payable	B-99-254-000 G34G	6001		75,831.00			
203	6/30/2024	Financing Arrangement Payable - Current	B-99-261-001 G34G	6001			75,831.00		
		To adjust current and long-term portion of long-term debt and financing arrangements. Recurring							
204	6/30/2024	Avail Bond Ret&St Lon	B-99-150-000 G34G	6001		319,563.00			
204	6/30/2024	Accrued Interest Payable	B-99-208-000 G34G	6001			311,288.00		
204	6/30/2024	Bond Interest	E-99-5900-720 G34G	6001			8,275.00		
		To record accrued interest at year-end. Recurring							
205	6/30/2024	Bond Premium	B-99-137-000 G34G	6001		294,775.00			
205	6/30/2024	Amortization of Bond Premium	E-99-5900-800 G34G	6001			294,775.00		
		To record current year amortization on debt premiums. Recurring							
206	6/30/2024	Avail Bond Ret&St Lon	B-99-150-000 G34G	6001		623,449.00			
206	6/30/2024	Financing Arrangement Payable	B-99-254-000 G34G	6001			623,449.00		
		To record BOY balances for financing arrangements. Recurring							
207	6/30/2024	Financing Arrangement Payable	B-99-254-000 G34G	6001		73,658.00			
207	6/30/2024	Financing Arrangement - Principal	E-99-5900-580 G34G	6001			73,658.00		
		To record current year payments on financing arrangements. Recurring							
208	6/30/2024	Deferred Outflows-GASB 68	B-99-100-000 G34G	6354A		4,745,461.00			
208	6/30/2024	To Provide-Severance	B-99-161-000 G34G	6354A		12,620,565.00			
208	6/30/2024	Deferred Inflows-GASB 68	B-99-232-000 G34G	6354A			2,525,044.00		
208	6/30/2024	Net Pension Liability	B-99-270-000 G34G	6354A			14,840,982.00		
		To record BOY GASB 68 balances. Recurring							
209	6/30/2024	Deferred Outflows-GASB 68	B-99-100-000 G34G	6354A			1,362,403.00		
209	6/30/2024	Deferred Inflows-GASB 68	B-99-232-000 G34G	6354A		1,394,827.00			
209	6/30/2024	Net Pension Liability	B-99-270-000 G34G	6354A		750,459.00			
209	6/30/2024	Pension Expense	E-99-010-000-000-000-299 G34G	6354A			42,520.00		
209	6/30/2024	Pension Expense	E-99-110-000-000-000-299 G34G	6354A		38,317.00			
209	6/30/2024	Pension Expense	E-99-200-000-000-000-299 G34G	6354A			521,531.00		
209	6/30/2024	Pension Expense	E-99-300-000-000-000-299 G34G	6354A			21,280.00		
209	6/30/2024	Pension Expense	E-99-400-000-000-000-299 G34G	6354A			98,459.00		
209	6/30/2024	Pension Expense	E-99-500-000-000-000-299 G34G	6354A			8,660.00		

Independent School District No. 883

Year End: June 30, 2024

Journal Entries: Reclassifying

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement	
209	6/30/2024	Pension Expense	E-99-600-000-000-000-299 G34G	6354A			32,425.00			
209	6/30/2024	Pension Expense	E-99-700-000-000-000-299 G34G	6354A			19,191.00			
209	6/30/2024	Pension Expense	E-99-800-000-000-000-299 G34G	6354A		38,009.00				
209	6/30/2024	State Revenue	R-99-000-000-000-000-201 G34G	6354A			115,143.00			
		To record current year GASB 68 activity.							Recurring	
210	6/30/2024	Prov From Prop.Taxes	B-99-151-000 G34G	7010	GOV LE/		663,241.00			
210	6/30/2024	Deferred Revenue Adjustment	B-99-231-000 G34G	7010	GOV LE/	683,505.00				
210	6/30/2024	Delinquent Taxes Adjustment	R-99-0000-001 G34G	7010	GOV LE/		20,264.00			
		To eliminate deferred revenue for delinquent taxes.							Recurring	
211	6/30/2024	Deferred Outflows - GASB 75	B-99-100-005 G34G			88,716.00				
211	6/30/2024	Deferred Outflows - GASB 75	B-99-100-005 G34G			11,032.00				
211	6/30/2024	Avail Bond Ret&St Lon	B-99-150-000 G34G				495,630.00			
211	6/30/2024	OPEB Asset	B-99-165-000 G34G			731,750.00				
211	6/30/2024	Deferred Inflows - GASB 75	B-99-232-005 G34G				324,836.00			
211	6/30/2024	Comp Abs and OPEB - Regular Instruction	E-99-5200-100 G34G				11,032.00			
		To record BOY OPEB balances, along with current year activity.							Recurring	
212	6/30/2024	Due from Other Funds (Contra)	B-99-118-000 G34G				886,031.00			
212	6/30/2024	Due to Other Funds (Contra)	B-99-205-000 G34G			886,031.00				
		To eliminate interfund balances from the GW							Recurring	
213	6/30/2024	To Provide-Severance	B-99-161-000 G34G				23,273.00			
213	6/30/2024	Sep&Severance Payble	B-99-260-000 G34G				922.00			
213	6/30/2024	Spec Assessmnts	B-99-261-000 G34G				125.00			
213	6/30/2024	Compensated Abcs Pay	B-99-262-000 G34G			24,320.00				
		To record BOY balance of severance payable.							Recurring	
214	6/30/2024	Sep&Severance Payble	B-99-260-000 G34G	6213		12,257.00				
214	6/30/2024	Comp Abs and OPEB - Regular Instruction	E-99-5200-100 G34G	6213			12,257.00			
		To record current year activity in severance payable.							Recurring	
215	6/30/2024	Lease Asset	B-98-148-000 G34G	6500	LEAD	265,613.00				
215	6/30/2024	Accum Amortization - Lease Asset	B-98-174-000 G34G	6500	LEAD		8,854.00			
215	6/30/2024	Long-Term Lease Payable	B-98-254-000 G34G	6500	LEAD		258,359.00			
215	6/30/2024	Avail Bond Ret&St Lon	B-99-150-000 G34G	6500	LEAD	1,600.00				
		To record BOY balance of lease RTU asset and liability							Recurring	
216	6/30/2024	Accum Amortization - Lease Asset	B-98-174-000 G34G	6553A			53,123.00			
216	6/30/2024	Long-Term Lease Payable	B-98-254-000 G34G	6553A		45,608.00				
216	6/30/2024	Amorization - Regular Instruction	E-98-5200-532 G34G	6553A		53,123.00				
216	6/30/2024	Lease Principal (Contra)	E-99-000-000-000-000-560 G34G	6553A			45,608.00			
		To record lease payment and amortize lease asset.							Recurring	
217	6/30/2024	Accum Depr Land Impr	B-98-171-000 G34G	5510	GOV LE/		753,578.00			
217	6/30/2024	Accum Depr Land Impr	B-98-171-000 G34G	5510	GOV LE/		385,190.00			
217	6/30/2024	Accum Depr Buildings	B-98-172-000 G34G	5510	GOV LE/		3,310,580.00			
217	6/30/2024	Accum Depr Buildings	B-98-172-000 G34G	5510	GOV LE/		1,642,079.00			
217	6/30/2024	Accum Depr On Equip.	B-98-173-000 G34G	5510	GOV LE/		232,973.00			
217	6/30/2024	Accum Depr On Equip.	B-98-173-000 G34G	5510	GOV LE/		129,086.00			
217	6/30/2024	Invest. Fixed Assets	B-98-430-000 G34G	5510	GOV LE/	4,297,132.00				
217	6/30/2024	Depreciation - Regular Instruction	E-98-5200-531 G34G	5510	GOV LE/	1,922,889.00				
217	6/30/2024	Depreciation - Community Education	E-98-5500-531 G34G	5510	GOV LE/	1,473.00				
217	6/30/2024	Depreciation - Pupil Support Services	E-98-5700-531 G34G	5510	GOV LE/					

Independent School District No. 883

Year End: June 30, 2024

Journal Entries: Reclassifying

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement	
217	6/30/2024	Depreciation - Sites and Buildings	E-98-5800-531 G34G	5510	GOV LEJ	231,992.00				
		To adjust accumulated depreciation to the BOY balance, then record current year depreciation.							Recurring	
219	6/30/2024	Construction W-I-P	B-98-149-000 G34G	5510	LEAD		142,500.00			
219	6/30/2024	Construction W-I-P	B-98-149-000 G34G	5510	LEAD	2,934,956.00				
219	6/30/2024	Invest. Fixed Assets	B-98-430-000 G34G	5510	LEAD		2,792,456.00			
		To record BOY CIP balance.								
220	6/30/2024	Construction W-I-P	B-98-149-000 G34G	5515			1,944,029.00			
220	6/30/2024	Capital Outlay - Sites and Buildings	E-98-5800-520 G34G	5515		1,944,029.00				
		To record current year CIP activity.							Recurring	
221	6/30/2024	Land Improvements	B-98-141-000 G34G	5514		3,490,353.00				
221	6/30/2024	Buildings	B-98-142-000 G34G	5514		1,580,241.00				
221	6/30/2024	Equipment	B-98-143-000 G34G	5514		60,592.00				
221	6/30/2024	Equipment	B-98-143-000 G34G	5514		90,975.00				
221	6/30/2024	Capital Outlay - Community Education	E-98-5500-520 G34G	5514			60,592.00			
221	6/30/2024	Capital Outlay - Sites and Buildings	E-98-5800-520 G34G	5514			5,161,569.00			
		To record CY capital asset additions							Recurring	
						56,401,443.00	56,401,443.00			

Rockford Area Schools
Property Tax Levy Payable 2025

SUMMARY:	Dec-23 Final Payable 2024	Sep-24 Proposed Payable 2025	Dec-24 Final Payable 2025	Dollar Change Proposed 2025 vs Final 2025	Dollar Change Final 2024 vs Final 2025	Percent Change
General	\$3,595,994.30	\$3,398,463.28	\$3,398,463.28	\$0.00	(\$197,531.02)	-5.49%
Community Service	\$124,353.97	\$122,152.02	\$122,152.02	\$0.00	(\$2,201.95)	-1.77%
Debt Service	\$4,933,936.87	\$4,982,508.07	\$4,982,508.07	\$0.00	\$48,571.20	0.98%
Total Proposed Levy	<u>\$8,654,285.14</u>	<u>\$8,503,123.37</u>	<u>\$8,503,123.37</u>	<u>\$0.00</u>	<u>(\$151,161.77)</u>	-1.75%

Overall Percentage Change

GENERAL FUND:

Description	Final Payable 2024	Proposed Payable 2025	Final Payable 2025	Proposed 2025 vs Final 2025	Final 2024 vs Final 2025
Referendum	\$1,605,214.75	\$1,483,687.55	\$1,483,687.55	\$0.00	(\$121,527.20)
Local Optional	\$1,260,953.96	\$1,147,575.56	\$1,147,575.56	\$0.00	(\$113,378.40)
Equity Levy	\$214,689.21	\$200,062.84	\$200,062.84	\$0.00	(\$14,626.37)
Transition Revenue	\$48,541.08	\$44,182.91	\$44,182.91	\$0.00	(\$4,358.17)
Operating Capital Levy	\$188,495.49	\$222,852.05	\$222,852.05	\$0.00	\$34,356.56
Alt Teacher Comp	\$146,654.69	\$139,869.73	\$139,869.73	\$0.00	(\$6,784.96)
Achievement & Integration	\$59,394.60	\$63,322.46	\$63,322.46	\$0.00	\$3,927.86
Safe Schools	\$62,791.19	\$59,608.80	\$59,608.80	\$0.00	(\$3,182.39)
Long-Term Facilities	\$231,412.42	\$215,596.83	\$215,596.83	\$0.00	(\$15,815.59)
Career & Technical	\$70,381.15	\$67,007.85	\$67,007.85	\$0.00	(\$3,373.30)
Abatements	\$0.00	\$11,754.60	\$11,754.60	\$0.00	\$11,754.60
Building Leases	\$26,418.13	\$26,740.10	\$26,740.10	\$0.00	\$321.97
Reemployment Levy	\$15,000.00	\$23,000.00	\$23,000.00	\$0.00	\$8,000.00
Subtotal for current year	<u>\$3,929,946.67</u>	<u>\$3,705,261.28</u>	<u>\$3,705,261.28</u>	<u>\$0.00</u>	<u>(\$224,685.39)</u>
Prior Year Adjustments:					
Referendum	\$4,068.10	(\$28,233.68)	(\$28,233.68)	\$0.00	(\$32,301.78)
Local Optional	(\$38,595.43)	\$29,221.11	\$29,221.11	\$0.00	\$67,816.54
Equity Revenue	(\$6,931.31)	(\$5,273.68)	(\$5,273.68)	\$0.00	\$1,657.63
Transition Revenue	\$0.00	(\$1,186.95)	(\$1,186.95)	\$0.00	(\$1,186.95)
Operating Capital	\$1,367.96	(\$314.88)	(\$314.88)	\$0.00	(\$1,682.84)
Operating Capital - Bond Adjustment	(\$221,882.00)	(\$144,795.00)	(\$144,795.00)	\$0.00	\$77,087.00
Safe Schools	(\$2,855.16)	(\$2,457.00)	(\$2,457.00)	\$0.00	\$398.16
Long-Term Facilities	\$1,386.51	(\$38,921.61)	(\$38,921.61)	\$0.00	(\$40,308.12)
Career & Technical	(\$33,493.54)	(\$33,493.54)	(\$33,493.54)	\$0.00	\$0.00
Advance Abatement	(\$27,999.87)	\$0.00	\$0.00	\$0.00	\$27,999.87
Achievement & Integration	(\$3,378.62)	(\$2,717.82)	(\$2,717.82)	\$0.00	\$660.80
Alt Teacher Comp	(\$5,639.01)	(\$10,244.01)	(\$10,244.01)	\$0.00	(\$4,605.00)
TIF (Tax Increment Financing) Adjustment	\$0.00	(\$107,965.61)	(\$107,965.61)	\$0.00	(\$107,965.61)
Reemployment	\$0.00	\$39,584.67	\$39,584.67	\$0.00	\$39,584.67
Subtotal for prior year	<u>(333,952.37)</u>	<u>(306,798.00)</u>	<u>(306,798.00)</u>	<u>0.00</u>	<u>27,154.37</u>
Total General Fund Levy	<u>\$3,595,994.30</u>	<u>\$3,398,463.28</u>	<u>\$3,398,463.28</u>	<u>\$0.00</u>	<u>(\$197,531.02)</u>

COMMUNITY SERVICE FUND:	Final	Proposed	Final	Proposed 2025	Final 2024 vs
Description	Payable 2024	Payable 2025	Payable 2025	vs Final 2025	Final 2025
Basic Community Ed.	\$72,437.33	\$74,975.69	\$74,975.69	\$0.00	\$2,538.36
Early Child. Family Ed.	\$38,685.79	\$45,375.85	\$45,375.85	\$0.00	\$6,690.06
Home Visiting	\$1,184.52	\$1,468.48	\$1,468.48	\$0.00	\$283.96
School Age Day Care	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
Abatements	\$0.00	\$310.05	\$310.05	\$0.00	\$310.05
Prior Year Adjustments:					
Early Childhood Family Ed.	(\$1,957.80)	\$0.00	\$0.00	\$0.00	\$1,957.80
School Age Day Care	\$0.00	(\$15,000.00)	(\$15,000.00)	\$0.00	(\$15,000.00)
Advance Abatement	(\$1,029.88)	\$0.00	\$0.00	\$0.00	\$1,029.88
Home Visit	\$34.01	\$21.95	\$21.95	\$0.00	(\$12.06)
Total Community Ed. Fund Levy	\$124,353.97	\$122,152.02	\$122,152.02	\$0.00	(\$2,201.95)
DEBT SERVICE FUND:	Final	Proposed	Final	Proposed 2025	Final 2024 vs
Description	Payable 2024	Payable 2025	Payable 2025	vs Final 2025	Final 2025
Debt Service Levy	\$4,806,159.00	\$4,724,452.00	\$4,724,452.00	\$0.00	(\$81,707.00)
Long-Term Facilities Debt Service	\$255,382.26	\$272,677.72	\$272,677.72		\$17,295.46
Abatements	(\$33,686.28)	(\$14,624.30)	(\$14,624.30)	\$0.00	\$19,061.98
Long-Term Facilities Adj	\$16.18	\$2.65	\$2.65	\$0.00	(\$13.53)
Excess Fund Balance Adj	(\$93,934.29)	\$0.00	\$0.00	\$0.00	\$93,934.29
Total Debt Service Fund Levy	\$4,933,936.87	\$4,982,508.07	\$4,982,508.07	\$0.00	\$48,571.20



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: *Certify Tax Levy 2024 Pay 2025*

Meeting Date: December 16, 2024

Prepared by: Bridget Peterson, CFO

Date Prepared: December 4, 2024

Information Briefing Action Enclosure Item(s)

This attached final levy certification is for taxes payable in calendar year 2025 and is revenue for the 2025-2026 school year. At the regular meeting, I will be asking for Board approval to set the levy at \$8,503,123.37. This is a decrease of 1.75% from last year's levy.

Below is the levy timeline for the Payable 2025 Levy:

September 16 – Board of Education approved proposed levy

September 30 – Proposed levy due to Hennepin and Wright Counties and Minnesota Department of Education

Mid-November – The individual County mailed proposed property tax statements to Rockford Area Schools property owners

December 16 – Board of Education holds Public Hearing for Taxes Payable in 2025 and approves the final payable 2025 levy certification

During the regular meeting, we will hold the Public Hearing for Taxes Payable in 2025. I will make a presentation of the levy and provide the required information on:

- The district's budget for fiscal year 2025
- Payable 2025 property tax levy and reasons for the change in levy
- After the presentation, the public will be able to make comments regarding the levy

Recommendation:

Approve 2024 Payable 2025 Final Levy as presented.



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

Subject: Learning & Innovation Report

Meeting Date: December 16, 2024

Prepared by: Superintendent's Office

Date Prepared: December 12, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to give an update on the Learning & Innovation department with topics including, progress on our upcoming 2-year ADSIS application and our plans for vetting and procuring literacy curriculum for the 2025-2026 school year.



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

Subject: Policy Review Final Read

Meeting Date: December 16, 2024

Prepared by: Superintendent's Office

Date Prepared: December 12, 2024

Information Briefing Action Enclosure Item(s)

The following policies have been reviewed by the policy committee and are up for a final read.

Policy Number	Policy Name	Changes
612.1	Development of parental and Family Engagement Policies for Title 1 Programs	None
618	Assessment of Standard Achievement	None
623	Mandatory Summer School Instruction	None



Adopted: 05/15/06
Reviewed: 2016, 2024
Revised: 06/19/17

Orig. 1996

612.1 DEVELOPMENT OF PARENT AND FAMILY ENGAGEMENT POLICIES FOR TITLE I PROGRAMS

I. PURPOSE

The purpose of this policy is to encourage and facilitate involvement by parents of students participating in Title I in the educational programs and experiences of students. The policy shall provide the framework for organized, systematic, ongoing, informed and timely parental involvement in relation to decisions about the Title I services within the school district. The involvement of parents by the school district shall be directed toward both public and private school children whose parents are school district residents or whose children attend school within the boundaries of the school district.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to plan and implement, with meaningful consultation with parents of participating children, programs, activities and procedures for the engagement of parents and families in its Title I programs.
- B. The policy of the school district is to fully comply with 20 U.S.C. § 6318 which requires the school district to develop jointly with, agree upon with, and distribute to parents of children participating in Title I programs written engagement of parents and families policies.

III. DEVELOPMENT OF DISTRICT LEVEL POLICY

The school board will direct the administration to develop jointly with, agree upon with, and distribute to parents and family members of participating children a written parent and family engagement policy that will be incorporated into the school district's Title I plan. The policy will establish the expectations for meaningful parent and family involvement and describe how the school district will:

- A. Involve parents and family members in the joint development of the school district's Title I plan and the development of support and improvement plans;
- B. Provide the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the school district in planning and implementing effective parent and family involvement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations, or individuals with expertise in effectively engaging parents and family members in education;
- D. Coordinate and integrate parent and family engagement strategies with similar strategies, to the extent feasible and appropriate, with other relevant federal, state, and local laws and



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programs under other programs;

- E. Conduct, with the meaningful involvement of parents and family members, an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of the schools served, including identifying barriers to greater participation by parents in parental involvement activities (with particular attention to, parents who are economically disadvantaged, disabled, have limited English proficiency, have limited literacy, or who are of a racial or ethnic minority background); the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and strategies to support successful school and family interactions;
- F. Use the findings of such evaluations to design evidence-based strategies for more effective parental involvement and to revise, if necessary, the district-level and school-level parent and family engagement policies; and
- G. Involve parents in the activities of the schools, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents or family members served by the school district to adequately represent the needs of the population served by the school district for the purposes of developing, revising, and reviewing the parent and family engagement policy.

IV. DEVELOPMENT OF SCHOOL LEVEL POLICY

The school board will direct the administration of each school to develop (or amend an existing parental involvement policy) jointly with, and distribute to, parents and family members of participating children a written parent and family engagement policy, agreed upon by such parents and families, that shall describe the means for carrying out the federal requirements of parent and family engagement. Parents shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school.

- A. The policy will describe the means by which each school with a Title I program will:
 - 1. Convene an annual meeting, at a convenient time, to which all parents of participating children shall be invited and encouraged to attend, to inform parents of their school's participation in Title I programs, and to explain to parents of participating children the program, its requirements, and their right to be involved;
 - 2. Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide with Title I funds transportation, child care, or home visits, as such services relate to parental involvement;
 - 3. Involve parents in an organized, ongoing, and timely way, in the planning, review, and improvement of the parental involvement programs, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the school-wide program plan, except that if a school has in place a process for involving parents in the joint planning and design of the



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- school's programs, the school may use that process, if such process includes an adequate representation of parents of participating children;
4. Provide parents of participating children with: timely information about Title I programs a description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging state academic standards; if requested by parents, opportunities for regular meetings to formulate suggestions, and to participate, as appropriate, in decisions relating to the education of their children, and respond to any such suggestions as soon as practically possible; and
 5. If the school-wide program plan is not satisfactory to the parents of participating children, submit any parent's comments on the plan when it is submitted to the school district.
- B. As a component of this policy, each school shall jointly develop with parents a school/parent compact which outlines how parents, staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the state's high standards. The compact shall:
1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to meet state student academic achievement standards;
 2. Describe the ways each parent will be responsible for supporting his or her child's learning by volunteering in his or her child's classroom, and participating, as appropriate, in decisions relating to his or her child's education and use of extracurricular activities.
 3. Address the importance of communication between teachers and parents on an on-going basis through the use of:
 - a. Annual parent-teacher conferences to discuss the compact and the child's achievement;
 - b. Frequent progress reports to the parents; and
 - c. Reasonable access to staff, opportunities to volunteer, participate in the child's class, and observe in the child's classroom.
 - d. Ensuring regular two-way, meaningful communication between family members and school staff and, to the extent practicable, in a language that family members can understand.
- C. To ensure effective involvement of parents and to support a partnership among the school, parents, and community to improve student academic achievement, the policy will describe how each school and the school district will:



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1. Provide assistance to participating parents in understanding such topics as the state's academic content standards and state academic achievement standards, state and local academic assessments, Title I requirements, and how to monitor a child's progress and work with educators to improve the achievement of their children;
 2. Provide materials and training to assist parents in working with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement;
 3. Educate school staff, with the assistance of parents, in the value and utility of contributions of parents and in how to reach out to, communicate with, and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and school;
 4. Coordinate and integrate parental involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children to the extent feasible and appropriate;
 5. Ensure, to the extent practicable, that information about school and parent meetings, programs, and activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand; and
 6. Provide such other reasonable support for parental involvement activities as requested by parents.
- D. The policy will also describe the process to be taken if the school district and school choose to:
1. Involve parents in the development of training for school staff to improve the effectiveness of such training;
 2. Provide necessary literacy training with funds received under Title I programs if all other funding has been exhausted;
 3. Pay reasonable and necessary expenses associated with parental involvement activities, including transportation and child care costs, to enable parents to participate in school-related meetings and training sessions;
 4. Train parents to enhance the involvement of other parents;
 5. Arrange meetings at a variety of times or conduct in-home conferences between teachers or other educators, who work directly with participating children, and parents who are unable to attend such conferences at school in order to maximize parental involvement and participation in school-related activities;



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6. Adopt and implement model approaches to improving parental involvement;
 7. Develop appropriate roles for community-based organizations and business in parental involvement activities; and
 8. Establish a district-wide parent advisory council to provide advice on all matters related to parental involvement in Title I programs.
- E. To carry out the requirements of parent and family engagement, the school district and schools, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children), including providing information and school reports in a format and, to the extent practicable, in a language that is understandable by the parents.
- F. The school district and each school shall inform parents and parent organizations of the existence of family engagement in education programs.

The policies will be updated periodically to meet the changing needs of parents and the school.

Legal References: 20 U.S.C. § 6318 (Parent and Family Engagement)

Cross References:



Adopted: 07/15/02

Reviewed: 2017, 2024

Revised: 04/15/19, 11/21/2022, 08/21/23

Orig. 1998

618 ASSESSMENT OF STUDENT ACHIEVEMENT

I. PURPOSE

The purpose of this policy is to institute a process for the establishment and revision of assessments to measure achievement toward meeting the Minnesota Academic Standards, track academic progress over time, and provide Minnesota graduates information related to career and college readiness.

II. GENERAL STATEMENT OF POLICY

The school district has established a procedure by which students shall complete Graduation Requirements. This procedure includes the adoption of performance assessment methods to be used in measuring student performance. The school district strives to continually enhance student achievement of Graduation Requirements.

III. DEFINITIONS

- A. "Academic standard" means a summary description of student learning in a required content area or elective content area.
- B. "Benchmark" means the specific knowledge or skills that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- C. "Career and college ready," for purposes of statewide accountability, means a high school graduate has the knowledge, skills, and competencies to successfully pursue a career pathway, including postsecondary credit leading to a degree, diploma, certificate, or industry-recognized credential and employment. Students who are career and college ready are able to successfully complete credit-bearing coursework at a two- or four-year college or university or other credit-bearing postsecondary program without need for remediation.
- D. "Cultural competence," for purposes of statewide accountability, means the ability and will to interact effectively with people of different cultures, native languages, and socioeconomic backgrounds.
- E. "Elective standards"—means a locally adopted expectation for student learning in career and technical education and world languages.
- F. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, or other cooperative work experience, youth apprenticeship, or employment.



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- G. "Required standard" means (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.

IV. ESTABLISHMENT OF CRITERIA FOR ASSESSMENT

- A. The *superintendent* shall establish criteria by which student performance of local academic standards and elective standards are to be evaluated and approved. The criteria will be submitted to the school board for approval. Upon approval by the school board, the criteria shall be deemed part of this policy.
- B. The superintendent shall ensure that students and parents or guardians are provided with notice of the process by which academic standards will be assessed.
- C. Staff members will be expected to utilize staff development opportunities to the extent necessary to ensure effective implementation and continued improvement of the implementation of assessments under the Minnesota Academic Standards.

V. STANDARDS FOR MINNESOTA ACADEMIC STANDARDS PERFORMANCE ASSESSMENTS

A. Benchmarks

The school district will offer and students must achieve all benchmarks for an academic standard to satisfactorily complete that state standard. These benchmarks will be used by the school district and its staff in developing tests to measure student academic knowledge and skills.

B. Statewide Academic Standards Testing

- 1. The school district will utilize statewide assessments developed from and aligned with the state's required academic standards as these tests become available to evaluate student progress toward career and college readiness in the context of the state's academic standards.
- 2. The school district will administer annually, in accordance with the process determined by Minnesota Department of Education, the state-constructed tests aligned with state standards to all students in grades 3 through 8 and at the high school level as follows:
 - a. computer-adaptive reading and mathematics assessments in grades 3 through 8;
 - b. high school reading in grade 10, mathematics in grade 11 and a high school writing test, when it becomes available; and
 - c. science assessments in one grade in the grades 3 through 5 span, the grades 6 through 8 span, and a life science assessment in the grades 9



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through 12 span (a passing score on high school science assessments is not a condition of receiving a diploma);

3. The school district will develop and administer locally constructed tests in social studies, health and physical education, and the arts to determine if a student has met the required academic standards in these areas.;
4. The school district may use a student's performance on a statewide assessment as one of the multiple criteria to determine grade promotion or retention. The school district also may use a high school student's performance on a statewide assessment as a percentage of the student's final grade in a course, or place a student's assessment score on the student's transcript.
5. For students in grade 8 in the 2012-2013 school year and later, the school district must record on the high school transcript a student's progress toward career and college readiness. For other students, this record of progress must be made as soon as practicable. In addition, the school district may include a notation of high achievement on the high school diplomas of those graduating seniors who, according to established school board criteria, demonstrate exemplary academic achievement during high school.
6. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments administered in high school, must be informed that admission to a public school is free and available to any resident under 21 years of age. The school district will determine how this notice is given.

C. Student Participation

1. The Minnesota Commissioner of Education must create and publish a form for parents and guardians that:
 - a. explains the need for state academic standards;
 - b. identifies the state assessments that are aligned with state standards;
 - c. identifies the consequences, if any, the school or student may face if a student does not participate in state or locally required standardized assessments;
 - d. states that students who receive a college ready benchmark on the high school Minnesota Comprehensive Assessment are not required to take a remedial, noncredit course at a Minnesota state college or university in the corresponding subject area;
 - e. summarizes the provisions in Minnesota Statutes section 120B.301(a) and (c); and
 - f. notifies a parent of the right to not have the parent's child participate in the state and locally required assessments and asks a parent that chooses to not have a child participate in the assessments the basis for the decision.



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2. The school district must post the form created by the Commissioner on the school district website and include it in the school district's student handbook.

VI. Rigorous Course of Study Waiver

- A. Upon receiving a student's application signed by the student's parent or guardian, the school district must declare that a student meets or exceeds a specific academic standard required for graduation if the school board determines that the student:
 1. is participating in a course of study, including an advanced placement or international baccalaureate course or program; a learning opportunity outside the curriculum of the school district; or an approved preparatory program for employment or postsecondary education that is equally or more rigorous than the corresponding state or local academic standard required by the school district;
 2. would be precluded from participating in the rigorous course of study, learning opportunity, or preparatory employment or postsecondary education program if the student were required to achieve the academic standard to be waived; and
 3. satisfactorily completes the requirements for the rigorous course of study, learning opportunity, or preparatory employment or postsecondary education program.
- B. The school board also may formally determine other circumstances in which to declare that a student meets or exceeds a specific academic standard that the site requires for graduation under this section.
- C. A student who satisfactorily completes a postsecondary enrollment options course or program or an advanced placement or international baccalaureate course or program is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.

VII. CAREER EXPLORATION ASSESSMENT

- A. Student assessments, in alignment with state academic standards, shall include clearly defined career and college readiness benchmarks and satisfy Minnesota's postsecondary admissions requirements. Achievement and career and college readiness in mathematics, reading, and writing must also be assessed. When administering formative or summative assessments used to measure the academic progress, including the oral academic development, of English learners and inform their instruction, schools must ensure that the assessments are accessible to the students and students have the modifications and supports they need to sufficiently understand the assessments.
- B. On an annual basis, the school district must use the career exploration elements in these assessments, beginning no later than grade 9, to help students and their families explore and plan for postsecondary education or careers based on the students' interests, aptitudes, and aspirations. The school district must use relevant regional labor market information and



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partnerships, among other resources, to help students and their families successfully develop, pursue, review, and revise an individualized plan for postsecondary education or a career. This process must help increase students' engagement in and connection to school, improve students' knowledge and skills, and deepen students' understanding of career pathways as a sequence of academic and career courses that lead to an industry-recognized credential, an associate's degree, or a bachelor's degree and are available to all students, whatever their interests and career goals.

- C. All students, except those eligible for alternative assessments, will be encouraged to participate on a non-normed college entrance exam in grade 11 or 12. A student under this paragraph who demonstrates aainment of required state academic standards on these assessments, which include career and college readiness benchmarks, is academically ready for a career or college and is encouraged to participate in courses awarding college credit to high school students. Such courses and programs may include sequential courses of study within broad career areas and technical skill assessments that extend beyond course grades.

To the extent state funding for college entrance exam fees is available, the school district will pay the cost, one meal, for an interested student in grade 11 or 12, who is eligible for a free or reduced-priced meal, to take a non-normed college entrance exam before graduation. The school district may require a student who is not eligible for a free or reduced-priced meal to pay the cost of taking a non-normed college entrance exam. The school district will waive the cost for a student who is unable to pay.

- D. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- E. In developing, supporting, and improving students' academic readiness for a career or college, the school district must have a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without need for postsecondary remediation.

Legal References: Minn. Stat. § 120B.018 (Definitions)

- Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
- Minn. Stat. § 120B.021 (Required Academic Standards)
- Minn. Stat. § 120B.022 (Elective Standards)
- Minn. Stat. § 120B.023 (Benchmarks)
- Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
- Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
- 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)



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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)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

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)



Adopted: 06/18/07

Reviewed: 2002, 2022, 2024

Revised: 06/19/17

Orig. 1999

623 MANDATORY SUMMER SCHOOL INSTRUCTION

I. PURPOSE

The purpose of this policy is to establish program parameters and student attendance guidelines and requirements for the school district relating to the provision of mandatory summer school educational services.

II. GENERAL STATEMENT OF POLICY

Summer school educational services and instruction shall be directed toward the fulfillment of the goals and objectives of the educational program and graduation standards of the school district.

III. PROCEDURES

A. The school district shall offer summer school instruction providing opportunities for:

1. Special educational instruction and services related to mandatory summer school instruction consistent with applicable state and federal authority for all qualified disabled children where appropriate to their educational needs;

B. All services of the summer school program will be free to residents of the school district whose need for a summer program has been identified by teachers or the school principal and who are required to attend pursuant to established school district criteria and the provisions of this policy.

C. The summer school curriculum will be established in line with the needs of students and in accordance with rules of the Minnesota Department of Education. Remedial, make-up, and review courses shall provide opportunities for students to qualify for promotion and/or credit in areas and subjects where previous work has not met promotion/credit standards. It shall further be designed to assist students who have not passed one or more basic requirements tests and who are in need of remediation services relating to the school district's graduation standards or who have been identified as at risk of not learning to read before the end of second grade.

D. Summer school provides the opportunity for students to improve basic skills, further their academic progress, and/or accelerate in designated academic areas. It is the intent of the school district to ensure that courses taught during the summer session are of the same level of instructional breadth and difficulty as provided during the regular school year.

IV. MANDATORY SUMMER SCHOOL INSTRUCTION



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The school board will direct the administration to identify and develop specific criteria and standards for determining which students must receive summer school instruction. These will be provided to the school board for review and approval on no less than an annual basis. Following school board approval, the criteria and standards for mandatory summer school instruction will be included in this policy as Attachment A and incorporated herein by reference.

V. TRANSPORTATION SERVICES

- A. The school district shall make available transportation services for all students required to receive instruction in the school district's summer school program in accordance with Minnesota Statutes section 120A.22, Subd. 5(b). The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.
- B. The school board shall retain sole discretion, control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

VI. SCHOOL BOARD REVIEW

The superintendent or designated representative shall report at least annually to the school board regarding the status and utilization of programs under this policy. All summer school programs will be subject to annual review and approval by the school board.

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.12 (Reading Proficiently No Later than the End of Grade 3)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 125A.50 (Alternative Delivery of Specialized Instructional Services)
Minn. Rules Chapter 3501 (Graduation Standards)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 707 (Transportation of Public School Students)



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

Subject: Policy Updates First Read

Meeting Date: December 16, 2024

Prepared by: Superintendent's Office

Date Prepared: December 12, 2024

Information Briefing Action Enclosure Item(s)

The following policies have been updated by the policy committee and are up for a first read.

Policy Number	Policy Name
614	School District Testing Plan and Procedures
615	Basic Standards Testing, Accommodations, Modifications, and Exemptions for IEP, Section 504 Accommodation and LEP Student
619	Staff Development for Standards
620R	Credit for Learning
624	Online Learning Options
524	Graduation requirements
613R	Internet Acceptable Use and Safety Policy



Adopted: 2/11/02

Reviewed: 2017, 2022

Revised: 12/17/18, 12/16/24

Orig. 1997

614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

I. PURPOSE

The purpose of this policy is to set forth the school district's testing plan and procedure.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to implement procedures for testing, test security, documentation, and record keeping.

III. DUTIES OF SCHOOL DISTRICT PERSONNEL REGARDING TEST ADMINISTRATION

A. Superintendent

1. Responsibilities before testing.
 - a. Designate a district assessment coordinator and district technology coordinator.
 - b. The superintendent, or a designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
 - c. Annually review and reclassify staff who have access to MDE secure systems.
 - d. Read and complete the *Assurance of Test Security and Non-Disclosure*. [Note: This form is available on the Minnesota PearsonAccess Next website – see Cross references for website address.]
 - e. Establish a culture of academic integrity.
 - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
 - g. Ensure student information is current and accurate.
 - h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
 - i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were



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present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).

- j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
- k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
- l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.

2. Responsibilities after testing.

- a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
- b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
- c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
- d. Confirm the district assessment coordinator has finalized the district's assessment information prior to the close of Post-test Editing in Test WES.
- e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
- f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.

- a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.
- b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.



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- (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
- d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
- e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
- f. Establish district testing schedule within the testing windows specified by the MDE and service providers.
- g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.
- h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.
 - (1) Provide training on proper test administration and test security. (Pearson's Training Management System)
 - (2) Verify staff complete any and all test-specific training.
- i. Maintain security of test content, test materials, and record of all staff involved.
 - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
 - (2) Organize secure test materials for online administrations and keep them secure.
 - (3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials



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from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.

j. Confirm that all students have appropriate test materials.

2. Responsibilities on test day(s).

a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.

b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.

c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.

d. Address invalidations and test or accountability codes.

3. Responsibilities after testing.

a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.

b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.

c. Return secure test materials as outlined in applicable manuals and resources.

d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.

e. Review student assessment data and resolve any issues.

f. Distribute Individual Student Reports no later than fall parent/teacher conferences.

g. Enter Graduation Requirements Records in the GRR system.

C. School Principal

1. Responsibilities before testing.

a. Designate a school assessment coordinator and technology coordinator for the building.

b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.



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- c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- d. Communicate the importance of test security and expecta on that staff will keep test content secure and act with honesty and integrity during test administra on.
- e. Provide adequate secure storage space for secure test materials before, during, and a er tes ng un l they are returned to the service provider or securely disposed of.
- f. Ensure adequate computers and/or devices are available and rooms appropriately set up for online tes ng.
- g. Verify that all test monitors and test administrators receive proper training for test administra on.
- h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administra on.
- i. Include the complete Parent/Guardian Guide and Refusal for Student Par cipa on in Statewide Tes ng form in the student handbook.

2. Responsibili es on tes ng day(s).

- a. Ensure that test administra on policies and procedures and test security requirements in all manuals and direc ons are followed.
- b. Fully cooperate with MDE representa ves conduc ng site visits or MTAS audits.

3. Responsibili es a er tes ng.

- a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.
- b. Ensure requirements for embargoed final assessment results are followed.

D. School Assessment Coordinator

1. Responsibili es before tes ng.

- a. Implement test administra on and test security policies and procedures.
- b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
- c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.



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- d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
- e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.
- f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
- g. Maintain security of test content and test materials.
 - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
 - (2) Organize secure test materials for online administrations and keep them secure.
 - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
 - (4) Identify need for additional test materials to district assessment coordinator.
 - (5) Provide MTAS student data collection forms if necessary.
 - (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can become familiar with the script and prepare for test administration.



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- (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.
2. Responsibilities on test day(s).
 - a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
 - b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.
 - c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
 - d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
 - e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*. [Note: This form is available on the Minnesota PearsonAccess Next website – see Cross references for website address.]
 - f. Report security breaches to the district assessment coordinator as soon as possible.
 3. Responsibilities after testing.
 - a. Ensure that all paper test materials are kept locked and secure and security checklists completed.
 - b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
 - c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
 - d. Return secure test materials as outlined in applicable manuals and resources.
 - e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
 - f. Ensure requirements for embargoed final assessment results are followed.

E. Technology Coordinator

1. Ensure that district is prepared for online test administration and provide technical support to district staff.



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2. Acquire all necessary user identifications and passwords.
3. Read and complete the *Assurance of Test Security and Non-Disclosure*.
4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
5. Attend district training and any service provider technology training.
6. Review, use, and be familiar with all service provider technical documentation.
7. Prepare computers and devices for online testing.
8. Confirm site readiness.
9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

1. Responsibilities before testing.
 - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - b. Attend trainings related to test administration and security.
 - c. Complete required training course(s) for tests administering.
 - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.
 - e. Be knowledgeable regarding student accommodations.
 - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on test day(s).
 - a. Before test.
 - (1) Receive and maintain security of test materials.
 - (2) Verify that all test materials are received.
 - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
 - (4) Verify student testing tickets and appropriate allowable materials.
 - (5) Assign numbered test books to individual students.



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- (6) Complete information as directed.
 - (7) Record extra test materials.
- b. During test.
- (1) Verify that students are logged in and taking the correct test or using the correct grade-level and level test booklet for students with paper accommodated test materials.
 - (2) Follow all directions and scripts exactly.
 - (3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.
 - (4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.
 - (5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.
 - (6) Do not review, discuss, capture, email, post, or share test content in any format.
 - (7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.
 - (8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - (9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
 - (10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.
 - (11) Report any possible security breaches as soon as.
- c. After test.
- (1) Follow directions and scripts exactly.
 - (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
 - (3) Immediately report any missing test materials to the school assessment coordinator.



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G. MTAS Test Administrator

1. Before testing.
 - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - b. Attend trainings related to test administration and security.
 - c. Complete required training course(s) for tests administering.
 - d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.
 - e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
2. Responsibility on testing day(s).
 - a. Before the test.
 - (1) Maintain security of materials.
 - (2) Confirm appropriate MTAS materials are available and prepared for student.
 - b. During the test.
 - (1) Administer each task to each student and record the score.
 - (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
 - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - (4) Document and report unusual circumstances to district or school assessment coordinator.
 - c. After the test.
 - (1) Keep materials secure.
 - (2) Return all materials.
 - (3) Return objects and manipulatives to classroom.
 - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

H. MARSS Coordinator



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1. Responsibilities before testing.
 - a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.
 - b. Ensure English language and special education designations are current and correct for students testing based on those designations.
 - c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.
2. Responsibilities after testing.
 - a. Ensure accurate enrollment of students in schools during the accountability windows.
 - b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.
 - c. Work with district assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

IV. TEST SECURITY

A. Test Security Procedures will be adopted by school district administration.

[Note: This form is available on the Minnesota PearsonAccess Next website – see Cross references for website address.]

B. Students will be informed of the following:

1. The importance of test security;
2. Expectation that students will keep test content secure;
3. Expectation that students will act with honesty and integrity during test administration;
4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the school district must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.



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5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior

C. Staff will be informed of the following:

1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
2. Other contact information and options for reporting security concerns.

V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT

A. The school district shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:

1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.
2. School district security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
5. School district test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.
6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
7. Documentation of school district staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
8. Test Security Notification must be maintained for two years after the end of the academic school year in which testing took place.
9. Test Administration Report must be maintained for one year after the end of the academic school year in which testing took place.
10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.



VI. RETALIATION PROHIBITED

An employee who discloses information to the MDE Commissioner or a parent or guardian about service disruptions or technical interruptions related to administering assessments under this section is protected under section 181.932, governing disclosure of information by employees.

[NOTE: The 2024 Minnesota legislature enacted this provision.]

Legal References: Minn. Stat. § 13.34 (Examination Data)

Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness ~~the World's Best Workforce~~)

Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)

Minn. Stat. § 120B.36, Subd. 2 (School Accountability)

Minn. Rules Parts 3501.0640-3501.0660 ~~55~~ (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 ~~55~~ (Academic Standards in Science) Minn.

Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies) Minn.

Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

20 U.S.C. § 6301, et seq. (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)

MSBA/MASA Model Policy 613 (Graduation Requirements)

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)

Minnesota Pearson Access Next Resources and Forms:

<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>



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Reviewed: 2019, 2022

Revised: 04/20/20, 12/16/24

Orig. 1997

615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS

I. PURPOSE

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, Section 504 (Section 504) accommodation, or limited English proficiency (LEP) needs to participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

II. GENERAL STATEMENT OF POLICY

A. Minnesota Test of Academic Skills (MTAS)

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
 - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
 - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
 - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;
 - (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her



ability to function in multiple environments, including home, school, and community;

- (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
- (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.

b. MTAS participation decisions must not be made on the following factors:

- (1) Student's disability category;
- (2) Placement;
- (3) Participation in a separate, specialized curriculum;
- (4) An expectation that the student will receive a low score on the MCA;
- (5) Language, social, cultural, or economic differences;
- (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
2. Eligibility Requirements
 - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
 - b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.
 - c. For students in grades that the MTAS is not administered:
 - (1) the student must have cognitive functioning significantly below age level;



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- (2) the student's disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
 - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to effectively participate in school, work, home, and community environments.
- d. The IEP team must consider the student's ability to access the ACCESS, with or without accommodations.
 - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
3. Alternate ACCESS participation decisions must not be made on the following factors:
- a. Student's disability category;
 - b. Participation in a separate, specialized curriculum;
 - c. Current level of English language proficiency;
 - d. The expectation that the student will receive a low score on the ACCESS for ELs;
 - e. Language, social, cultural, or economic differences;
 - f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

III. DEFINITION OF TERMS

See the current "Procedures Manual for the Minnesota Assessments" which is produced by the Minnesota Department of Education and available through minnesota.pearsonaccessnext.com/policies-and-procedures.

IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR TESTING



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See Chapter 54 of the current "Procedures Manual for the Minnesota Assessments" and 2020-21 Guidelines for Administration of Accommodations and Linguistic Supports <https://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/Guidelines%20for%20Accomm-2020-21.pdf>

V. RECORDS

All test accommodations, modifications, or exemptions shall be reported to the School District Test Administrator. The School District Test Administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

Legal References: Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness ~~the World's Best Workforce~~)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Rules Parts 3501.0660-3501.0655 (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 3501.0900-3501.0960-55 (Academic Standards in Science) Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies) Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education) Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS), <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf> Alternate ACCESS for ELLs Participation Guidelines, <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

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 616 (School District System Accountability)



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Orig. 1998

619 STAFF DEVELOPMENT FOR STANDARDS

I. PURPOSE

The purpose of this policy is to establish opportunities for staff development which advance the staff's ability to work effectively with the Graduation Assessment Requirements and with students as they progress to achievement of those Graduation Assessment Requirements and meet the requirements of federal law.

II. GENERAL STATEMENT OF POLICY

The school district is committed to developing staff policies and processes for continuous improvement of curriculum, instruction and assessment to ensure effective implementation of the Graduation Assessment Requirements and federal law at all levels.

III. STANDARDS FOR STAFF DEVELOPMENT

- A. The Advisory Committee for Comprehensive Continuous Improvement of Student Achievement (the **CIA Committee**) shall address the needs of all staff in prioritizing staff development which will ensure effective implementation of the Graduation Assessment Requirements and federal law at all levels. The Committee will advise the school board on the planning of staff development opportunities.
- B. The school district shall place a high priority on staff development including activities, programs, and other efforts to implement the Graduation Assessment Requirements effectively and to upgrade that implementation continuously.
- C. Staff development plans for the school district shall address identified needs for Graduation Assessment Requirements implementation throughout all levels of the school district programs.
- D. In service, staff meeting, and district and building level staff development plans and programs shall focus on improving implementation of the Graduation Assessment Requirements at all levels for all students, including those with special needs.

IV. TRAINING AND PROFESSIONAL DEVELOPMENT

- A. **Paraprofessionals.** The school district will provide each paraprofessional who assists a licensed teacher in providing student instruction with initial training. Such training will include training in emergency procedures, confidentiality, vulnerability, reporting obligations, discipline, policies, roles and responsibilities, and building orientation. Training will be provided within the first 60 days a paraprofessional begins supervising or working with students.



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Additionally, with regard to paraprofessionals providing support to special education students, the school district will ensure that annual training opportunities are required to enable the paraprofessional to further develop the knowledge and skills that are specific to the students with whom the paraprofessional works, including understanding disabilities, the unique and individual needs of each student according to the student's disability and how the disability affects the student's education and behavior, following lesson plans, and implementing follow-up instructional procedures and activities.

B. Teachers/Administrators

The school district will provide high quality and ongoing professional development activities as required by state and federal laws.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement goals; Striving for Comprehensive Achievement and Civic Readiness the World's Best Workforce)
Minn. Stat. § 120B.363 (Credential for Education Paraprofessionals)
Minn. Stat. § 122A.16 (Qualified Teacher Defined)
Minn. Stat. § 122A.60 (Staff Development Program)
Minn. Rules Parts 3501.0660-3501.0655 (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)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

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 616 (School District System Accountability)



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624 ONLINE LEARNING OPTIONS

I. PURPOSE

The purpose of this policy is to recognize and govern online instruction options of students enrolled in the school district for purposes of compulsory attendance and address enrollment of students with an online instruction site for supplemental or full-time online learning.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall not prohibit an enrolled student from applying to enroll in online instruction.
- B. The school district shall grant academic credit for completing the requirements of an online instruction course or program.

III. DEFINITIONS

- A. "Blended instruction" means a form of digital instruction that occurs when a student learns part time in a supervised physical setting and part time through online instruction under paragraph (E).
- B. "Digital instruction" means instruction facilitated by technology that offers students an element of control over the time, place, path, or pace of learning and includes blended and online instruction.
- C. "Enrolling district" means the school district in which a student is enrolled under Minnesota Statutes, section 120A.22, subdivision 4.
- D. "Online course syllabus" means a written document that identifies the state academic standards taught and assessed in a supplemental online course under paragraph (I); course content outline; required course assessments; instructional methods; communication procedures with students, guardians, and the enrolling district under paragraph (C); and supports available to the student.
- E. "Online instruction" means a form of digital instruction that occurs when a student learns primarily through digital technology away from a supervised physical setting.
- F. "Online instructional site" means a site that offers courses using online instruction under paragraph (E) and may enroll students receiving online instruction under paragraph (E).
- G. "Online teacher" means an employee of the enrolling district under paragraph (C) or the supplemental online course provider under paragraph (J) who holds the appropriate licensure under Minnesota Rules, chapter 8710, and is trained to provide online instruction under paragraph (E).
- H. "Student" means a Minnesota resident enrolled in a school defined under Minnesota Statutes, section 120A.22, subdivision 4, in kindergarten through grade 12 up to the age of 21.



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- I. "Supplemental online course" means an online learning course taken in place of a course provided by the student's enrolling district under paragraph (C).
- J. "Supplemental online course provider" means 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 is authorized by the Minnesota Department of Education (MDE) to provide supplemental online courses under paragraph (I).

IV. DIGITAL INSTRUCTION

- A. An enrolling district may provide digital instruction, including blended instruction and online instruction, to the district's own enrolled students. Enrolling districts may establish agreements to provide digital instruction, including blended instruction and online instruction, to students enrolled in the cooperating schools.
- B. When online instruction is provided, an online teacher shall perform all duties of teacher of record under Minnesota Rules, part 8710.0310. Unless the Commissioner of MDE grants a waiver, a teacher providing online instruction shall not instruct more than 40 students in any one online learning course or section.
- C. Students receiving online instruction full time shall be reported as enrolled in an online instructional site.
- D. Curriculum used for digital instruction shall be aligned with Minnesota's current academic standards and benchmarks.
- E. Digital instruction shall be accessible to students under sections 504 and 508 of the federal Rehabilitation Act and Title II of the federal Americans with Disabilities Act.
- F. An enrolling district providing digital instruction and a supplemental online course provider shall assist an enrolled student whose family qualifies for the education tax credit under Minnesota Statutes, section 290.0674 to acquire computer hardware and educational software so they may participate in digital instruction. Funds provided to a family to support digital instruction or supplemental online courses may only be used for qualifying expenses as determined by the provider. Nonconsumable materials purchased with public education funds remain the property of the provider. Records for any funds provided must be available for review by the public or MDE.
- G. An enrolling district providing digital instruction shall establish and document procedures for determining attendance for membership and keep accurate records of daily attendance under Minnesota Statutes, section 120A.21.

V. SUPPLEMENTAL ONLINE COURSES

- A. Notwithstanding Minnesota Statutes, sections 124D.03 and 124D.08 and Minnesota Statutes, chapter 124E, procedures for applying to take supplemental online courses other than those offered by the student's enrolling district are as provided in this subdivision.
- B. Any kindergarten through grade 12 student may apply to take a supplemental online course. The student, or the student's parent or guardian for a student under age 17, must submit an application for the proposed supplemental online course or courses. A student may:
 - 1. apply to take an online course from a supplemental online course provider that meets or exceeds the academic standards of the course in the enrolling district they are replacing;



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2. apply to take supplemental online courses for up to 50 percent of the student's scheduled course load; and
3. apply to take supplemental online courses no later than 15 school days after the student's enrolling district's term has begun. An enrolling district may waive the 50 percent course enrollment limit or the 15-day time limit; and
4. enroll in additional courses with the online learning provider under a separate agreement that includes terms for paying any tuition or course fees.

[NOTE: The 2024 Minnesota legislature added this provision.]¶

- C. A student taking a supplemental online course must have the same access to the computer hardware and education software available in a school as all other students in the enrolling district.
- D. A supplemental online course provider must have a current, approved application to be listed by MDE as an approved provider. The supplemental online course provider must:
 1. use an application form specified by MDE;
 2. notify the student, the student's guardian if they are age 17 or younger, and enrolling district of the accepted application to take a supplemental online course within ten days of receiving a completed application;
 3. notify the enrolling district of the course title, credits to be awarded, and the start date of the online course. A supplemental online course provider must make the online course syllabus available to the enrolling district;
 4. request applicable academic support information for the student, including a copy of the IEP, EL support plan, or 504 plan; and
 5. track student attendance and monitor academic progress and communicate with the student, the student's guardian if they are age 17 or younger, and the enrolling district's designated online learning liaison.
- E. A supplemental online course provider may limit enrollment if the provider's school board or board of directors adopts by resolution specific standards for accepting and rejecting students' applications. The provisions may not discriminate against any protected class or students with disabilities.
- F. A supplemental online course provider may request that MDE review an enrolling district's written decision to not accept a student's supplemental online course application. The student may participate in the supplemental online course while the application is under review. Decisions shall be final and binding for both the enrolling district and the supplemental online course provider.
- G. A supplemental online course provider must participate in continuous improvement cycles with MDE.

VI. ENROLLING DISTRICT

- A. An enrolling district may not restrict or prevent a student from applying to take supplemental online courses.



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- B. An enrolling district may request an online course syllabus to review whether the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district.
- C. Within 15 days after receiving notice of a student applying to take a supplemental online course, the enrolling district must notify the supplemental online course provider whether the student, the student's guardian, and the enrolling district agree that academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district. If the enrolling district does not agree that the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district, then:
 - 1. the enrolling district must provide a written explanation of the district's decision to the student, the student's guardian, and the supplemental online course provider; and
 - 2. the online provider must provide a response to the enrolling district explaining how the course or program meets the graduation requirements of the enrolling district.
- D. An enrolling district may reduce the course schedule of a student taking supplemental online courses in proportion to the number of supplemental online learning courses the student takes.
- E. An enrolling district must appoint an online learning liaison who:
 - 1. provides information to students and families about supplemental online courses;
 - 2. provides academic support information including IEPs, EL support plans, and 504 plans to supplemental online providers; and
 - 3. monitors attendance and academic progress, and communicates with supplemental online learning providers, students, families, and enrolling district staff.
- F. An enrolling district must continue to provide support services to students taking supplemental online courses as they would for any other enrolled student including support for English learners, case management of an individualized education program, and meal and nutrition services for eligible students.
- G. An online learning student must receive academic credit for completing the requirements of a supplemental online learning course. If a student completes an online learning course that meets or exceeds a graduation standard or the grade progression requirement at the enrolling district, that standard or requirement is met.
- H. Secondary credits granted to a supplemental online learning student count toward the graduation and credit requirements of the enrolling district. The enrolling district must apply the same graduation requirements to all students, including students taking supplemental online courses.
- I. An enrolling district must provide access to extracurricular activities for students taking supplemental online courses on the same basis as any other enrolled student.

VII. REPORTING

Courses that include blended instruction and online instruction must be reported in the manner determined by the Commissioner of MDE.



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LEGAL REFERENCES: Minn. Stat. § 120A.21 (Enrollment of a Student in Foster Care)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120A.24 (Reporting)
Minn. Stat. § 124D.03 (Enrollment Options Act)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. § 124D.094 (Online Instruction Act)
~~Minn. Stat. Ch. 124E (Charter Schools)~~
Minn. Rules Ch. 8710 (Teacher and Other School Professional Licensing)

CROSS REFERENCES: MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 620 (Credit for Learning)



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Reviewed: 2019, 2022

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

Orig. 1997

613R GRADUATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students, the school district's policy is that students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. "Academic standard" means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, or the arts, or (2) a locally adopted expectation for student learning in health, the arts, career and technical education, or world languages
- B. "Credit" is equivalent to a student's successful completion of one semester of study or a student's mastery of the applicable subject matter, as determined by the school district.
- C. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.
- D. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- E. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.

IV. DISTRICT ASSESSMENT COORDINATOR

Director of Teaching and Learning shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. GRADUATION ASSESSMENT REQUIREMENTS



Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

- A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation—and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and performance levels identification of students' academic strengths and diagnosis of areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data; and
- B. Consistent with this paragraph and Minnesota Statutes section 120B.125 (*see Policy 604, Section II.H.*), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
- C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
- D. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
- E. Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.
- F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.



VI. GRADUATION CREDIT REQUIREMENTS

- A. Students must successfully complete, as determined by the school district, the following high school level course credits for graduation (*one (1) course credit = 1 trimester through the 2017-18 school year, one (1) course credit = 1 semester starting 2018-19 school year*):
1. *Eleven* credits of language arts sufficient to satisfy all academic standards in English language arts;
 2. *Eight* credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics.
 3. An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;
 4. *Eight* credits of science, including at least (a) one credit of biology, (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
 5. *Ten* credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies.
 6. *Two* credits in the arts sufficient to satisfy all of the state or local academic standards in the arts;
 7. *One* credit of health *and* one credit of physical education,
 8. *One* credit of career and technical education
 9. A minimum of *twenty* elective course credits.
 10. Credit equivalencies
 - a. A *one* credit of economics taught in a school's agriculture education or business department may fulfill a *one* credit in social studies under VI. B.5., above, if the credit is sufficient to satisfy all of the academic standards in economics.
 - b. An agriculture science or career and technical education credit may fulfill the elective science credit required under VI. B.4., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under VI. B.4., above, if the credit



meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under VI. B.4., above.

- c. A career and technical education course may fulfill a mathematics credit or arts requirement under Section VI. B.2 or VI. B.6, above.
 - d. A computer science credit may fulfill a mathematics credit requirement under VI. B.2., above, if the credit meets state academic standards in mathematics.
 - e. A Project Lead the Way credit may fulfill a science or mathematics credit requirement under VI. B.2. or VI. B.4., above, if the credit meets the state academic standards in science or mathematics.
- B. Students beginning 8th grade in the 2015-16 school year, must successfully complete, as determined by the school district, the following high school level course credits for graduation (*one (1) course credit = 1 trimester through the 2017-18 school year, one (1) course credit = 1 semester starting 2018-19 school year*):
- 1. *Ten*-credits of language arts sufficient to satisfy all academic standards in English language arts;
 - 2. *Eight* credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics.
 - 3. An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;
 - 4. *Eight* credits of science, including at least (a) one credit of biology, (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
 - 5. *Nine* credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies.
 - 6. *Two* credits in the arts sufficient to satisfy all of the state or local academic standards in the arts;
 - 7. *One* credit of health *and* one credit of physical education,
 - 8. *One* credit of career and technical education



9. A minimum of *eighteen* elective course credits.
 10. Credit equivalencies
 - a. A *one* credit of economics taught in a school's agriculture education or business department may fulfill a *one* credit in social studies under VI. C.5., above, if the credit is sufficient to satisfy all of the academic standards in economics.
 - b. An agriculture science or career and technical education credit may fulfill the elective science credit required under VI. C.4., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under VI. C.4., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under VI. C.4., above.
 - c. A career and technical education course may fulfill a mathematics credit or arts requirement under Section VI.C.2 or VI.C.6, above.
 - d. A computer science credit may fulfill a mathematics credit requirement under VI.C.2., above, if the credit meets state academic standards in mathematics.
 - e. A Project Lead the Way credit may fulfill a science or mathematics credit requirement under VI.C.2. or VI.C.4., above, if the credit meets the state academic standards in science or mathematics.
- C. Students beginning 8th grade in the 2016-17 school year, must successfully complete, as determined by the school district, the following high school level course credits for graduation (*one (1) course credit = 1 trimester through the 2017-18 school year, one (1) course credit = 1 semester starting 2018-19 school year*):
1. *Nine*—credits of language arts sufficient to satisfy all academic standards in English language arts;
 2. *Seven* credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics.
 3. An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;



4. *Seven* credits of science, including at least (a) one credit of biology, (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
5. *Eight* credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies.
6. *Two* credits in the arts sufficient to satisfy all of the state or local academic standards in the arts;
7. *One* credit of health *and* one credit of physical education,
8. *One* credit of career and technical education
9. A minimum of *eighteen* elective course credits.
10. Credit equivalencies
 - a. A *one* credit of economics taught in a school's agriculture education or business department may fulfill a *one* credit in social studies under VI. D.5., above, if the credit is sufficient to satisfy all of the academic standards in economics.
 - b. An agriculture science or career and technical education credit may fulfill the elective science credit required under VI. D.4., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under VI. D.4., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under VI. D.4., above.
 - c. A career and technical education course may fulfill a mathematics credit or arts requirement under Section VI.D.2 or VI.D.6, above.
 - d. A computer science credit may fulfill a mathematics credit requirement under VI.D.2., above, if the credit meets state academic standards in mathematics.



- e. A Project Lead the Way credit may fulfill a science or mathematics credit requirement under VI.D.2. or VI.D.4., above, if the credit meets the state academic standards in science or mathematics.
- D. Students beginning 8th grade in the 2017-18 school year and beyond, must successfully complete, as determined by the school district, the following high school level course credits for graduation (*one (1) course credit = 1 semester*):
1. *Eight*–credits of language arts sufficient to satisfy all academic standards in English language arts;
 2. *Six* credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics.
 3. An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;
 4. *Six* credits of science, including at least (a) one credit of biology, (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
 5. *Seven* credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies.
 6. *Two* credits in the arts sufficient to satisfy all of the state or local academic standards in the arts;
 7. *One* credit of health and *one* credit of physical education,
 8. *One* credit of career and technical education
 9. A minimum of *eighteen* elective course credits.
 10. Credit equivalencies
 - a. A *one* credit of economics taught in a school’s agriculture education or business department may fulfill a *one* credit in social studies under VI. E.5., above, if the credit is sufficient to satisfy all of the academic standards in economics.
 - b. An agriculture science or career and technical education credit may fulfill the elective science credit required under VI.E.4., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An



agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under VI.E.4., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under VI.E.4., above.

- c. A career and technical education course may fulfill a mathematics credit or arts requirement under Section VI.E.2 or VI.E.6, above.
- d. A computer science credit may fulfill a mathematics credit requirement under VI.E.2., above, if the credit meets state academic standards in mathematics.
- e. A Project Lead the Way credit may fulfill a science or mathematics credit requirement under VI.E.2. or VI.E.4., above, if the credit meets the state academic standards in science or mathematics.

VII. GRADUATION STANDARDS REQUIREMENTS

A. All students must satisfactorily complete the following required and elective standards, in accordance with the standards adopted by the school district:

- 1. School District Standards, Health (K-12);

B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.

* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.

C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):

- 1. Minnesota Academic Standards, English Language Arts K-12;
- 2. Minnesota Academic Standards, Mathematics K-12 ;
- 3. Minnesota Academic Standards, Science K-12;
- 4. Minnesota Academic Standards, Social Studies K-12; and
- 5. Minnesota Academic Standards, Physical Education K-12.



- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes section 120B.07 upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References:

- Minn. Stat. § 120B.018 (Definitions)
- Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
- Minn. Stat. § 120B.021 (Required Academic Standards)
- Minn. Stat. § 120B.023 (Benchmarks)
- Minn. Stat. § 120B.024 (Credits)
- Minn. Stat. § 120B.07 (Early Graduation)
- Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
- Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
- Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
- Minn. Rules Parts 3501.0505-3501.0655 (Academic Standards for Language Arts)
- Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
- Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
- Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
- Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
- Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
- 20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

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 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEP, Section 504 Plan, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)



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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," "X (Formerly 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.

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)



Rockford Area School District #883 -- Policy 620R

Adopted: 7/15/02

Orig. 1998

Reviewed: 2019

Revised: 04/20/20, 11/21/2022, 1/22/24, 12/16/24

620R CREDIT FOR LEARNING

[Note: School districts statutorily are required to provide students with credit for approved postsecondary courses, as set forth in Section V; 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

This policy recognizes student achievement that occurs in Postsecondary Enrollment Options and other advanced enrichment programs. This policy also recognizes student achievement 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. This policy addresses 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, postsecondary or higher education institutions, and online courses and programs.

III. DEFINITIONS

- 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.
- C. "Course" means a course or program.
- D. "Eligible institution" means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate



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degrees, an opportunity for 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.

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

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 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 **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



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~~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.
 - 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.
3. 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. POSTSECONDARY ENROLLMENT CREDIT



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- 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.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation requirements and subject area requirements of the district.
 - 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 postsecondary credits shall equal at least one full year of high school credit. Fewer postsecondary credits may be prorated.
 - 3. When a determination is made that the content of the postsecondary 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 postsecondary 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.
 - 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 postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.
- 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. To assist the school district in planning, a pupil must inform the district by October 30 or May 30 of each year of the pupil's intent to enroll in



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postsecondary courses during the following school-year academic term. A pupil is bound by notifying or not notifying the district by October 30 or May 30.

- E. Postsecondary institutions must notify a pupil's school as soon as practicable if the pupil withdraws from the enrolled course. The institution must also notify the pupil's school as soon as practicable if the pupil has been absent from a course for ten consecutive days on which classes are held, based on the postsecondary institution's academic calendar, and the pupil is not receiving instruction in their home or hospital or other facility.

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.

VII. ADVANCED ACADEMIC CREDIT

- 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 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.



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VIII. WEIGHTED GRADES

- A. Additional weight is given for courses where the curriculum is significantly more challenging, such as College in the School (CIS) courses and International Baccalaureate (IB) courses. College courses taken by PSEO students, deemed by Rockford High School to be equivalent to its CIS courses, are eligible for weighted grading, per District Policy 620R. If a student takes a weighted class at Rockford High School, that student cannot receive weighted grading for the equivalent class taken at college.

Grades will be weighted with an addition of .66 and this weighted amount will be calculated into the student's weighted grade point average (GPA). On a 4.0 scale, weighted classes will be given a .66 boost. (Example: 3.0 grade in a weighted class on 4.0 scale becomes 3.66.)

Grades K-6

Standards Rubric

1 - Does Not Meet

2 - Partially Meets

3 - Meets

4 - Exceeds

NE - No evidence

__ - A blank entry indicates a standard has not been addressed during a given grading period. 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 student's weighted grade point average (GPA).

- 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 [Registration & Course Catalog](#). [RHS Weighted Classes](#).

IX. PROCESS FOR AWARDING CREDIT

- 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



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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 postsecondary enrollment 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 *Goals; Striving for Comprehensive Achievement and Civic Readiness*~~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. Rules Parts 3501.0660-3501.0655 (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)
- 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)



Rockford Area School District #883 -- Policy 620R

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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 Instruction)



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

Subject: Board Handbook Updates

Meeting Date: December 16, 2024

Prepared by: Superintendent's Office

Date Prepared: December 16, 2024

Information Briefing Action Enclosure Item(s)

Section in green was added to board handbook for approval.



BOARD MEMBER HANDBOOK

2024-2025 SCHOOL YEAR



OUR MISSION

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

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INTRODUCTION

This document has been prepared as a guide for current board members and prospective board candidates on the roles, responsibilities, and expectations of the Rockford Area Schools Board of Education. It is also intended to inform the general community on how the Board fulfills professional responsibilities.

BOARD POLICY GOVERNANCE

Like many school districts in the state of Minnesota and around the nation, the Rockford board utilizes the tenets of policy and governance to support its work and to assist it in defining the roles of the Board and the mission, vision, and values of the District. It is the Board's role with direction from the community to set policy, develop clear expectations for results, and to evaluate progress. The Superintendent, with the assistance of the district leadership team, carries out the district's daily operations in alignment with board policies and expectations. This allows the board to maintain a system-wide focus and supports an appropriate distinction between policy, management, and administration.

REPRESENTATIVE GOVERNMENT

The community's voice is most directly heard in their vote for whom they select to represent them. *Each board member represents the whole district.* As elected representatives, Board members are responsible for making many decisions on behalf of the community. There are just a handful of exceptions where the board is allowed/required, by state law, to conduct a community-wide vote. Examples of this provision are when the school board moves forward with a levy referendum to raise taxes in the community to support the ongoing operation of the district and when the board may decide to move forward with a bond referendum to increase taxes to improve or expand district facilities or capital projects.

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BOARD COMMITTEES

SCHOOL BOARD COMMITTEES		2024
1	FINANCE COMMITTEE	Kneeland Gordee Edwards
2	POLICY COMMITTEE	Johnson Hillstrom Praska
3	DISTRICT OPERATIONS COMMITTEE	Gordee Kneeland Edwards
4	NEGOTIATIONS COMMITTEE	Johnson Praska Edwards/Hillstrom
SCHOOL BOARD AD HOC COMMITTEES		2024
5	FACILITIES COMMITTEE	Gordee Edwards
6	CONTINUING EDUCATION COMMITTEE	Johnson Kneeland
7	CURRICULUM ADVISORY SYSTEM ACCOUNTABILITY COMMITTEE	Hillstrom Praska
8	COMMUNITY EDUCATION ADVISORY BOARD	Kneeland Hillstrom
9	DISTRICT STAFF DEVELOPMENT	Kneeland Praska
10	COMMITTEE AT-LARGE	Kneeland Gordee Edwards
11	COMMUNICATIONS COMMITTEE	Praska Edwards
SCHOOL BOARD REPRESENTATIVE		2024
12	MINNESOTA STATE HIGH SCHOOL LEAGUE (MSHSL)	Kneeland Hillstrom
13	CHAMBER COMMITTEE	Hillstrom Praska
15	LEGISLATIVE/MSBA DELEGATE ASSEMBLY	Gordee Praska
16	ASSOCIATION OF METRO SCHOOL DISTRICTS	Gordee Edwards
17	MEEKER & WRIGHT SPECIAL EDUCATION COOPERATIVE (MAWSECO)	Johnson Hillstrom
18	NORTHWEST SUBURBAN INTEGRATION SCHOOL DISTRICT (NWSISD)	Gordee Hillstrom
19	SEE (SAFF) and MREA REPRESENTATIVE	Praska (SEE) Kneeland (MREA)

EXECUTIVE TEAM

Superintendent - Dr. Jeff Ridlehoover
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Executive Assistant to the Superintendent - Courtney Neibert
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Director of Business Operations - Mike McNulty
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Director of Technology - Jeff Kienitz
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Director of Community Education - Melissa Joseph
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Consultant CFO - Bridget Peterson
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THE STORY OF THE ROCKFORD PUBLIC SCHOOLS

Our History

Rockford Area Schools have a rich history and storied tradition, originating in 1856, two years before Minnesota became a state! From our earliest days, until the present, we have continued to educate and serve district residents with a commitment of strong academics and a comprehensive educational program that encompasses arts, activities, and the three magnet school programs offered today. For more information, and a detailed description of the history of Rockford Area Schools, please visit <https://www.rockford.k12.mn.us/district/history>.

Rockford Area Schools Today

The Rockford School District encompasses over 42.43 square miles. The district has a Pre-K through twelfth grade enrollment of approximately 1680 students and a total district population of 9,450 residents. Rockford Area Schools serves all or a portion of the communities of Buffalo, Rockford, Greenfield, and Corcoran and is located in Hennepin and Wright counties.

District Mission (Our Core Purpose)

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

Our Vision (What we Intend to Create)

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

Our Core Values (What Drives Our Words and Actions)

- **Excellence:** To be our best, expect our best; to be inspired daily to become the very best we can be
- **Students First:** A safe, healthy environment to challenge, engage and inspire all students
- **Community:** It's about all of us, all the time
- **Integrity:** Align actions and words with values and beliefs while respecting differences
- **Stewardship:** Care and responsibility with our resources including natural and social environments
- **Student Experience:** All students have access to engage in a rich arts and academics environment, and an abundance of extracurricular opportunities

Strategic Directions (Drivers of Our Continuous Improvement)

Student Achievement and Growth

- Elevate instruction through quality curriculum and professional development, to provide our students with a robust schooling experience that encourages them to reach their full potential.
- Rationale: To provide each and every student with a comprehensive education that provides opportunities to pursue their own personal/professional goals and life aspirations.

Healthy and Supportive Learning Environment

- Definition: Promote respect and collaboration at all levels to foster secure relationships where people feel valued and safe, empowering them to share new and innovative ideas and advocate for their own wellbeing and the wellbeing of others.
- Rationale: People do better when they feel better.

Community, School, and Family Partnerships

- Develop supportive and trusting relationships through community outreach and partnerships that encourage engagement that drives school and community growth.
- Rationale: Community and family engagement drives school success and enrollment. Partnerships where there is mutual trust and support helps to foster this involvement.

Culture of Collective Purpose

- Definition: Through interconnectedness and interdependence, we create a school community where each person belongs, contributes, and feels a sense of ownership.

- Rationale: To create a culture of connectedness where each individual understands their unique value and vital role as part of the collective entity.

Stewardship of Resources

- Managing our resources in a responsible and ethical way by effectively investing in our people, infrastructure, and finances.
- Rationale: To create systems and structures that allow our resources to be maximized and provide transparency and trust throughout the school community.

LISTING OF DISTRICT FACILITIES/SCHOOLS

Facilities Maps

Rockford Area Schools District Office

- 6051 Ash Street | Rockford, MN 55373
- Ph. 763-477-9165
- Fax 763-477-5833

Rockford Elementary Arts Magnet School (REAMS)

- 7650 County Road 50 | Rockford, MN 55373
- Ph. 763-477-5837
- Fax 763-477-5025
- Principal: Brenda Nyhus
- Principal email: breanda.nyhus@rockford883.org
- Serves grades PreK-4

Rockford Middle School – Center for Environmental Studies (RMS-CES)

- 6051 Ash Street | Rockford, MN 55373
- Ph. 763-477-5831
- Fax 763-477-5832
- Principal: Paul Warzecha
- Principal email: paul.warzecha@rockford883.org
- Serves grades 5-8

Rockford High School - IB (RHS)

- 7600 County Road 50 | Rockford, MN 55373
- Ph. 763-477-5846
- Fax 763-477-6123
- Principal: Paul Menard
- Principal email: paul.menard@rockford883.org
- Serves grades 9-12

Rockford Community Center (RCC)

- 7650 County Road 50 | Rockford, MN 55373
- Ph. 763-477-5846
- Fax 763-477-6123
- Director of Community Education: Melissa Joseph
- email: melissa.joseph@rockford883.org

Requirements for School Board Candidates

School District #833 Board of Education members are elected officials. Elections are held in November of even-numbered years. To avoid having all six seats up for election simultaneously, the seats are scheduled for election on an alternating basis, with three seats open one year and the remaining three being open two years later. This pattern and process then repeats itself.

Eligibility Requirements (Source: *Minnesota School Boards Association*)

To be eligible for a School Board seat, you must be:

- At least 21 years old
- An eligible voter
- A district resident for at least 30 days prior to the election/appointment
- Not a convicted sex offender

Term of Office

Board members are elected to four-year terms commencing on January 1 of the year following the November election and ending on December 31, four years later. A member who has been appointed to fill the unfinished term of a member will need to run for election depending on when they were appointed. There is no limit on the number of consecutive terms a member can serve.

Filling Vacancies (Source: *MN Statute 123B.09*)

A vacancy on the Board shall occur when a member dies, resigns, or ceases to be a resident of District #833. In addition, if a member of the Board of Education is unable to serve on the Board and attend its meetings for ninety (90) days or more because of illness or prolonged absence from the District, the Board may, at any regular or special meeting thereof, through resolution declare a vacancy to exist. All vacancies will be filled according to Minnesota Statutes.

The term of a member elected during a special election shall not exceed the term of the member they are replacing. Nor can the term of a Board of Education member be lengthened by the Member's resignation and subsequent selection by the Board.

Minnesota Statute requires that once the Board approves an appointment, the appointed board member cannot be seated until 30 days after the appointment.

STANDARDS FOR SCHOOL BOARD LEADERSHIP

(Source: *MSBA 2017 and TeamWorks International*)

School boards are most effective when members focus on the big picture: creating policy, setting goals, and engaging stakeholders, all with the ultimate goal of improving student achievement. When boards focus on administrative issues, school districts suffer. Divided boards lead to a divided community, Rockford Board members vote according to district interests as they interpret, listen, and seek to understand the diverse perspectives of individuals and group interests on any issue or situation.

The Rockford Board strives for excellence in governance, operates in partnership with the Superintendent, strives for excellence in management, and partners for excellence in consultation with students, families, the general public, and staff.

Standard 1: Conduct and Ethics

The School Board, as a whole, provides leadership to the community on behalf of the school district by conducting its business in a fair, respectful, legal, and responsible manner.

An effective, high-performing school board strives to meet the following benchmarks:

1. Recognizes that the School Board team consists of school board members and the Superintendent and evaluates its performance at least annually.
2. Takes full responsibility for its activity and behavior, at and away from the school board table.
3. Encourages its members to express their individual opinions, respect others' opinions, and vote according to their convictions.
4. Speak with one voice after reaching a decision.
5. Spending time on board governance work rather than staff work – focuses on the ends and not the means.
6. Provide for orientation, onboarding, and ongoing training for all School Board members.
7. Follow established policies, including the chain of command, by directing families, members of the general public, and staff to the appropriate person to resolve their concern.
8. Set an example of respectful and civil leadership.

Standard 2: Vision

The School Board in close collaboration with the Superintendent and with community input, envisions the educational future of the community and then formulates the goals, defines the outcomes, and sets the course for the school district.

An effective and high-performing School Board strives to meet the following benchmarks:

1. Use clear, focused, attainable, and measurable goals and outcomes to support gains in student achievement.
2. Develop a multi-year plan, which includes well-crafted school district belief statements, a mission statement, a vision statement, strategic directions, and an annual district operational plan (DOP) with goals and objectives that enable the school board to evaluate school district performance.
3. Regularly monitor the district operational plan (DOP) to evaluate progress toward goal achievement and school district success.
4. Ensure that the school district belief statements, mission statement, vision statement, strategic directions, and operational plan goals and objectives are reflected in School Board policies, mirrored in the budget planning and implementation efforts, and supported district-wide.
5. Communicate the strategic directions and progress on the annual operational plan goals to the community.

Standard 3: Structure

To achieve its vision, the School Board establishes organizational and physical structures for student and staff success.

An effective, high-performing School Board strives to meet the following benchmarks:

1. Create organizational and physical structures in which all students and staff have the resources and support to maximize achievement and success. The School Board creates the conditions for success throughout the district.
2. Advocate and provide for learning through a rigorous curriculum, effective technology, and a safe and secure environment.
3. Select and employ one person – the Superintendent – as the school district’s chief executive officer to lead and manage the school district.
4. Hold the Superintendent accountable for school district performance and compliance with written school board policy.
5. Delegate the authority to the Superintendent to recommend and evaluate all school district staff within the standards established through written school board policies.
6. Accept ultimate responsibility for the care, management, fiscal oversight, and control of the district while understanding that the day-to-day operations will be conducted by the staff.

Standard 4: Accountability

The School Board is accountable to the community for constantly monitoring the conditions affecting the school district as a whole. The School Board and individual members are also accountable to themselves, students, families, other Board members, the Superintendent, and staff.

An effective, high-performing School Board strives to meet the following benchmarks.

1. Recognize the duty to itself and the community to determine whether the authority delegated to the Superintendent is being used as intended.
2. The School Board shall engage in a self-evaluation process at least annually to determine how successfully they have performed in meeting the expectations established in district policies, the district mission statement, vision statement, core values, strategic directions, and district operational plan.
3. Evaluate the Superintendent's performance annually.
4. Use student achievement data and other agreed-upon indicators as the basis for assessing progress toward school district goals and compliance with School Board policies and state and federal laws.
5. Recognize the distinction between "monitoring data" (data used by the school board to address accountability) and "management data" (data used by staff for making operational decisions).

Standard 5: Advocacy and Communication

The School Board advances its vision at the local, regional, state, and national levels.

An effective, high-performing School Board strives to meet the following benchmarks.

1. Focus on community-wide concerns and values that best support student achievement and a positive daily student experience rather than being overly influenced by special interests.
2. Develop communication strategies to build trust between the School Board and the Superintendent, staff, students, and community.
3. Utilize a public relations strategy that supports the flow of information in/out of the district.
4. Engage and build relationships with both public and private stakeholders.
5. Advocate on local, state, and national levels.

In general, Board members are expected to follow a code of ethics that will guide their decision-making as it relates to the unique expectations and needs of the Rockford Area Schools. MN Statute 123B.09 as well as the District's Code of Ethics Policy 209 which expectations, functions, and legal obligations for board members: Source ISD #883 Policy 209.

EXPECTATIONS OF A SCHOOL BOARD MEMBER

Source: School District #833 Policy 209, Code of Ethics

Norm of Practice for School Board Member Communications AROUND ISSUES OR SCHOOL RELATED BUSINESS

(References to Minnesota Policy, Statute, and Open Meeting Law)

1. Email from Superintendent of Schools to the Entire Board
 - Response Protocol: Board members should not reply to all as this could inadvertently create a "meeting" under Minnesota's Open Meeting Law (Minn. Stat. § 13D.01). Any response should be directed privately to the superintendent or board chair/vice chair.
 - Discussion: Discussions that require board deliberation must take place in an open meeting to comply with Open Meeting Law, ensuring that any substantive discussions remain public.

2. Email from a Staff member, Parent or Community Member to the Board
 - Response Protocol: Individual board members should not respond. A formal response should come only from the Superintendent of Schools or Board Chair/Vice Chair.
 - Followup response Protocol: When any party communicates with the board, the superintendent or the board chair will promptly inform all board members of follow up communication. The follow-up will include minimum necessary detail to ensure that the board remains focused on governance while clearly delineating that management responsibilities rest with the superintendent. This approach reinforces accountability and keeps the board aligned with its strategic role.
 - Inclusion: If any person is mentioned in your communication, they should be included in the response.
 - Compliance: In compliance with Minnesota's Open Meeting Law (Minn. Stat. § 13D.01), avoid engaging in discussions via email that may constitute board deliberation. Forward the matter to administrative channels for further resolution.

3. Email from a Staff Member to an individual Board Member
 - Response Protocol: Politely acknowledge the message and include the appropriate leadership in your reply. Board members should refrain from engaging in operational matters, which are the purview of the administration. Ensure compliance with Minn. Stat. § 13D.01 to prevent any communication from becoming an inadvertent "serial meeting."
 - Inclusion of Superintendent, Board Chair, or Vice Chair: The superintendent and/or board chair/vice chair should be included in the response to ensure transparency.
 - Inclusion: If another person is mentioned in your response, they should be included in the response.

4. Email from a Parent About a School or Student Issue to an individual Board Member

- Response Protocol: Board members should acknowledge the concern but direct parents to the appropriate school-level administrators for individual issues, respecting the chain of command. Avoid discussing specific student matters, in compliance with privacy laws such as FERPA, and adhere to Open Meeting Law by ensuring discussions that require board action are conducted publicly.
- Inclusion of Superintendent, Board Chair, or Vice Chair: Responses should include the superintendent and/or board chair/vice chair to ensure proper channels handle the issue.
- Inclusion: Any individual mentioned in your communication should also be included in the response.

5. Email from a Community Member to an individual Board Member

- Response Protocol: Acknowledge the communication, referring the community member to appropriate district channels (e.g., district office or board meeting) for further discussion. Avoid engaging in direct decision-making through private communication, as this could violate Minn. Stat. § 13D.01 if discussions amount to board deliberation outside of a public meeting.
- Inclusion of Superintendent, Board Chair, or Vice Chair: Any response should include the superintendent or board chair/vice chair to ensure proper follow-up.
- Inclusion: Any individual mentioned in your communication should also be included in the response.

6. Phone Call or Personal Conversation Related to the District

- Response Protocol: Listen respectfully and direct the individual to proper channels. Document significant points and share them with board leadership if necessary. Ensure that no commitments are made that could bypass the board's governance process. Personal conversations should not be used for board deliberations to comply with Minnesota's Open Meeting Law.
- Inclusion of Superintendent, Board Chair, or Vice Chair: Any follow-up or formal action resulting from the conversation should include the superintendent and/or board chair/vice chair.
- Inclusion: Any individual mentioned in your communication should also be included in the response.

7. Messaging from Staff, Parent, or Community.

- Response Protocol: Acknowledge the communication, in response alert the sender of the appropriate channel for written communications are email and to please send your message to district email.

In all scenarios, board members must adhere to Minnesota Open Meeting Law (Minn. Stat. § 13D.01), which requires that board deliberations on school district matters be conducted openly and in a public forum. Any communication where a person is mentioned should include that person in the response. Additionally, the Family Educational Rights and Privacy Act (FERPA) should guide any communications involving student information to ensure privacy compliance.

8. Getting stopped in public (school event, grocery store, garage sale, etc.) by a concerned staff, student or parent.

-Response Protocol: Check the name, status, and get a phone number for contact. Always seek to identify the situation or interest, but generally, do not agree or commit to resolve personally.

Redirect the staff member to their supervisor, and notify the Superintendent's Office.
CAUTION: Do not get involved in employment/contractual issues.

Redirect parent to teacher/principal/administrator as appropriate and notify the Superintendent's Office. CAUTION: Don't attempt to deal with issues of groups, only the individual parent.

Redirect the student to their principal and notify the Superintendent's Office.
CAUTION: If a safety concern is raised, follow district procedures.

Overall:

- Do not agree to confidentiality or commit to limiting your options of notification.
- Be available for contact in the future if redirecting does not address the concern.
- Be alert to patterns of like concerns, and if present, notify the Superintendent's Office.
- If the concern raises governance or political questions/concerns, contact the Board Chair in addition to the Superintendent's Office.

9. Information about yourself, the school board, or the school district is incorrectly referenced in a social media post

-Response Protocol: CAUTION! As a School Board member, it is not advised to engage in social media debates and criticisms.

Inclusion of the the Board Chair and the Superintendent's Office: Make them aware of the issue so that, if warranted, appropriate district staff can quickly provide factual information on the social media platform. Also, it may be determined that legal

counsel and/or law enforcement may be contacted if there is a concern regarding confidentiality or safety.

Ideally, the school district will have staff and community advocates who will participate in social media groups regularly to communicate district information and monitor news and activity that pertains to the school district.

10. Having a concern or complaint as a school board member

-Response Protocol: Contact the Board Chair and the Superintendent directly, preferably in person or by phone to express your specific concern. Don't engage in serial meetings with other board members (a violation of the Open Meeting Law). Be clear as to the nature of your concern, is it about another board member, an administrator, a staff member, a policy, or a current issue before the board? Be clear as to:

1. What you have experienced.
2. What your thoughts are about the issue?
3. What are your feelings about the issue and the circumstances related to it?
4. What do you want to see happen to address your concern?

Identify what in your concern is governance work and what is management work. Seek to increase your understanding, with an assumption of trust and competence for your board colleagues and district staff.

Don't represent other individual's interests or other group interests as your own. Don't raise issues as a surprise in work sessions or business meetings. Allow the Board Chair and Superintendent time to research and prepare for a board discussion, if warranted.

11. Having a disagreement with a report or presentation to the Board?

Response Protocol: Submit questions and concerns to the Superintendent's Office following the existing Board protocols. Reflect and identify the specific reasons for your concern/s. Request a meeting with the Superintendent to discuss your concern/s. Do not surprise administrators or board colleagues in business meetings or work sessions with your disagreements and/or concern/s. Praise publicly and confront privately.

Attendance, Participation, and Professionalism in Meetings:

- Attend all School Board meetings, including work sessions, committee meetings, Board retreats, and required professional development sessions.
- Come to meetings prepared for discussion of the agenda items.
- Listen to the opinions and views of others including, but not limited to other school board members, administration, staff, students, and community members.
- Whenever possible (and as soon as possible), email the Superintendent and Chair with questions or concerns that arise when reviewing materials for a meeting, along with any errors that you may notice. This will allow the administration to prepare and address the questions in their presentations, along with correcting any errors in advance of the meeting.

- Vote your conscience after informed discussion unless abstaining because of a conflict of interest.
- Support the decision of the Board even if it differs from your position concerning the issue.
- Recognize the integrity of your predecessors and associates and show appreciation and respect for their work.
- Be motivated by a desire to provide the best possible education for the students of our district.
- Consistently remind yourself about the proper duties and functions of a school board member.

The Functions and Work of a School Board Member:

- Focus on governance and policy work as much as possible.
- Remember, your responsibility is to set policy – not to implement policy.
- Consider yourself a trustee of public education and do your best to protect, conserve, and lead the work.
- Recognize that your responsibility, exercised through the actions of the school board as a whole, is to see that the school district is effectively managed and operated – not to manage it yourself.
- Work in partnership with the Superintendent/chief executive.
- Delegate the implementation and management of School Board decisions to the Superintendent.
- Develop new district policies as needed and review existing Board policies on a scheduled basis.
- Develop a vision for the district along with strategic directions to guide the work of the board and administration.
- Collaborate with the Superintendent to develop the priority goals for the annual district operational plan.
- Establish a plan for consistently monitoring progress in reaching the goals in the operational plan.
- Align the annual budget and allocation of resources with the priorities identified in the annual operational plan.
- Ensure that facilities are safe, and secure and meet the needs of students and staff.
- Communicate effectively with all stakeholders.
- Collaborate with community partners.
- Advocate for preK–12 public education at the local, state, and national levels.
- Provide by levy of tax, necessary funds for the operation of the school district.
- Approve and/or negotiate contracts with employee groups and with other entities for services appropriate and necessary for the operation of the school district.
- Hire and annually appraise the Superintendent.
- Perform other acts as the School Board shall deem reasonable and necessary for the operation and governance of the school district.
- Commit to ongoing professional development both as individual board members and collectively as a board.

Legal Obligations of a School Board Member:

- Comply with all federal, state, and local laws related to work as a school board member.
- Comply with all school district policies as adopted by the School Board.
- Abide by the rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.
- Recognize that school district business may be legally transacted only in an open meeting of the School Board.
- Avoid conflicts of interest and refrain from using a school board position for personal gain.
- Take no private action that will compromise the school board or administration.
- Guard the confidentiality of information that is protected under applicable law.

ADDRESSING SCHOOL BOARD ACCOUNTABILITY AND SELF-EVALUATION

The Board and each of its members must be committed to faithful compliance with the provisions of the board's policies. Failure to deal with violations of its policies risks the loss of public confidence in the Board's ability to govern effectively. In the event of a member's violation of policy or other forms of misconduct, the board shall address the issue by using the following steps:

1. Conversation in a private setting between the offending member and the school board Chair or other individual members; such conversation will be reported to the balance of the board.
2. Discussion in a public meeting between the offending member and the full school board.
3. Public censure, by simple majority vote, of the offending member of the school board, as well as removal from committees and leadership positions, to which the member has been appointed or elected.
4. Removal from the School Board for proper cause by a concurrent vote of at least four members. The Board member to be removed will be duly notified of the time and place of the meeting for which the vote is to be taken and for the reasons for the proposed removal. The Board member will be given an opportunity to be heard in defense against the removal (MN 123.B.09; Subd. 9).

NOTE: Most Board member issues and situations are intended to fall into Category 1. Categories 2, 3, and 4 are intended for extreme and/or repeated instances of violations where Category 1 has not resulted in a change in member behaviors.

School Board Self Evaluation:

Effective School Board leadership practice recommends that a board go through a process of self-evaluation on at least an annual basis. Self-evaluation is a proactive step that a School Board can take to hold themselves collectively accountable for monitoring their ongoing effectiveness. The purpose of the self-evaluation is to provide the board with an opportunity to reflect on their work over the previous year and identify areas where they could benefit from further discussion and/or training. Suggested components of the self-evaluation process are:

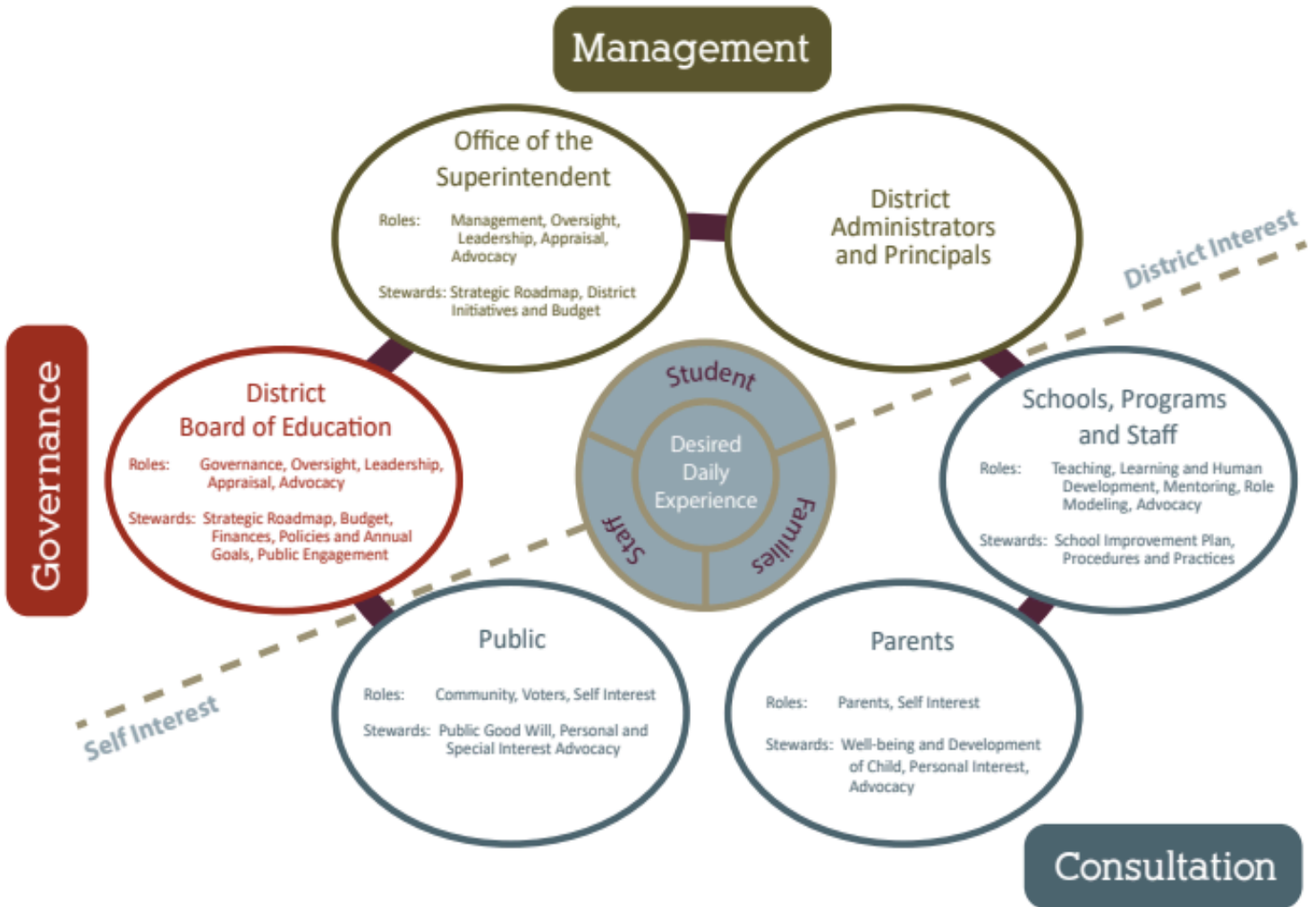
- Collectively identifying the most important categories of board work in the previous year (or those categories that have been previously identified as high priorities).
- Board members are allowed to individually and with anonymity to respond to a survey regarding these categories. NOTE: This information is typically sent to the administrative assistant, who supports the school board, to be collated and then all responses are shared with board members.
- A work session is then scheduled for the Board in which discussion can take place to identify themes that have emerged from the survey.
- Based on this discussion an action plan is developed to address the issue/s which have been identified.

CHARACTERISTICS OF EFFECTIVE SCHOOL BOARDS

Source: MSBA; Center for Public Education, 2019

- Effective School Boards commit to a vision of high expectations for student achievement and quality instruction and define clear goals toward that vision.
- Effective School Boards have strong shared beliefs and values about what is possible for students and their ability to learn, and of the system and its ability to teach all children at high levels.
- Effective School Boards are accountability-driven, spending less time on operational issues and more time focused on policies to improve student achievement.
- Effective School Boards have a collaborative relationship with staff and the community and establish a strong communication structure to inform and engage internal and external stakeholders in setting and achieving district goals.
- Effective School Boards are data-savvy; they embrace and monitor data, even when the information is negative, and use it to drive continuous improvement.
- Effective School Boards align and sustain resources, such as professional development, to meet district goals.
- Effective School Boards lead as a united team with the superintendent, each form their respective roles, with strong collaboration and mutual trust.
- Effective School Boards participate in team development and training, sometimes with their Superintendents, to build shared knowledge, values, and commitments for their improvement efforts.

Rockford Area Schools operate under the tenants of the Educational Leadership Support Systems Framework, created and shared by *Teamworks International* (outlined below). This framework places the desired daily experience of students at the center and outlines the parameters and partnership of effective governance, management, and consultation.



ROLES OF THE SCHOOL BOARD AND ADMINISTRATION

Source: TeamWorks International

While there is some degree of overlap in roles and responsibilities, it is more important to understand the difference between the groups, especially in teams of authority.

Governance, Management, and Consultation:

Acting as a group, the **School Board** has the sole authority (no other entity has it) of school district **governance** and the board has six primary responsibilities:

- Create the conditions in the district for all students to be successful and for all staff to be able to do their best work.
- District governance and policy review and development.
- Operational performance oversight and organizational direction.

- Board governance policy.
- Superintendent relations.
- Public engagement, community relations, and advocacy for public education.

Roles Related to Board Responsibilities:

- Establishing, reviewing, and updating policies based on legislative changes and recommendations from the Superintendent.
- Hiring and evaluating the Superintendent, the chief administrator, and the only employee whom the Board supervises.
- Addressing questions and concerns about items on the Board/s agendas and/or the Superintendent.
- Annually approving budget parameters, and the subsequent annual overall budget established within the parameters.
- Identifying decisions that require community engagement and directing the administration to seek input and/or feedback before board action.
- Advocating for students and the school district with legislators.
- Approving policies, as recommended by the Superintendent, that will support/guide the management and operation of the school district.
- Working with the Superintendent to establish goals aligned with the district's strategic directions and monitoring progress toward the attainment of those goals.

*The above roles are primary examples and are not intended to be a full and complete list of all roles and responsibilities of the Board of Education.

District administration has the sole authority (no other entity has it) of school district **management** and the administration has six primary responsibilities:

- Resource management: financial, human and physical.
- Instructional leadership at the district and principal levels.
- Performance management & appraisal and professional development.
- Continuous improvement.
- Aligning procedures and practices with district policy.
- Relationships with parents, community members, and staff.

Roles Related to administrative responsibilities:

- Implement policy and make recommendations for policy updates and changes.
- Hiring, supervising, and evaluating all staff and all operations.
- Addressing questions and concerns about school/district operations including questions and/or concerns about staff members (other than the superintendent).

- Allocating and managing resources (financial, human, and physical) within the board-approved budget and budget parameters. Examples include determining specific class sizes and class offerings within the board’s parameters.
- Engage in ongoing efforts to assess and develop meaningful relationships with parents and the general community.
- Support the board’s advocacy including but not limited to, information gathering and issue identification.
- Review, select, and implement curriculum, including materials, in a manner consistent with board-approved policies.
- Develop and implement in collaboration with the board an annual district operational plan to achieve district goals. This process is focused on continuous improvement, system accountability, professional development, and a robust communications plan to inform all internal and external stakeholder groups of progress toward goal attainment

*The above roles are primary examples and are not intended to be a full and complete list of all roles and responsibilities of the Board of Education.

Staff, students, parents, guardians, and the general public have the sole authority (no other entity has it) of *consultation* and these entities have four primary responsibilities.

- Voice of self and collective interest.
- Assessing risks and merits of various options as part of the decision-making processes and/or the daily operations of the district.
- Responsibly resisting or opposing change.
- Provide input and feedback to the School Board and the administration.

Application of Excellence in Governance

NOTE: The following scenarios are intended to provide examples of how it is recommended that School Board members address various types of concerns from the general public, parents, staff, and students.

COMPENSATION AND REIMBURSEMENT

Compensation

Board compensation is reviewed annually by the board during the organizational meeting and voted on for approval. All board members receive a base yearly stipend. Additional stipends are given based on officer status, participation in required school board committees and attendance at ad hoc committee meetings. All compensation details are provided in the [School Board Compensation guide](#).

Reimbursement Procedures

Board members are expected to fill out a [board report voucher](#) monthly indicating any meetings attended that month along with the duration of each meeting. For board members actively involved in negotiations indicate your monthly activity on the voucher. This form is provided in the board members folders at each board meeting and is to be given back to the administrative assistant to be processed in a timely manner.

ELECTION AND ROLES OF SCHOOL BOARD OFFICERS

Source: Rockford Public Schools Policies 201 and 202.

Election of Officers

The Chair, Vice-Chair, Treasurer, and Clerk of the Board are elected annually at the Board's January Organizational Meeting. Before the Organizational Meeting, during a December work session, the Board will have a conversation and discussion regarding officers for the subsequent year. In the event of an election year, newly elected board members will be invited to the December work session and asked to partake in the board conversation and discussion to ensure sound transition plans by exiting board members and create a positive collaborative environment to facilitate the subsequent year planning. To elect Board Officers, Board policy and MSBA first meeting in January guidelines will be used to determine the acting chair. The new acting chair will guide the elections of the remaining board officers by following the Board policy and MSBA processes and procedures. In the case of a stalemate, the Board will follow proper MSBA processes and procedures to elect officers. Once elected and sworn into office, the Chair, Vice-Chair, Treasurer, and Clerk will immediately assume their duties. In the event of an election year, newly elected board members will be invited to the December work session to ensure sound transition plans by exiting board members and create a positive collaborative environment to facilitate the subsequent year planning.

Roles of Board Officers

There are four official officers of the School Board: Chair, Vice-Chair, Treasurer and Clerk. These positions are determined annually at the Board's Organizational Meeting. Officers must be elected to maintain the order of meeting proceedings. In addition, all board members maintain equal rights and equal voices.

Role of the Chair:

Provides leadership to the Board, ensures the faithful execution of the Board's processes, exercises responsibilities with integrity, reflects the spirit and intent of the Board's policies, and serves as the Board's official spokesperson. The Chair has the following specific authority and duties:

- Monitor Board actions to ensure that they are consistent with the Board's own rules and policies and with other obligations imposed by agencies whose authority supersedes the Board's authority.

- Conduct and monitor Board meeting deliberations to ensure that Board discussion and attention are focused on Board issues, as defined in Board policy.
- Assure that Board meeting discussions are productive, efficient, orderly, and open.
- Conduct Board meetings using the authority as described in Robert's Rules of Order.
- Represent the Board as its official spokesperson about issues decided by the Board and other matters related to official Board business.
- The Chair is not authorized to exercise any power as an individual to supervise or direct the Superintendent or any employee of the district.
- The Chair may delegate authority, when appropriate to other Board members but the Chair remains accountable for members' use of that delegated authority.
- Execute all documents authorized by the Board , except as otherwise provided by law.
- Countersign all orders upon the Treasurer for claims allowed by the Board, represent the district in all actions and perform all the duties usually incumbent on the Chair.
- Facilitate the process of assigning board members to district committees and as liaisons with other organizations.
- On behalf of the Board and in concert with the Superintendent and Vice-Chair, develop proposed meeting agendas for business meetings, work sessions and retreats.

Role of the Vice-Chair:

- The Vice-Chair shall perform the Chair's duties in the event of the Chair's temporary absence.
- Serves in an executive capacity, participating in all governance prep meetings with the Superintendent and Board Chair.
- Facilitates Board Work sessions.
- Conduct and monitor Board meeting deliberations to ensure that Board discussion and attention are focused on Board issues, as defined in Board policy, in partnership with Board Chair.
- Assure that Board meeting discussions are productive, efficient, orderly, and open, in partnership with the Board Chair.

Role of the Treasurer:

- Works closely with the Director of Business Operations.
- Serves as chair of the finance committee consistent with policy 213.
- Makes all reports which are called for by the Board and which are consistent with Minn. Stat. 123B.14

Role of the Clerk:

- The Clerk shall keep and maintain permanent records of the Board, including records of the minutes of school board meetings and other required records of the school board. All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law will be recorded for that purpose. Public records maintained by the school district shall be available to members of the public during the school district's regular business hours. Minutes of school board meetings shall be available for review at the school district's administrative offices after they have been prepared. Minutes of

a school board meeting shall be approved or modified by the school board at a subsequent meeting.

- Serves as chair of the policy committee consistent with policy 213.
- Review meeting minutes with the Executive Assistant prior to approval of the board.
- Other duties of the Clerk as defined in Minn. Stat. 123B.14
- Performs the duties of the Chair in the absence of temporary absence of the Chair and Vice-Chair.

Meetings and Expectations

Standard Operating Procedures

The Rockford Area School Board's standard operating procedure for general meetings closely follows Robert's Rules of Order, which is a widely used manual for parliamentary procedure. Here's a breakdown of how this works in practice, including specific elements like not interacting with the audience, being recognized by the presiding officer to contribute, and the process for motions, discussions, questions, and approvals:

1. Order and Decorum

Meeting In public

- School Board meetings are meetings in Public not public meetings that follow a published and approved agenda for the purpose of governance and approval of items for effective and efficient operations of the business of the district.
- During the meeting, board members and participants are not permitted to engage directly with the audience. This helps maintain order and ensures that the meeting progresses smoothly.
- Audience members have designated times for public comments, and these are structured into the agenda. While it is best practice to have a process to garner public comments, it is not required. Currently, the public comment portion is held at the beginning of the regular session board agenda. The chair reads a standard templated notice to the audience for how public comments are received. While important to hear the public, it is equally important not to promise or comment in the moment. Individuals might be providing feedback for a planned agenda item that evening or might be suggesting the Board consider an issue in the future. If a direct response back is warranted, best practice is to have the chair, designee, or Superintendent follow-up with the individual, as needed, after appropriate research has occurred to the issue being raised.

2. Recognition by the Presiding Officer

- Members wishing to speak must first be recognized by the presiding officer. This involves raising a hand or signaling to the presiding officer.
- Once recognized, the member can then proceed to speak. This prevents multiple people from talking at once and ensures orderly communication.

3. Process of Motions

- A member makes a motion to introduce new business or a decision to be made. This is done by saying, "I move that..."
- The motion must be seconded by another member, indicating that at least one other person believes the matter deserves discussion.
- Once a motion is seconded, the presiding officer opens the floor for discussion. Members can express their views, ask questions, and debate the merits of the motion.
- The presiding officer ensures that the discussion remains focused and orderly, calling on members who wish to speak.

4. Questions and Deliberation

- During discussion, members may ask questions to clarify details about the motion. They must direct their questions through the presiding officer.
- The presiding officer may answer directly or call upon the relevant member or staff to provide the necessary information.

5. Requesting Gallery Participation

- From time to time, a staff member with additional knowledge of a subject at hand might be in the audience. It is inappropriate for any board member or superintendent to call upon that individual without recognition by the presiding officer.
- If the situation arises where a Board Member or Superintendent would like to request the staff speak, the request must be presented to the presiding officer and ultimately the presiding officer decides to recognize or not recognize the additional person.
- If the presiding officer chooses not to recognize the requested individual, generally, this is to maintain decorum and order, and is handled situation by situation.

6. Approval of Items

- After sufficient discussion, the presiding officer will call for a vote on the motion. Some votes are required to be roll-call and may be called by the clerk.
- The motion passes if it receives the required majority, as specified by the governing rules (simple majority, two-thirds, etc.)
- A board member is required to abstain from voting on any item that may have direct or family impact.
- Abstentions will be added to the final vote associated with the majority.

7. Adjournment

- Once all business has been addressed, a motion to adjourn can be made and seconded.
- The presiding officer will then call for a vote on adjourning the meeting.

By adhering to these structured procedures, school board meetings can function efficiently and democratically, ensuring that all members have the opportunity to contribute while maintaining order and focus on the agenda.

Board Meetings

A quorum of members is defined as four (4) or more members of the Board and a quorum must be present for a Board meeting to be official and before any action can be taken by the board. All meetings of the Board are considered public meetings, including committee meetings, and therefore shall be open to the public to attend.

At the organizational meeting (held no later than January 15th each year) the Board will set its meeting schedule for the upcoming year. Additional “special” meetings may be called, as needed, throughout the year. All meetings not previously approved during the organizational meeting are considered special meetings and must be properly noticed to the public.

The Board Chair presides over all meetings, and along with the Vice-Chair and Superintendent, sets the agenda for the committee-of-the-whole and regular board meetings. Meetings are conducted in accordance with Robert’s Rules Order.

Attendance at Board Meetings

All Board members are expected to attend all meetings (including work sessions, committee meetings, special meetings, and Board retreats). However, it is recognized that sometimes scheduling conflicts will occur. Therefore, a member should notify the Board Chair and the Superintendent, or the Executive Assistant to the School Board at least 24 hours (and preferably sooner) before the meeting whenever they are unable to attend a scheduled meeting.

Organizational Meeting

The Board is required to hold an organizational meeting no later than January 15th of each year. The primary purpose of this meeting is to elect members to serve as Chair, Vice-Chair, Treasurer and Clerk. The Rockford School Board also uses this meeting to establish regular meeting dates for the year as well as a number of other business items.

Regular Business Meetings

The school board conducts their regular Board Business Meetings on the third Monday of each month. Odd months are held after the board work session beginning at 6:30 pm, even months beginning at 5:30 pm. Regular business meetings are held in the boardroom of the Rockford Area Schools District Office, located 6051 Ash St. Rockford, Minnesota.

Work Sessions

Odd months are held prior to the regular meeting of the board beginning at 5:30 pm. Even months are held on the first Monday of the month beginning at 5:30 pm. Work Sessions are held in the boardroom of the Rockford Area Schools District Office, located at 6051 Ash St. Rockford, Minnesota.

The work session is used to provide the Board with additional information regarding important topics that are either currently in front of the Board or those that will be coming to the Board soon. These sessions also provide board members with additional time for discussion of the items.

Board Retreats

The School Board will schedule retreats as needed during the year for planning work and for professional development sessions.

Special Meetings

A meeting is labeled a “special meeting” if it is called after the meetings for the year have been scheduled and approved by the Board at the Organizational Meeting in January.

For a special meeting, the School Board will post written notice of the meeting’s date, time, place, and purpose/s. The School Board’s actions at the special meeting are limited to those topics included in the notice. The notice will also be delivered, by standard or electronic mail, to each person who has filed a written request for notice of special meetings. The notice will be posed and mailed, or delivered at least three days before the date of the meeting.

Emergency Meetings

An emergency meeting is a special meeting called because of circumstances that, in the judgment of the school board, require immediate attention. If the school board discusses or acts upon any matters not specifically related to the emergency, the minutes of the meeting must include specific descriptions of those matters.

Closed Sessions

Minnesota Statutes govern what constitutes a closed session. They are the Labor negotiations strategy, Bureau of Mediation Services, preliminary considerations of charges, performance evaluations, attorney-client meetings, dismissal hearings, coaches’ opportunity to respond to non-renewal, discuss certain non-public data, purchase and sale of property, and security matters. For additional information on how the Rockford School Board addresses closed sessions reference Board Policy #205.

Annual Review Items

Some items are reviewed as a part of an [annual rotation](#). These items are updated by the District office.

Call to Order

The following call to order statement is read at the beginning of each board meeting.

As a reminder, this is a meeting in public, not a public meeting. Public input shall be taken during the Public Comment section of the agenda.

The School Board’s purpose is to ensure that the educational system within our jurisdiction operates effectively and efficiently to meet the needs of students, parents, teachers, and the community at large under 6 main tenants

1. Setting Vision and Direction
2. Policy Creation and Oversight
3. Budget Approval and Financial Oversight
4. Hiring and Evaluation of Superintendent
5. Community Engagement
6. Advocacy and Leadership

Overall, the school board's role is to provide strategic leadership and governance to ensure that all students have access to a high-quality education that prepares them for success in school and beyond.

****Definitions****

- Setting Vision and Direction- The school board is responsible for setting the overall vision and direction for the school district. This involves establishing goals, priorities, and objectives that align with the needs and expectations of the community.
- Policy Creation and Oversight- School boards develop policies that govern various aspects of the educational system, including curriculum, student conduct, staff hiring and evaluation, budgeting, facilities management, and more. These policies provide a framework for decision-making and ensure consistency and fairness across the district.
- Budget Approval and Financial Oversight- School boards play a crucial role in approving the district's budget and ensuring that financial resources are allocated appropriately to support educational programs and initiatives. They also oversee financial management practices to ensure accountability and transparency.
- Hiring and Evaluation of Superintendent- The school board hires and evaluates the superintendent, who serves as the chief executive officer of the school district. The superintendent is responsible for implementing the board's policies and managing the day-to-day operations of the district. This is the only employee the board has authority. All other employees fall under the superintendent's management responsibility.
- Community Engagement- School boards serve as a link between the school district and the community, representing the interests and concerns of various stakeholders. They engage with parents, teachers, students, and other community members to gather input, address issues, and foster collaboration.
- Advocacy and Leadership- School boards advocate for the needs of the district and its students at the local, state, and sometimes national levels. They may work with legislators, government agencies, and other organizations to promote policies and initiatives that support educational excellence and equity.

COMMITTEES OF THE SCHOOL BOARD

There are numerous committees on which Board members serve. Some of these are internal committees that operate within the purview of the district and others which may be governed by external entities. Committee meetings (formal meetings in which a quorum of the Board is in attendance) convened by the school board are subject to the Open Meetings Act of Minnesota, meaning that they are open to the public to attend.

It is the responsibility of the School Board to assign members to serve on committees as well as liaisons to the various organizations and partnerships affiliated with the school district. Board committee assignments for the subsequent year are discussed during the December work session and the slate is approved at the annual organizational meeting in January. The work session discussion is to ensure board alignment between member interest/s, abilities, and time commitment with the committees on which they serve. Many of the roles on Board Committees are connected to officer appointments; therefore, officer appointment is a critical consideration when discussing official Board Committees. Board committees consist of 3 members each, Finance Committee

(Chair, Treasurer & Director), Policy Committee (Clerk & 2 other board members), District Operations Committee (One officer and two board member), and Negotiations (One officer and two board members).

Rockford Area Schools have four main committees:

Finance:

The finance committee meets with the District Director of Business Services and Superintendent to discuss key issues related to the financial health of the district. These items typically include budget planning, enrollment & revenue projections, potential levy or bonding needs, and the impact of current and future employee contracts.

Policy:

One of the primary responsibilities of a School board is to develop new policies and to review existing policies. The Board Policy Committee reviews policies and recommends them to the full Board for review, discussion, and approval. The committee meets quarterly to review policies that arise either from legislative changes (due to changes in state statute or federal law) or from administrative changes (arising from district staff or board members). Once reviewed and approved by the Policy Committee, the policies are brought forward to the Board, which presents them to the community for a “first reading” by placing them on the regular business meeting agenda.

“First Readings” serve as an introduction of the policy or changes to the policy, to district staff and the community. It is a way of providing notice that the Board is seeking to implement these rules and regulations. The public is afforded two additional school board meetings to review the proposed policy and to provide feedback.

District Operations:

This meets with the District Director of Business Operations and/or Superintendent and other related designees as needed to review the status and needs of the physical resources. This includes all infrastructure needs of the district with a priority placed on deferred and current maintenance needs of all district buildings and athletic facilities.

Negotiations:

The negotiations committee meets with the Superintendent, Finance Director, and other members of the district administrative team to develop strategies for contract negotiations with all district employee groups. Committee members also attend all negotiations meetings with bargaining units.

AD HOC COMMITTEES

Board members serve as liaisons to various organizations and partnerships affiliated with the school district. It is the Board’s responsibility to assign members to these ad hoc committees and this is typically done at the Board Organization Meeting in January. Ad hoc committee assignments for the subsequent year are discussed during the December work session. The assignments from the previous year are reviewed and the Board considers as a whole if any committee assignments should be added or removed for the subsequent calendar year. The

Board then discusses and determines assignments during the December work session. The work session discussion is to ensure board alignment between member interest/s, abilities, and time commitment with the committee roles they are asked to serve. Committee assignments will be confirmed at the January Organizational Meeting. Examples of liaison roles are listed below:

Facilities Committee

Board Chair and Treasurer serve on this committee with community business representatives, Director of Operations and Superintendent. Meets three times per year to review finance and business topics as well as buildings and grounds projects as needed.

Continuing Education Committee

Serve as Rockford Board representative. The purpose of the committee is to promote professional growth of certified staff. It will also verify Continuing Education Units (CEUs) and requirements for clock hours for relicensure. Meets regularly as needed.

Curriculum Advisory System Accountability Committee

Serve as Board representative on this advisory committee. The purpose of the committee is to provide community input for new initiatives and curriculum instruction. Committee plans to meet two to three times per year; meeting time and location TBD.

Community Education Advisory Committee

Serve as Rockford Board representative on committee. The advisory board makes program recommendations to the school board. Meets quarterly, usually in the evening. This committee also includes the ECFE/School Readiness Advisory Committee. Committee meets four times a year as needed in the evening.

Meeker & Wright Special Education Cooperative (MAWSECO)

Serve as Rockford representative on MAWSECO governing board. Usually meets monthly in the evening on the fourth Tuesday at the MAWSECO building in Howard Lake. For more information, go to www.mawseco.k12.mn.us.

Northwest Suburban Integration School District (NWSISD)

Is a collaboration of seven school districts in the northwest metro region. The member districts are Anoka–Hennepin, Brooklyn Center, Buffalo-Hanover-Montrose, Elk River, Fridley, Osseo, and Rockford. The purpose of the collaboration is to establish educational programming at one or more sites located within the boundaries of the seven school districts. The programming shall include comprehensive performance-oriented curricula and instruction, including magnet school programming, and may include, but shall not necessarily be limited to, early childhood education, elementary education, secondary education, adult learning, extended day/extended year learning opportunities, childcare, parent education, and community outreach.

Schools Advocating for Fair Funding (SAFF) & Minnesota Rural Educators Association (MREA)

- SAFF: In collaboration with approximately 30 other K-12 school districts, SAFF advocates for improved tax equalization to address the unfair tax burden on taxpayers in low-property wealth school districts. SAFF does so by engaging with state leaders, facilitating collaboration between both administrators and school board members, and by providing financial analysis and comparison to highlight the funding needs.
- MREA: Focuses, lobbies, and educates member districts on topics that are of highest importance to schools in greater Minnesota. This includes funding sources and equitable distribution as well as other resources such as human capital, technology, and instructional needs.

District Staff Development

Serve as board representative on the District Staff Development Committee. Committee meets with the board representative as needed.

Committee At-Large

Serve as Rockford board representative. The committee meets as needed to discuss items under study such as activities, technology, transportation, food service, student data support, referendum steering committee, spearheading of superintendent search and other district needs.

Association of Metropolitan School Districts (AMSD)

Rockford Area Schools along with approximately 40 other K-12 school districts, is a member of the AMSD organization. The mission of AMSD is to advocate for metropolitan school districts and advance legislation that supports student achievement. AMSD is a strong voice for public education both at the Legislature and in the media with a proactive agenda and a commitment to action. AMSD's primary task is to lobby at the state level for the needs of metropolitan school districts. However, AMSD's Board believes that its lobbying efforts are most effective when the organization plays a role in shaping the broader public debate on K-12 issues and advocates for policies that benefit the State as a whole.

Communications Committee

This committee is composed of two board appointees with the Board Chair serving in an advisory capacity. Meetings will occur as needed.

Minnesota State High School League (MSHSL)

Serve as board representative to the Minnesota State High School League. Receives mailings and usually has state level meetings at MSBA Leadership Conference. For more information, go to www.mshsl.org

Chamber Committee

Serve as Rockford School District representative to the Rockford/Greenfield Chamber of Commerce. Meets on a regular bi-monthly basis during the day in Rockford. Only one member, representing the board, can attend the meetings.

Minnesota School Board Association (MSBA)

The Minnesota School Boards Association (MSBA) is a private, nonprofit organization that exists to support public school boards and public education. The MSBA is a leading advocate for

public education: supports, promotes, and strengthens the work of public school boards through professional development opportunities, policy development and maintenance, legislative guidance and information, and legal advice.

MSBA offers a four-phase training program for board members which supports them in developing a foundational understanding of their work as educational leaders.

POSITIONS THAT REPORT TO THE SCHOOL BOARD

NOTE: There is only one position that reports to the school board.

Role of the Superintendent

The Superintendent of Schools reports directly to the board and holds all executive and administrative authority and responsibility for the effective operation of the school, excluding those areas of control that are required by statute to be exercised directly by the Board. The Superintendent acts as the district leader with the support of the district's administrative team. The Superintendent may delegate specific powers or duties to assistants and subordinates while maintaining final responsibility for any actions taken. The Superintendent is also responsible for evaluating her/his leadership team.

Key Functions and Responsibilities of the Superintendent

- Vision, Continuous Improvement, And Focus of District Work.
 1. Partner with the board to design a vision for high student achievement and for every student to have a high-quality daily school experience.
 2. Responsible for the structure, practices, and outcomes for continuous improvement in all aspects of school and district functions, in alignment with the district strategic directions and annual district operational plan (DOP).
 3. Facilitate the process of identifying/executing the district's goals and objectives.

- Communication and Collaboration
 1. Interact effectively with the School Board.
 2. Establish and maintain effective internal and external communication systems.

- Policies and Governance
 1. Develop procedures that define how policy will be implemented.
 2. Work with the Policy Committee to draft policy for the full board.
 3. Recommend to the Board policies on all school system functions.
 4. Implement Board policies.
 5. Demonstrate effective leadership skills and professionalism in the daily management of the school district.

- Instruction
 1. Lead the district in the development and implementation of a rigorous and relevant curriculum that leads to increased student achievement.
 2. Set clear expectations for district-wide high-quality instruction and comprehensive assessment.

3. Set clear expectations for a district-wide commitment that every student will have a positive daily school experience.
 4. Provide full access and full opportunity for all students.
 5. Develop and maintain a leadership culture where professional development is highly valued and all staff are expected to grow and develop their skills to meet the needs of all students.
- Resources
 1. Recommend to the Board the employment and selection of the administrative, instructional, and support staff.
 2. Assign, evaluate, and support district staff.
 3. Oversees and administers the procurement and use of district funds and facilities to maximize efficiency and minimize waste.
 4. Identify and address specific district tasks or problems that emerge (such as the need for new facilities or the need for a levy campaign).

- Allegations raised against person under the authority of the Board

If allegations are raised against the one person under the direct authority of the Board (the Superintendent), it is imperative to follow a fair process when reviewing these allegations. The standard operating recommendations are as follows:

1. If a member of the Board obtains or receives any evidence or documentation related to allegations against the Superintendent, they must promptly provide this information to the board Chair or Vice Chair, along with a clear explanation of how it was obtained.
2. The Chair has delegated authority from the Board to contact the District legal counsel. In matters such as this, it is imperative to exercise that authority. The Chair should contact legal counsel immediately, including the Vice Chair.
3. There are some instances when the primary District legal counsel will recommend securing alternative legal counsel to avoid any presumed or real conflicts of interest.
4. Best practice is for two members of the Board to work together on the issue. It is recommended that the Chair and Vice Chair serve in this capacity together.
5. Chair and Vice Chair will jointly meet with the legal counsel to review the allegations charged against the Superintendent.
6. Legal counsel will guide the Chair / Vice Chair on appropriate next steps.
 - a. Determine if an investigation is required
 - b. If an investigation is recommended, determine type of investigation required, likely requiring securing a third-party investigator
 - c. Determine communication with the alleging party, as appropriate
 - d. Determine if a leave of absence is required to carry out an investigation
 - e. Determine communication plan with the Board to ensure alignment with data privacy and open meeting law considerations. There are instances

where one-way communication makes sense to inform the Board of factual information, with an implicit reminder that this is one-way communication and not a time for discussion/feedback

f. If a leave of absence is required, determine broader communication plan

i. Communication with Direct reports

ii. Communication with Staff

iii. Communication with parents

iv. Communication with community

g. Based on the allegations and/or outcome of the investigation, legal counsel will also help navigate necessary communication with government agencies or law enforcement as applicable.

h. Determine timing for formal board meeting to discuss allegations. Typically, this will occur in a closed meeting session and legal counsel will help to determine timing of that meeting. According to MN Statue, a closed meeting can only occur one time per allegations; the balance of meetings must be held in open format.

i. Resolution of allegations/next steps will be recommended by legal counsel and it is recommended they attend closed meeting sessions with the investigator to present findings and discuss next steps.

TITLE IX

Rockford Area Schools does not discriminate on the basis of sex and prohibits sex discrimination in any educational program or activity that it operates, as required by Title IX, including employment.

All Title IX reports and concerns should be directed to the Superintendent of Schools

More information can be found at

<https://www.rockford883.org/district/departments/human-resources/title-ix>

SCHOOL BOARD POLICIES

- Policy 201** - Legal Status of the School Board
- Policy 202** - School Board Officers
- Policy 203** - Operation of School Board - Governing Rules
- Policy 203.1** - School Board Procedures; Rules of Order
- Policy 203.2** - Order of the Regular School Board Meeting
- Policy 203.5** - School Board Meeting Agenda
- Policy 203.6** - Consent Agenda
- Policy 204** - School Board Meeting Minutes
- Policy 205** - Open Meetings and Closed Meetings
- Policy 206** - Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings
- Policy 207** - Public Hearings
- Policy 208** - Development, Adoption and Implementation of Policies
- Policy 209** - Code of Ethics
- Policy 209** - Code of Ethics Addendum
- Policy 210** - Conflict of Interest - School Board Members
- Policy 211** - Criminal or Civil Action Against School District, School Board Member, Employee or Student
- Policy 212** - School Board Member Development
- Policy 213R** - School Board Committees
- Policy 214** - Out-of-State Travel by School Board Members

WORKS CITED

Eligibility Requirements for School Board Members, Minnesota School Boards Association (MSBA)

Rockford Public Schools 200 Series Policies

Standards for School Board Leadership, Minnesota School Boards Association (MSBA)
Governance and Management, TeamWorks International

Minnesota School Boards Association (MSBA) School Board Workshop Series

Last updated: _____

This handbook will be reviewed and updated each summer.



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

Subject: IOwA Reauthorization Resolution

Meeting Date: December 16, 2024

Prepared by: Superintendent's Office

Date Prepared: December 12, 2024

Information Briefing Action Enclosure Item(s)

Resolution to Authorize Executive Assistant Courtney Neibert as the IOwA.

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity and Access Management



Rockford Area Schools ISD 883

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www.rockford883.org

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: Rockford Area School District ISD 883

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): 0883-01

Superintendent or Exec. Director Name: Jeff Ridlehoover

Will act as the IOwA? Yes No

If no, identify below the individual who will act as the IOwA for your organization.

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name: Courtney
Neibert

Title: Administrative
Assistant

Board Member Signature:

Name: _____

Date: _____

Once the EDIAM Board Resolution is completed, scan and email it to: useraccess.mde@state.mn.us



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: *Truth in Taxation Public Hearing*

Meeting Date: December 16, 2024

Prepared by: Bridget Peterson, CFO

Date Prepared: December 4, 2024

Information Briefing Action Enclosure Item(s)

The attached presentation will be presented to the public followed by a public comment session, if needed.

**ISD 883
Rockford Public School District**

Truth in Taxation Presentation

**Bridget Peterson, CFO
bridget.peterson@rockford883.org**





Agenda

- Review of Meeting Requirements
- Presentation of current school year budget
- Presentation of proposed tax levy
- Public comment

Truth in Taxation Requirements

- Meeting must be held between November 25 and December 30 at 6pm or later
- May be a part of a regularly scheduled meeting
- Presentation must include discussion on:
 - Fiscal Year 2025 budget
 - Pay 2025 Proposed Tax Levy
- Must allow for public comments



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Minnesota School Funding

Public schools districts are funded by the federal government, state government, local fees and local taxpayers through property taxes with the state of Minnesota being the largest source of funding.

FY 2025 Budget



FY 2025 Budget

• Our school district is required to use a “Fund Accounting” system, thus we account for our revenues and expenditures using six separate funds:

- General Fund *
- Food Service Fund
- Community Service Fund *
- Building Construction Fund
- Debt Service Fund *
- Internal Service

*Funds have a tax levy component

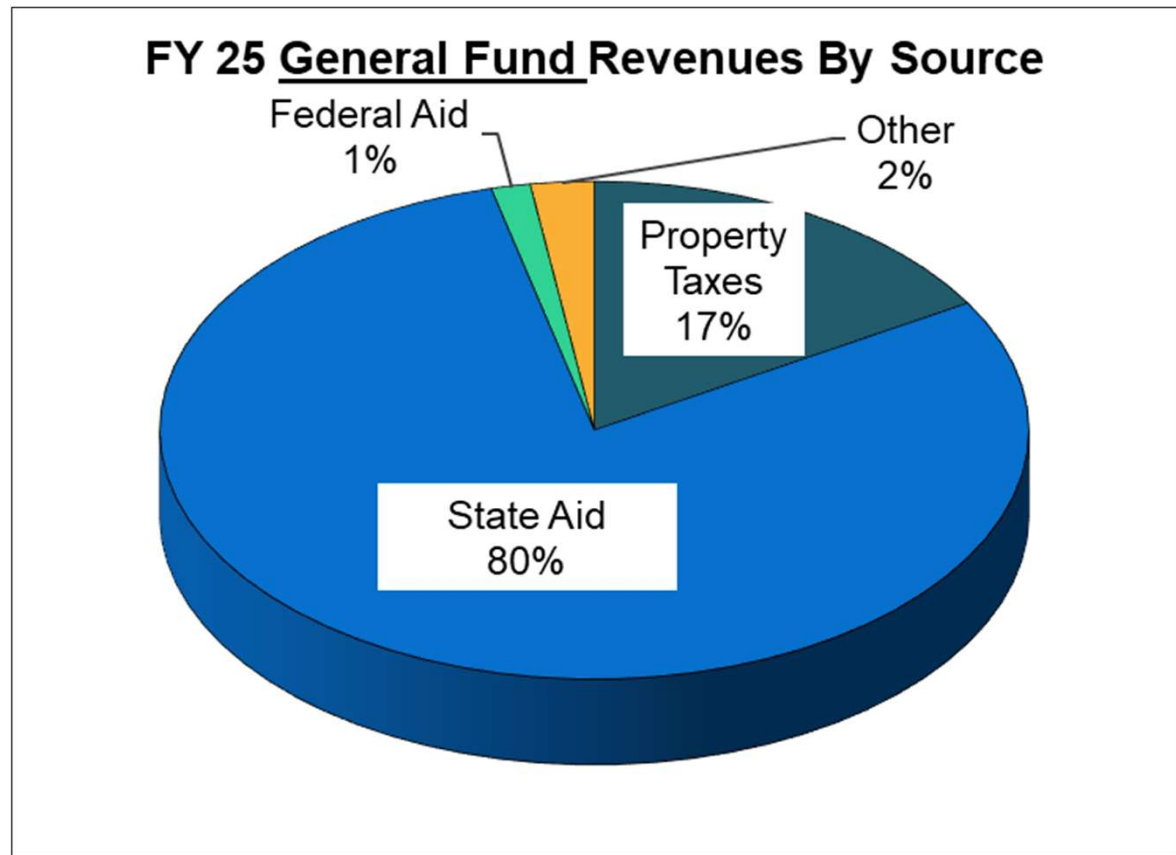


Budget Overview

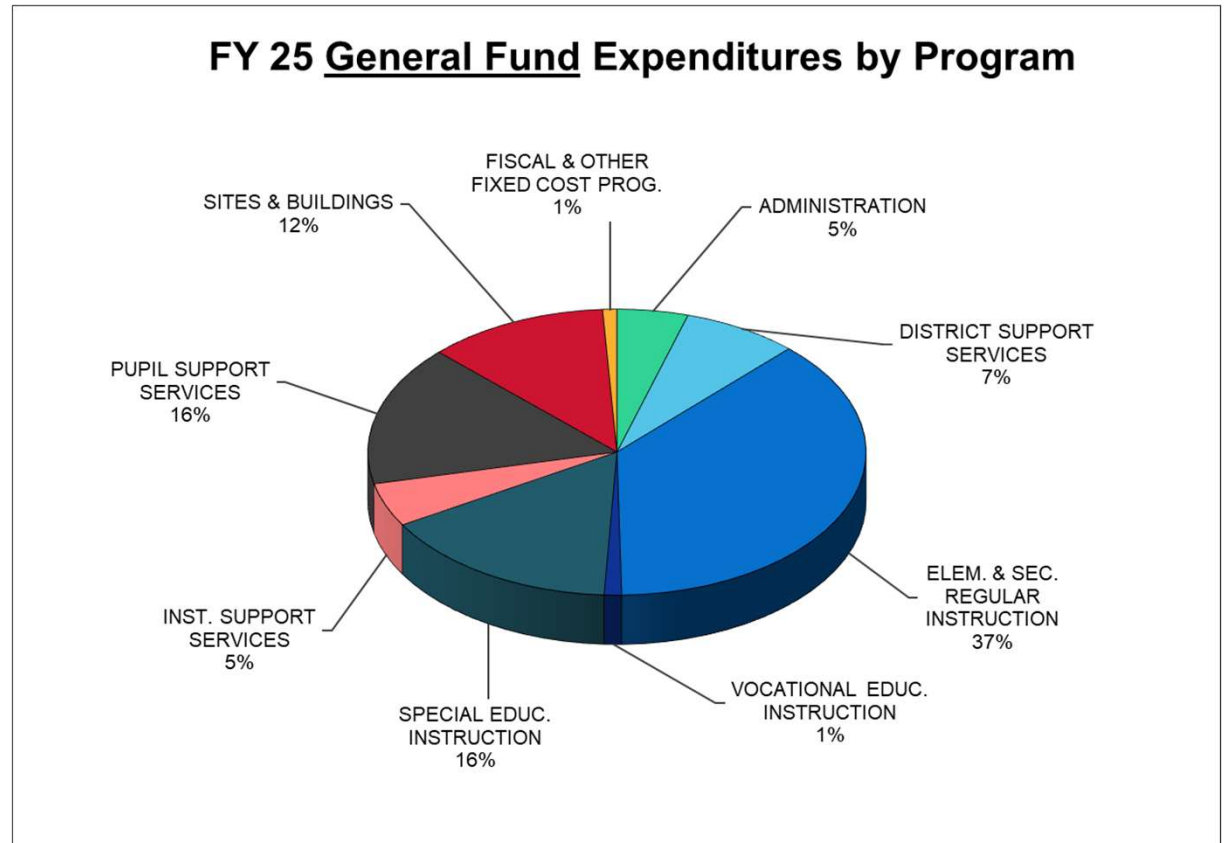
FY 2025 Budget Summary

Fund	Revenue		Expense		Surplus/(Deficit)
General Fund	\$	21,947,440	\$	22,125,064	\$ (177,624)
Food Service	\$	1,220,473	\$	1,075,930	\$ 144,543
Community Service	\$	1,472,446	\$	1,481,895	\$ (9,449)
Construction	\$	5,000	\$	3,676,545	\$ (3,671,545)
Debt Service	\$	5,187,248	\$	4,915,541	\$ 271,707
Total	\$	29,832,607	\$	33,274,975	\$ (3,442,368)

FY 2025 General Fund Revenues by Source



FY 2025 General Fund Expenditures by Program



2025 Property Tax Levy

School District Tax Levy Timeline

Summer	September	November 5	November 25 - December 30	2025
Information provided to State for preliminary levy calculations	Preliminary levy certification by school board	Hold elections; elections for bonds or levies can cause the final levy to be higher than the preliminary levy set in September	School District holds Truth in Taxation meeting and certify final property tax levy for taxes payable in 2025	Property taxes collected by counties and distributed to the school district

Local Property Tax Levy



- State limits the local property tax levy by statutorily defined formulas
 - Levy limitation formulas are driven by:
 - Pupil Counts
 - Specific eligible expenditure types
 - Population
 - Voter authorization
 - Districtwide Property Valuations

Levy Overview

	Final Pay 2024	Proposed Pay 2025	\$ Change	% Change
General Fund (Fund 1)				
Operating Referendum	1,586,559	1,544,249	(42,310)	-2.7%
Local Optional	1,260,954	1,196,952	(64,002)	-5.1%
Equity	214,689	207,389	(7,300)	-3.4%
Transition	48,541	46,081	(2,460)	-5.1%
Operating Capital	188,495	222,852	34,357	18.2%
Q Comp	146,655	139,870	(6,785)	-4.6%
Achievement and Integration	59,395	63,322	3,928	6.6%
Reemployment Insurance	15,000	23,000	8,000	53.3%
Safe Schools	62,791	59,609	(3,182)	-5.1%
Career & Technical	70,381	67,008	(3,373)	-4.8%
Long Term Facilities Maintenance	231,412	215,597	(15,816)	-6.8%
Building/Land Lease	26,418	26,740	322	1.2%
<i>Adjustments and Abatements</i>	<i>(315,297)</i>	<i>(414,206)</i>	<i>(98,909)</i>	-
General Fund Total Levy	3,595,994	3,398,463	(197,531)	-5.5%
Community Service (Fund 4)				
Basic Community Education	72,437	74,976	2,538	3.5%
Early Childhood Education	38,686	45,446	6,760	17.5%
Home Visiting	1,185	1,468	284	24.0%
School-age Care	15,000	15,000	-	0.0%
<i>Adjustments and Abatements</i>	<i>(2,954)</i>	<i>(14,738)</i>	<i>(11,785)</i>	-
Community Service Fund Total Levy	124,354	122,152	(2,202)	-1.8%
Debt Service Fund (Fund 7)				
Voter Approved Debt Service	4,314,870	4,311,720	(3,150)	-0.1%
Non-Voter Approved Debt Service	746,671	685,410	(61,262)	-8.2%
<i>Adjustments and Abatements</i>	<i>(127,604)</i>	<i>(14,622)</i>	<i>112,983</i>	-
Debt Service Fund Total Levy	4,933,937	4,982,508	48,571	1.0%
Total Property Tax Levy All Fund	8,654,285	8,503,123	(151,162)	-1.75%

Levy Highlights

Major Changes

Operating Capital	+ \$34,357 Decrease in state aid due to rising property valuations
Local Optional Revenue	- \$64,002 Decrease due to declining enrollment
Debt Service	- \$64,412 Decrease largely due to the maturity of the 2021A Series GO Capital Facilities Refunding Bonds

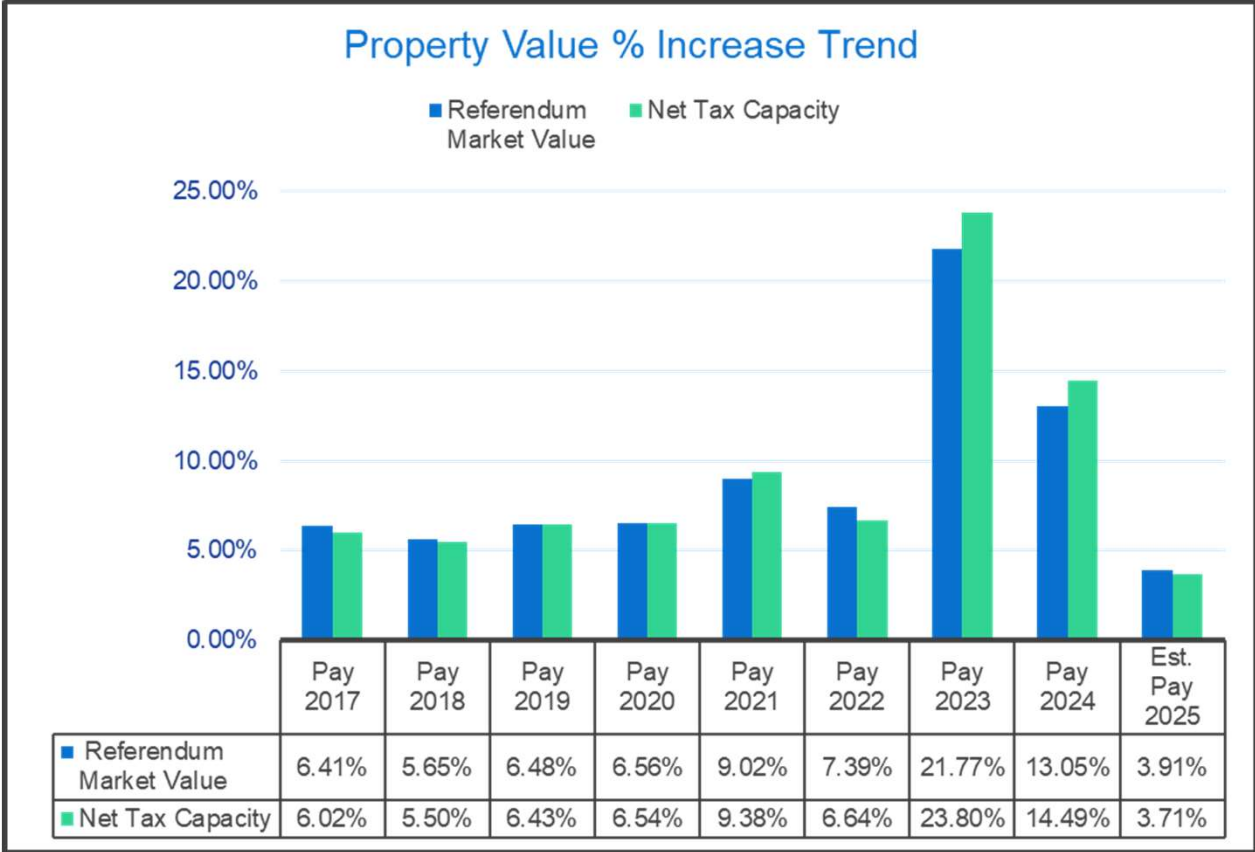
Tax Levy and Budget

% Change to Tax Levy \neq % Change to Budget Revenue

Some levy increases are offset by a reduction in state aid meaning no additional revenue for school district budget

Timeline for Taxpayers

March 2024	Spring/Early Summer	November 10 -24	November 25 - December 30	March
<p>Taxpayers received preliminary valuations notice from county for taxes payable the following year</p>	<p>Local and county board of appeal and equalization meetings held providing taxpayers opportunity to challenge property valuations.</p>	<p>Counties deliver mailed notice of proposed property taxes to each taxpayer.</p>	<p>School District holds Truth in Taxation meeting and certify final property tax levy for taxes payable in 2025</p>	<p>Taxpayers receive tax statement from counties for taxes payable in 2025</p>



Valuation History

Dividing the Property Tax Pie

Property values do not rise uniformly across all properties

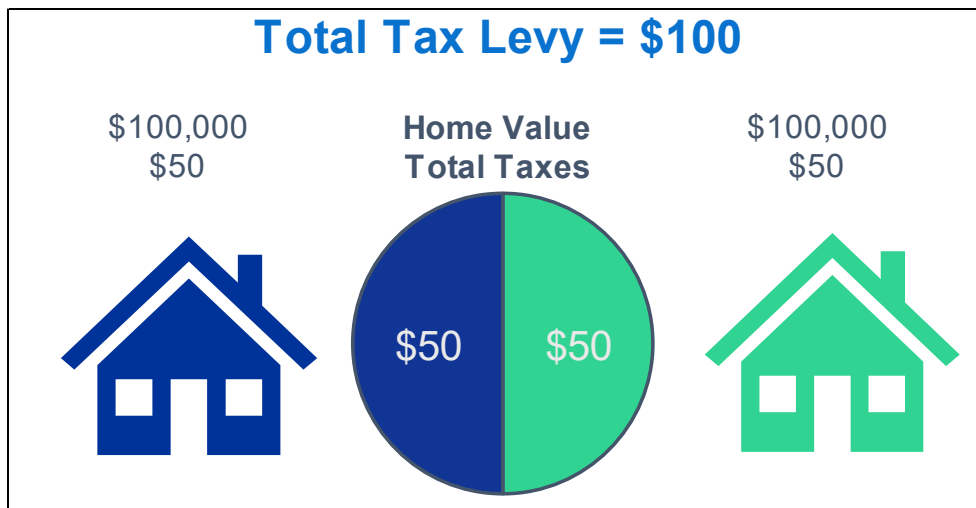
The burden of the levy shifts from taxpayers with lower increases to those with higher increases.

Higher increase =
Larger piece of the property tax pie.

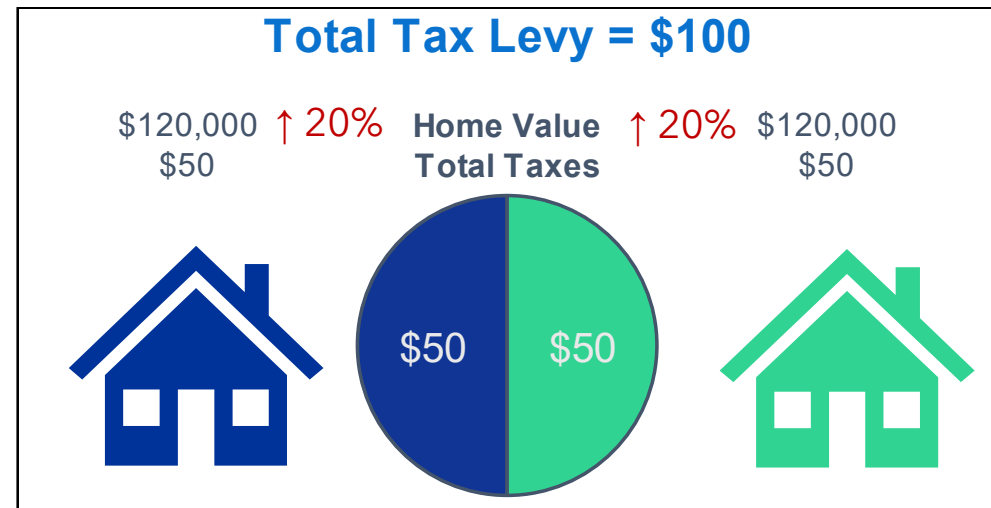


Impact of Valuation Changes

Current



Home Values Up Equal 20%



No change in tax burden

Impact of Valuation Changes

Current

Total Tax Levy = \$100

\$100,000
\$50

Home Value
Total Taxes

\$100,000
\$50



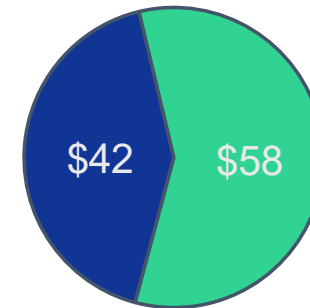
Home Value Changes Vary

Total Tax Levy = \$100

\$110,000 ↑ 10%
\$42

Home Value
Total Taxes

↑ 40% \$140,000
\$58



Same Levy, Shift in Tax Burden

Estimated Tax Impacts

All Classifications - 3.5% Increase

Summary			
	Pay 2024	Est. Pay 2025	% Change
Referendum Market Value	\$ 1,822,247,150	\$ 1,893,510,351	3.91%
RMV Tax Rate	0.16501%	0.14699%	-10.92%
Net Tax Capacity	\$ 20,758,877	\$ 21,529,445	3.71%
NTC Tax Rate	26.06%	25.44%	-2.37%

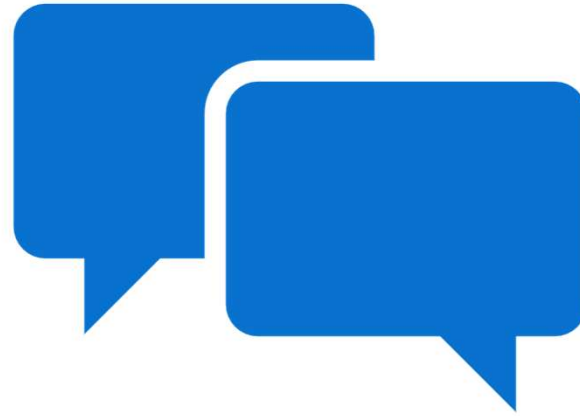
Types of Property	Pay 2024 Value	Pay 2025 Est. Value	Pay 2024	Pay 2025	\$ Change	% Change
Residential Homestead (Value Increase 3.5%)	\$241,500	\$250,000	\$987	\$942	(\$45)	-4.56%
	289,900	300,000	1,205	1,155	(50)	-4.18%
	338,200	350,000	1,422	1,367	(55)	-3.86%
	386,500	400,000	1,638	1,579	(60)	-3.63%
	434,800	450,000	1,850	1,791	(59)	-3.21%
	531,400	550,000	2,282	2,239	(43)	-1.87%
628,000	650,000	2,756	2,704	(52)	-1.87%	
Commercial / Industrial** (Value Increase 3.5%)	\$96,600	\$100,000	\$400	\$390	(\$10)	-2.46%
	241,500	250,000	1,076	1,056	(20)	-1.82%
	483,100	500,000	2,277	2,234	(43)	-1.87%
	966,200	1,000,000	4,678	4,589	(88)	-1.88%
Agricultural Homestead (Value Increase 3.5%)	\$8,700	\$9,000	\$4.30	\$4.36	\$0.06	1.34%
	9,700	10,000	4.80	4.84	0.05	1.00%
	10,600	11,000	5.24	5.33	0.09	1.66%
	11,600	12,000	5.74	5.81	0.08	1.34%
Agricultural Non-Homestead (Value Increase 3.5%)	\$8,700	\$9,000	\$8.60	\$8.72	\$0.12	1.34%
	9,700	10,000	9.59	9.69	0.10	1.00%
	10,600	11,000	10.48	10.66	0.17	1.66%
	11,600	12,000	11.47	11.63	0.15	1.34%

*Actual taxes may be lower in certain taxing districts due to Disparity Reduction Aid.

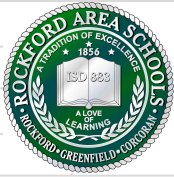
**Commercial Industrial taxes will have small variations from one taxing City/township to the next due to differences in the Twin Cities Metropolitan Area Fiscal Disparities Program

Other Taxpayer Resources

- Minnesota Homestead Property Tax Refund
- Special Property Tax Refund Program
- Senior Citizen Property Tax Deferral
- Disable Veteran's Homestead Property Tax Exclusion
- Blind or Disabled Special Homestead Classification
- Green Acres and Rural Preserve



Public Comments



ROCKFORD AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT 883
BOARD OF EDUCATION

Subject: Acknowledgement of Contributions Resolution

Meeting Date: December 16, 2024

Prepared by: Business Office

Date Prepared: December 10, 2024

<input type="checkbox"/> Information	<input type="checkbox"/> Briefing	<input checked="" type="checkbox"/> Action	<input type="checkbox"/> Enclosure Item(s)
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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>
Wendy Fender	RMS Donation: 3 winter coats	General Fund Donation (RMS)
Rockford Education Foundation	\$70.06	General Fund Donation (RHS College & Career Fair water and snacks for vendors)
Rockford Education Foundation	\$1,500.00	General Fund Donation (REAMS Blast off sensory path pack)
Rockford Education Foundation	\$137.18	General Fund Donation (RHS Bacterial Transformation Kit)
Anonymous Donation	lodging for school board members for 2 nights	General Fund Donation (Lodging for school board members to attend MREA Summit)
Anonymous Donations	\$82.00	RHS FFA Fund Donation
Cargill	\$50.00	RHS FFA Fund Donation
Cargill	\$100.00	RMS FFA Fund Donation
Paul Fudenburg	RMS Donation: 150 pencils & 12 kickbands	General Fund Donation (RMS)
Missy Kuklok	RMS Donation: Power of Yet bulletin board decorations & Jolly Ranchers	General Fund Donation (RMS)
Eric Meyers	RMS Donation: 20 slinkys	General Fund Donation (RMS)

Pedersen Family	RMS Donation: weighted blanket for SPED Dept.		General Fund Donation (RMS)
Sarah Sheets	REAMS Donation: set of 4 bins		General Fund Donation (REAMS)
Mortenson Family	RMS Donation: Stress Balls		General Fund Donation (RMS)
Shannon Sand	REAMS Donation: 2 picture books, countdown timer, memory matching math game		General Fund Donation (REAMS)
Natashia Olesen	REAMS Donation: 2 picture books, 3 packs of "book" temporary tattoos		General Fund Donation (REAMS)
Jessica Mathias	REAMS Donation: Book: The Sea in Winter by Christine Day		General Fund Donation (REAMS)
Bohjanen Family	RMS Donation: Yahtzee game		General Fund Donation (RMS)
Samantha Pierce	Preschool Donation: Glue Sticks		General Fund Donation (Preschool)



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

Subject: Exiting Board Member Recognition

Meeting Date: December 16, 2024

Prepared by: Superintendent's Office

Date Prepared: December 12, 2024

Information Briefing Action Enclosure Item(s)

Dr. Jeff Ridlehoover to recognize Board Members Amy Edwards and Jenny Kneeland for their years on the School Board