Regular School Board Meeting

Monday, July 20, 2026 5:15 PM
FHS Library and YouTube Live Stream, 1515 11th Street, International Falls, Minnesota 56649

This School Board Meeting is available to watch via Live Stream by selecting the following link or by going to the "Falls High Journalism" youtube page.

Call to Order

1. Roll Call:
   ___ Jessica Crosby, Vice Board Chair
   ___ Dale Johnson, Director
   ___ Toni Korpi, Clerk
   ___ Tina Sather, Treasurer
   ___ Roxanne Skogstad-Ditsch, Director
   ___ JoAnn Smith, Board Chair

   Non-Voting Members:
   ___ Beth Shermoen, Superintendent
2. Pledge of Allegiance

Approval of Agenda

1. Approve agenda as presented.
   Motion by ______, second by ______. Motion carried / failed.

Open Forum

1. Presentation of the Pre-Sale Report for General Obligation Facilities Maintenance Bonds, Series 2026A - Jen Chapman, Associate Municipal Advisor, Ehlers
2. CESO LTFM Presentation - Lauren Syrup; Business Manager
3. Public Open Forum

Committee and Administrative Reports

1. Melissa Tate, Secondary Principal:
2. Lisa West, Elementary Principal:
3. Molly Larson, Community Education Director:
4. Timm Ringhofer, Activities Director:
5. Beth Shermoen, Superintendent:
6. Policy Committee:
7. Athletic Committee:

8. Legislative Committee:

Consent Agenda

Approve the Consent Agenda as presented.
Motion by ______, second by ______. Motion carried / failed.

1. Approve payroll in the amount of $339,137.93 for pay periods 6/26/26 (Regular & Teacher Payout Payroll) and 7/10/26 (Regular & Teacher Summer Checks Payroll).
2. Approve current accounts payable due in the amount of $3,345,403.31.
3. Approve past meeting minutes for the regular school board meeting on June 22, 2026.
4. Approve the District's Fiscal year 2027-2028 Long-Term Facilities Maintenance Plan.
5. Approve the renewal of the Marsh McClannen Insurance Services for the 26/27 School Year.
6. Approve the 2026–2029 Environmental, Health and Safety Management Services (IEA) Renewal for ISD 361.
7. Approve SLP Becca Nelson FTE increase from .50 FTE to 1.0 FTE for the 26/27 school year.
8. Approve Seth Ettestad as a TOSA (Teacher on Special Assignment) under the 331 contract as the Full Service Community School Coordinator for Falls Elementary School for the 26/27 school year.
9. Approve the hire of Justin Carney as a Special Education teaching position.
10. Approve the hire of Katie Barras as the Falls Elementary Indian Education Liaison for the 26/27 school year.
11. Approve the hire of Adyson Wallander as Part-Time Administrative Assistant at FES.
12. Approve the hire of Lexi Erickson as Assistant Girls Hockey Coach for the 2026-2027 season.
13. Approve the hire of Marc Glowack as Assistant Girls Hockey Coach for the 2026-2027 season.
14. Approve the hire of Karla Olson-Line as Boys Basketball Cheerleading Coach for 2026-2027.
15. Approve the hire of Hailey Silvers as the Part-time Community Education Aquatic Program Coordinator.
16. Approve the formal recognition of the resignation of Jenesa Balaski as the KAPE Coordinator on August 11, 2025.
17. Approve posting two positions: School-Age Child Care Program Lead & School-Age Child Care Assistant.
18. Approve the full day teacher sub pay to $145.00.
19. Approve the updated ISD 361 Booster Club Guidelines.
20. Approve the food service Milk Bid for the 2026-2027 school year. Recommendation to accept Sandstrom's bid.

21. Approve the food service Bread Bid for the 2026-2027 school year. Recommendation to accept Pan O Gold bid.
22. Approve the price increase for adult / visitor lunch meal price to $5.65 and adult / visitor breakfast meal price to $3.50.
23. Second Reading: Policy 404 - Employment Background Checks
24. Second Reading: Policy 601 - Student District Curriculum and Instruction Goals
25. Second Reading: Policy 602 - Organization of School Calendar and School Day
26. Second Reading: Policy 603 - Curriculum Development
27. Second Reading: Policy 604 - Instructional Coaches
28. Second Reading: Policy 605 - Alternative Programs
29. Second Reading: Policy 606 - Textbooks and Instructional Materials
30. Second Reading: Policy 606.5 - Library Materials
31. Second Reading: Policy 607 - Organization of Grade Levels
32. Second Reading: Policy 609 - Religion and Religious and Cultural Observations
33. Second Reading: Policy 610 - Field Trips
34. Second Reading: Policy 612.1 - Development of Parent nad Family Engagement Policies for Title 1 Programs
35. Second Reading: Policy 615 - Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 and LEP Students
36. Second Reading: Policy 616 - School District System Accountability
37. Second Reading: Policy 620 - Credit for Learning
38. Second Reading: Policy 623 - Mandatory Summer School Instructions
39. Second Reading: Policy 701 - Establishment and Adoption of School District Budget
40. Second Reading: Policy 701.1 - Modification of School District Budget
41. Second Reading: Policy 702 - Accounting
42. Second Reading: Policy 703 - Annual Audit

Action Items

1. Improving systems and structures to create a culture where all are welcome and supported.

1.a. Resolution Acceptance of Gifts and Donations. Motion by ______, second by ______. Motion carried / failed.

1.b. Resolution Relating to the Election of School Board Member and Calling the District General

Election.
Motion by ______, second by ______. Motion carried / failed.

1.c. Approval of the At-Will Contract.
Motion by ______, second by ______. Motion carried / failed.

2. Implementing data-driven teaching practices and staff collaboration to increase student academic success.

2.a. Approval of a 1.0 fte First Grade Teaching Position due to Increased Enrollment.
Motion by ______, second by ______. Motion carried / failed.

2.b. Approval of the July 1, 2026 - June 30, 2029 Superintendent Employment Agreement.
Motion by ______, second by ______. Motion carried / failed.

3. Maintain our facilities to be welcoming, safe and efficient for use by students and the community.

3.a. Resolution Adopting the School Districts FY2027-2028 Long Term Facilites Maintenance Plan (LTFM).
Motion by ______, second by ______. Motion carried / failed.

Adjournment

1. Motion by ______, second by ______ to adjourn meeting at ______ p.m.
Motion carried / failed.

July 20, 2026

PRE-SALE REPORT FOR

Independent School District No. 361 (International Falls), Minnesota

$2,525,000 General Obligation Facilities Maintenance Bonds, Series 2026A

EHLERS
PUBLIC FINANCE ADVISORS

Prepared by:

Ehlers
3001 Broadway Street, Suite 320
Minneapolis, MN 55413

Advisors:

Shelby McQuay, Senior Municipal Advisor
Jen Chapman, Associate Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

$2,525,000 General Obligation Facilities Maintenance Bonds, Series 2026A

The resolution approved by the School Board on August 18, 2025 authorized the issuance of an amount not to exceed $2,700,000 in bonds. Our current estimate of the amount of bonds necessary to finance the project costs, based on updated estimates and the expected premium pricing structure, is $2,525,000.

Purposes:

The proposed issue will finance indoor air quality and roofing projects included in the District's ten year plan approved by the Commissioner of Education.

Authority:

The Bonds are being issued pursuant to Minnesota Statutes, Chapter 475 and Section 123B.595. The Bonds will be general obligations of the District for which its full faith, credit and taxing powers are pledged.

Debt service will be paid from annual property tax levies and state aid received as part of the School Building Bond Agricultural Credit program.

Term/Call Feature:

The Bonds are being issued for a term of 16 years, 5 months. Principal on the Bonds will be due on February 1 in the years 2029 through 2043. Interest will be due every six months beginning August 1, 2027.

The Bonds maturing on February 1, 2025 and later will be subject to prepayment at the discretion of the District on February 1, 2034 or any date thereafter.

Bank Qualification:

Because the District is expecting to issue no more than $10,000,000 in tax exempt debt during the calendar year, the District will be able to designate the Bonds as "bank qualified" obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.

State Credit Enhancement:

By resolution the District will covenant and obligate itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, which provides for payment by the State of Minnesota in the event of a potential default of a school district obligation.

To qualify for the credit enhancement, the District must submit an application to the State. Ehlers will coordinate the application process to the State on your behalf.

Rating:

Under current bond ratings, the state credit enhancement would bring a S&P Global Rating of "AAA". The District's most recent bond issues were rated by S&P Global Ratings. The current rating on those bonds are "AAA" (credit enhanced rating) and "A"/Stable outlook (underlying rating). The District will request a new rating for the Bonds.

Basis for Recommendation:

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Bonds and long-term financial capacity, as well as the tax status considerations related to the Bonds and the structure, timing and other similar matters related to the Bonds, we are recommending the issuance of Bonds as a suitable option.

Method of Sale/Placement:

We are recommending the Bonds be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Bonds from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Premium Pricing:

In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.” Any net premium received may be used to reduce the principal amount of the Bonds, increase the net proceeds for the project, or to fund a portion of the interest on the Bonds.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the District and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the District’s outstanding debt and will alert you to any future refunding opportunities.

Continuing Disclosure:

The District will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The District is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The District must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The District’s specific arbitrage responsibilities will be detailed in the Tax Certificate (the “Tax Compliance Document”) prepared by your Bond Attorney and provided at closing.

The Bonds may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the District within 30 days after the sale date to review the District’s specific responsibilities for the Bonds. The District is currently receiving arbitrage services from Ehlers in relation to the Bonds.

Investment of Bond Proceeds:

Ehlers will assist the District in developing a strategy to invest the Bond proceeds until the funds are needed to pay project costs.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

Bond Counsel: Kennedy & Graven, Chartered

Paying Agent: Bond Trust Services Corporation

Rating Agency: S&P Global Ratings (S&P)

PROPOSED DEBT ISSUANCE SCHEDULE

School Board Approved Resolution Authorizing Sale of the Bonds:	August 18, 2025
Ehlers Presents Pre-Sale Report to School Board:	July 20, 2026
Due Diligence Call to Review Official Statement:	Week of August 3, 2026
Conference with Rating Agency:	Week of August 3, 2026
Distribute Official Statement:	August 6, 2026
Ehlers Receives and Evaluates Proposals for Purchase of Bonds:	August 17, 2026
School Board Meeting to Award Sale of Bonds:	August 17, 2026
Estimated Closing Date:	September 10, 2026

Attachments

Estimated Sources and Uses of Funds

Estimated Combined Net Debt Service Schedule

Estimated Net Debt Service Schedule – IAQ Portion

Estimated Net Debt Service Schedule – Roofing Portion

Estimated Long-Term Financing Plan for Debt and Capital Payments and Levies

EHLERS' CONTACTS

Shelby McQuay, Senior Municipal Advisor	(651) 697-8548
Jen Chapman, Associate Municipal Advisor	(651) 697-8566
Silvia Johnson, Lead Public Finance Analyst	(651) 697-8580
Brian Shannon, Senior Finance Manager	(651) 697-8515

International Falls School District, ISD #361

Estimated Sources and Uses for Facilities Maintenance Bond Issue

July 17, 2026

	School Building Bonds	LTFM-DM	LTFM - IAQ	LTFM - Roofing	Total 2026A	Total Project
Estimated Bond Amount	**$18,430,000**	**$2,375,000**	**$2,125,000**	**$400,000**	**$2,525,000**	
Estimated Project Costs	**19,317,616**	**2,950,525**	**2,091,500**	**408,500**	**2,500,000**	**$24,768,141**
Dated Date of Bonds	**01/30/25**	**01/30/25**	**09/10/26**	**09/10/26**		
Sources of Funds						
Par Amount	$18,430,000	$2,375,000	$2,125,000	$400,000	$2,525,000	
Reoffering Premium [1]	827,298	128,943	58,008	27,349	85,357	
Funds on Hand [2]		500,000	98,645	20,355	119,000	
Investment Earnings [3]	860,000	102,254				962,254
Total Sources	$20,117,298	$3,106,197	$2,281,653	$447,704	$2,729,357	
Uses of Funds						
Underwriter's Compensation [4]	$189,833	$24,360	$26,563	$5,000	$31,563	
Capitalized Interest [2]			98,645	20,355	119,000	
Legal and Fiscal Costs [5]	119,757	15,368	61,120	11,505	72,625	
Net Available for Project Costs	**19,807,708**	**3,066,469**	**2,095,326**	**410,844**	**2,506,170**	**$25,380,347**
Total Uses	$20,117,298	$3,106,197	$2,281,653	$447,704	$2,729,357	
Initial Deposit to Construction Fund	**$18,947,708**	**$2,964,215**	**$2,095,326**	**$410,844**	**$2,506,170**	**$24,418,093**

1 The underwriter of the bonds may receive a reoffering premium in the sale of the bonds. They will retain a portion of the premium as their compensation, or underwriter's discount. The remainder of the premium will be either be used to reduce the par amount of the bonds, pay a portion of the first year's interest on the bonds, or deposited in the construction fund and used to fund a portion of the project costs.

2 The District will use funds on hand in the debt service fund to pay a portion of the interest payments due during fiscal year 2027-28.

3 Investment earnings for the 2025A issue are estimates as of June 30, 2026. Investment earnings on the 2026A bonds are negligible due to the project nearing completion.

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

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

International Falls School District No. 361

$2,525,000 General Obligation Facilities Maintenance Bonds, Series 2026A
Issue Summary
Dated: September 10, 2026

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
09/10/2026	-	-	-	-	-	-	-
08/01/2027	-	-	101,650.00	101,650.00	(101,650.00)	-	-
02/01/2028	-	-	57,000.00	57,000.00	(17,350.00)	39,650.00	39,650.00
08/01/2028	-	-	57,000.00	57,000.00	-	57,000.00	-
02/01/2029	135,000.00	5.000%	57,000.00	192,000.00	-	192,000.00	249,000.00
08/01/2029	-	-	53,625.00	53,625.00	-	53,625.00	-
02/01/2030	125,000.00	5.000%	53,625.00	178,625.00	-	178,625.00	232,250.00
08/01/2030	-	-	50,500.00	50,500.00	-	50,500.00	-
02/01/2031	130,000.00	5.000%	50,500.00	180,500.00	-	180,500.00	231,000.00
08/01/2031	-	-	47,250.00	47,250.00	-	47,250.00	-
02/01/2032	135,000.00	5.000%	47,250.00	182,250.00	-	182,250.00	229,500.00
08/01/2032	-	-	43,875.00	43,875.00	-	43,875.00	-
02/01/2033	145,000.00	5.000%	43,875.00	188,875.00	-	188,875.00	232,750.00
08/01/2033	-	-	40,250.00	40,250.00	-	40,250.00	-
02/01/2034	150,000.00	5.000%	40,250.00	190,250.00	-	190,250.00	230,500.00
08/01/2034	-	-	36,500.00	36,500.00	-	36,500.00	-
02/01/2035	155,000.00	5.000%	36,500.00	191,500.00	-	191,500.00	228,000.00
08/01/2035	-	-	32,625.00	32,625.00	-	32,625.00	-
02/01/2036	165,000.00	5.000%	32,625.00	197,625.00	-	197,625.00	230,250.00
08/01/2036	-	-	28,500.00	28,500.00	-	28,500.00	-
02/01/2037	175,000.00	4.000%	28,500.00	203,500.00	-	203,500.00	232,000.00
08/01/2037	-	-	25,000.00	25,000.00	-	25,000.00	-
02/01/2038	180,000.00	4.000%	25,000.00	205,000.00	-	205,000.00	230,000.00
08/01/2038	-	-	21,400.00	21,400.00	-	21,400.00	-
02/01/2039	190,000.00	4.000%	21,400.00	211,400.00	-	211,400.00	232,800.00
08/01/2039	-	-	17,600.00	17,600.00	-	17,600.00	-
02/01/2040	200,000.00	4.000%	17,600.00	217,600.00	-	217,600.00	235,200.00
08/01/2040	-	-	13,600.00	13,600.00	-	13,600.00	-
02/01/2041	205,000.00	4.250%	13,600.00	218,600.00	-	218,600.00	232,200.00
08/01/2041	-	-	9,243.75	9,243.75	-	9,243.75	-
02/01/2042	215,000.00	4.250%	9,243.75	224,243.75	-	224,243.75	233,487.50
08/01/2042	-	-	4,675.00	4,675.00	-	4,675.00	-
02/01/2043	220,000.00	4.250%	4,675.00	224,675.00	-	224,675.00	229,350.00
Total	**$2,525,000.00**	**-**	**$1,121,937.50**	**$3,646,937.50**	**(119,000.00)**	**$3,527,937.50**	**-**

Yield Statistics

Bond Year Dollars	$25,698.96
Average Life	10.178 Years
Average Coupon	4.3656925%
Net Interest Cost (NIC)	4.1563667%
True Interest Cost (TIC)	4.1156155%
All Inclusive Cost (AIC)	4.4784147%
Bond Yield for Arbitrage Purposes	3.9446266%

IRS Form 8038

Net Interest Cost	3.9519897%
Weighted Average Maturity	10.048 Years
Dated	9/10/2026
First Available Call Date	

International Falls School District No. 361

$2,125,000 General Obligation Facilities Maintenance Bonds, Series 2026A

FM - IAQ Portion

Dated: September 10, 2026 - Purpose 1 of 2

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
09/10/2026	-	-	-	-	-	-	-
08/01/2027	-	-	84,262.50	84,262.50	(84,262.50)	-	-
02/01/2028	-	-	47,250.00	47,250.00	(14,382.24)	32,867.76	32,867.76
08/01/2028	-	-	47,250.00	47,250.00	-	47,250.00	-
02/01/2029	90,000.00	5.000%	47,250.00	137,250.00	-	137,250.00	184,500.00
08/01/2029	-	-	45,000.00	45,000.00	-	45,000.00	-
02/01/2030	90,000.00	5.000%	45,000.00	135,000.00	-	135,000.00	180,000.00
08/01/2030	-	-	42,750.00	42,750.00	-	42,750.00	-
02/01/2031	90,000.00	5.000%	42,750.00	132,750.00	-	132,750.00	175,500.00
08/01/2031	-	-	40,500.00	40,500.00	-	40,500.00	-
02/01/2032	95,000.00	5.000%	40,500.00	135,500.00	-	135,500.00	176,000.00
08/01/2032	-	-	38,125.00	38,125.00	-	38,125.00	-
02/01/2033	100,000.00	5.000%	38,125.00	138,125.00	-	138,125.00	176,250.00
08/01/2033	-	-	35,625.00	35,625.00	-	35,625.00	-
02/01/2034	105,000.00	5.000%	35,625.00	140,625.00	-	140,625.00	176,250.00
08/01/2034	-	-	33,000.00	33,000.00	-	33,000.00	-
02/01/2035	105,000.00	5.000%	33,000.00	138,000.00	-	138,000.00	171,000.00
08/01/2035	-	-	30,375.00	30,375.00	-	30,375.00	-
02/01/2036	115,000.00	5.000%	30,375.00	145,375.00	-	145,375.00	175,750.00
08/01/2036	-	-	27,500.00	27,500.00	-	27,500.00	-
02/01/2037	125,000.00	4.000%	27,500.00	152,500.00	-	152,500.00	180,000.00
08/01/2037	-	-	25,000.00	25,000.00	-	25,000.00	-
02/01/2038	180,000.00	4.000%	25,000.00	205,000.00	-	205,000.00	230,000.00
08/01/2038	-	-	21,400.00	21,400.00	-	21,400.00	-
02/01/2039	190,000.00	4.000%	21,400.00	211,400.00	-	211,400.00	232,800.00
08/01/2039	-	-	17,600.00	17,600.00	-	17,600.00	-
02/01/2040	200,000.00	4.000%	17,600.00	217,600.00	-	217,600.00	235,200.00
08/01/2040	-	-	13,600.00	13,600.00	-	13,600.00	-
02/01/2041	205,000.00	4.250%	13,600.00	218,600.00	-	218,600.00	232,200.00
08/01/2041	-	-	9,243.75	9,243.75	-	9,243.75	-
02/01/2042	215,000.00	4.250%	9,243.75	224,243.75	-	224,243.75	233,487.50
08/01/2042	-	-	4,675.00	4,675.00	-	4,675.00	-
02/01/2043	220,000.00	4.250%	4,675.00	224,675.00	-	224,675.00	229,350.00
Total	**$2,125,000.00**	**-**	**$994,800.00**	**$3,119,800.00**	**(98,644.74)**	**$3,021,155.26**	**-**

Dated	9/10/2026
First Available Call Date	

International Falls School District No. 361

$400,000 General Obligation Facilities Maintenance Bonds, Series 2026A

FM - Roofing Portion

Dated: September 10, 2026 - Purpose 2 of 2

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	CIF	Net New D/S	Fiscal Total
09/10/2026	-	-	-	-	-	-	-
08/01/2027	-	-	17,387.50	17,387.50	(17,387.50)	-	-
02/01/2028	-	-	9,750.00	9,750.00	(2,967.76)	6,782.24	6,782.24
08/01/2028	-	-	9,750.00	9,750.00	-	9,750.00	-
02/01/2029	45,000.00	5.000%	9,750.00	54,750.00	-	54,750.00	64,500.00
08/01/2029	-	-	8,625.00	8,625.00	-	8,625.00	-
02/01/2030	35,000.00	5.000%	8,625.00	43,625.00	-	43,625.00	52,250.00
08/01/2030	-	-	7,750.00	7,750.00	-	7,750.00	-
02/01/2031	40,000.00	5.000%	7,750.00	47,750.00	-	47,750.00	55,500.00
08/01/2031	-	-	6,750.00	6,750.00	-	6,750.00	-
02/01/2032	40,000.00	5.000%	6,750.00	46,750.00	-	46,750.00	53,500.00
08/01/2032	-	-	5,750.00	5,750.00	-	5,750.00	-
02/01/2033	45,000.00	5.000%	5,750.00	50,750.00	-	50,750.00	56,500.00
08/01/2033	-	-	4,625.00	4,625.00	-	4,625.00	-
02/01/2034	45,000.00	5.000%	4,625.00	49,625.00	-	49,625.00	54,250.00
08/01/2034	-	-	3,500.00	3,500.00	-	3,500.00	-
02/01/2035	50,000.00	5.000%	3,500.00	53,500.00	-	53,500.00	57,000.00
08/01/2035	-	-	2,250.00	2,250.00	-	2,250.00	-
02/01/2036	50,000.00	5.000%	2,250.00	52,250.00	-	52,250.00	54,500.00
08/01/2036	-	-	1,000.00	1,000.00	-	1,000.00	-
02/01/2037	50,000.00	4.000%	1,000.00	51,000.00	-	51,000.00	52,000.00
Total	**$400,000.00**	**-**	**$127,137.50**	**$527,137.50**	**(20,355.26)**	**$506,782.24**	**-**

Dated	9/10/2026
First Available Call Date	

International Falls School District No. 361

Analysis of Possible Structure for Capital and Debt Levies

$2,525,000 Bond Issue
17 Tax Levies
Wrapped Around Existing Debt

Type of Bond	Principal Amount	Dated Date	Interest Rate
FM- Health & Safety	$2,125,000	09/10/26	4.15%
FM- Roofing	$400,000	09/10/26	3.83%

July 17, 2026

Levy Payable Year	Fiscal Year	Tax Capacity Value [1] ($000s)	% Chg	Existing Commitments [4]: Building Bonds [2]	Alt Fac/Fac Maint H&S Bonds [2]	Est. Debt Excess [3]	Net Levy	Tax Rate	Existing Tax Rate	Proposed New Board Approved Bonds: Principal	Interest	Add'l. Debt Excess [3]	Net Levy	Proposed New Board Approved Bonds: Principal	Interest	Add'l. Debt Excess [3]	Net Debt Levy	Combined Totals: Initial Debt Levy	Net Levy	Tax Rate
2025	2026	11,685	0.9%	1,343,266	330,960	-	1,674,226	14.33	14.33	-	-	-	-	-	-	-	-	1,674,226	1,674,226	14.33
2026	2027	12,418	6.3%	1,407,735		-	1,407,735	11.34	11.34	-	-		94,106	-	-		48,169	1,550,010	1,550,010 [4]	12.48
2027	2028	12,629	1.7%	1,409,100	342,510	-	1,751,610	13.87	13.87	-	131,513 [5]		34,511	-	27,138 [5]	-	7,121	1,793,243	1,793,243	14.20
2028	2029	12,629	0.0%	1,099,560	502,845	(70,064)	1,532,341	12.13	12.13	90,000	94,500	-	193,725	45,000	19,500	-	67,725	1,793,791	1,793,791	14.20
2029	2030	12,629	0.0%	1,105,335	519,435	(64,096)	1,560,674	12.36	12.36	90,000	90,000	(7,749)	181,251	35,000	17,250	(2,709)	52,154	1,794,078	1,794,078	14.21
2030	2031	12,629	0.0%	1,624,560	-	(64,991)	1,559,569	12.35	12.35	90,000	85,500	(7,250)	177,025	40,000	15,500	(2,086)	56,189	1,792,783	1,792,783	14.20
2031	2032	12,629	0.0%	1,623,510	-	(64,982)	1,558,528	12.34	12.34	95,000	81,000	(7,081)	177,719	40,000	13,500	(2,248)	53,927	1,790,174	1,790,174	14.18
2032	2033	12,629	0.0%	1,620,360	-	(64,940)	1,555,420	12.32	12.32	100,000	76,250	(7,109)	177,954	45,000	11,500	(2,157)	57,168	1,790,541	1,790,541	14.18
2033	2034	12,629	0.0%	1,620,360	-	(64,814)	1,555,546	12.32	12.32	105,000	71,250	(7,118)	177,944	45,000	9,250	(2,287)	54,676	1,788,166	1,788,166	14.16
2034	2035	12,629	0.0%	1,623,248	-	(64,814)	1,558,433	12.34	12.34	105,000	66,000	(7,118)	172,432	50,000	7,000	(2,187)	57,663	1,788,528	1,788,528	14.16
2035	2036	12,629	0.0%	1,623,510	-	(64,930)	1,558,580	12.34	12.34	115,000	60,750	(6,897)	177,640	50,000	4,500	(2,307)	54,918	1,791,139	1,791,139	14.18
2036	2037	12,629	0.0%	1,621,620	-	(64,940)	1,556,680	12.33	12.33	125,000	55,000	(7,106)	181,894	50,000	2,000	(2,197)	52,403	1,790,977	1,790,977	14.18
2037	2038	12,629	0.0%	1,623,300	-	(64,865)	1,558,435	12.34	12.34	180,000	50,000	(7,276)	234,224	-	-	-	-	1,792,659	1,792,659	14.20
2038	2039	12,629	0.0%	1,623,090	-	(64,932)	1,558,158	12.34	12.34	190,000	42,800	(9,369)	235,071	-	-		-	1,793,229	1,793,229	14.20
2039	2040	12,629	0.0%	1,620,990	-	(64,924)	1,556,066	12.32	12.32	200,000	35,200	(9,403)	237,557	-	-		-	1,793,624	1,793,624	14.20
2040	2041	12,629	0.0%	1,622,250	-	(64,840)	1,557,410	12.33	12.33	205,000	27,200	(9,502)	234,308	-	-	-	-	1,791,718	1,791,718	14.19
2041	2042	12,629	0.0%	1,621,410	-	(64,890)	1,556,520	12.33	12.33	215,000	18,488	(9,372)	235,790	-	-	-	-	1,792,310	1,792,310	14.19
2042	2043	12,629	0.0%	1,623,720	-	(64,856)	1,558,864	12.34	12.34	220,000	9,350	(9,432)	231,386	-	-	-	-	1,790,250	1,790,250	14.18
2043	2044	12,629	0.0%	1,618,470	-	(64,949)	1,553,521	12.30	12.30	-	-	-	-	-	-	-	-	1,553,521	1,553,521	12.30
2044	2045	12,629	0.0%	1,621,620	-	(64,739)	1,556,881	12.33	12.33	-	-	-	-	-	-	-	-	1,556,881	1,556,881	12.33
2045	2046	12,629	0.0%	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
2046	2047	12,629	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2047	2048	12,629	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals				**30,697,014**	**1,695,750**	**(1,107,567)**	**31,285,196**			**2,125,000**	**994,800**	**(111,781)**	**3,154,538**	**400,000**	**127,138**	**(18,177)**	**562,113**	**35,001,847**	**35,001,847**	

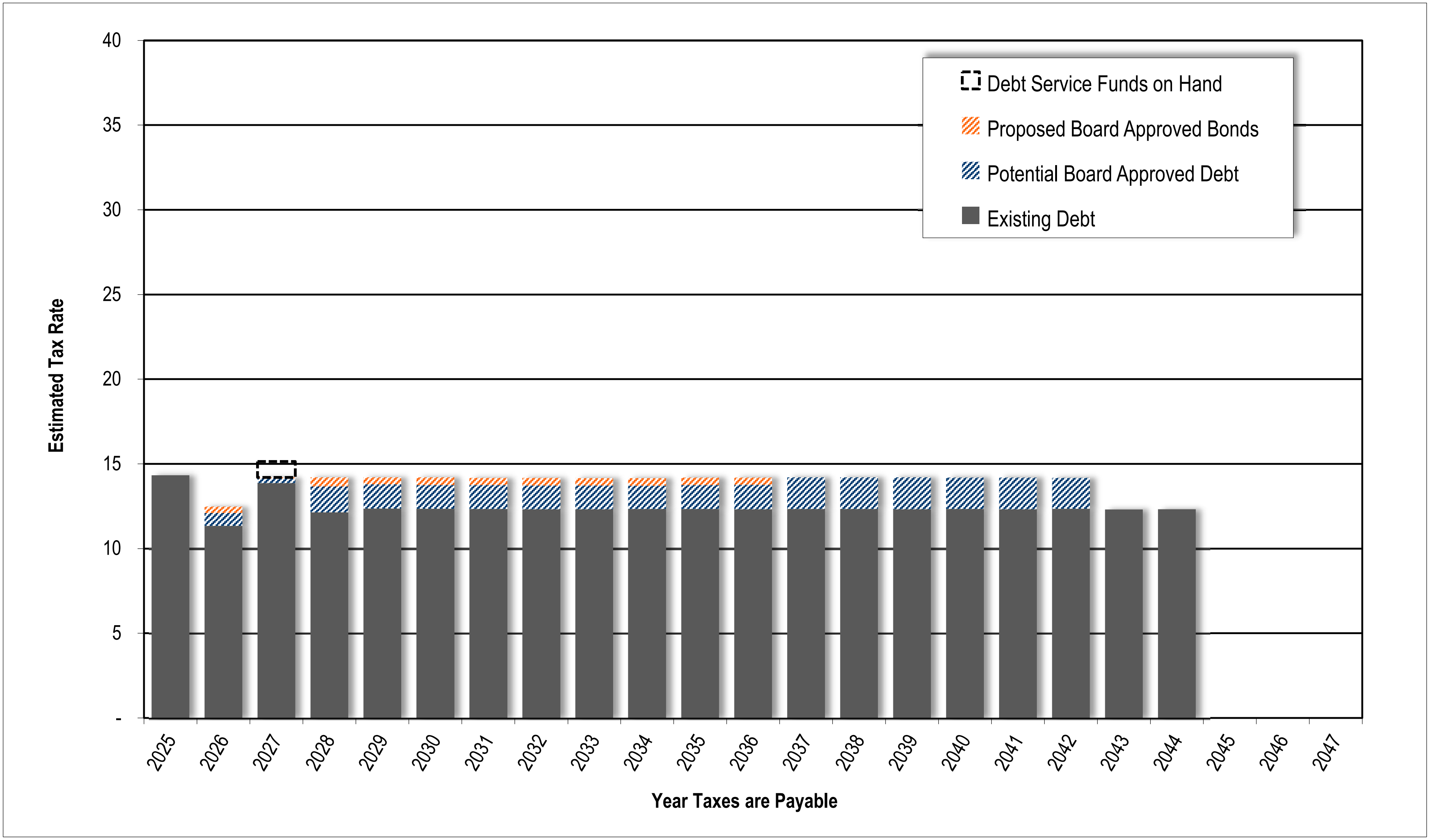
1 Tax capacity value for taxes payable in 2025 is the actual value. Estimates for future years are based on the percentage changes as shown above.
2 Initial debt service levies (prior to subtracting debt equalization aid) are set at 105 percent of the principal and interest payments during the next fiscal year.
3 Debt excess adjustment for taxes payable in 2025 and 2026 are the actual amounts. The adjustment for 2027 is an estimate using the June 30, 2025 debt service fund balance. Debt excess for future years is estimated at 4% of the prior year's initial debt service levy.
4 As part of the 2025 Payable 2026 Levy, a component of the district's debt service levy was inadvertently excluded.
5 A portion of the interest payments due on the new bonds due during fiscal year 2027-28, estimated at $119,000, will be made from funds on hand in the Debt Service Fund.

EHLERS PUBLIC FINANCE ADVISORS

International Falls School District No. 361

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

$2,525,000 Bond Issue
17 Tax Levies
Wrapped Around Existing Debt



Date Prepared: July 17, 2026

Check No	Vendor		Pmt/Void Date		Pmt Type		
	Internal Revenue Service				**Wire**		
		FICA Deduction		$40,800.48			
		FICA Deduction		$1,967.68			
		FICA Deduction		$2,443.50			
		FTA,FTP, FTX Deductions		$22,053.31			
		FTA,FTP,FTX Deductions		$659.13			
		FTA,FTP,FTX Deductions		$981.66			
		MDCR Medicare Deduct		$9,542.12			
		MDCR Medicare Deduction		$460.16			
		Medicare Deduction		$571.42			
PO#:	**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$79,479.46**	
						Check Amount:	**$79,479.46**
	MN DEPT OF REVENUE				**Wire**		
		Employee Garnishments		$192.50			
		SITA, SITMN, SITP - MN StateTx		$12,709.99			
		SITA,SITMN,SITP MN State Tax		$520.68			
		SITA,SITMN,SITP MN State Tax		$626.48			
PO#:	**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$14,049.65**	
						Check Amount:	**$14,049.65**
	MN TEACHERS RETIREMENT ASSN				**Wire**		
		TRA Deduction		$40,234.69			
		TRA Deduction		$39.86			
		TRA Deduction		$2,301.72			
PO#:	**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$42,576.27**	
						Check Amount:	**$42,576.27**
	Public Employees Retirement Association				**Wire**		
		DCP		$6.00			
		DCP Deduction		$6.00			
		PERAB, PERAC, PERA Deduction		$13,503.29			
		PERAB,PERAC PERA Deduction		$2,264.45			
		PERAB,PERAC PERA Deduction		$1,076.20			
PO#:	**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$16,855.94**	
						Check Amount:	**$16,855.94**
	WEX				**Wire**		
		Flex Med & Depend Care		$1,151.41			
		Flex Medical Benefit		$1.22			
		Flex Medical Benefit		$48.50			

Check No	Vendor		Pmt/Void Date		Pmt Type		
	WEX				**Wire**		
		Flex Med & Depend Care		$702.29			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$1,903.42**	
						Check Amount:	**$1,903.42**
	Thrivent Financial				**Wire**		
		TSA Contribution		$188.47			
		TSA Benefit & Deduction		$115.40			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$303.87**	
						Check Amount:	**$303.87**
	Ameriprise Financial				**Wire**		
		TSA Contribution		$292.32			
		TSA Benefit & Contribution		$96.16			
		TSA Benefit & Deduction		$96.16			
		TSA Benefit & Contribution		$96.16			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$580.80**	
						Check Amount:	**$580.80**
	ASPIRE				**Wire**		
		TSA Contribution		$1,964.08			
		TSA Benefit & Contribution		$42.00			
		TSA Benefit & Deduction		$568.70			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$2,574.78**	
						Check Amount:	**$2,574.78**
	EFS Financial				**Wire**		
		TSA Contribution		$2,124.93			
		TSA Benefit & Contribution		$149.98			
		TSA Benefit & Deduction		$990.33			
		TSA Benefit & Contribution		$129.92			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$3,395.16**	
						Check Amount:	**$3,395.16**
	Franklin/Templeton				**Wire**		
		TSA Contribution		$938.48			
		TSA Benefit & Deduction		$384.64			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$1,323.12**	
						Check Amount:	**$1,323.12**
	Horace Mann				**Wire**		
		TSA Contribution		$92.31			

International Falls #0361

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor			Pmt/Void Date		Pmt Type		
	Horace Mann					**Wire**		
			TSA Benefit & Deduction		$76.94			
PO#:		**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$169.25**	
							Check Amount:	**$169.25**
	Invesco					**Wire**		
			TSA Contribution		$1,502.64			
			TSA Benefit & Contribution		$94.38			
			TSA Benefit & Deduction		$304.92			
PO#:		**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$1,901.94**	
							Check Amount:	**$1,901.94**
	VALIC					**Wire**		
			TSA Contribution		$2,493.81			
			TSA		$7.29			
			TSA Benefit & Contribution		$254.23			
			TSA Benefit & Deduction		$696.51			
			TSAMATCH		$5.20			
			TSA Benefit & Contribution		$80.77			
PO#:		**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$3,537.81**	
							Check Amount:	**$3,537.81**
	Vanguard Fidelity Trust					**Wire**		
			TSA Contribution		$2,134.24			
PO#:		**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$2,134.24**	
							Check Amount:	**$2,134.24**
	Voya Financial					**Wire**		
			Deferred Compensation		$1,122.38			
			Deferred Compensation		$175.00			
			Deferred Compensation		$65.50			
			HCSP Benefit		$2,305.14			
			HCSP Benefit		$28.13			
			HCSP Benefit		$200.67			
PO#:		**Invoice No:**	B2026250	**6/12/2026**		**Paid Amt:**	**$3,896.82**	
							Check Amount:	**$3,896.82**
	MG Trust					**Wire**		
			TSA Benefit & Contribution		$34.04			

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor		Pmt/Void Date		Pmt Type		
	MG Trust				**Wire**		
		TSA Benefit & Contribution		$34.04			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$68.08**	
						Check Amount:	**$68.08**
	Internal Revenue Service				**Wire**		
		FICA Deduction		$21,039.44			
		FICA Deduction		$1,222.36			
		FTA,FTP, FTX Deductions		$11,899.35			
		FTA,FTP,FTX Deductions		$585.94			
		MDCR Medicare Deduct		$4,920.30			
		Medicare Deduction		$285.88			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$39,953.27**	
						Check Amount:	**$39,953.27**
	MN DEPT OF REVENUE				**Wire**		
		SITA, SITMN, SITP - MN StateTx		$6,526.49			
		SITA,SITMN,SITP MN State Tax		$388.32			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$6,914.81**	
						Check Amount:	**$6,914.81**
	MN TEACHERS RETIREMENT ASSN				**Wire**		
		TRA Deduction		$31,449.88			
		TRA Deduction		$1,847.13			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$33,297.01**	
						Check Amount:	**$33,297.01**
	Thrivent Financial				**Wire**		
		TSA Contribution		$188.47			
		TSA Benefit & Deduction		$115.40			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$303.87**	
						Check Amount:	**$303.87**
	Ameriprise Financial				**Wire**		
		TSA Contribution		$192.32			
		TSA Benefit & Contribution		$96.16			
		TSA Benefit & Deduction		$96.16			
		TSA Benefit & Contribution		$96.16			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$480.80**	
						Check Amount:	**$480.80**

International Falls #0361

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor		Pmt/Void Date		Pmt Type		
	ASPIRE				**Wire**		
		TSA Contribution		$1,470.32			
		TSA Benefit & Contribution		$42.00			
		TSA Benefit & Deduction		$438.50			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$1,950.82**	
						Check Amount:	**$1,950.82**
	EFS Financial				**Wire**		
		TSA Contribution		$1,365.31			
		TSA Benefit & Contribution		$96.16			
		TSA Benefit & Deduction		$882.43			
		TSA Benefit & Contribution		$96.16			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$2,440.06**	
						Check Amount:	**$2,440.06**
	Franklin/Templeton				**Wire**		
		TSA Contribution		$938.48			
		TSA Benefit & Deduction		$384.64			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$1,323.12**	
						Check Amount:	**$1,323.12**
	Horace Mann				**Wire**		
		TSA Contribution		$92.31			
		TSA Benefit & Deduction		$76.94			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$169.25**	
						Check Amount:	**$169.25**
	Invesco				**Wire**		
		TSA Contribution		$526.94			
		TSA Benefit & Deduction		$270.95			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$797.89**	
						Check Amount:	**$797.89**
	VALIC				**Wire**		
		TSA Contribution		$1,976.10			
		TSA Benefit & Contribution		$129.23			
		TSA Benefit & Deduction		$386.65			
		TSA Benefit & Contribution		$80.77			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$2,572.75**	
						Check Amount:	**$2,572.75**

Check No	Vendor			Pmt/Void Date		Pmt Type		
	Vanguard Fidelity Trust					**Wire**		
			TSA Contribution		$2,134.24			
PO#:		**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$2,134.24**	
							Check Amount:	**$2,134.24**
	Voya Financial					**Wire**		
			Deferred Compensation		$181.56			
			HCSP Benefit		$1,961.25			
			HCSP Benefit		$200.67			
PO#:		**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$2,343.48**	
							Check Amount:	**$2,343.48**
	McDonalds					**Wire**		
			MEALS FOR 6TH GRADE TRIP		$368.79			
PO#: 2792		**Invoice No:** 051326		**6/5/2026**		**Paid Amt:**	**$368.79**	
							Check Amount:	**$368.79**
	Amazon Business					**Wire**		
			B005KOJ87M Xyron Two Sided Laminate Refil		$166.40			
			Amazon Shipping Charge		$6.99			
PO#: 2820		**Invoice No:** 052526		**6/5/2026**		**Paid Amt:**	**$173.39**	
			B09B9PCYSS JIAMQISHI USB Headset with I		$26.99			
			B0C1Z2RSX1 Hapikalor Art Supplies 12 Rainb		$4.99			
			B0CP48JPCH ARTISTRO 24 Precision Dual-T		$7.98			
			B0FM43SS47 FUAOIS Stocking Stuffers for Ki		$3.99			
			Amazon Shipping Charge		$0.00			
PO#: 2707		**Invoice No:** 050626		**6/5/2026**		**Paid Amt:**	**$43.95**	
			B002C1E4OI Avery Binder Dividers - 5-Tab Ins		$1.98			
			B077XCJ6S1 Amazon Basics 3 Ring Binders,		$17.21			
			B07R8D1RHS Amazon Basics Sheet Protecto		$8.79			
			B0C8M2JCHR Chair Mat for Carpet- Low Pile		$29.99			
			B0CHVWJP7N EKVANBEL Bluetooth Headset		$89.98			
			B0DBQ943WC WERJOURU Pop Up Sticky No		$7.99			
			Amazon Shipping Charge		$0.00			
PO#: 2706		**Invoice No:** 050626		**6/5/2026**		**Paid Amt:**	**$155.94**	
			B07MNSWMFR Gildan Men's Heavy Cotton T-		$9.22			
PO#: 2654		**Invoice No:** 042826		**6/5/2026**		**Paid Amt:**	**$9.22**	
			B07TSNL7TX KOAMLY 3 inch Plant Nursery p		$124.95			
			B08MFG551L Nicpro 32 Colors Outdoor Acryli		$63.98			
			B0BX664VWP ESRICH Acrylic Paint Brushes		$19.99			

Check No	Vendor		Pmt/Void Date		Pmt Type	
	Amazon Business				**Wire**	
			B0C5WW71T4 Simetufy 100Pcs Rocks for Pai	$33.29		
			promo	($3.20)		
PO#: 2742	**Invoice No:**	051426	**6/5/2026**		**Paid Amt:**	**$239.01**
			B0CQYH6VLH MEBMIK 6 Rolls 10mm x16m(5	$19.98		
			B0D2W4Z7Z4 Suhine 100 Pack Sublimation B	$291.98		
			B0D4HBF556 IANZE 12PCS Watermelon Iron	$8.99		
			B0D5QMZ857 IANZE 24PCS Red Heart Shap	$17.98		
			B0D7HZY128 Tigeen 202 Pcs Random Assort	$28.99		
			B0DCS66ZTQ IANZE Flower Iron on Patches,	$27.98		
			B0DF7M46K9 100Pcs Random Assorted Style	$18.99		
			B0DK5G5SS7 118Pcs Preppy Chenille Patche	$51.98		
			B0DPX8JV8R HunnmingRe 72 Pcs Volleyball	$22.99		
			B0DQSBKVY4 HunnmingRe 72 Pcs Sports Iro	$21.99		
			B0DY1LG9LK HunnmingRe 72 Pcs Basketball	$20.99		
			B0F8HYHYFL IANZE 32PCS Independence D	$13.99		
			B0FCSFPRWR HunnmingRe 72 Pcs Monster	$19.99		
			B0FLP7X9R3 HunnmingRe 72 Pcs Golf Iron o	$21.99		
			B0FN784PTH HunnmingRe 72 Pcs Sports Iror	$19.99		
			B0FPCBHVSH Boao 100 Pcs Sports Iron on P	$23.99		
			B0FSD1BLR1 HunnmingRe 72 Pcs Hockey Irc	$19.99		
			B0FSD1TNM1 HunnmingRe 72 Pcs Football Ir	$19.99		
			B0G1HWT7TC 120PCS Chenille Letter Patche	$39.98		
			B0GQS9K8XF HEYTRCO 20PCS Cheer Spirit	$19.98		
			Amazon Shipping Charge	$0.00		
			promo	($8.40)		
PO#: 2704	**Invoice No:**	051126	**6/5/2026**		**Paid Amt:**	**$724.33**
			B01N1V80WF Tulip One-Step Tie-Dye Kit Extr	$38.78		
			B075ZZF1BB Gildan Adult Ultra Cotton T-Shirt	$14.49		
			B076122CRX Gildan Adult Ultra Cotton T-Shirt	$14.49		
			B083TT4XVN 6" Jumbo Wood Craft Sticks - Pa	$18.99		
			B08XYXZ8BG HTVRONT Black HTV Heat Tra	$18.99		
			B09S6VHT5Y Gildan mens Heavy Cotton T-sh	$24.94		
			B09S6VWM5C Gildan Mens Heavy Cotton T-S	$22.28		
			B0BJKS91DS Balloon Pump Electric, 110V 60	$14.79		
PO#: 2654	**Invoice No:**	042926	**6/5/2026**		**Paid Amt:**	**$167.75**

Check No	Vendor		Pmt/Void Date		Pmt Type	
	Amazon Business				**Wire**	
			B09XVQ9YJN VIVO 42 inch Desk Converter, I	$179.99		
PO#: 2706	**Invoice No:** 050526		**6/5/2026**		**Paid Amt:**	**$179.99**
			1337566691 Single Subject Research: Applica	$56.11		
			Amazon Shipping Charge	$0.00		
PO#: 2696	**Invoice No:** 050126		**6/5/2026**		**Paid Amt:**	**$56.11**
			B07JMNZ585 Altman Plants Premium Bulk Su	$136.94		
			Amazon Shipping Charge	$15.99		
PO#: 2742	**Invoice No:** 051426		**6/5/2026**		**Paid Amt:**	**$152.93**
			LED lamp	$16.14		
PO#:	**Invoice No:** 050426		**6/5/2026**		**Paid Amt:**	**$16.14**
			B08RNDPC81 Labeol Diamond Art Kits for Kid	$8.99		
			B0932QMSKY sinceroduct 80pcs Diamond Sti	$38.97		
			B0B2WKNQDG NICEVINYL Iron on Patches fo	$16.99		
			B0CBLKWF5F Hotop 48 Pcs Camping Theme	$16.99		
			B0CDPN48T9 GWAHSA 60pcs 5D Diamond A	$8.99		
			B0D2XRK1R9 sinceroduct 60 Pcs 5D Diamond	$8.99		
			B0D4MCT8X3 Harsgs Pink Style Iron on Patch	$12.99		
			B0D795TGJM 4 Pack Cartoon Diamond Art Kit	$23.97		
			B0DC5GTN1Q 16 PCS Cute Cartoon Embroid	$16.99		
			B0DH2D3P7N Harsgs Outdoor Adventure Iron	$12.99		
			B0DHX9RDYR UiSdfuy Diamond Art Kits for K	$35.97		
			B0DP29MHNN Thiccywoov 80 Pcs Summer Ir	$22.99		
			B0DPYD6HYR HEYTRCO 6PCS Fish Bass Tu	$7.99		
			B0DQV17GWV ZIFTY 36Pcs Iron on Patches	$13.99		
			B0DS1DD87P KOJEFCV 48 Pcs Cartoon Diar	$13.99		
			B0DYDXNSXJ Zeyune 72 Pcs Summer Beach	$19.99		
			B0DYP27WSL Zeyune 72 Pcs Mini Flower Iror	$19.99		
			B0DYVFFHXY Thiccywoov 80 Pcs Beach Iron	$22.99		
			B0F13T3QG7 Diamond Art Kits for Kids, 4 Pie	$17.98		
			B0F883RN4P xackcme 48 Pcs Diamond Art Pa	$12.65		
			B0F8M4VFXR Libfx Diamond Art Kits for Kids	$38.97		
			B0FKMRJH7X 30PCS Sea Animal Iron On Pat	$14.99		
			B0FLJLDGZC GQYCZZ 6 Pack 5D Diamond F	$41.91		
			B0FNMSMYDM Zeyune 72 Pcs Funny Iron on	$21.99		
			B0FSRJ3P6R Jaloro 16 Pack 5d Diamond Pai	$92.97		
			B0FVFBH1YK cerfioo 16 Pcs for Stitch Diamo	$29.97		

Check No	Vendor		Pmt/Void Date		Pmt Type	
	Amazon Business				**Wire**	
			B0FVFG7M62 cerfioo 21 Pcs Mario Diamond /	$29.97		
			B0G7XX19L6 MXCFZX 6 Pack 5D Cartoon ca	$41.94		
			B0GCTNG8VX CYNART 48 Pcs Diamond Art :	$35.40		
			B0GFWBS5NH ajepon 6 Pack Animal Diamon	$13.97		
			B0GFWDFPPX 24 Pcs Diamond Art Kits for Ki	$29.97		
			B0GG9JPDQB Sretoul 48 Pcs Cartoon Diamo	$9.98		
			B0GJZ6FHJ4 AUGSUN 36 Pcs Camping Iron	$11.99		
			Amazon Shipping Charge	$6.92		
			B08RNDPC81 Labeol Diamond Art Kits for Kid	$17.98		
			B0D2XRK1R9 sinceroduct 60 Pcs 5D Diamon	$17.98		
			B0F13T3QG7 Diamond Art Kits for Kids, 4 Pie	$8.99		
			B0GFWBS5NH ajepon 6 Pack Animal Diamon	$27.94		
			promo	($20.11)		
PO#: 2757		**Invoice No:** 051826	**6/5/2026**		**Paid Amt:**	**$829.11**
			B08J1DHNTT VViViD Glitter Silver DECO65 P	$7.74		
			B0B25BDX7Z Stylish White and Silver Napkin:	$18.04		
			B0BW73F15H KMER LIFE Premium White Cu	$7.89		
			B0CNK5NTCC 3 Pack Black Foil Fringe Curtai	$8.99		
			B0CXCSCKMY BEISHIDA 500 Yards White Gl	$7.69		
			B0CXHTZD4Z WHEATHUSK 4x6 Picture Fran	$63.98		
			B0CZ3VC368 Black and Silver Balloons Garla	$9.99		
			B0D3H4DGTY Black White Silver Party-Decor	$31.98		
			B0F2HTPRT7 woric 135 Sheets White Tissue	$15.82		
			B0F6MLBSG8 SUNEE Gift Bags with Handles	$21.99		
			Amazon Shipping Charge	$0.00		
PO#: 2655		**Invoice No:** 050426	**6/5/2026**		**Paid Amt:**	**$194.11**
			B000J07BRQ Scotch Heavy Duty Shipping Pa	$119.90		
			Freight	$6.99		
			promo	($13.69)		
PO#: 2656		**Invoice No:** 042826	**6/5/2026**		**Paid Amt:**	**$113.20**
			return	$134.43		
PO#:		**Invoice No:** 042626	**6/5/2026**		**Paid Amt:**	**($134.43)**
			B01GJOMWVA BLACK DECKER 12-Cup Digit	$34.99		
			Amazon Shipping Charge	$6.99		
PO#: 2785		**Invoice No:** 051926	**6/5/2026**		**Paid Amt:**	**$41.98**
			B000F64P4G Energizer MAX D Batteries (8 Pa	$15.72		

Check No	Vendor			Pmt/Void Date		Pmt Type		
	Amazon Business					**Wire**		
			B079GXSFPB Energizer E91DP-24 AA Batteri		$22.48			
			Amazon Shipping Charge		$0.00			
PO#: 2797		**Invoice No:**	052426	**6/5/2026**		**Paid Amt:**	**$38.20**	
			B0C3BGD1T8 Central Boiler Nitrite Test Kit		$69.95			
			Amazon Shipping Charge		$0.00			
PO#: 2705		**Invoice No:**	050626	**6/5/2026**		**Paid Amt:**	**$69.95**	
			B0828MYG9M Gildan Men's Heavy Cotton T-S		$27.90			
			B09S6VVX5B Gildan Men's Heavy Cotton T-Sl		$23.74			
			Amazon Shipping Charge		$6.99			
			promo		($6.99)			
PO#: 2691		**Invoice No:**	050126	**6/5/2026**		**Paid Amt:**	**$51.64**	
			B0FRRYS9VT VOISEN Paper Popcorn Bags,1		$45.59			
PO#: 2657		**Invoice No:**	042926	**6/5/2026**		**Paid Amt:**	**$45.59**	
			B0BZJX93QT JOYIN 30 Pcs Spring Rainbow F		$6.99			
			B0CB5VXQNS Benzem 50 Pcs Mini Pull Back		$9.99			
			B0CSPG67Z5 GOMIMEOR Erasers for Kids, 3		$9.96			
			B0FBM246V4 60 Pcs Mini Fidget Spinner Toys		$9.99			
			B0FJLNSRBW LovesTown 50PCS Finger Skat		$9.99			
			Amazon Shipping Charge		$6.99			
PO#: 2653		**Invoice No:**	042826	**6/5/2026**		**Paid Amt:**	**$53.91**	
			B07M61KPD1 Gildan mens Heavy Cotton T-sh		$10.76			
PO#: 2654		**Invoice No:**	042926	**6/5/2026**		**Paid Amt:**	**$10.76**	
							Check Amount:	**$3,232.78**
	AMERICAN RED CROSS					**Wire**		
			AP-HSSAQU601-FF0_75 LTS Facility Fee: 0-7		$210.00			
PO#: 2731		**Invoice No:**	O-0022095260	**6/5/2026**		**Paid Amt:**	**$210.00**	
							Check Amount:	**$210.00**
	BLACK BEAR HOTEL					**Wire**		
			Hotel Rooms state Quiz Bowl 05-14-26		$149.00			
PO#: 2760		**Invoice No:**	051526	**6/5/2026**		**Paid Amt:**	**$149.00**	
			Food for Quiz Bowl 5 students 1 Adult. 6 dinne		$23.50			
PO#: 2759		**Invoice No:**	051426	**6/5/2026**		**Paid Amt:**	**$23.50**	
			Hotel Rooms state Quiz Bowl 05-14-26		$149.00			
PO#: 2760		**Invoice No:**	051526	**6/5/2026**		**Paid Amt:**	**$149.00**	

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor			Pmt/Void Date		Pmt Type		
	BLACK BEAR HOTEL					**Wire**		
			Hotel Rooms state Quiz Bowl 05-14-26		$149.00			
PO#: 2760		**Invoice No:** 051526		**6/5/2026**		**Paid Amt:**	**$149.00**	
							Check Amount:	**$470.50**
	BREEZY POINT					**Wire**		
			Katie Hamers Room - 2 nights - MN Council O		$181.46			
PO#: 2866		**Invoice No:** 050126		**6/5/2026**		**Paid Amt:**	**$181.46**	
							Check Amount:	**$181.46**
	Column Software PBC					**Wire**		
			April 2026 Meeting Minutes Summary Newspa		$72.85			
PO#: 2800		**Invoice No:** Q5TOWATB-0001		**6/5/2026**		**Paid Amt:**	**$72.85**	
							Check Amount:	**$72.85**
	DOLLAR TREE					**Wire**		
			Krazy Kape Night - supplies/prizes		$9.50			
PO#:		**Invoice No:** 051526		**6/5/2026**		**Paid Amt:**	**$9.50**	
			Miscellaneous PALS items for events		$13.50			
PO#: 2430		**Invoice No:** 051226		**6/5/2026**		**Paid Amt:**	**$13.50**	
			Miscellaneous PALS items for events		$45.75			
PO#: 2430		**Invoice No:** 042926		**6/5/2026**		**Paid Amt:**	**$45.75**	
			BLANKET PO - Supplies/prizes		$40.00			
PO#: 2788		**Invoice No:** 051426		**6/5/2026**		**Paid Amt:**	**$40.00**	
							Check Amount:	**$108.75**
	DOMINO'S PIZZA					**Wire**		
			3rd grade		$17.99			
PO#:		**Invoice No:** 050126		**6/5/2026**		**Paid Amt:**	**$17.99**	
			DARE Graduation FES - Pizza's for students &		$207.99			
PO#: 2710		**Invoice No:** 050426		**6/5/2026**		**Paid Amt:**	**$207.99**	
			DARE Krazy Kape Night - Pizza's for students		$233.97			
PO#: 2789		**Invoice No:** 051526		**6/5/2026**		**Paid Amt:**	**$233.97**	
			9th Grade MCA Reward Party Pizzas & Po[		$117.13			
PO#: 2802		**Invoice No:** 052026		**6/5/2026**		**Paid Amt:**	**$117.13**	
			BLANKET PO FOR ALC PIZZA		$26.98			
PO#: 2147		**Invoice No:** 051526		**6/5/2026**		**Paid Amt:**	**$26.98**	
							Check Amount:	**$604.06**

International Falls #0361

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor		Pmt/Void Date		Pmt Type		
	Double Tree by Hilton				**Wire**		
			Hotel Rooms for State Speech 04-24-26	$346.80			
PO#: 2632	**Invoice No:** 042426		**6/5/2026**		**Paid Amt:**	**$346.80**	
			Hotel Rooms for State Speech 04-24-26	$346.80			
PO#: 2632	**Invoice No:** 042426		**6/5/2026**		**Paid Amt:**	**$346.80**	
			Hotel Rooms for State Speech 04-24-26	$346.80			
PO#: 2632	**Invoice No:** 042426		**6/5/2026**		**Paid Amt:**	**$346.80**	
			Hotel Rooms for State Speech 04-24-26	$346.80			
PO#: 2632	**Invoice No:** 042426		**6/5/2026**		**Paid Amt:**	**$346.80**	
						Check Amount:	**$1,387.20**
	Hometown Hobby & Craft				**Wire**		
			BLANKET PO for Craft supplies for ALC	$60.15			
PO#: 2314	**Invoice No:** 050626		**6/5/2026**		**Paid Amt:**	**$60.15**	
						Check Amount:	**$60.15**
	MENARDS				**Wire**		
			FHS Blanket-Supplies	$34.32			
PO#: 1064	**Invoice No:** 050526		**6/5/2026**		**Paid Amt:**	**$34.32**	
			BLANKET PO FOR PBIS SUPPLIES	$44.85			
PO#: 1374	**Invoice No:** 052226		**6/5/2026**		**Paid Amt:**	**$44.85**	
			Miscellaneous Supplies	$49.97			
PO#: 1357	**Invoice No:** 051226		**6/5/2026**		**Paid Amt:**	**$49.97**	
			Miscellaneous items for pals events	$100.12			
PO#: 2513	**Invoice No:** 050826		**6/5/2026**		**Paid Amt:**	**$100.12**	
			FHS Blanket-Supplies	$6.99			
PO#: 1064	**Invoice No:** 050826		**6/5/2026**		**Paid Amt:**	**$6.99**	
			FHS Blanket-Supplies	$29.97			
PO#: 1064	**Invoice No:** 042626		**6/5/2026**		**Paid Amt:**	**$29.97**	
			return	$33.10			
PO#:	**Invoice No:** 050526		**6/5/2026**		**Paid Amt:**	**($33.10)**	
			BLANKET PO FOR PBIS SUPPLIES	$44.21			
PO#: 1374	**Invoice No:** 050426		**6/5/2026**		**Paid Amt:**	**$44.21**	
						Check Amount:	**$277.33**
	Minnesota Historical Society				**Wire**		
			STUDENT FRPL DISCOUNT 50% FULL PRIC	$228.00			
			PAID CHAPERONE FRPL DISOUNT 50% FUL	$16.00			

Check No	Vendor		Pmt/Void Date		Pmt Type		
	Minnesota Historical Society				**Wire**		
		FREE DISTRICT STAFF		$0.00			
PO#: 2598	**Invoice No:** 35769		**6/5/2026**		**Paid Amt:**	**$244.00**	
						Check Amount:	**$244.00**
	POSTMASTER				**Wire**		
		Blanket PO - POSTAGE: STAMPS		$15.61			
PO#: 1460	**Invoice No:** 052126		**6/5/2026**		**Paid Amt:**	**$15.61**	
						Check Amount:	**$15.61**
	RCN Technologies, RCN				**Wire**		
		1-yr renewal of NetCloud Essentials for Mobile		$202.35			
		Credit Card Transaction Fee		$7.08			
PO#: 2660	**Invoice No:** 46800		**6/5/2026**		**Paid Amt:**	**$209.43**	
						Check Amount:	**$209.43**
	SCIENCE MUSEUM OF MINNESOTA				**Wire**		
		ATTN: VHEISS/6TH GRADE TRIP TO MPLS		$530.00			
		8X SCHOOL TICKETS EXTRA CHAPERONE		$80.00			
		53X FIELD TRIP OMNI TICKETS		$371.00			
		8X FIELD TRIP OMNI EXTRA CHAPERONE (		$56.00			
PO#: 2592	**Invoice No:** 88D-HCC-NN4R		**6/5/2026**		**Paid Amt:**	**$1,037.00**	
						Check Amount:	**$1,037.00**
	SUPER ONE				**Wire**		
		BLANKET PO FOR ALC STUDENTS		$28.18			
PO#: 2488	**Invoice No:** 042826		**6/5/2026**		**Paid Amt:**	**$28.18**	
		Krazy Kape Night - Food for students		$117.72			
PO#: 2795	**Invoice No:** 051526		**6/5/2026**		**Paid Amt:**	**$117.72**	
		Misc food for meal service		$79.76			
PO#: 1259	**Invoice No:** 050426		**6/5/2026**		**Paid Amt:**	**$79.76**	
		FES 5th Grade Bike Event Food/Supplies - Ex		$349.62			
PO#: 2817	**Invoice No:** 051926		**6/5/2026**		**Paid Amt:**	**$349.62**	
		KAPE Youth Coalition Meeting: Food under $3		$52.64			
PO#: 2684	**Invoice No:** 042726		**6/5/2026**		**Paid Amt:**	**$52.64**	
		BLANKET PO FOR ALC STUDENTS		$189.16			
PO#: 2488	**Invoice No:** 051526		**6/5/2026**		**Paid Amt:**	**$189.16**	
		BLANKET PO FOR ALC STUDENTS		$243.03			
PO#: 2488	**Invoice No:** 042726		**6/5/2026**		**Paid Amt:**	**$243.03**	
		BLANKET PO FOR ALC STUDENTS		$197.32			
PO#: 2488	**Invoice No:** 050426		**6/5/2026**		**Paid Amt:**	**$197.32**	

Check No	Vendor			Pmt/Void Date		Pmt Type		
	SUPER ONE					**Wire**		
				Blanket PO FCS Fall 2025	$172.67			
PO#: 1214		**Invoice No:**	050426	**6/5/2026**			**Paid Amt:**	**$172.67**
				BLANKET PO PBIS FOOD SUPPLIES	$43.55			
PO#: 2107		**Invoice No:**	052226	**6/5/2026**			**Paid Amt:**	**$43.55**
				Misc food for meal service	$50.83			
PO#: 1259		**Invoice No:**	050726	**6/5/2026**			**Paid Amt:**	**$50.83**
				Blanket PO FCS Fall 2025	$194.45			
PO#: 1214		**Invoice No:**	050926	**6/5/2026**			**Paid Amt:**	**$194.45**
				BLANKET PO - 8th, 10th & 11th Grade MCA R	$106.66			
PO#: 2685		**Invoice No:**	051326	**6/5/2026**			**Paid Amt:**	**$106.66**
				BLANKET PO FOR ALC STUDENTS	$141.61			
PO#: 2488		**Invoice No:**	043026	**6/5/2026**			**Paid Amt:**	**$141.61**
				Bronco Brew - supplies needed for class	$133.06			
PO#:		**Invoice No:**	043026	**6/5/2026**			**Paid Amt:**	**$133.06**
				Blanket PO FCS Fall 2025	$70.09			
PO#: 1214		**Invoice No:**	050126	**6/5/2026**			**Paid Amt:**	**$70.09**
				Blanket PO FCS Fall 2025	$204.40			
PO#: 1214		**Invoice No:**	051826	**6/5/2026**			**Paid Amt:**	**$204.40**
				Blanket PO FCS Fall 2025	$114.08			
PO#: 1214		**Invoice No:**	050126	**6/5/2026**			**Paid Amt:**	**$114.08**
				BLANKET PO FOR ALC STUDENTS	$191.55			
PO#: 2488		**Invoice No:**	051926	**6/5/2026**			**Paid Amt:**	**$191.55**
				Blanket PO FCS Fall 2025	$31.13			
PO#: 1214		**Invoice No:**	052026	**6/5/2026**			**Paid Amt:**	**$31.13**
				Special Ed Class MCA Rewards	$71.73			
PO#: 2720		**Invoice No:**	050126	**6/5/2026**			**Paid Amt:**	**$71.73**
				BLANKET PO FOR ALC STUDENTS	$130.52			
PO#: 2488		**Invoice No:**	050826	**6/5/2026**			**Paid Amt:**	**$130.52**
				Buns, chips, juice, condiments, and paper proc	$54.44			
PO#: 2794		**Invoice No:**	052026	**6/5/2026**			**Paid Amt:**	**$54.44**
				Donuts for FES/FHS	$155.40			
PO#: 2727		**Invoice No:**	050526	**6/5/2026**			**Paid Amt:**	**$155.40**
				Cake & Supplies for FHS Staff	$80.91			
				Cake's and supplies for FES Staff	$80.91			
PO#: 2737		**Invoice No:**	050826	**6/5/2026**			**Paid Amt:**	**$161.82**

Check No	Vendor			Pmt/Void Date		Pmt Type		
	SUPER ONE					**Wire**		
			PALS		$94.00			
PO#: 1793		**Invoice No:**	042926	**6/5/2026**		**Paid Amt:**	**$94.00**	
			KAPE: Youth Coalition Meeting, Food (Under $		$28.76			
PO#: 2755		**Invoice No:**	051126	**6/5/2026**		**Paid Amt:**	**$28.76**	
						Check Amount:		**$3,408.18**
	TechCheck					**Wire**		
			Monthly Phone Service FY26		$301.19			
PO#: 1049		**Invoice No:**	37913049	**6/5/2026**		**Paid Amt:**	**$301.19**	
						Check Amount:		**$301.19**
	The Library					**Wire**		
			Bronco Brew - supplies needed for class		$289.68			
PO#: 2644		**Invoice No:**	042826	**6/5/2026**		**Paid Amt:**	**$289.68**	
						Check Amount:		**$289.68**
	US POSTAL SERVICE					**Wire**		
			BLANKET PO for Stamps/Postage FHS		$72.82			
PO#: 2308		**Invoice No:**	050626	**6/5/2026**		**Paid Amt:**	**$72.82**	
						Check Amount:		**$72.82**
	Ventris Learning LLC					**Wire**		
			UFLI Foundations ISBN 978-1-7320468-2-5		$280.00			
			UFLI Sound Wall Card Set ISBN 978-1-75204(		$200.00			
			Shipping		$36.00			
PO#: 2722		**Invoice No:**	40352	**6/5/2026**		**Paid Amt:**	**$516.00**	
						Check Amount:		**$516.00**
	Kwik Trip					**Wire**		
			Gas for Indian Ed State 05-14-26		$56.46			
PO#: 2848		**Invoice No:**	051526	**6/5/2026**		**Paid Amt:**	**$56.46**	
						Check Amount:		**$56.46**
	Arby's					**Wire**		
			6TH GRADE MEALS FOR CLASS TRIP		$535.33			
PO#: 2798		**Invoice No:**	051426	**6/5/2026**		**Paid Amt:**	**$535.33**	
						Check Amount:		**$535.33**
	Docusign, Inc.					**Wire**		
			Docusign Rwl		$600.00			
PO#: 2842		**Invoice No:**	66181279	**6/5/2026**		**Paid Amt:**	**$600.00**	
						Check Amount:		**$600.00**

Check No	Vendor		Pmt/Void Date		Pmt Type		
	Claude AI				**Wire**		
		Claude AI Rwl		$200.00			
PO#: 2890	**Invoice No:** 052026		**6/5/2026**		**Paid Amt:**	**$200.00**	
						Check Amount:	**$200.00**
	DELTA DENTAL				**Wire**		
		Delta Dental Monthly Premium FY26 Employee		$5,765.16			
		Delta Dental Monthly Premium FY26 Retirees		$2,171.34			
PO#: 1184	**Invoice No:** CNS0002159443		**6/8/2026**		**Paid Amt:**	**$7,936.50**	
						Check Amount:	**$7,936.50**
	Internal Revenue Service				**Wire**		
		FICA Deduction		$14,237.49			
		FICA Deduction		$151.24			
		FICA Deduction		$848.25			
		FTA,FTP, FTX Deductions		$6,007.45			
		FTA,FTP,FTX Deductions		$12.79			
		FTA,FTP,FTX Deductions		$320.54			
		MDCR Medicare Deduct		$3,329.62			
		MDCR Medicare Deduction		$35.36			
		Medicare Deduction		$198.42			
PO#:	**Invoice No:** B2026260		**6/26/2026**		**Paid Amt:**	**$25,141.16**	
						Check Amount:	**$25,141.16**
	MN DEPT OF REVENUE				**Wire**		
		SITA, SITMN, SITP - MN StateTx		$4,244.16			
		SITA,SITMN,SITP MN State Tax		$21.41			
		SITA,SITMN,SITP MN State Tax		$143.78			
PO#:	**Invoice No:** B2026260		**6/26/2026**		**Paid Amt:**	**$4,409.35**	
						Check Amount:	**$4,409.35**
	MN TEACHERS RETIREMENT ASSN				**Wire**		
		TRA Deduction		$6,467.05			
		TRA Deduction		$79.74			
		TRA Deduction		$409.02			
PO#:	**Invoice No:** B2026260		**6/26/2026**		**Paid Amt:**	**$6,955.81**	
						Check Amount:	**$6,955.81**
	Public Employees Retirement Association				**Wire**		
		DCP		$6.00			
		DCP Deduction		$6.00			

Check No	Vendor			Pmt/Void Date		Pmt Type		
	Public Employees Retirement Association					**Wire**		
			PERAB, PERAC, PERA Deduction		$8,815.88			
			PERAB,PERAC PERA Deduction		$115.66			
			PERAB,PERAC PERA Deduction		$374.56			
PO#:		**Invoice No:**	B2026260	**6/26/2026**		**Paid Amt:**	**$9,318.10**	
							Check Amount:	**$9,318.10**
	ASPIRE					**Wire**		
			TSA Contribution		$441.00			
			TSA Benefit & Deduction		$96.00			
PO#:		**Invoice No:**	B2026260	**6/26/2026**		**Paid Amt:**	**$537.00**	
							Check Amount:	**$537.00**
	EFS Financial					**Wire**		
			TSA Contribution		$400.00			
PO#:		**Invoice No:**	B2026260	**6/26/2026**		**Paid Amt:**	**$400.00**	
							Check Amount:	**$400.00**
	Invesco					**Wire**		
			TSA Contribution		$849.46			
			TSA Benefit & Contribution		$94.38			
PO#:		**Invoice No:**	B2026260	**6/26/2026**		**Paid Amt:**	**$943.84**	
							Check Amount:	**$943.84**
	VALIC					**Wire**		
			TSA Contribution		$525.00			
			TSA Benefit & Contribution		$125.00			
			TSA Benefit & Deduction		$96.00			
PO#:		**Invoice No:**	B2026260	**6/26/2026**		**Paid Amt:**	**$746.00**	
							Check Amount:	**$746.00**
	Voya Financial					**Wire**		
			Deferred Compensation		$940.82			
			Deferred Compensation		$175.00			
			Deferred Compensation		$65.50			
			HCSP Benefit		$2,283.56			
			HCSP Benefit		$24.15			
PO#:		**Invoice No:**	B2026260	**6/26/2026**		**Paid Amt:**	**$3,489.03**	
							Check Amount:	**$3,489.03**
	MN PEIP					**Wire**		
			MN PEIP Health Premiums FY26 Employees		$116,488.38			

Check No	Vendor	Description / Invoice	Amount	Pmt/Void Date	Pmt Type	Paid Amt	Check Amount
	MN PEIP				**Wire**		
		MN PEIP Health Premium FY26 Community E	$918.92				
		MN PEIP Health Premiums FY26 Food Service	$1,837.84				
PO#: 1133		**Invoice No:** 1641579		**6/25/2026**		**Paid Amt: $119,245.14**	
						Check Amount:	**$119,245.14**
	WEX				**Wire**		
		WEX FY26 Flex Account	$206.25				
PO#: 1137		**Invoice No:** 0002387459		**6/25/2026**		**Paid Amt: $206.25**	
						Check Amount:	**$206.25**
101361	**Anderson, Charles R**				**Check**		
		meal money for Sunday, June 7th thru Wednes	$324.00				
PO#: 2863		**Invoice No:** 060226		**6/2/2026**		**Paid Amt: $324.00**	
		3 meals at $35.50 for banquet = $106.50 06-07	$106.50				
PO#: 2862		**Invoice No:** 060226		**6/2/2026**		**Paid Amt: $106.50**	
						Check Amount:	**$430.50**
101362	**Boyle, Joseph M**				**Check**		
		meal money for Wednesday, June 3rd thru Sa	$486.00				
PO#: 2864		**Invoice No:** 060226		**6/2/2026**		**Paid Amt: $486.00**	
						Check Amount:	**$486.00**
101363	**COCA-COLA BOTTLING CO**				**Check**		
		credit	$28.00				
PO#:		**Invoice No:** 2000270		**6/3/2026**		**Paid Amt: ($28.00)**	
		Water	$33.60				
		Diet Pop	$154.00				
PO#: 1278		**Invoice No:** 10012570		**6/3/2026**		**Paid Amt: $187.60**	
		Powerade Zero	$0.00				
		Water	$39.20				
		Diet Pop	$0.00				
PO#: 1278		**Invoice No:** 10013073		**6/3/2026**		**Paid Amt: $39.20**	
						Check Amount:	**$198.80**
101364	**PAN O GOLD BAKING CO**				**Check**		
		Whole Grain Hamburger Buns	$45.00				
		WG Hot Dogs Buns	$67.20				
PO#: 2649		**Invoice No:** 10009926138012		**6/3/2026**		**Paid Amt: $112.20**	
		Whole Grain Hamburger Buns	$67.50				
PO#: 2649		**Invoice No:** 10009926131013		**6/3/2026**		**Paid Amt: $67.50**	

Check No	Vendor			Pmt/Void Date		Pmt Type		
101364	**PAN O GOLD BAKING CO**					**Check**		
			Whole Grain Hamburger Buns		$56.25			
			Whole Grain Steak Buns		$43.20			
PO#: 2649		**Invoice No:**	10009926117010	**6/3/2026**		**Paid Amt:**	**$99.45**	
			Whole Grain Hamburger Buns		$78.75			
			WG Hot Dogs Buns		$33.60			
PO#: 2649		**Invoice No:**	10009926138011	**6/3/2026**		**Paid Amt:**	**$112.35**	
			Whole Grain Hamburger Buns		$67.50			
			WG Sandwich Bread		$58.56			
PO#: 2649		**Invoice No:**	10009926117011	**6/3/2026**		**Paid Amt:**	**$126.06**	
			Whole Grain Hamburger Buns		$45.00			
PO#: 2649		**Invoice No:**	10009926131012	**6/3/2026**		**Paid Amt:**	**$45.00**	
			Whole Grain Steak Buns		$27.00			
			Whole Grain Hamburger Buns		$0.00			
			Whole Grain Steak Buns		$0.00			
			WG Dinner Roll		$0.00			
			WG Sandwich Bread		$0.00			
			WG Hot Dogs Buns		$0.00			
PO#: 2649		**Invoice No:**	10009926146010	**6/3/2026**		**Paid Amt:**	**$27.00**	
			Whole Grain Hamburger Buns		$45.00			
PO#: 2649		**Invoice No:**	10009926124013	**6/3/2026**		**Paid Amt:**	**$45.00**	
							Check Amount:	**$634.56**
101365	**SANDSTROM'S INC**					**Check**		
			Skim Milk		$102.50			
			Half pint 1%		$280.00			
			Chocolate Milk		$322.50			
PO#: 2651		**Invoice No:**	584295	**6/3/2026**		**Paid Amt:**	**$705.00**	
			Skim Milk		$80.00			
			Half pint 1%		$266.00			
			Chocolate Milk		$273.00			
PO#: 2651		**Invoice No:**	583395	**6/3/2026**		**Paid Amt:**	**$619.00**	
			Chocolate Milk		$903.00			
			Skim Milk		$20.00			
			Half pint 1%		$323.00			
PO#: 2651		**Invoice No:**	582585	**6/3/2026**		**Paid Amt:**	**$1,246.00**	
			Skim Milk		$20.00			
			Half pint 1%		$266.00			

Check No	Vendor		Pmt/Void Date		Pmt Type	
101365	SANDSTROM'S INC				Check	
		Chocolate Milk		$819.00		
PO#: 2651	Invoice No: 583396		6/3/2026		Paid Amt:	$1,105.00
		Half pint 1%		$300.00		
		Chocolate Milk		$817.00		
		Skim Milk		$20.50		
PO#: 2651	Invoice No: 584296		6/3/2026		Paid Amt:	$1,137.50
		Chocolate Milk		$322.50		
		Skim Milk		$102.50		
		Half pint 1%		$280.00		
PO#: 2651	Invoice No: 585240		6/3/2026		Paid Amt:	$705.00
		Chocolate Milk		$817.00		
		Skim Milk		$41.00		
		Half pint 1%		$360.00		
PO#: 2651	Invoice No: 585241		6/3/2026		Paid Amt:	$1,218.00
		Chocolate Milk		$215.00		
		Skim Milk		$41.00		
		Half pint 1%		$160.00		
PO#: 2651	Invoice No: 586164		6/3/2026		Paid Amt:	$416.00
		Chocolate Milk		$559.00		
		Skim Milk		$41.00		
		Half pint 1%		$220.00		
PO#: 2651	Invoice No: 586165		6/3/2026		Paid Amt:	$820.00
		Chocolate Milk		$64.50		
		Half pint 1%		$20.00		
PO#: 2651	Invoice No: 587202		6/3/2026		Paid Amt:	$84.50
		Chocolate Milk		$301.00		
		Skim Milk		$0.00		
		Half pint 1%		$40.00		
PO#: 2651	Invoice No: 587203		6/3/2026		Paid Amt:	$341.00
					Check Amount:	$8,397.00
101366	US FOODSERVICE				Check	
		Food for Meal Service		$1,538.11		
		Suppies for Meal Service		$475.41		
PO#: 2652	Invoice No: 3929426		6/3/2026		Paid Amt:	$2,013.52
		FES KINDERGARTEN SNACKS		$168.13		
PO#:	Invoice No: 3929427		6/3/2026		Paid Amt:	$168.13

Check No	Vendor			Pmt/Void Date		Pmt Type	
101366	**US FOODSERVICE**					**Check**	
			Food for Meal Service		$1,768.33		
			Suppies for Meal Service		$217.55		
PO#: 2652		**Invoice No:**	4042264	**6/3/2026**		**Paid Amt:**	**$1,985.88**
			adjsutment		$39.29		
PO#:		**Invoice No:**	5922072	**6/3/2026**		**Paid Amt:**	**($39.29)**
			Suppies for Meal Service		$55.62		
PO#: 2652		**Invoice No:**	4122032	**6/3/2026**		**Paid Amt:**	**$55.62**
			Food for Meal Service		$1,188.18		
			Suppies for Meal Service		$256.11		
PO#: 2652		**Invoice No:**	4134786	**6/3/2026**		**Paid Amt:**	**$1,444.29**
			Suppies for Meal Service		$166.56		
			Food for Meal Service		$1,473.09		
PO#: 2652		**Invoice No:**	4249577	**6/3/2026**		**Paid Amt:**	**$1,639.65**
			Suppies for Meal Service		$174.14		
			Food for Meal Service		$1,417.76		
PO#: 2652		**Invoice No:**	4340568	**6/3/2026**		**Paid Amt:**	**$1,591.90**
			FES KINDERGARTEN SNACKS		$168.13		
PO#:		**Invoice No:**	5340569	**6/3/2026**		**Paid Amt:**	**$168.13**
			Suppies for Meal Service		$242.11		
			Food for Meal Service		$1,572.92		
PO#: 2652		**Invoice No:**	4450263	**6/3/2026**		**Paid Amt:**	**$1,815.03**
			Suppies for Meal Service		$42.09		
PO#: 2652		**Invoice No:**	4481374	**6/3/2026**		**Paid Amt:**	**$42.09**
			Suppies for Meal Service		$163.64		
			Food for Meal Service		$664.33		
PO#: 2652		**Invoice No:**	4538778	**6/3/2026**		**Paid Amt:**	**$827.97**
			adjustment		$27.13		
PO#:		**Invoice No:**	5913604	**6/3/2026**		**Paid Amt:**	**($27.13)**
			Suppies for Meal Service		$243.19		
			Food for Meal Service		$1,222.33		
PO#: 2652		**Invoice No:**	4650458	**6/3/2026**		**Paid Amt:**	**$1,465.52**
			Food for Meal Service		$52.50		
PO#: 2652		**Invoice No:**	4249585	**6/3/2026**		**Paid Amt:**	**$52.50**
			Food for Meal Service		$166.25		
PO#: 2652		**Invoice No:**	4340564	**6/3/2026**		**Paid Amt:**	**$166.25**

Check No	Vendor			Pmt/Void Date		Pmt Type	
101366	US FOODSERVICE					Check	
			Food for Meal Service		$113.75		
PO#: 2652		**Invoice No:**	4249584	**6/3/2026**		**Paid Amt:**	**$113.75**
			Food for Meal Service		$166.25		
PO#: 2652		**Invoice No:**	4340565	**6/3/2026**		**Paid Amt:**	**$166.25**
			Food for Meal Service		$39.35		
PO#: 2652		**Invoice No:**	3755222	**6/3/2026**		**Paid Amt:**	**$39.35**
			Food for Meal Service		$287.26		
PO#: 2652		**Invoice No:**	3755225	**6/3/2026**		**Paid Amt:**	**$287.26**
			Suppies for Meal Service		$179.67		
			Food for Meal Service		$2,364.65		
PO#: 2652		**Invoice No:**	3739644	**6/3/2026**		**Paid Amt:**	**$2,544.32**
			Suppies for Meal Service		$143.30		
			Food for Meal Service		$2,139.71		
PO#: 2652		**Invoice No:**	3929424	**6/3/2026**		**Paid Amt:**	**$2,283.01**
			Preschool Snacks		$136.22		
PO#: 1169		**Invoice No:**	3929425	**6/3/2026**		**Paid Amt:**	**$136.22**
			Suppies for Meal Service		$163.45		
			Food for Meal Service		$1,964.13		
PO#: 2652		**Invoice No:**	4042257	**6/3/2026**		**Paid Amt:**	**$2,127.58**
			adjustment		$29.34		
PO#:		**Invoice No:**	5922071	**6/3/2026**		**Paid Amt:**	**($29.34)**
			FHS ALC 2026 Youth Grant - Blanket PO		$42.25		
PO#: 2375		**Invoice No:**	4042261	**6/3/2026**		**Paid Amt:**	**$42.25**
			Food for Meal Service		$1,494.67		
PO#: 2652		**Invoice No:**	4134785	**6/3/2026**		**Paid Amt:**	**$1,494.67**
			Suppies for Meal Service		$459.13		
			Food for Meal Service		$1,514.60		
PO#: 2652		**Invoice No:**	4249574	**6/3/2026**		**Paid Amt:**	**$1,973.73**
			Food for Meal Service		$85.51		
PO#: 2652		**Invoice No:**	4328595	**6/3/2026**		**Paid Amt:**	**$85.51**
			Suppies for Meal Service		$71.84		
			Food for Meal Service		$993.57		
PO#: 2652		**Invoice No:**	4340563	**6/3/2026**		**Paid Amt:**	**$1,065.41**
			adjustment		$14.02		
PO#:		**Invoice No:**	5969506	**6/3/2026**		**Paid Amt:**	**($14.02)**

Check No	Vendor			Pmt/Void Date		Pmt Type		
101366	US FOODSERVICE					Check		
			refund		$28.07			
PO#:		Invoice No: 5933930		6/3/2026		Paid Amt:	($28.07)	
			Preschool Snacks		$158.26			
PO#: 1169		Invoice No: 4340571		6/3/2026		Paid Amt:	$158.26	
			Suppies for Meal Service		$163.79			
PO#: 2652		Invoice No: 4450256		6/3/2026		Paid Amt:	$163.79	
			Dough, Cookie Carnival M&M (3217809)		$61.38			
			Dough, Cookie Chocolate Chip Frozen (90080		$60.25			
PO#: 2694		Invoice No: 4450256		6/3/2026		Paid Amt:	$121.63	
			Food for Meal Service		$1,423.87			
			Suppies for Meal Service		$8.40			
PO#: 2652		Invoice No: 4450259		6/3/2026		Paid Amt:	$1,432.27	
			KIND. COOKIES FOR GRADUATION VARIET		$121.63			
PO#: 2739		Invoice No: 4450261		6/3/2026		Paid Amt:	$121.63	
			Food for Meal Service		$764.35			
			Suppies for Meal Service		$336.00			
PO#: 2652		Invoice No: 4538775		6/3/2026		Paid Amt:	$1,100.35	
			Food for Meal Service		$729.52			
			Suppies for Meal Service		$177.91			
PO#: 2652		Invoice No: 4650455		6/3/2026		Paid Amt:	$907.43	
			Food for Meal Service		$1,566.80			
			Suppies for Meal Service		$28.04			
PO#: 2652		Invoice No: 3728282		6/3/2026		Paid Amt:	$1,594.84	
			Food for Meal Service		$1,592.01			
			Suppies for Meal Service		$259.73			
PO#: 2652		Invoice No: 3839650		6/3/2026		Paid Amt:	$1,851.74	
							Check Amount:	$33,109.88
101367	AT & T Mobility First Net					Check		
			Transportation - 2 Bus Wifi's		$77.46			
			District - 4 Moveable Hotspots (Wifi)		$154.92			
			IT Cell Phone		$45.46			
PO#: 2005		Invoice No: 28729771316706032026		6/5/2026		Paid Amt:	$277.84	
							Check Amount:	$277.84

Check No	Vendor			Pmt/Void Date		Pmt Type		
101368	**Aviben**					**Check**		
			Aviben FY26 403b Monthly Service Fee		$208.22			
PO#: 1130		**Invoice No:**	42327	**6/5/2026**		**Paid Amt:**	**$208.22**	
							Check Amount:	**$208.22**
101369	**CDW Government**					**Check**		
			Dell Pro 16 - Intel Core 5-120U - 256GB TLC S		$23,518.20			
			Dell Pro 16 - Intel Core 5-120U - 256GB TLC S		($23,518.20)			
			Technology		$23,518.20			
PO#: 2825		**Invoice No:**	AJ49I1B	**6/5/2026**		**Paid Amt:**	**$23,518.20**	
							Check Amount:	**$23,518.20**
101370	**CRANDALLS SEPTIC PUMPING**					**Check**		
			6 Toilets for Spring Sports 04-18-26		$300.00			
PO#: 2663		**Invoice No:**	9791	**6/5/2026**		**Paid Amt:**	**$300.00**	
			Regular Port-a-Potties Rizzo Field		$120.00			
PO#: 2661		**Invoice No:**	9783	**6/5/2026**		**Paid Amt:**	**$120.00**	
			Summer Ball Port-a-Potties		$140.00			
PO#: 2661		**Invoice No:**	9773	**6/5/2026**		**Paid Amt:**	**$140.00**	
			6 Toilets for Spring Sports 04-18-26		$150.00			
PO#: 2663		**Invoice No:**	9789	**6/5/2026**		**Paid Amt:**	**$150.00**	
			Summer Ball Port-a-Potties		$140.00			
PO#: 2661		**Invoice No:**	9785	**6/5/2026**		**Paid Amt:**	**$140.00**	
			Regular Port-a-Potties Rizzo Field		$120.00			
PO#: 2661		**Invoice No:**	9784	**6/5/2026**		**Paid Amt:**	**$120.00**	
			Regular Port-A-Potty Valentine Field		$120.00			
PO#: 2661		**Invoice No:**	9774	**6/5/2026**		**Paid Amt:**	**$120.00**	
			6 Toilets for Spring Sports 04-18-26		$150.00			
PO#: 2663		**Invoice No:**	9790	**6/5/2026**		**Paid Amt:**	**$150.00**	
							Check Amount:	**$1,240.00**
101371	**Fish, Dave**					**Check**		
			V Ump BB vs Rock Ridge 05-18-2026		$110.00			
			V Ump BB vs Ely 05-21-2026		$110.00			
			V Ump BB vs Ely 05-21-2026		$110.00			
PO#: 2843		**Invoice No:**	051826 052126	**6/5/2026**		**Paid Amt:**	**$330.00**	
							Check Amount:	**$330.00**
101372	**Gopher Sport**					**Check**		
			41-549 - Rainbow ClassicCoat Coated-Foam D		$199.90			
			41-590 - Rainbow ClassicCoat Coated-Foam D		$169.90			

Check No	Vendor			Pmt/Void Date		Pmt Type		
101372	**Gopher Sport**					**Check**		
			60-799 Tachikara Rainbow SV-MN Volley-Lite '		$289.00			
			51-205 Carlton F2 Tournament Shuttlecocks O		$79.80			
			Shipping, Handling & Processing		$165.66			
PO#: 2831		**Invoice No:**	518825	**6/5/2026**		**Paid Amt:**	**$904.26**	
						Check Amount:		**$904.26**
101373	**Heron Landing Golf Course**					**Check**		
			Use of the Golf Course		$1,500.00			
PO#: 2503		**Invoice No:**	1124	**6/5/2026**		**Paid Amt:**	**$1,500.00**	
						Check Amount:		**$1,500.00**
101374	**ISD #319 Nashwauk-Keewatin**					**Check**		
			Entry Fee for GNK 5.11.26 Boys Golf		$240.00			
PO#: 2846		**Invoice No:**	051126	**6/5/2026**		**Paid Amt:**	**$240.00**	
			Entry Fee for GNK 04-30-26 Girls Golf		$140.00			
PO#: 2845		**Invoice No:**	043026	**6/5/2026**		**Paid Amt:**	**$140.00**	
						Check Amount:		**$380.00**
101375	**KGHS-AM**					**Check**		
			School Matters		$250.00			
PO#: 1508		**Invoice No:**	9226055007	**6/5/2026**		**Paid Amt:**	**$250.00**	
			KAPE: Youth Substance Use Messaging: Ad P		$3,000.00			
PO#: 2573		**Invoice No:**	114526055012	**6/5/2026**		**Paid Amt:**	**$3,000.00**	
						Check Amount:		**$3,250.00**
101376	**KING OF THE ROAD ENTERTAINMENT**					**Check**		
			DJ Service for FHS Graduation Set up, Cerem		$600.00			
PO#: 2847		**Invoice No:**	3004	**6/5/2026**		**Paid Amt:**	**$600.00**	
						Check Amount:		**$600.00**
101377	**Lake Superior College**					**Check**		
			Check Request - Connor Tomczak $500 | Wall:		$500.00			
PO#: 2873		**Invoice No:**	17172684	**6/5/2026**		**Paid Amt:**	**$500.00**	
						Check Amount:		**$500.00**
101378	**MANNCO TRUCKING INC**					**Check**		
			Bus #544 Tech Diagnosis		$525.69			
PO#: 2830		**Invoice No:**	220143	**6/5/2026**		**Paid Amt:**	**$525.69**	
						Check Amount:		**$525.69**

Check No	Vendor		Pmt/Void Date		Pmt Type		
101379	**MCEA**				**Check**		
		2026 MCEA Finance Manual - Print Manual		$79.00			
PO#: 2849	**Invoice No:** 11119		**6/5/2026**		**Paid Amt:**	**$79.00**	
						Check Amount:	**$79.00**
101380	**MEDTOX LABORATORIES**				**Check**		
		Quarterly Drug/Alcohol Testing Bus Drivers		$121.39			
PO#: 2850	**Invoice No:** 042026665124		**6/5/2026**		**Paid Amt:**	**$121.39**	
						Check Amount:	**$121.39**
101381	**Minnesota Grad Services LLC**				**Check**		
		Shipping & Handling		$15.00			
		Diploma Inserts		$60.00			
PO#: 2852	**Invoice No:** 665		**6/5/2026**		**Paid Amt:**	**$75.00**	
		Shipping & Handling		$15.00			
		Diploma Inserts		$25.00			
PO#: 2852	**Invoice No:** 663		**6/5/2026**		**Paid Amt:**	**$40.00**	
						Check Amount:	**$115.00**
101382	**Moon, Alanna**				**Check**		
		thank you, honorarium - Song/Drum Group Gra		$1,000.00			
PO#: 2876	**Invoice No:** 060126		**6/5/2026**		**Paid Amt:**	**$1,000.00**	
						Check Amount:	**$1,000.00**
101383	**NORTHERN LUMBER CO**				**Check**		
		771057 - 5x5 Scaffold Frame Metaltech		$479.96			
		771606 - 5 ft. Galvanized Guardrail (2-pack)		$84.98			
		771060 - 7'4'x1' Cross Brace Metaltech		$197.96			
		771072 - Steel Coupling pin & spring lock		$23.96			
		770263 - Guardrail post with wedge clamp (2-p		$399.96			
		771765 - 5" caster with locking-pin		$295.92			
		790480 - 7' x 19' aluminum scaffold platform		$799.96			
		770613-7' galvanized guardrail (2-pack)		$101.58			
PO#: 2853	**Invoice No:** 858058		**6/5/2026**		**Paid Amt:**	**$2,384.28**	
						Check Amount:	**$2,384.28**
101384	**PAUL BUNYAN COMMUNICATIONS**				**Check**		
		District Internet Service 6GB/s		$835.00			
PO#: 1117	**Invoice No:** 6703700 060126		**6/5/2026**		**Paid Amt:**	**$835.00**	
						Check Amount:	**$835.00**

Check No	Vendor		Pmt/Void Date		Pmt Type		
101385	**Rainy Lake Gazette**				**Check**		
			Advertising Local Paper	$300.00			
PO#: 1053	**Invoice No:**	333877	**6/5/2026**		**Paid Amt:**	**$300.00**	
						Check Amount:	**$300.00**
101386	**Scaia, Kevin**				**Check**		
			V Ump BB vs Ely 05-21-2026	$110.00			
			V Ump BB vs Ely 05-21-2026	$110.00			
			Mileage 196 miles x.725	$142.10			
PO#: 2855	**Invoice No:**	052126	**6/5/2026**		**Paid Amt:**	**$362.10**	
						Check Amount:	**$362.10**
101387	**SHANNON'S INC**				**Check**		
			Repair copper line leak in library	$482.98			
PO#: 2856	**Invoice No:**	29923	**6/5/2026**		**Paid Amt:**	**$482.98**	
						Check Amount:	**$482.98**
101388	**Staples Advantage**				**Check**		
			934100 Staples Corvair Ergonomic Luxura Sw	$135.99			
			24685629 2026-2027 House of Doolittle 24" x	$57.98			
PO#: 2822	**Invoice No:**	6064656974	**6/5/2026**		**Paid Amt:**	**$193.97**	
						Check Amount:	**$193.97**
101389	**The Sport Shop**				**Check**		
			Dudley ASA Thunder Hycon 4A-069Y Dozen	$600.00			
PO#: 2786	**Invoice No:**	052226	**6/5/2026**		**Paid Amt:**	**$600.00**	
			Easton Havoc Youth 26" Bat	$55.00			
			Rawlings Machine Youth 26" Bat	$69.00			
PO#: 2693	**Invoice No:**	052926	**6/5/2026**		**Paid Amt:**	**$124.00**	
			Easton Typhoon Youth 26" Bat	$276.00			
			Rawlings Machine Youth 26" Bat	$138.00			
			Easton Havoc Youth 26" Bat	$110.00			
			Mizuno Prospect Youth Catcher Mitt 32.5"	$130.00			
			Mizuno GXC95Y Youth Catchers Mitt 33"	$65.00			
PO#: 2628	**Invoice No:**	052926	**6/5/2026**		**Paid Amt:**	**$719.00**	
						Check Amount:	**$1,443.00**
101390	**VEX Robotics, Inc.**				**Check**		
			MOTOR SHAFT ADD ON PACK	$25.78			

International Falls #0361

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor		Pmt/Void Date		Pmt Type		
101390	**VEX Robotics, Inc.**				**Check**		
		SHIPPING AND HANDLING		$37.28			
PO#: 2540	**Invoice No:** 868796		**6/5/2026**		**Paid Amt:**	**$63.06**	
					Check Amount:		**$63.06**
101391	**AFSCME Council 65**				**Check**		
		ASCME Employee Ded Dues		$486.88			
		ASCME Employee Deduct Dues		$163.15			
		ASCME Employee Union Dues		$10.07			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$660.10**	
					Check Amount:		**$660.10**
101392	**AFSCME People**				**Check**		
		ASCME Employee Ded Dues		$4.25			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$4.25**	
					Check Amount:		**$4.25**
101393	**AFT Local #331**				**Check**		
		Employee Deduct L331 Union Due		$3,119.42			
		L331 Employee Union Dues		$165.60			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$3,285.02**	
					Check Amount:		**$3,285.02**
101394	**Para Local #4798**				**Check**		
		Employee L4798 Union Dues		$548.48			
		L4798 Employee Union Dues		$100.81			
PO#:	**Invoice No:** B2026250		**6/12/2026**		**Paid Amt:**	**$649.29**	
					Check Amount:		**$649.29**
101395	**AFT Local #331**				**Check**		
		Employee Deduct L331 Union Due		$3,119.28			
		L331 Employee Union Dues		$165.60			
PO#:	**Invoice No:** B2026251		**6/26/2026**		**Paid Amt:**	**$3,284.88**	
					Check Amount:		**$3,284.88**
101397	**AFSCME Council 65**				**Check**		
		ASCME Employee Ded Dues		$468.40			
		ASCME Employee Union Dues		$10.07			
PO#:	**Invoice No:** B2026260		**6/26/2026**		**Paid Amt:**	**$478.47**	
					Check Amount:		**$478.47**

Check No	Vendor		Pmt/Void Date		Pmt Type		
101398	**AFSCME People**				**Check**		
		ASCME Employee Ded Dues		$4.25			
PO#:		**Invoice No:** B2026260	**6/26/2026**		**Paid Amt:**	**$4.25**	
						Check Amount:	**$4.25**
101399	**BCI Construction, Inc.**				**Check**		
		Bronco Ice Arena Referendum		$175,998.61			
PO#: 2945		**Invoice No:** 06-May	**6/23/2026**		**Paid Amt:**	**$175,998.61**	
		Elementary School Referendum		$258,679.82			
PO#: 2944		**Invoice No:** 06-May	**6/23/2026**		**Paid Amt:**	**$258,679.82**	
						Check Amount:	**$434,678.43**
101400	**Escape Fire Protection, Inc.**				**Check**		
		Bronco Ice Arena LTFM-Professional Fees		$8,075.00			
PO#: 2946		**Invoice No:** PF-019541	**6/23/2026**		**Paid Amt:**	**$8,075.00**	
		HS/MS/Stadium LTFM - Indoor Air Quality		$103,550.00			
PO#: 2947		**Invoice No:** PF-019529	**6/23/2026**		**Paid Amt:**	**$103,550.00**	
						Check Amount:	**$111,625.00**
101401	**Hanson Electric of Bemidji, Inc.**				**Check**		
		Elementary School Referendum		$463,099.35			
PO#: 2948		**Invoice No:** 31918	**6/23/2026**		**Paid Amt:**	**$463,099.35**	
		HS/MS/Stadium/Ice Arena Referendum		$507,605.00			
		HS/MS/Stadium-LTFM Building Hardware/Equi		$30,000.00			
PO#: 2949		**Invoice No:** 31919	**6/23/2026**		**Paid Amt:**	**$537,605.00**	
						Check Amount:	**$1,000,704.35**
101402	**KANTOR ELECTRIC INC**				**Check**		
		Bronco Ice Arena Referendum		$2,103.08			
		Bronco Ice Arena LTFM-Electrical		$14,938.39			
PO#: 2951		**Invoice No:** 19342	**6/23/2026**		**Paid Amt:**	**$17,041.47**	
						Check Amount:	**$17,041.47**
101403	**Nelson Roofing INC.**				**Check**		
		Bronco Ice Arena LTFM-Roofing		$293,667.80			
PO#: 2952		**Invoice No:** 052626	**6/23/2026**		**Paid Amt:**	**$293,667.80**	
						Check Amount:	**$293,667.80**
101404	**Nexus Solutions LLC**				**Check**		
		HS/MS/Stadium Referendum		$15,000.00			
		Elementary School Referendum		$48,000.00			

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Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor		Pmt/Void Date		Pmt Type		
101404	Nexus Solutions LLC				Check		
			Bronco Ice Arena Referendum	$35,175.44			
PO#: 2942	Invoice No: 2429		6/23/2026		Paid Amt:	$98,175.44	
						Check Amount:	$98,175.44
101405	Nor-Son Construction				Check		
			HS/MS/Stadium/Ice Arena Referendum	$97,928.88			
PO#: 2953	Invoice No: 9		6/23/2026		Paid Amt:	$97,928.88	
						Check Amount:	$97,928.88
101406	NORTHEAST SERVICE COOPERATIVE				Check		
			HS/MS/Stadium LTFM-Asbestos Removal	$748.09			
PO#: 2954	Invoice No: 63380		6/23/2026		Paid Amt:	$748.09	
						Check Amount:	$748.09
101407	SHANNON'S INC				Check		
			Elementary School Referendum	$65,842.32			
			Elementary School LTFM-Indoor Air Quality	$13,912.70			
			Elementary School LTFM - Plumbing	$12,388.00			
PO#: 2955	Invoice No: 7		6/23/2026		Paid Amt:	$92,143.02	
			HS/MS/Stadium/Ice Arena Referendum	$372,514.27			
			HS/MS/Stadium LTFM-Mechanical Systems	$116,291.10			
PO#: 2956	Invoice No: 09		6/23/2026		Paid Amt:	$488,805.37	
			Bronco Ice Arena Referendum	$55,614.71			
PO#: 2943	Invoice No: 6		6/23/2026		Paid Amt:	$55,614.71	
						Check Amount:	$636,563.10
101408	UP NORTH BUILDERS INC				Check		
			Falls High School Referendum - Ceiling Tile-R	$5,442.44			
PO#: 2730	Invoice No: 10291		6/23/2026		Paid Amt:	$5,442.44	
			Falls High School Referendum - Ceiling Tile-R	$4,135.55			
PO#: 2810	Invoice No: 10296		6/23/2026		Paid Amt:	$4,135.55	
						Check Amount:	$9,577.99
101409	Align Chiropractic & Wellness Center, PLLC				Check		
			Bus Driver Dot Physicals	$100.00			
PO#: 1420	Invoice No: 13552		6/23/2026		Paid Amt:	$100.00	
			Bus Driver Dot Physicals	$100.00			
PO#: 1420	Invoice No: 13554		6/23/2026		Paid Amt:	$100.00	
						Check Amount:	$200.00

International Falls #0361

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor			Pmt/Void Date		Pmt Type		
101410	Anderson, Jeremy R.					Check		
			Reimbursement for participant fees for Driver's		$2,400.00			
PO#: 2933		Invoice No:	061526	6/23/2026		Paid Amt:	$2,400.00	
						Check Amount:		$2,400.00
101411	ARROWHEAD LIBRARY SYSTEM					Check		
			Library Catalog System		$625.00			
PO#: 1554		Invoice No:	8307	6/23/2026		Paid Amt:	$625.00	
						Check Amount:		$625.00
101412	Basaraba, Amy					Check		
			Foodservice acct refund for Lauren		$23.60			
PO#: 2899		Invoice No:	food ser acct ref 26	6/23/2026		Paid Amt:	$23.60	
			Foodservice acct refund for Landan		$1.00			
PO#: 2899		Invoice No:	food ser acct ref 26	6/23/2026		Paid Amt:	$1.00	
						Check Amount:		$24.60
101413	Bennett, Kendra A					Check		
			May mileage to and from bank/post office		$41.76			
PO#: 2910		Invoice No:	062326	6/23/2026		Paid Amt:	$41.76	
						Check Amount:		$41.76
101414	Budris, Alicia					Check		
			Foodservice acct refund for Landin		$18.15			
PO#: 2900		Invoice No:	food ser acct ref 26	6/23/2026		Paid Amt:	$18.15	
						Check Amount:		$18.15
101415	Busch, Nicki					Check		
			Foodservice acct refund		$18.25			
PO#: 2901		Invoice No:	food ser acct ref 26	6/23/2026		Paid Amt:	$18.25	
						Check Amount:		$18.25
101416	C1st Technologies					Check		
			#16245 Office 365 A3 (Education Faculty Pricii		$86.70			
PO#: 2828		Invoice No:	101460	6/23/2026		Paid Amt:	$86.70	
						Check Amount:		$86.70
101417	Christianson, Rosa I					Check		
			17 days travel from FES to FHS		$6.16			
			4 days travel from St Thomas to FES		$3.77			
PO#: 2902		Invoice No:	062326	6/23/2026		Paid Amt:	$9.93	
						Check Amount:		$9.93

Check Number: 0-2147483647   Payment Date: 6/1/26-6/30/26   Period: 202612-202612   Void Status: N

Check No	Vendor		Pmt/Void Date		Pmt Type		
101418	**City of Hoyt Lakes**				**Check**		
		Entry Fee for C-Team Golf invite 05-14-26 Hoy		$50.00			
PO#: 2911	**Invoice No:** 051426		**6/23/2026**		**Paid Amt:**	**$50.00**	
					Check Amount:		**$50.00**
101419	**FRIENDS GARBAGE SERVICE, LLC**				**Check**		
		Garbage container Service		$2,322.45			
PO#: 1085	**Invoice No:** 118316		**6/23/2026**		**Paid Amt:**	**$2,322.45**	
					Check Amount:		**$2,322.45**
101420	**Hanover Insurance Group**				**Check**		
		Fidelity and Crimes Policy		$1,715.00			
PO#:	**Invoice No:** BDX J463955		**6/23/2026**		**Paid Amt:**	**$1,715.00**	
					Check Amount:		**$1,715.00**
101421	**Highland Signs & Design**				**Check**		
		45.75"x 95" Purple banner sewn with pockets t		$215.00			
		45.75 x 95" purple banner sewn as above banı		$240.00			
PO#: 2844	**Invoice No:** 7045		**6/23/2026**		**Paid Amt:**	**$455.00**	
					Check Amount:		**$455.00**
101422	**Hillyard, Inc.**				**Check**		
		HIL0075637 Hillyard, Crosslinker, 0.05 gal Bot		$220.25			
		Shipping		$40.00			
PO#: 2929	**Invoice No:** 90183594		**6/23/2026**		**Paid Amt:**	**$260.25**	
					Check Amount:		**$260.25**
101423	**INTERQUEST DETECTION CANINES**				**Check**		
		regular canine visit blanket		$400.00			
		Travel Fee Blanket		$40.00			
PO#: 1539	**Invoice No:** May 2026		**6/23/2026**		**Paid Amt:**	**$440.00**	
					Check Amount:		**$440.00**
101424	**Jantzen, Kelly**				**Check**		
		Foodservice acct refund for Wyatt		$11.75			
PO#: 2903	**Invoice No:** food ser acct ref 26		**6/23/2026**		**Paid Amt:**	**$11.75**	
					Check Amount:		**$11.75**
101425	**Jensen, Cory**				**Check**		
		Foodservice acct refund		$4.90			
PO#: 2913	**Invoice No:** food ser acct ref 26		**6/23/2026**		**Paid Amt:**	**$4.90**	
					Check Amount:		**$4.90**

Check No	Vendor		Pmt/Void Date		Pmt Type		
101426	**Kacik, Laura**				**Check**		
		Foodservice acct refund		$14.36			
PO#: 2904	**Invoice No:** food ser acct ref 26		**6/23/2026**		**Paid Amt:**	**$14.36**	
						Check Amount:	**$14.36**
101427	**MacLean, Carissa**				**Check**		
		Foodservice acct refund Sylvia		$26.65			
PO#: 2905	**Invoice No:** food ser acct ref 26		**6/23/2026**		**Paid Amt:**	**$26.65**	
						Check Amount:	**$26.65**
101428	**Madison National Life**				**Check**		
		NIS Life Premiums FY26 Retirees COBRA		$30.78			
		NIS Life Premiums FY26 Community Ed Empl		$11.40			
		NIS Life Premiums FY26 Food Service Employ		$25.65			
		NIS Life Premiums FY26 Employees		$1,034.31			
PO#: 1186	**Invoice No:** 1780264		**6/23/2026**		**Paid Amt:**	**$1,102.14**	
		NIS LTD Premiums FY26 Employees		$174.71			
PO#: 1185	**Invoice No:** 1780265		**6/23/2026**		**Paid Amt:**	**$174.71**	
						Check Amount:	**$1,276.85**
101429	**Marco Technologies LLC**				**Check**		
		HS 2nd Floor - Konica C300i/SN# AA2K01100		$52.52			
		Comm Ed - Konica C450i/SN# AA7R01101362		$52.52			
		FHS Copy Room - Konica 950i/SN# ACVX015		$384.45			
		FHS Mail Room - Konica 950i/SN# ACVX0155		$384.45			
		FES Color Copier - Konica C751i/SN# ADXD0		$396.72			
		FES Main BW - Konica 950i/SN# ACVX01550		$384.45			
		Papercut (6 Copiers)		$258.76			
		Maintenance Contract (6 Copiers)		$1,796.55			
		SFF/Helpdesk		$46.76			
PO#: 2676	**Invoice No:** 583927991		**6/23/2026**		**Paid Amt:**	**$3,757.18**	
						Check Amount:	**$3,757.18**
101430	**MIDCONTINENT COMMUNICATIONS**				**Check**		
		124755701 Bus Garage Internet Service		$131.54			
PO#: 1155	**Invoice No:** 12475570115542		**6/23/2026**		**Paid Amt:**	**$131.54**	
						Check Amount:	**$131.54**
101431	**MN ENERGY RESOURCES**				**Check**		
		FHS Boilers		$528.37			

Check No	Vendor			Pmt/Void Date		Pmt Type		
101431	**MN ENERGY RESOURCES**					**Check**		
			FHS Boilers		$1,585.10			
PO#: 1115		**Invoice No:**	060126 FHS boilers	**6/23/2026**		**Paid Amt:**	**$2,113.47**	
			FHS General		$186.87			
			FHS General		$560.60			
PO#: 1115		**Invoice No:**	060326 FHS general	**6/23/2026**		**Paid Amt:**	**$747.47**	
			FES		$784.57			
PO#: 1115		**Invoice No:**	060426 FES	**6/23/2026**		**Paid Amt:**	**$784.57**	
			Arena		$619.87			
PO#: 1115		**Invoice No:**	060326 arena	**6/23/2026**		**Paid Amt:**	**$619.87**	
			Stadium		$141.09			
PO#: 1115		**Invoice No:**	061126 stadium	**6/23/2026**		**Paid Amt:**	**$141.09**	
							Check Amount:	**$4,406.47**
101432	**Minnesota Grad Services LLC**					**Check**		
			Shipping & Handling		$15.00			
			Diploma Inserts		$25.00			
PO#: 2930		**Invoice No:**	673	**6/23/2026**		**Paid Amt:**	**$40.00**	
							Check Amount:	**$40.00**
101433	**MN POWER**					**Check**		
			Garage Electricity		$668.92			
			Arena Electricity		$1,868.57			
			FES		$5,288.76			
			FHS/POOL		($0.01)			
			FHS/POOL		$2,646.18			
			FHS/POOL		$7,938.53			
			Fields and Stadiums		$231.10			
PO#: 1065		**Invoice No:**	06092026 0117600000	**6/23/2026**		**Paid Amt:**	**$18,642.05**	
							Check Amount:	**$18,642.05**
101434	**NAPA FALLS SUPPLY**					**Check**		
			Blanket PO Bus Garage		$113.79			
PO#: 2098		**Invoice No:**	980076	**6/23/2026**		**Paid Amt:**	**$113.79**	
							Check Amount:	**$113.79**
101435	**NCPERS Group Life Ins.**					**Check**		
			NCPERS Life Insurance FY26		$64.00			
PO#: 1134		**Invoice No:**	164913072026	**6/23/2026**		**Paid Amt:**	**$64.00**	
							Check Amount:	**$64.00**

Check No	Vendor			Pmt/Void Date		Pmt Type		
101436	PAN O GOLD BAKING CO					Check		
			Whole Grain Hamburger Buns		$45.00			
PO#:		Invoice No:	10009926146011	6/23/2026		Paid Amt:	$45.00	
			Whole Grain Hamburger Buns		$123.75			
PO#:		Invoice No:	10009926110013	6/23/2026		Paid Amt:	$123.75	
			Whole Grain Hamburger Buns		$45.00			
			WG Hot Dogs Buns		$67.20			
PO#:		Invoice No:	10009926124014	6/23/2026		Paid Amt:	$112.20	
							Check Amount:	$280.95
101437	Pick Me Flowers					Check		
			2026 FHS Graduation Flowers		$520.50			
PO#: 2701		Invoice No:	053026	6/23/2026		Paid Amt:	$520.50	
							Check Amount:	$520.50
101438	Pine Valley Trophy Case, LLC					Check		
			Bronco Hall of Fame Plaques		$1,150.00			
PO#: 2385		Invoice No:	062326	6/23/2026		Paid Amt:	$1,150.00	
							Check Amount:	$1,150.00
101439	Rainy Lake Medical Center					Check		
			OT Services		$8,752.30			
			PT Services		$1,718.80			
PO#: 1792		Invoice No:	4487	6/23/2026		Paid Amt:	$10,471.10	
							Check Amount:	$10,471.10
101440	RATWIK ROSZAK & MALONEY PA					Check		
			Attorney Services FY26		$1,703.90			
PO#: 2650		Invoice No:	3358	6/23/2026		Paid Amt:	$1,703.90	
							Check Amount:	$1,703.90
101441	Rein, Jayne					Check		
			Foodservice acct refund for Ellie		$5.70			
PO#: 2906		Invoice No:	food ser acct ref 26	6/23/2026		Paid Amt:	$5.70	
							Check Amount:	$5.70
101442	Salo, Karen					Check		
			Foodservice acct refund for Doug		$30.50			
PO#: 2907		Invoice No:	food ser acct ref 26	6/23/2026		Paid Amt:	$30.50	
							Check Amount:	$30.50

Check No	Vendor	Description	Pmt/Void Date	Amount	Pmt Type	Paid Amt	Check Amount
101443	Schwartz, Nicholas J				Check		
		Foodservice acct refund for Skylee		$6.05			
PO#: 2908	Invoice No: food ser acct ref 26		6/23/2026			Paid Amt: $6.05	
							Check Amount: $6.05
101444	Sivonen, Bobbi				Check		
		Foodservice acct refund for Paxton		$7.25			
PO#: 2909	Invoice No: food service acctoun		6/23/2026			Paid Amt: $7.25	
							Check Amount: $7.25
101445	SOUND NORTH				Check		
		2026 FHS Graduation Ceremony Programs - 5		$495.00			
PO#: 2793	Invoice No: 8073		6/23/2026			Paid Amt: $495.00	
							Check Amount: $495.00
101446	State Supply Company				Check		
		Yearly Boiler Rebuild Parts		$360.81			
		Freight		$74.52			
PO#: 2857	Invoice No: 742083		6/23/2026			Paid Amt: $435.33	
							Check Amount: $435.33
101447	TeamWorks International, Inc.				Check		
		Strategic Planning Implementation Support–Ma		$175.00			
PO#: 2932	Invoice No: 14997		6/23/2026			Paid Amt: $175.00	
							Check Amount: $175.00
101448	Techniques Inc.				Check		
		Bi Yearly classroom/RTU Air filter order		$155.84			
PO#: 2875	Invoice No: 32308		6/23/2026			Paid Amt: $155.84	
		Bi Yearly classroom/RTU Air filter order		$1,519.40			
PO#: 2875	Invoice No: 32306		6/23/2026			Paid Amt: $1,519.40	
		Bi Yearly classroom/RTU Air filter order		$367.95			
PO#: 2875	Invoice No: 32307		6/23/2026			Paid Amt: $367.95	
							Check Amount: $2,043.19
101449	The McDowell Agency, Inc.				Check		
		Background Check Charges FY26 Athletics		$13.20			
PO#: 1876	Invoice No: 169432		6/23/2026			Paid Amt: $13.20	
							Check Amount: $13.20
101450	Tilson Bay Company				Check		
		Booster paying half Boys Hockey Champ Pane		$300.00			

Check No	Vendor		Pmt/Void Date		Pmt Type		
101450	Tilson Bay Company				Check		
		School paying half Boys Hockey Champion Pa		$300.00			
PO#: 2796	Invoice No: 2180		6/23/2026		Paid Amt:	$600.00	
						Check Amount:	$600.00
101451	Tomczak, Darrie				Check		
		Swim Fee Refund		$19.00			
		Swim Fee Refund		($19.00)			
		Correct account code		$19.00			
PO#: 2914	Invoice No: Swim Fee Refund		6/23/2026		Paid Amt:	$19.00	
						Check Amount:	$19.00
101452	US Cellular				Check		
		414-651-5297 / Arena POTS - Elevator Line		$53.54			
		414-651-5285 / FHS POTS - Elevator Line		$91.54			
PO#: 1945	Invoice No: 0814416630		6/23/2026		Paid Amt:	$145.08	
						Check Amount:	$145.08
101453	Versteeg, Mary				Check		
		Foodservice acct refund or Emma		$18.88			
PO#: 2915	Invoice No: food ser acct ref 26		6/23/2026		Paid Amt:	$18.88	
		Foodservice acct refund for Mary		$62.83			
PO#: 2915	Invoice No: food ser acct ref 26		6/23/2026		Paid Amt:	$62.83	
						Check Amount:	$81.71
101454	Anderson, Jeremy R				Check		
		Foodservice acct refund for Nick		$7.52			
PO#: 2898	Invoice No: Foodservice acct ref		6/30/2026		Paid Amt:	$7.52	
						Check Amount:	$7.52
101455	Arrowhead Regional Computing Consortium				Check		
		B.Shermoen Registration Fee - '26 MASA Reg		$140.00			
		L. West Registration Fee - '26 MASA Region 7		$140.00			
PO#: 2958	Invoice No: 2418		6/30/2026		Paid Amt:	$280.00	
						Check Amount:	$280.00
101456	BEMIDJI BUS LINE				Check		
		BUS FARE COACH TO AND FROM MPLS		$7,700.00			
		1 NIGHT LODGING FOR 2 BUS DRIVERS $1		$200.00			
PO#: 2581	Invoice No: 12036		6/30/2026		Paid Amt:	$7,900.00	

Check No	Vendor		Pmt/Void Date		Pmt Type		
101456	BEMIDJI BUS LINE				Check		
			TRANSPORTATION COST TO DULUTH MN 5	$3,900.00			
PO#: 2582	Invoice No: 11950		6/30/2026		Paid Amt:	$3,900.00	
						Check Amount:	$11,800.00
101457	Bemidji State University				Check		
			Check Request - Emmitt Olson $500 Paul Bun	$500.00			
PO#: 2976	Invoice No: 16975750		6/30/2026		Paid Amt:	$500.00	
			Check Request - Emmitt Olson $500 | Rainy La	$500.00			
PO#: 2977	Invoice No: 16975750		6/30/2026		Paid Amt:	$500.00	
						Check Amount:	$1,000.00
101458	Braaten, Anders				Check		
			Lifeguard Recert Class	$240.00			
			Mileage - 230	$161.00			
PO#: 2978	Invoice No: 062926		6/30/2026		Paid Amt:	$401.00	
						Check Amount:	$401.00
101459	CESO Finance, LLC				Check		
			General Finance Practitioner Support: Februar	$2,250.00			
			General Finance Practitioner Support: March H	$2,250.00			
			General Finance Practitioner Support: April Ho	$2,250.00			
			General Finance Practitioner Support: May Ho	$2,250.00			
PO#: 2961	Invoice No: 2277		6/30/2026		Paid Amt:	$9,000.00	
						Check Amount:	$9,000.00
101460	College of St Scholastica				Check		
			Check Request - Ava Werner $500 | Paul Buny	$500.00			
PO#: 2937	Invoice No: B00806810		6/30/2026		Paid Amt:	$500.00	
						Check Amount:	$500.00
101461	EVOLVE U FITNESS & WELLNESS LLC				Check		
			Bi-weekly pals exercise class	$550.00			
PO#: 1962	Invoice No: 1556		6/30/2026		Paid Amt:	$550.00	
						Check Amount:	$550.00
101462	Flinn Scientific				Check		
			AP 4996 - Classroom Rock Collection	$371.96			
			Shipping	$0.00			
PO#: 2868	Invoice No: 3279156		6/30/2026		Paid Amt:	$371.96	
			AP6350 - Flinn Rock & Mineral Test Kit (10)	$199.98			

Check No	Vendor			Pmt/Void Date		Pmt Type		
101462	**Flinn Scientific**					**Check**		
			AP 4996 - Classroom Rock Collection		$1,208.87			
PO#: 2868		**Invoice No:**	3277340	**6/30/2026**		**Paid Amt:**	**$1,408.85**	
			AP 4883 - Classroom Mineral Collection		$1,391.84			
PO#: 2868		**Invoice No:**	3277647	**6/30/2026**		**Paid Amt:**	**$1,391.84**	
							Check Amount:	**$3,172.65**
101463	**Gopher Sport**					**Check**		
			51-008 - Gopher Rainbow G1000 Twin-Shaft S		$199.90			
PO#: 2831		**Invoice No:**	521719	**6/30/2026**		**Paid Amt:**	**$199.90**	
							Check Amount:	**$199.90**
101464	**Innovative**					**Check**		
			ESS275FFGR4 EZ Gloss Floor Finish		$2,011.25			
PO#: 2889		**Invoice No:**	5144558	**6/30/2026**		**Paid Amt:**	**$2,011.25**	
							Check Amount:	**$2,011.25**
101465	**KANTOR ELECTRIC INC**					**Check**		
			Install port control		$295.00			
PO#: 2982		**Invoice No:**	19395	**6/30/2026**		**Paid Amt:**	**$295.00**	
			Move southwest scoreboard in gym		$614.76			
PO#: 2981		**Invoice No:**	19388	**6/30/2026**		**Paid Amt:**	**$614.76**	
							Check Amount:	**$909.76**
101466	**SCHOOL SPECIALTY**					**Check**		
			011081 Southpaw Top Disc Design Platform Sv		$786.00			
PO#: 2888		**Invoice No:**	208137112177	**6/30/2026**		**Paid Amt:**	**$786.00**	
							Check Amount:	**$786.00**
101467	**Sether, Kali**					**Check**		
			ACH Return Check on PPD 6.26.26 Payment		$73.53			
PO#: 2967		**Invoice No:**	062626	**6/30/2026**		**Paid Amt:**	**$73.53**	
							Check Amount:	**$73.53**
101468	**SHANNON'S INC**					**Check**		
			Diagnose hot water heater issue Falls element		$260.00			
PO#: 2986		**Invoice No:**	30241	**6/30/2026**		**Paid Amt:**	**$260.00**	
							Check Amount:	**$260.00**
101469	**Staples Advantage**					**Check**		
			24622250 Westinghouse 15.6" FHD 60Hz Port		$120.99			
PO#: 2822		**Invoice No:**	6067184991	**6/30/2026**		**Paid Amt:**	**$120.99**	
							Check Amount:	**$120.99**

International Falls #0361

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 6/1/26-6/30/26 Period: 202612-202612 Void Status: N

Check No	Vendor			Pmt/Void Date		Pmt Type		
101470	**Tilson Bay Company**					**Check**		
			Sublimated Medals with Custom Ribbons 135		$801.50			
			1st Place Trophies with Laser-Engraved Tags		$470.00			
			2026 Sponsor Plaques for team photos		$832.50			
PO#: 2987		**Invoice No:**	2230	**6/30/2026**		**Paid Amt:**	**$2,104.00**	
						Check Amount:		**$2,104.00**
101471	**University of MN Morris**					**Check**		
			Check Request - Paxton Sivonen $650 | Frank		$650.00			
PO#: 2988		**Invoice No:**	SIVON016	**6/30/2026**		**Paid Amt:**	**$650.00**	
						Check Amount:		**$650.00**
101472	**Wise, Chris**					**Check**		
			Foodservice acct refund for Jacob		$61.05			
PO#: 2966		**Invoice No:**	Foodservice acct ref	**6/30/2026**		**Paid Amt:**	**$61.05**	
			Foodservice acct refund for Callie		$8.30			
PO#: 2966		**Invoice No:**	Foodservice acct ref	**6/30/2026**		**Paid Amt:**	**$8.30**	
						Check Amount:		**$69.35**
						Report Total:		**$3,345,403.31**

Regular School Board Meeting
Monday, June 22, 2026 5:15 PM Central

FHS Library and YouTube Live Stream
1515 11th Street
International Falls, Minnesota 56649

Jessica Crosby:	Present
Dale Johnson:	Present
Toni Korpi:	Absent
Tina Sather:	Present
Roxanne Skogstad-Ditsch:	Present
Joann Smith:	Present

Present: 5, Absent: 1.
Member Korpi not in attendance

This School Board Meeting is available to watch via Live Stream by selecting the following link or by going to the "Falls High Journalism" YouTube page.

Call to Order

1. Roll Call:
_X__ Jessica Crosby, Vice Board Chair
_X__ Dale Johnson, Director
___ Toni Korpi, Clerk
_X__ Tina Sather, Treasurer
_X__ Roxanne Skogstad-Ditsch, Director
_X__ JoAnn Smith, Board Chair

Non-Voting Members:
_X__ Beth Shermoen, Superintendent
Board Member Korpi not in attendance

2. Pledge of Allegiance

Approval of Agenda

1. Approve agenda as presented.
Motion to approve the agenda as presented - with addition of Football Booster Club approval of July Fundraising Events to Consent Agenda. Motion by Roxanne Skogstad-Ditsch, then second by Tina Sather. Motion Carried.
Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 5, Nay: 0, Absent: 1

Open Forum
Sara Wendt RE:1st Grade Class Sizes
Lori Lyman RE: Football Boosters July Fundraising
Lauren Syrup RE: CESO Budget Presentation

1. CESO 2026/27 Budget Presentation - Lauren Syrup; Business Manager

2. Public Open Forum

Committee and Administrative Reports

1. Melissa Tate, Secondary Principal:
Not in Attendance

2. Lisa West, Elementary Principal:
Report on wrap up of 2025-2026 school year, prep for 2026-2027 school year

3. Timm Ringhofer, Activities Director:
Not in Attendance

4. Beth Shermoen, Superintendent:
Introduction and welcoming of Technology Director - Julian Wilson
End of school year wrap up and planning of new school year
Online School and partnership with online platform
Construction and Referendum update
Head Start update
Grant updates
Updated handbooks
Community Ed Back to School Bash
Staffing update

5. Policy Committee:
Readings of Policies continuance

6. Athletic Committee:
Meeting in July

7. Legislative Committee:
No Report

Consent Agenda

Approve the Consent Agenda as presented.
Motion to approve agenda as presented. Motion by Tina Sather, then second by Jessica Crosby. Motion Carried.
Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 5, Nay: 0, Absent: 1
Board Member Skogstad-Ditsch questioned the field trip policy, Superintendent Shermoen reported that a new and updated form will be coming out this year.
Board Member Skogstad-Ditsch thanked Mr. Everson for his time and dedication to the ALC program.

1. Approve payroll in the amount of $564,750.81 for pay periods 5/29/26 (Regular and TCH Longevity Stipends) and 6/12/26.

2. Approve current accounts payable due in the amount of $3,312,615.86.

3. Approve past meeting minutes for the regular school board meeting on May 18, 2026.

4. Approve Monthly Financial Reports for May 2026

5. Approve Superintendent Beth Shermoen and School Board Clerk Toni Korpi to sign 2026-2027 Resolution for Membership in the Minnesota State High School League.

6. Approve the implementation of a $35 Non-Sufficient Funds (NSF) Fee.

7. Approval of entering into an agreement with Howard and Gretchen Davis – Rental of the former golf course property for the 2026 Hial Pike Cross Country Meet to be held on October 20, 2026.

8. Approve the use of the Arena parking lot for food vendors for the ISD 361 Back-to-School Bash scheduled for August 26, 2026.

9. Approve the resignation of Tim Everson as ALC Teacher effective June 2, 2026.

10. Approve the resignation of Justin Carney as Technology Assistant effective August 7, 2026.

11. Approve the conclusion of the Leave of Absence (LOA) for Timm Ringhofer as an ISD 361 math teacher as of June 30, 2026.

12. Approve the continuance and reassignment of Timm Ringhofer as athletic director as defined in the Local 331 contract.

13. Approve Casey Stenberg as the ISD 361 Technology Assistant.

14. Approve the contract for Tech Director Julian Wilson effective June 15, 2026.

15. Approve Check and Connect for the 26/27 School Year - Grant Funded Position

16. Approve the hire of Kevin Erickson as Girls Varsity Hockey Head coach for the 2026-27 season.

17. Approve the hire of Chad Baldwin as Boys Varsity Head Hockey coach for the 2026-27 season.

18. Approve the hire of David Eddy as Boys Varsity Assistant Hockey coach for the 2026-27 season.

19. Approve the hire of Adam Mathews as Boys Varsity Assistant Hockey coach for the 2026-27 season.

20. Approve the hire of Joseph Anselmo as Boys Varsity Head Basketball coach for the 2026-27 season.

21. Approve the hire of Rick DeBenedet as Boys Varsity Assistant Basketball coach for 2026-27 season.

22. Approve the hire of Derek Dowty as Girls Varsity Head Basketball coach for the 2026-27 season.

23. Approve the hire of Luke Zika as Girls Varsity Assistant Basketball coach for the 2026-27 season.

24. Approve the hire of Steve Joslyn as Boys Varsity Head Swimming and Diving coach for the 2026-27 season.

25. Approve the hire of Nathan Moseman as Boys Varsity Assistant Swimming and Diving coach for the 2026-27 season.

26. Approve the hire of Shawn Bowles as Speech coach for the 2026-27 season.

27. Approve the hire of Shawn Bowles as One Act Play coach for the 2026-27 season.

28. Approve the hire of Paetyn Zahn as Hockey Cheerleading coach for the 2026-27 season.

29. First Reading: Policy 404 - Employment Background Checks

30. First Reading: Policy 601 - Student District Curriculum and Instruction Goals

31. First Reading: Policy 602 - Organization of School Calendar and School Day

32. First Reading: Policy 603 - Curriculum Development

33. First Reading: Policy 604 - Instructional Coaches

34. First Reading: Policy 605 - Alternative Programs

35. First Reading: Policy 606 - Textbooks and Instructional Materials

36. First Reading: Policy 606.5 - Library Materials

37. First Reading: Policy 607 - Organization of Grade Levels

38. First Reading: Policy 609 - Religion and Religious and Cultural Observations

39. First Reading: Policy 610 - Field Trips

40. First Reading: Policy 612.1 - Development of Parent nad Family Engagement Policies for Title 1 Programs

41. First Reading: Policy 615 - Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 and LEP Students

42. First Reading: Policy 616 - School District System Accountability

43. First Reading: Policy 620 - Credit for Learning

44. First Reading: Policy 623 - Mandatory Summer School Instructions

45. First Reading: Policy 701 - Establishment and Adoption of School District Budget

46. First Reading: Policy 701.1 - Modification of School District Budget

47. First Reading: Policy 702 - Accounting

48. First Reading: Policy 703 - Annual Audit

Action Items

1. Improving systems and structures to create a culture where all are welcome and supported.

1.a. Resolution Acceptance of Gifts and Donations.
Motion to approve the resolution of gifts and donations. Motion by Tina Sather, then second by Dale Johnson. Motion Carried.
Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 5, Nay: 0, Absent: 1

1.b. Approve the ISD 361 2026/27 Budget as Presented by CESO.
Motion to approve 2026-2027 Budget presentation by CESO. Motion by Roxanne Skogstad-Ditsch, then second by Jessica Crosby. Motion Carried.
Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 5, Nay: 0, Absent: 1

2. Implementing data-driven teaching practices and staff collaboration to increase student academic success.

2.a. Approve the online K-12 learning curriculum and platform Edgenuity for the school year 26/27
Motion to approve online curriculum. Motion by Tina Sather, then second by Jessica Crosby. Motion Carried.
Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 5, Nay: 0, Absent: 1

2.b. Approve Americorp reading and math support for the 26/27 school year.
Motion to approve Americorp reading and math support. Motion by Jessica Crosby, then second by Dale Johnson. Motion Carried.
Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 5, Nay: 0, Absent: 1
ADDED: Motion to approve Bronco Football Boosters July Fundraising
Motion made: Tina Sather
Seconded by: Roxanne Skogstad-Ditsch
ALL IN FAVOR

Adjournment
Motion to adjourn meeting - 6:17pm. Motion by Roxanne Skogstad-Ditsch, then second by Dale Johnson. Motion Carried.
Toni Korpi: Absent, Jessica Crosby: Yea, Dale Johnson: Yea, Tina Sather: Yea, Roxanne Skogstad-Ditsch: Yea, Joann Smith: Yea
Yea: 5, Nay: 0, Absent: 1

Approved Minutes:

District Clerk **Date** **Board Chair** **Date**

IEA, INC.

PROPOSAL

Contact Us:

BROOKLYN PARK OFFICE
9201 W. BROADWAY, #600
BROOKLYN PARK, MN 55445
763-315-7900

MANKATO OFFICE
610 N. RIVERFRONT DRIVE
MANKATO, MN 56001
507-345-8818

ROCHESTER OFFICE
210 WOOD LAKE DRIVE SE
ROCHESTER, MN 55904
507-281-6664

BRAINERD OFFICE
601 NW 5TH ST. SUITE #4
BRAINERD, MN 56401
218-302-3787

MARSHALL OFFICE
1420 EAST COLLEGE DRIVE
MARSHALL, MN 56258
507-476-3599

VIRGINIA OFFICE
5525 EMERALD AVENUE
MOUNTAIN IRON, MN 55768
218-748-7631

www.ieasafety.com

800-233-9513

2026 - 2029

Environmental, Health and Safety Management Services

for

International Falls Public Schools

JUNE 18, 2026

2026-2029 Environmental, Health and Safety Management Services

PROPOSAL PROVIDED TO:	**PROPOSAL CONTACT:**
Beth Shermoen	Grant Chapa
Superintendent	Virginia & Brainerd Regional Manager
International Falls Public Schools	IEA, Inc.
1515 Eleventh Street	5525 Emerald Avenue
International Falls, MN 56649	Mountain Iron, MN 55768
Phone: (218) 283-2571	Phone: (218) 748-7631
E-mail: bshermoen@isd361.org	E-mail: Grant.Chapa@ieasafety.com

PROJECT INTRODUCTION

The Institute for Environmental Assessment, Inc. (IEA) is pleased to offer this proposal to provide a knowledgeable support team to meet your Environmental, Health and Safety (EH&S) compliance needs in conjunction with the Northeast Service Cooperative (NESC). IEA will assist the District in the implementation of safety programs, identification of health and safety related hazards and overall consulting based on the District's needs.

This proposal includes traditional EH&S management services, online training services, as well as the option to proceed with regularly occurring projects.

To assist with budgeting, this proposal has the option to select to proceed with standard, regularly occurring services, including lead-in-water sampling, AHERA Third Year inspections, radon testing, and bleacher certification inspections that are due to be completed in the District within the contract period.

SCOPE OF WORK

EH&S Management

IEA will provide EH&S management services to assist in compliance with: Occupational Safety and Health Administration (OSHA), Minnesota Department of Education (MDE), Minnesota Pollution Control Agency (MPCA), National and Minnesota State Fire Code and other federal, state, and local regulations. Please see Appendix A for a list of possible related tasks.

IEA will review identified health and safety programs for compliance with applicable regulations. This program review will be documented as the annual program review which is required or recommended for most of the District's written programs. A final report will be developed, including details on each program, as well as recommendations and/or plans for bringing programs into compliance. Annual compliance tasks will be identified prior to the start of each fiscal year and communicated to the District via a scheduling letter.

Online Training

IEA will provide health and safety training sessions using an online learning management system for the groups outlined below.

- Annual health and safety training for teaching, administrative, and support staff
- Annual health and safety training for food service staff
- Annual health and safety training for art department staff
- Annual health and safety training for industrial arts department staff
- Annual health and safety training for science department staff
- AHERA Designated Person training (completed by your District's Designated Person)
- Hazardous materials training (required to be completed by certain positions every three years)
- Automotive lift safety training (required to be completed annually by users)
- Asbestos 2-hour initial awareness training (required to be completed by all new maintenance or custodial staff)

Annual training links will be prepared and distributed to District representatives, in early August each year. Other training courses listed above will be distributed to staff members as they are necessary.

Maintenance, custodial and transportation staff sessions will remain completed in-person as a regular EH&S site visit listed on the scheduling letter.

LIMITATIONS & ASSUMPTIONS

IEA will remain flexible to accommodate the District's needs; however, any project work outside of this scope of work or sampling, equipment fees or additional contractors will be provided in a project-specific scope of work with an associated fee.

The District is expected to provide sufficient workspace and support resources (office supplies, equipment, clerical support, and internet connection) as required to perform services under this contract.

When electronic documents are submitted to the District, IEA is not responsible for changes made after the date of submittal.

Documents provided by IEA are developed for your exclusive use and are not intended to be shared, distributed or sold to any other party. While some firms maintain ownership of their written management plans, the work IEA does for your district is customized for you and becomes the property of your district.

Contract hours may be spent working at IEA's office for access to resources or references necessary to complete a task.

IEA will assist the District in compliance with applicable standards and regulations; however, actual compliance remains the responsibility of International Falls Public Schools.

IEA does have online training options for Type III Driver training. This training is not included in this proposal, but a group rate can be provided upon request.

COMPENSATION

EH&S Management

IEA's services will be billed on a per site visit basis of eleven site visits each contract year. Please see the site visit rates listed below:

FY 2026-2027	FY 2027-2028	FY 2028-2029
$1,040	$1,120	$1,190

Each site visit consists of an approximate eight-hour workday; including: preparation time, administrative work, travel time, and site time. Fees are billed to the District through the Northeast Service Cooperative monthly. Pricing is based on the discounted rates established through the Environmental, Health & Safety contract between NESC and IEA.

Each written program is customized using a contact representative from the District. Should the contact person leave the District, all programs need to be updated to a new contact. Should this occur, IEA will add an additional site visit to that year(s) contract to complete the changes.

An annual fee of **$500** will be charged to maintain current customized online training and to have access available for District staff to complete the listed training when necessary.

SCHEDULE

IEA's services may commence on July 1, 2026, upon receipt of a signed proposal. IEA will schedule this project through a designated contact within the District.

This contract is valid July 1, 2026, through June 30, 2029.

PROPOSAL TERMS

Terms on payment of services are net 30 days after invoicing, with interest added to unpaid balances.

AUTHORIZATION TO PROCEED

We appreciate the opportunity to present this proposal for Environmental, Health and Safety Management Services. Please sign this authorization to proceed and send to Grant Chapa at Grant.Chapa@ieasafety.com. Retain the original for your records.

IEA, Inc.

Grant Chapa
Virginia & Brainerd Regional Manager

***

Please proceed according to the above stated fees, terms, attached General Conditions, and proposal dated June 18, 2026.

Beth Shermoen
Printed Name

Beth Shermoen (Jun 27, 2026 10:40:37 CDT)
Authorized Signature

06/27/2026
Date

PO Number

Appendix A

Possible Task List

Environmental, Health & Safety Management Services

A Workplace Accident & Injury Reduction Program (AWAIR)

- Develop and implement a written management plan for workplace accident and injury reduction.
- Develop and implement a written plan for OSHA-mandated safety committees.
- Conduct safety committee meetings at least quarterly to identify and eliminate workplace safety hazards. Develop and document methods used to identify, analyze and control new or existing hazards.
- Identify and document methods of how the plan will be communicated to all affected employees so that they are informed of work-related hazards and controls.
- Develop and document procedures for investigation of workplace accidents and corrective actions.

Air Permitting

- Conduct assessment and perform calculations to identify equipment and processes that require an air discharge permit.
- Develop and implement a written management plan for air permitting, if applicable.
- Complete monthly and annual reports and submit to the Minnesota Pollution Control Agency.
- Maintain all air permitting records.

Americans with Disabilities Act (ADA)

- Conduct an assessment of facilities to determine compliance with ADA.
- Recommend and coordinate projects to address identified ADA issues.

Asbestos

- Complete six-month periodic inspections.
- Conduct asbestos awareness training as needed.
- Maintain all records.
- Maintain/implement written management plan.

Bleacher Safety

- Develop and implement a written bleacher safety plan.

Bloodborne Pathogens Standard-Exposure Control Plan

- Develop and implement a written Bloodborne Pathogens-Exposure Control Plan encompassing OSHA Standard 29 CFR 1910.1030.
- Survey the facility to identify job categories in which employees may be at risk for exposure (Exposure Control Plan exposure determination). Document this process.
- Train affected employees on proper specific and universal precaution methods and techniques.
- Develop post exposure procedures.
- Evaluate engineering controls and document on an annual basis.

Community Right to Know

- Develop and implement a written Community Right to Know plan.
- Compile an inventory of products and develop product file.
- Complete annual Tier Two report and submit to Minnesota Emergency Response Commission and local fire department(s).

Compressed Gas

- Develop and implement a written management plan for compressed gases.
- Conduct inventory and evaluation of compressed gases.
- Conduct annual audit of inventory, postings/warning labels, and documentation.
- Conduct annual training as needed for applicable employees in compressed gas handling and use, respiratory protection, and emergency response procedures.

Confined Space

- Develop and implement a written management plan for confined space procedures.
- Conduct a workplace inventory and determine whether confined spaces are permit-required or non-permit required. Develop, distribute and post entry/exit permit requirements.
- Conduct annual review of program compliance, audit entry/exit procedural compliance, review permit use history and documentation, and provide initial and annual refresher training.

Electrical Safety
- Develop and implement a written management plan for electrical safety.
- Conduct annual training for affected employees.

Emergency Action Plan
- Review Emergency Action Plan and provide suggestions for plan development.
- Conduct training for staff on crisis management, troubled persons/staff recognition, and violence prevention.
- Coordinate response action with local agencies.
- Develop quick reference emergency procedures flip chart for employees.

Employee Right to Know (ERK)
- Develop and implement a written management plan.
- Provide annual training for applicable employees.
- Maintain training records.

Ergonomics
- Develop and implement a written management plan for ergonomics.
- Conduct an assessment of employees (office, custodial, etc.).
- Coordinate abatement of identified ergonomic issues.

Fall Protection
- Develop and implement written management plan.
- Conduct an assessment of facilities.

Fire Protection / Fire Prevention
- Develop and implement a written management plan for fire protection/prevention.
- Conduct an assessment of facilities.
- Conduct annual review/update of written plan.

First Aid/CPR
- Develop and implement a written management plan for first aid/CPR.
- Survey the facility for first aid/CPR needs.

Forklift Safety
- Develop a written plan if applicable.
- Provide required training
- Assist with inventory, inspection, and carbon monoxide monitoring.

Hoist / Lift / Crane Safety
- Develop a written plan if applicable.
- Inventory of hoists
- Assist with inspection and supporting documentation
- Provide training
- Assist with required recordkeeping

Hazardous Waste
- Develop and implement a written management plan for hazardous waste. These are defined as wastes that are toxic, combustible, corrosive, or reactive.
- Identify facility hazardous waste streams by functional areas and by waste stream types.
- Examine the potential for generating hazardous waste products each facility.
- Implement proper waste disposal procedures. Complete waste disposal manifests.
- Acquire an EPA generator number and MPCA annual permit for each building that generates hazardous waste.
- Provide training to affected employees. Conduct annual training if applicable according to VSQG or SQG criteria.
- Complete annual hazardous waste report for MPCA or local County government

Hearing Conservation
- Develop and implement a written management plan for hearing conservation.
- Assess all facilities and employees for occupational noise exposure.
- Coordinate annual hearing tests for affected employees.
- Recommend noise abatement or administrative controls to reduce or eliminate employee exposure and coordinate the distribution of hearing protection devices.
- Conduct noise dosimeter testing.
- Conduct employee training and annual review/update of training records.

Indoor Air Quality (IAQ)
- Develop, implement and maintain an IAQ management plan and building walk through.
- Provide training to employees in indoor air quality.
- Maintain appropriate IAQ records.
- Coordinate IAQ investigations.

Infectious Waste
- Develop and implement a written management plan for infectious waste, if any. <u>NOTE: Blood or other potentially infectious materials are covered under the Bloodborne Pathogens Standard.</u>
- Identify sources of infectious waste in each facility.
- Review current infectious waste handling procedures.
- Evaluate current infectious waste recordkeeping forms and procedures (including archiving).
- Provide annual training to affected employees.

Integrated Pest Management (IPM)
- Develop and implement a written management plan for integrated pest management.
- Prepare required notifications to the community.
- Coordinate with pest control companies to ensure proper pest management.

Lead Contamination Control Act

- Develop and implement a written management plan for lead contamination control.
- Report testing results and provide recommendations for areas with excess lead levels present.

Lockout/Tagout

- Develop and implement a written management plan for lockout/tagout.
- Assist with purchasing of appropriate locks and tags.
- Provide training for affected personnel.
- Conduct annual audit of compliance with lockout/tagout plan procedures.

OSHA Inspections

- Conduct mock OSHA and other regulatory agency inspections.
- Participate in OSHA review of facility and provide management activity for programs.

OSHA Recordkeeping

- Develop and implement a written management plan for OSHA recordkeeping.
- Assist with completion of OSHA 300 Log.
- Review and investigate accidents, develop trend information, and recommend procedures and policies to reduce occurrences.
- Assist with the management of the Workers' Compensation Program.

Personal Protective Equipment (PPE)

- Develop and implement a written management plan.
- Conduct assessment of facilities to determine equipment needs.
- Provide training to employees on the proper care and usage of personal protective equipment.

Playground Safety

- Develop and implement a written management plan for each playground.
- Conduct periodic site reviews, inspections and management plan updates.

Process Safety Management

- Develop and implement a written process safety management plan.
- Provide employee training as required.
- Conduct periodic review/update of written plan.

Radon

- Develop and implement a written management plan for radon.
- Provide recommendations for abatement for areas with excess radon levels present.

Respiratory Protection Program

- Develop and implement a written management plan for respiratory protection.
- Conduct workplace evaluation to determine respiratory protection needs.
- Provide annual respiratory protection program training to applicable employees.
- Coordinate annual medical exams, conduct and document annual fit test and records update.

Underground Storage Tanks (USTs) / Aboveground Storage Tanks (ASTs)

- Develop and implement a written management plan for underground and aboveground storage tanks.
- Complete an inventory of tanks including age, size, type, contents, spill protection, overfill devices, corrosion protection or leak detection systems.
- Develop and coordinate tank removal prioritization for under-equipped or leaking tanks.

Welding, Cutting or Brazing

- Develop a written plan.
- Provide training and assist with required recordkeeping.

Appendix B

General Conditions

General Conditions

The word "Consultant" refers to the Institute for Environmental Assessment ("IEA"), the contracting company is referred to as the "Client". Client agrees to be bound by these General Conditions by accepting the Proposal and engaging Consultant.

The Agreement with you, the Client, is comprised of this Agreement and accompanying written proposal.

1. Scope of Work

Consultant will furnish and perform the professional services specified in Consultant's proposal (the "Proposal"). The services as set forth in the Proposal (the "Services") will be provided by Consultant's personnel at the location of the Client (the "Site") (hereinafter referred to as the "Project"). If any portion of the Proposal is inconsistent with this Agreement, the terms of this Agreement shall control:

Consultant's obligation to perform the Services shall terminate upon delivery of a final report within 45 days of Project completion.

In addition to the Proposal, Consultant and Client agree as follows:

A. Right of Access

Unless otherwise agreed in writing, Client will furnish Consultant with right-of-access to the Site and accurate information necessary to conduct the Services, as requested by Consultant.

B. Confidential & Proprietary Information

The Consultant and Client agree not to disclose to others or use any confidential or proprietary information or trade secrets of the other, which may become known to each prior to, during or after the performance of this Agreement without the prior written consent of the other. "Confidential or propriety information" and "trade secrets" shall mean any information about the other which is neither publicly known nor legally accessible to the other parties from third parties. Prior to the disclosure of any such confidential or proprietary information or trade secrets, each shall obtain the written approval of the other.

C. General

Consultant warrants that the Services it performs under this Agreement will be performed with the care and skill ordinarily exercised by reputable members of its profession practicing under similar conditions during the period of this Agreement and in the same or similar locality. The AIHA-certified IEA laboratory will perform PCM analysis if specified. Other field PCM analysis will be completed by laboratory-approved field technicians, generally under AAR Guidelines.

2. Payment for Services

A. Fee Schedule & Maximum Costs

The fee schedule in the Proposal specifies the amounts due to Consultant from Client for its Services performed under this Agreement.

B. Schedule of Payment

Invoices will be submitted to Client once a month for services performed during the prior month. Payment to Consultant is due upon presentation to Client, and past due after thirty (30) days of receipt of the invoice, in which case a service fee of 1.5% monthly shall be added to the invoice for such period, and for each 30 days thereafter until the invoice is paid in full, unless specifically arranged otherwise by Consultant and communicated in writing. Client reserves the right to question any item on any invoice and Consultant agrees, upon Client's request, to supply such documentation as is necessary to reasonably justify such invoice amount to Client's reasonable satisfaction; provided, however, that any such inquiry will not postpone any required payment or the service charge set forth above. Client agrees to pay Consultant any costs of collection including reasonable attorneys' fees and costs if payment for Services are not made when due.

C. Expert Fee Expenses

If Client requests Consultant to participate on behalf of Client in litigation regarding the subject matter of this Agreement, Client agrees to pay all of Consultant's expenses arising therefrom at the prevailing rate for Consultant's time plus out-of-pocket costs and expenses, including reasonable attorney fees incurred by Consultant in conjunction with the participation.

3. Indemnity & Insurance

A. Indemnity

Client agrees to defend, indemnify and hold harmless Consultant from and against any and all claims, demands, losses, suits, causes of action, damages, injuries, costs, expenses and liabilities whatsoever, including reasonable attorney fees, arising out of third party claims to the extent that such claim arises out of Consultant's performance of the Services, except to the extent Consultant, or its employees, preformed such Services in a negligent or illegal manner.

B. FORCE MAJEURE:

Consultant shall not be liable for any failure or delay resulting from fire, explosion, flood, storm, act of God, government acts, orders or regulations, civil disturbances, equipment or material shortages, supply chain delays, contingencies or other circumstances which are beyond the control of Consultant which prevent or hinder fulfillment of the contract or which make its fulfillment impracticable and in any case, Consultant shall not be liable for consequential damages or incidental damages without regard to cause.

C. Limitation of Liability

EXCEPT AS EXPRESSLY SET FORTH IN SECTION 1(C) HEREOF, CONSULTANT DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL EITHER CONSULTANT OR CLIENT BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY KIND WHETHER FOR BREACH OF ANY WARRANTY, FOR BREACH OR REPUDIATION OF ANY OTHER TERM OR CONDITION OF THIS AGREEMENT, FOR NEGLIGENCE ON THE BASIS OF STRICT LIABILITY OR OTHERWISE.

D. Insurance

(1) Consultant carries coverage and limits of liability insurance as follows:

(a) Workers Compensation with statutory limits.

(b) Employers’ Liability with a minimum policy limit of

$1,000,000.00.

(c) Comprehensive General Liability with the following coverage:

I. Limit $1,000,000.00 per occurrence

II. $2,000,000.00 general aggregate

III. $2,000,000.00 products completed/ operations aggregate

IV. $1,000,000.00 personal and advertising injury

V. $300,000.00 fire Damage (any one fire)

VI. $25,000.00 medical expenses (any one person)

(d) Automobile insurance covering all owned, non-owned or hired Automobiles used in connection with the work covering bodily injury and property damage with a minimum combined occurrence limit of $1,000,000.00

(e) Professional Liability (claims made) with the following coverage:

$1,000,000.00 per occurrence

(f) Contractor Pollution Liability (claims made):

$1,000,000.00 each occurrence

(g) Umbrella Liability.

$5,000,000.00 each occurrence

(2) Client (or Owner if applicable), Subcontractors and Agents agree to provide Consultant, upon request, Certificate(s) of Insurance signed by the insurer evidencing insurance for premise liability, general liability, auto and workers comp. equal or greater than those limits carried by the Consultant.

(3) Consultant shall promptly deliver to Client (or Owner if applicable), upon request, certificate(s) of insurance signed by the insurer for the policies described in (3) (C) above, or certified copies of such insurance policies indicating the existence of such coverage. IEA must be listed as both certificate holder and insured, or additional insured on each certificate of insurance.

4. Assignment

This Agreement shall not be assigned by either party without prior written consent of the other party.

5. Independent Contractor

Consultant is an independent Contractor and shall not be considered an employee, partner or joint venturer of the Client for any purpose.

6. Restriction to hire employees of Consultant

Client agrees to refrain from hiring, contracting, or retaining the services of Consultant’s employees during or within 12 months after the termination of Consultant’s services. If Client hires an employee of Consultant in violation of this Section 6 without Consultant’s written consent, Client shall pay Consultant a placement fee equal to twenty-five percent (25%) of such employee’s annual wages.

7. Notices

Any notice under this Agreement shall be in writing and shall be deemed to be properly given when delivered to an officer of Client or the Consultant’s Chief Financial Officer, as the case may be, at their addresses as set forth in the Proposal. The courts located in the State of Minnesota shall have exclusive jurisdiction in any actions commenced by Consultant or Client in connection with this Agreement, the Project or the Services.

8. Applicable Law

This Agreement shall be governed by and construed under the laws of the State of Minnesota. Parties agree to participate in pre-suit mediation prior to commencement of an action.

9. Extent of Agreement

This Agreement, together with the Proposal, represents the entire Agreement between Client and Consultant, and supersedes all prior obligations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument, dated and executed by both Client and Consultant.

10. Termination

Upon completion of the Project, Consultant will, at Client’s request, deliver to Client or its designee all records, documents or materials in its possession or control of Consultant which are owned by Client. The obligations and provisions of Sections 1B, 2, 3, 5, 6 and 10 shall survive completion of the Project or termination of this Agreement.

PROP26 EH&S Contract for I Falls PS

Final Audit Report 2026-06-27

Created:	2026-06-18
By:	Mandie Harten (mandie.harten@ieasafety.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAApexYo3ZM2cX7T-zJmFTptM2ea05fQY88

"PROP26 EH&S Contract for I Falls PS" History

Document created by Mandie Harten (mandie.harten@ieasafety.com)

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Document emailed to Beth Shermoen (bshermoen@isd361.org) for signature

2026-06-18 - 12:58:53 PM GMT

Email viewed by Beth Shermoen (bshermoen@isd361.org)

2026-06-25 - 3:07:44 PM GMT

Document e-signed by Beth Shermoen (bshermoen@isd361.org)

Signature Date: 2026-06-27 - 3:40:37 PM GMT - Time Source: server - Signature Appearance Selected: DRAW

Agreement completed.

2026-06-27 - 3:40:37 PM GMT

ISD 361 Booster Club

Annual Compliance Checklist

To be completed and submitted to the ISD 361 Business Office

⚠️ **All documentation below is due annually on or before August 1st**

Booster Club Information

Booster Club Name: ______________________________________ School Year: _____________________

Board Chair / President: _____________________________ Treasurer: _______________________________________

Legal & Registration Documents

☐	EIN Number (Federal Tax ID)	*Provide copy*
☐	Articles of Incorporation	*MN Secretary of State*
☐	Bylaws	*Current, signed copy*
☐	501(c)(3) Determination Letter / Form 1023-EZ	*If applicable*
☐	Charitable Org. Registration (if soliciting > $25,000)	*MN AG Charities Div.*

Governance & Leadership

☐	List of Board of Directors (Chair, Vice Chair, Secretary, Treasurer)	*Names & contact info*
☐	Annual registration with ISD 361 Activities Office	*Prior to each school year*
☐	Meeting minutes & record-keeping log	*Current school year*

Financial Compliance

☐	Confirm two-signer check authorization policy in place	*Per guidelines*
☐	Confirm paid coaches do NOT have check-writing authority	*Per guidelines*
☐	Most recent Treasurer's financial report	*Income/expense summary*
☐	Confirmation: club does not use ISD 361 Tax ID / Tax-Exempt #	*Acknowledged*

Fundraising & Activities Approval

☐	All fundraisers pre-approved by Athletic Department	*Attach approval*
☐	Fundraiser submissions sent to Superintendent for final school board approval	*bshermoen@isd361.org*
☐	Advertising/print materials approved by Activities Office	*Attach approval*
☐	Confirmation: no use/modification of Bronco logo or colors without authorization	*Acknowledged*

Certification

I certify that the above information and attached documentation are accurate and complete to the best of my knowledge, and that this Booster Club will comply with all ISD 361 Booster Club Guidelines.

Signature: ______________________________________ Date: _____________________

26/27 Milk Quote for ISD #361 International Falls MN

Vendor Sandstrom's

Delivery Day (s) Wednesdays

Milk	Approximate Quantity	Price/Half Pint
Half Pint 1%	33000	$0.41
Half Pint Skiim	5000	$0.42
Half Pint Choc 1% or Skim	104000	$0.44

26/27 Bread Quote for ISD #361 International Falls

Specifications — Must meet whole grain-rich (WGR) criteria (at least 50% whole grain by weight, the rest enriched grain). Items that are not WGR must be enriched.

Vendor	PAN-O-GOLD BAKING CO.
Delivery Days	Monday

Bread	Price
School White Whole Grain Brd ~~1.5 LB~~ 20 oz.	2.44
School 60ct 4" White W Grain Bulk/Dbl Bun 7.5 LB	11.35
School 12ct White W Grain Dinner Roll 1.11 LB 64ct	14.13
School 24 Count Hoagie	5.51
WHIT WH GRN HOT DOG 12CT	2.86
School 24ct Whole Grain Steak Bulk Bun	5.51

Thank you,

[signature]

Jason Revenig

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 404
Employment Background Checks

*Adopted*______*By Reference*__

Revised **December** *2022*

404 EMPLOYMENT BACKGROUND CHECKS

[NOTE: The provisions of this policy substantially reflect statutory requirements.]

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment in the school district in order to promote the physical, social, and psychological well-being of its students. To that end, the school district will seek a criminal history background check for applicants who receive an offer of employment with the school district and on all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, or such other background checks as provided by this policy. The school district may also elect to do background checks of other volunteers, independent contractors, and student employees in the school district.

II. GENERAL STATEMENT OF POLICY

A. The school district shall require that applicants for school district positions who receive an offer of employment and all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, submit to a criminal history background check. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district.

B. The school district specifically reserves any and all rights it may have to conduct background checks regarding current employees, applicants, or service providers without the consent of such individuals.

C. Adherence to this policy by the school district shall in no way limit the school district's right to require additional information, or to use procedures currently in place or other procedures to gain additional background information concerning employees, applicants, volunteers, service providers, independent contractors, and student employees.

III. PROCEDURES

A. Normally an individual will not commence employment or provide services until the school district receives the results of the criminal history background check. The school district may conditionally hire an applicant or allow an individual to provide services pending completion of the background check but shall notify the individual that the individual's employment or opportunity to provide services may be terminated based on the result of the background check. Background checks will be performed by the Minnesota Bureau of Criminal Apprehension (BCA). The BCA shall conduct the background check by retrieving criminal history data as defined in Minnesota Statutes, section 13.87. The school district reserves the right to also have criminal history background checks conducted by other organizations or agencies.

B. In order for an individual to be eligible for employment or to provide athletic coaching services or other extracurricular academic coaching services to the school district, except for an enrolled student volunteer, the individual must sign a criminal history consent form, which provides permission for the school district to conduct a criminal history background check, and provide a money order or check payable to either the BCA or to the school district, at the election of the school district, in an amount equal to the actual cost to the BCA and the school district of conducting the criminal history background check. The cost of the criminal history background check is the responsibility of the individual, unless the school district decides to pay the costs for a volunteer, an independent contractor, or a student employee. If the individual fails to provide the school district with a signed Informed Consent Form and fee at the time the individual receives a job offer, or permission to provide services, the individual will be considered to have voluntarily withdrawn the application for employment or request to provide services.

[NOTE: If the school district elects to receive payment, it may, at its discretion, accept payment in the form of a negotiable instrument other than a money order or check and then pay the superintendent of the BCA directly to conduct the background check.]

C. The school district, in its discretion, may elect not to request a criminal history background check on an individual who holds an initial entrance license issued by the Minnesota Professional Educator Licensing and Standards Board or the Minnesota Commissioner of Education within the 12 months preceding an offer of employment or permission to provide services.

D. The school district may use the results of a criminal background check conducted at the request of another school hiring authority if:

1. the results of the criminal background check are on file with the other school hiring authority or otherwise accessible;

2. the other school hiring authority conducted a criminal background check within the previous 12 months;

3. the individual executes a written consent form giving the school district access to the results of the check; and

4. there is no reason to believe that the individual has committed an act subsequent to the check that would disqualify the individual for employment or provision of services.

E. For all nonstate residents who are offered employment with or the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, the school district shall request a criminal history background check on such individuals from the superintendent of the BCA and from the government agency performing the same function in the resident state or, if no government entity performs the same function in the resident state, from the Federal Bureau of Investigation. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district. Such individuals must provide an executed criminal history consent form.

F. When required, individuals must provide fingerprints to assist in a criminal history background check. If the fingerprints provided by the individual are unusable, the individual will be required to submit another set of prints.

G. Copies of this policy shall be available in the school district's employment office and will be distributed to applicants for employment and individuals who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services upon request. The need to submit to a criminal history background check may be included with the basic criteria for employment or provision of services in the position posting and position advertisements.

H. The individual will be informed of the results of the criminal background check(s) to the extent required by law.

I. If the criminal history background check precludes employment with, or provision of services to, the school district, the individual will be so advised.

J. The school district may apply these procedures to other volunteers, independent contractors, or student employees.

K. At the beginning of each school year or when a student enrolls, the school district will notify parents and guardians about this policy and identify those positions subject to a background check and the extent of the school district's discretion in requiring a background check. The school district may include this notice in its student handbook, a school policy guide, or other similar communication. A form notice for this purpose is included with this policy.

IV. CRIMINAL HISTORY CONSENT FORM

A form to obtain consent for a criminal history background check is included with this policy.

Legal References: Minn. Stat. § 13.04, Subd. 4 (Rights of Subjects of Data)
Minn. Stat. § 13.87, Subd. 1 (Criminal Justice Data)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. §§ 299C.60-299C.64 (Minnesota Child, Elder, and Individuals with Disabilities Protection Background Check Act)
Minn. Stat. § 364.09(b) (Exception for School Districts)

Cross References: None

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 601

School District Curriculum and Instructional Goals

Adopted______By Reference________

Revised____July 2023_________

[Note: Minnesota Statutes, section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minnesota Statutes, section 120B.11.]

I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Academic Standards and federal law and are aligned with comprehensive achievement and civic readiness.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to strive for comprehensive achievement and civic readiness in which all learning in the school district should be directed and for which all school district learners should be held accountable.

III. DEFINITIONS

A. "Academic standard" means a summary description of student learning in a required content area or elective content area.

B. "Antiracist" means actively working to identify and eliminate racism in all forms in order to change policies, behaviors, and beliefs that perpetuate racist ideas and actions.

C. "Benchmark" means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.

D. "Comprehensive Achievement and Civic Readiness" means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; have all students graduate from high school; and prepare students to be lifelong learners.

E. "Culturally sustaining" means integrating content and practices that infuse the culture and language of Black, Indigenous, and People of Color communities who have been and continue to be harmed and erased through the education system.

F. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.

G. "Ethnic studies" as defined in Minnesota Statutes, section 120B.25, has the same meaning for purposes of this section. Ethnic studies curriculum may be integrated in existing curricular opportunities or provided through additional curricular offerings.

H. “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, other cooperative work experience, youth apprenticeship, or employment.

I. "Institutional racism" means structures, policies, and practices within and across institutions that produce outcomes that disadvantage those who are Black, Indigenous, and People of Color.

J. “Instruction” means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning.

K. “Performance measures” are measures to determine school district and school site progress in striving for comprehensive achievement and civic readiness and must include at least the following:

1. the size of the academic achievement gap; rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup;

2. student performance on the Minnesota Comprehensive Assessments;

3. high school graduation rates; and

4. career and college readiness under Minnesota Statutes, section 120B.30, subdivision 1.

[Note: Definitions B, E, G, and I are added to Minnesota Statutes 120B.11—the Comprehensive Achievement and Civic Readiness law—effective August 1, 2023. The definitions apply to revisions to the Comprehensive Achievement and Civic Readiness law regarding strategic plans; these revisions are effective “for all strategic plans reviewed and updated after June 30, 2024.”]

IV. LONG-TERM STRATEGIC PLAN

A. The school board, at a public meeting, must adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with striving for comprehensive achievement and civic readiness and includes the following:

1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all student categories identified in Minnesota Statutes, section 120B.35, subdivision 3, paragraph (b)(2)*;*

[Note: MSBA/MASA Model Policy 601, Section IV.B. and MSBA/MASA Model Policy 616 address this requirement.]

2. a process to assess and evaluate each student’s progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and services and accelerate their instruction, adopt early-admission procedures consistent with Minnesota Statutes, section 120B.15 and identifying the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students’ progress and growth toward career and college readiness and leading to the world’s best workforce;

[Note: MSBA/MASA Model Policy 618 addresses this requirement.]

3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes, section 123B.147, subdivision 3, students' access to effective teachers who are members of populations underrepresented among the licensed teachers in the district or school and who reflect the diversity of enrolled students under Minnesota Statutes, section 120B.35, subdivision 3(b)(2), and teacher evaluations under Minnesota Statutes, section 122A.40, subdivision 8, or 122A.41, subdivision 5;

   [Note: MSBA/MASA Model Policy 616 addresses this requirement.]

4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;

   [Note: MSBA/MASA Model Policy 616 addresses this requirement.]

5. a process to examine the equitable distribution of teachers and strategies to ensure children in low-income families, children in families of People of Color, and children in American Indian families are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;

6. education effectiveness practices that

   a. integrate high-quality instruction, technology, and curriculum that is rigorous, accurate, antiracist, and culturally sustaining;

   b. ensure learning and work environments validate, affirm, embrace, and integrate cultural and community strengths for all students, families, and employees;

   c. provide a collaborative professional culture that seeks to retain qualified, racially and ethnically diverse staff effective at working with diverse students while developing and supporting teacher quality, performance, and effectiveness; and

7. an annual budget for continuing to implement the school district plan; and

8. identifying a list of suggested and required materials, resources, sample curricula, and pedagogical skills for use in kindergarten through grade 12 that accurately reflect the diversity of the state of Minnesota.

B. The school district is not required to include information regarding literacy in a plan or report required under this section, except with regard to the academic achievement of English learners.

C. Every child is reading at or above grade level every year, beginning in kindergarten, and multilingual learners and students receiving special education services are receiving support in achieving their individualized reading goals pursuant to Policy 621 (Literacy and the Read Act)

Legal References:
Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)

Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.147, Subd. 3 (Principals)
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)
20 U.S.C. § 5801, *et seq.* (National Education Goals)
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 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 602
Organization of School Calendar and School Day

Adopted____By Reference______

Revised **July 2023**

602 ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to provide for a timely determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

A. The school calendar shall be adopted annually by the school board. It shall meet all provisions of Minnesota statutes pertaining to minimum number of school days and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.

[NOTE: The annual school calendar must include at least 425 hours of instruction for a kindergarten student, 935 hours of instruction for a student in grades 1 through 6, and 1,020 hours of instruction for a student in grades 7 through 12, not including summer school. The school calendar for all-day kindergarten must include at least 850 hours of instruction for the school year. If a voluntary prekindergarten program is offered by the school district, a prekindergarten student must receive at least 350 hours of instruction for the school year. A school board's annual calendar must include at least 165 days of instruction for a student in grades 1 through 11 unless a four-day week schedule has been approved by the Commissioner of the Minnesota Department of Education under Minnesota Statutes, section 124D.126. A school board's annual school calendar may include plans for up to five days of instruction provided through online instruction due to inclement weather. The inclement weather plans must be developed according to Section V., below.][NOTE: To the extent the school board offers K-12 teachers the opportunity for more staff development training under Minnesota Statutes, section 122A.40, subdivisions 7 and 7a, or Minnesota Statutes, section 122A.41, subdivisions 4 and 4a, the school district shall adopt as its school calendar a total of 240 days of student instruction and staff development, of which the total number of staff development days equals the difference between the total number of days of student instruction and 240 days. The school board may schedule additional staff development days throughout the calendar year.]

B. Except for learning programs during summer and flexible learning year programs, the school district will not commence an elementary or secondary school year before Labor

Day, except as provided in Section III.B.1., III.B.2., or III.B.3. Days devoted to teacher's workshops may be held before Labor Day.

1. The school district may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of $400,000 or more affecting a school district school facility.

2. The school district may begin the school year on any day before Labor Day if the school district has agreement under Minnesota Statutes, section 123A.30, 123A.32, or 123A.35 with a school district that qualifies under Section III.B.1.

3. The school district may begin the school year on any day before Labor Day if the school district agrees to the same schedule with a school district in an adjoining state.

C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

[NOTE: The school board should attempt to establish the calendar as early as possible so proper planning can take place by all members of the school community.]

IV. SCHOOL DAY RESPONSIBILITY

A. The superintendent shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.

B. In developing the student day schedule, the superintendent shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.

C. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

A. An "e-learning day" is a school day where a school offers full access to online instruction provided by students' individual teachers due to inclement weather.

B. A school district may designate up to five e-learning days in one school year.

C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above.

D. A school board may adopt an e-learning day plan after consulting with the exclusive representative of the teachers. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.

E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.

F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.

G. On an e-learning day, each student's teacher must be accessible both online and by telephone during normal school hours to assist students and parents.

H. When the school district declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need.

Legal References: Minn. Stat. § 10.55 (Juneteenth)
Minn. Stat. § 120A.40 (School Calendar)
Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.32 (Interdistrict Cooperation)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
Minn. Stat. § 645.44 (Words and Phrases Defined)

Cross References: MSBA/MASA Model Policy 425 (Staff Development)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 603
Curriculum Development

Adopted_____By Reference______

*Revised*_**July 2023**

603 CURRICULUM DEVELOPMENT

[NOTE: Minnesota Statutes, section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 618-620 provide procedures to further implement the requirements of Minnesota Statutes, section 120B.11.]

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

IV. DISTRICT ADVISORY COMMITTEE

A. The school board must establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

B. The District Advisory Committee, to the extent possible, must reflect the diversity of the district and its school sites, include teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents must comprise at least two-thirds of committee members.

C. The District Advisory Committee must pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes, section 124D.59, subdivisions 2 and 2a.

D. The school district may establish site teams as subcommittees of the District Advisory Committee.

E. The District Advisory Committee must recommend to the school board

1. rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes, sections 120B.11, subdivision 1a; 120B.022, subdivisions 1a and 1b; and 120B.35;

2. district assessments;

3. means to improve students' equitable access to effective and more diverse teachers;

4. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;

5. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and

6. program evaluations.

F. School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs.

V. SCHOOL SITE TEAM

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.

VI. CURRICULUM DEVELOPMENT PROCESS

[Note: In light of changes in Minnesota law regarding curriculum, MSBA encourages school districts to consider deleting Article VI, Section A or revising it to reflect local curriculum development processes. Literacy planning is now addressed in new model policy 621: Literacy and the READ Act.]

A. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minnesota Statutes, section 120A.20, subdivision 1(c). A student’s plan under this section shall continue while the student is enrolled.

B. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.

C. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References:
Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)

Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 124D.59 (Definitions)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Part 3501.0660 (Academic Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (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 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 604
Instructional Curriculum

Adopted____By Reference______

*Revised*__**July 2023**___

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

1. basic communication skills including reading and writing, literature, and fine arts;

2. mathematics and science;

3. social studies, including history, geography, economics, government, and citizenship;

4. health and physical education;

[NOTE: Health curriculum may include child sexual abuse prevention in consultation with other federal, state, or local agencies and community-based organizations to identify research-based tools, curricula, and programs.]

5. the arts;

6. career and technical education; and

7. world languages.

[NOTE: The school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages. World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates consistent with Minnesota Statutes, section 120B.022.]

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

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

D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.

E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.

F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.

G. The school district may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

A. The following subject areas are required for statewide accountability:

1. language arts;
2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
4. social studies, including history, geography, economics, and government and citizenship that includes civics;
5. physical education;
6. health, for which locally developed academic standards apply; and
7. the arts.

B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

[NOTE: Line 6. regarding locally developed health academic standard continues to be in effect. The 2024 Minnesota legislature enacted a change in health standards from local to state determination, as noted in Model Policy 613. It will likely take eighteen months or more for a state health standard to be finalized. Until that time, school districts should maintain their locally developed health academic standards. MSBA will alert school districts to update line 6. when the state standards are finalized.]

IV. PARENTAL CURRICULUM REVIEW

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

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

V. CPR AND AED INSTRUCTION

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

A. In the school district's discretion, training and instruction may result in CPR certification.

B. CPR and AED instruction must include CPR and AED training that have been developed:

1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or

2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.

C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.

D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

[NOTE: If a school district requests resources, the Minnesota Resuscitation Consortium must provide them to the school district for instruction and training provided to students under this section.]

VI. COLLEGE AND CAREER PLANNING

A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:

1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication, critical thinking, and good work habits;

2. emphasize academic rigor and high expectations and inform the student, and the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;

3. help students identify interests, aptitudes, aspirations, and personal learning

styles that may affect their career and college-ready goals and postsecondary education and employment choices;

4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;

5. help students access education and career options;

6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;

7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;

8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and

9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student on track for graduation, making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.

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

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

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

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

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

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

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

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 605
Alternative Educational Services

Adopted_____By Reference______

Revised **November** *2022*

605 ALTERNATIVE EDUCATIONAL SERVICES

I. PURPOSE

The purpose of this policy is to recognize the need for alternative educational services for some school district students.

II. GENERAL STATEMENT OF POLICY

The school board recognizes the importance of alternative educational services for some students. Circumstances may be such that some students are put at risk of being able to continue or to complete their education programs. It is the policy of the school district that options shall be made available for some students to select educational alternatives that will enhance their opportunity to complete their education programs, recognizing that some students may become successful learners if given an opportunity to learn in a different environment and through a different learning style.

III. RESPONSIBILITY

A. Any student who is 17 years old who seeks to withdraw from school, and the student's parent or guardian must attend a meeting with school personnel to discuss the educational opportunities available to the student, including alternative educational opportunities and sign a written election to withdraw from school.

B. It shall be the responsibility of the superintendent to identify alternative educational opportunities to be made available to students who may be at risk, to recommend such alternative programs to the school board for approval, and to familiarize students and parents with the availability of such alternative educational services. The superintendent shall, through cooperative efforts with other schools, agencies, and organizations, periodically recommend additional or modified alternative educational services to the school board.

C. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to alternative programs.

Legal References:
Minn. Stat. § 120A.22, Subd. 8 (Compulsory Instruction)
Minn. Stat. § 121A.41, Subd. 11 (Definitions – Alternative Educational Services)
Minn. Stat. § 121A.45, Subd. 1 (Grounds for Dismissal)
Minn. Stat. § 123A.06 (State-Approved Alternative Programs and Services)
Minn. Stat. § 124D.66 (Assurance of Mastery Programs)
Minn. Stat. § 124D.68 (Graduation Incentives Programs)
Minn. Stat. § 124D.74 (American Indian Language and Cultural Educational Programs)
Minn. Stat. § 125A.50 (Alternative Delivery of Specialized Instructional Services)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 606
Textbooks and Instructional Materials

Adopted_____By Reference______

Revised **November 2022**

606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

III. RESPONSIBILITY OF SELECTION

A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.

B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials that:

1. support the goals and objectives of the education programs;
2. consider the needs, age, and maturity of students;
3. foster respect and appreciation for cultural diversity and varied opinion;
4. fit within the constraints of the school district budget;
5. are in the English language. Another language may be used, pursuant to Minnesota Statutes, sections 124D.59 to 124D.61;
6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents, and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.

B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.

B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.

C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

Legal References:
Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 120B.235 (American Heritage Education)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)
Minn. Stat. § 124D.59-124D.61 (Education for English Learners Act)
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988)
Pratt v. Independent Sch. Dist. No. 831, 670 F.2d 771 (8^{th} Cir. 1982)

Cross References:
MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 604 (Instructional Curriculum)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 606.5
Library Materials

Adopted_____By Reference_

Revised **December 2023**

606.5 LIBRARY MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

II. GENERAL STATEMENT OF PURPOSE

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

[NOTE: The school board may choose to revise the General Statement of Purpose.]

III. DEFINITIONS

A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

For school districts with multiple school buildings, the term "library" refers to the resource within a specific school building.

Minnesota Statutes, section 124D.901, states that a school district or charter school library or school library media center provides equitable and free access to students, teachers, and administrators and that a school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;

2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;

3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;

4. has technology and Internet access; and

5. is served by a licensed school library media specialist or licensed school librarian.

[NOTE: The school board may add a sentence that incorporates the term(s) used to identify libraries in the school district, such as "The school district's libraries are commonly referred to as ________.]

B. "Library collection" consists of the library materials made available to students.

C. "Library materials" are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials This term does not include materials made available to students as part of the curriculum.

D. "Library media specialist" is a teacher holding a Library Media Specialist teaching license issued by the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students and staff in a library. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, and to administer media center operations, programming, and resources.

[NOTE: The specific titles of the school district's library staff should be used for this definition and substituted for "library media specialist" throughout this model policy. Please note the new 2024 law in Article IV regarding administration of selection and reconsideration procedures.]

IV. RESPONSIBILITY FOR SELECTION OF LIBRARY MATERIALS

A. The school board recognizes the expertise of the school district's professional staff and the vital need of such staff to be responsible for selection of library materials.

B. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the library media specialist.

C. The procedures for selection and reconsideration set forth in this policy will be administered by:

1. a licensed library media specialist under Minnesota Rules, part 8710.4550;

2. an individual with a master's degree in library science or library and information science; or

3. a professional librarian or a person trained in library collection management.

D. The school board may decline to purchase, lend, or shelve or remove access to library materials legitimately based on:

1. practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;

2. legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience, the selection of library materials for a curated collection, or the likelihood of causing a material and substantial disruption of the work and discipline of the school; or

3. compliance with state or federal law.

[NOTE: In 2024, the Minnesota legislature enacted a new law—Minnesota Statutes 134.51--that includes the new provisions above.]

V. SELECTION OF LIBRARY MATERIALS

A. Selection Criteria: The library materials selection process should result in a library collection that, when considered as a whole, is consistent with the following criteria:

1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;

2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;

3. Library materials shall not be excluded because of the race, nationality, religion, sex, gender, or political views of the writer;

4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, diversity, and needs and interests of the students for whom the materials were selected;

5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):

   a. Artistic quality and/or literary style;

   b. Authenticity;

   c. Critical thinking;

   d. Educational significance;

   e. Factual content;

   f. High interest for intended audience; and

   g. Readability.

6. The selection of library materials shall conform to the constraints of the school district budget.

[NOTE: Before adopting selection criteria, the school board is strongly encouraged to consult with the licensed library media specialist, who possesses professional expertise and experience in selecting appropriate library materials. The school board may choose to adopt selection criteria specifically designed for each school building.]

[NOTE: A school board may choose to adopt similar selection criteria for classroom library materials, with the classroom teacher making selection

decisions. If a school board chooses to address classroom libraries, the board can decide whether to follow the reconsideration process in this model policy or to create a different process for classroom library materials.]

B. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.

[NOTE: The school board may choose to identify specific sources and specialists that satisfy this paragraph.]

C. The superintendent or the superintendent's designee shall be responsible for keeping the school board informed of progress on review and selection of each building's library materials.

D. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed. Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist or the principal.

E. Gifts and Donations of Library Materials

Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district's libraries welcome donations of books and other resource materials from individuals and organizations, but also reserve the right to decline to accept library materials that do not meet the criteria for selection. In addition, financial donations to benefit school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for libraries based on the needs of the individual schools.

VI. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL

A parent or guardian may request that access to specific material in the library materials collection be restricted from their student. The school shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific library collection material from the library or restrictions upon any other student accessing specific library materials.

VII. RECONSIDERATION OF SPECIFIC LIBRARY MATERIAL

A. The school board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this policy.

B. A school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness. Access to the material in question shall not be restricted until the procedures listed below have been fully completed and a decision to remove or restrict the materials has been made.

[NOTE: The school board may decide whether to allow a building principal to remove library materials pending completion of the reconsideration process.]

C. Informal Request for Reconsideration of Specific Library Material

1. Requests for reconsideration of specific library material shall be directed to the library media specialist and the building principal. The building principal and the library media specialist shall assume responsibility for processing the request on an informal basis.

2. The building principal and/or the library media specialist shall provide an

explanation to the individual who submitted the request. The explanation shall include the particular selection criteria that the material in question met in order to be included in the library as curriculum support or as an independent reading choice for students in the building.

3. If the request is not resolved informally, the principal shall submit a report on the matter to the superintendent or the superintendent's designee. The requestor will have an option to initiate a Formal Request for Reconsideration.

D. Formal Request for Reconsideration of Specific Library Collection Material

1. A Formal Request for Reconsideration of specific library material is initiated upon submission of a completed *Formal Request for Reconsideration of Specific Library Collection Material* form. The form must be completed in its entirety for each work that is subject to a request for reconsideration. The principal shall notify the superintendent or the superintendent's designee and the library media specialist of receipt of a completed Formal Request form.

   If specific library material is the subject of a Formal Request for Reconsideration and a final decision is made to retain the specific library material, then the specific library material shall not be subject to additional requests for reconsideration for three years following the date of final resolution of the initial Formal Request for Reconsideration.

2. On an annual basis, the Superintendent or the superintendent's designee shall appoint a Library Materials Review Committee (Review Committee). This committee shall include:

   a. One member of the school district administration

   b. One principal

   c. Two teachers

   d. One library media specialist (or district media specialist or public librarian if the school district does not have a library media specialist)

   e. Two members of the school district community with no direct connection with the request for reconsideration

   f. Two student representatives (as appropriate to the specific request).

   [NOTE: This list of Review Committee members is an example. The school board may alter this list. The school district may decide to create Review Committees for individual schools.]

3. The Review Committee shall establish a date upon which it will discuss the request and whether the specific library collection material conforms to the selection criteria set forth in this policy.

4. The Review Committee

   a. may consult individuals, organizations, and other resources with relevant professional knowledge on school library material;

   b. shall examine the specific library material as a whole;

   c. shall examine the specific library material as to its conformance with the criteria for selection of library materials; and

d. shall submit a written report to the superintendent or the superintendent's designee containing the Review Committee's decision on whether to retain, to remove, or to take other action regarding the specific library material.

5. The superintendent or the superintendent's designee shall inform the requestor and the school board of the Review Committee's decision. The requestor may appeal the Review Committee's decision to the superintendent or the superintendent's designee by submitting a written appeal to the superintendent or the superintendent's designee within fourteen (14) days of submission of the Review Committee's decision to the requestor. The superintendent or the superintendent's designee shall provide a written decision on a requestor's appeal within a reasonable time period.

[NOTE: The school board can decide whether to allow appeal of a Review Committee decision to the superintendent or the superintendent's designee. If appeal to the superintendent or the superintendent's designee is permitted, the school board may direct the superintendent or the superintendent's designee to craft an appeal process or the board may choose to create the process itself.]

6. The requestor shall have the right to appeal the decision of the superintendent or the superintendent's designee to the school board.

[NOTE: The school board may decide whether to allow an appeal of a Review Committee decision directly to the school board or whether the appeal to the superintendent or the superintendent's designee is a required intermediary step. If appeal to the school board is permitted, the school board may direct the superintendent or the superintendent's designee or designee to craft an appeal process or the board may choose to create the process itself.]

VIII. CHALLENGE REPORT

Upon the completion of a content challenge or reconsideration process in accordance with this policy, the school board must submit a report of the challenge to the Commissioner of the Minnesota Department of Education that includes:

A. the title, author, and other relevant identifying information about the material being challenged;

B. the date, time, and location of any public hearing held on the challenge in question, including minutes or transcripts;

C. the result of the challenge or reconsideration request; and

D. accurate and timely information on who from the school district the Department of Education may contact with questions or follow-up.

[NOTE: This article was enacted in 2024 by the Minnesota legislature.]

IX. PROHIBITION ON RETALIATION

The school district may not discriminate against or discipline an employee for complying with Minnesota Statutes, section 134.51.

[NOTE: This article was enacted in 2024 by the Minnesota legislature.]

Legal References: Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)

Minn. Stat. § 123B.09 (School Board Responsibilities)
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)
Minn. Stat. § 134.51 (Access to Library Materials and Rights Protected)
Minn. Rules Part 8710.4550 (Library Media Specialists)
Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico, 457 U.S. 853 (1982)
Virginia State Bd. of Educ. v. Barnette, 319 U.S. 624, 642 (1943)

Cross References: MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 607
Organization of Grade Levels

Adopted____By Reference______

Revised **December 2022**

607 ORGANIZATION OF GRADE LEVELS

I. PURPOSE

The purpose of this policy is to address the grade level organization of schools within the school district.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to address the groupings of grade levels as recognized in Minnesota Statutes section 120A.05, as follows:

[NOTE: Each school district should identify within the groupings as defined in Minnesota Statutes, section 120A.05, how grade levels shall be organized within the school district from the options listed below:

Elementary:	**Grades prekindergarten through 6**
Middle:	**Minimum of two consecutive grades above 4th but below 10th**
Secondary:	**(Grades 7 through 12)**
Junior High	**Grades ___ through ___**
Senior High	**Grades ___ through ___**
Vocational	**[Grades 7 through 12]**

B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.

C. The school district may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded prekindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent.

III. DEFINITIONS

A. "Kindergarten" means a program designed for students five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.

B. "Prekindergarten" means a program designed for students younger than five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter kindergarten the following school year.

[NOTE: School districts with a voluntary prekindergarten program may choose to add a provision in line with Minnesota Statutes, section 124D.1, which was updated in 2024. The statute states that a school district may establish a voluntary prekindergarten program *for eligible four-year-old children* (the italicized language is new.)]

Legal References: Minn. Stat. § 120A.05, Subds. 9, 10a, 11, 13, 17 (Definitions)
Minn. Stat. § 120A.20, Subd. 4 (Admission to Public School)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)

Cross References: None

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 609
Religion

Adopted_____By Reference______

*Revised*_**November 2022**

609 RELIGION AND RELIGIOUS AND CULTURAL OBSERVANCES

I. PURPOSE

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

II. GENERAL STATEMENT OF POLICY

A. The school district shall neither promote nor disparage any religious belief or nonbelief. Instead, the school district encourages all students and employees to have appreciation for and tolerance of each other's views.

B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.

C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.

D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.

E. The historical and contemporary values and the origin of various religions, holidays, customs, and beliefs may be explained in an unbiased and nonsectarian manner.

III. RESPONSIBILITY

A. The superintendent shall be responsible for ensuring that the study of religious materials, customs, beliefs, and holidays in the school district is in keeping with the following guidelines:

1. The proposed activity must have a secular purpose.

2. The primary objective of the activity must be one that neither advances nor inhibits religion.

3. The activity must not foster excessive governmental relationships with religion.

4. Notwithstanding the foregoing guidelines, reasonable efforts must be made to accommodate any student who wishes to be excused from a curricular activity for a religious observance or American Indian cultural practice, observance, or ceremony. The school district must provide annual notice to parents of this policy.

B. The superintendent is granted authority to develop and present for school board review and approval directives and guidelines for the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and guidelines shall be attached as an addendum to this policy.

Legal References:
U. S. Const., amend. I
Minn. Stat. § 120A.22, Subd. 12 (Compulsory Instruction)
Minn. Stat. § 120A.35 (Absence from School for Religious and Cultural Observances)
Minn. Stat. § 121A.10 (Moment of Silence)
Good News Club v. Milford Central School, 533 U.S. 98 (2001)
Santa Fe Indep. Sch. Dist. v. Doe, 530 U.S. 290 (2000)
Tangipahoa Parish Bd. of Educ. v. Freiler, 530 U.S. 1251 (2000)
Lemon v. Kurtzman, 403 U.S.602, (1971)
Child Evangelism Fellowship v. Minneapolis Special Sch. Dist. No. 1, 690 F.3d 996 (8th Cir. 2012)
Wigg v. Sioux Falls Sch. Dist., 382 F.3d 807 (8th Cir. 2004)
Doe v. School Dist. of City of Norfolk, 340 F.3d 605 (8th Cir. 2003)
Stark v. Independent Sch. Dist. No. 640, 123 F.3d 1068 (8th Cir. 1997)
Florey v. Sioux Falls Sch. Dist. 49-5, 619 F.2d 1311 (8th Cir. 1980)
Roark v. South Iron R-1 Sch. Dist., 573 F.3d 556 (8th Cir. 2009)
Child Evangelism Fellowship v. Elk River Area Sch. Dist. No. 728, 599 F.Supp.2d 1136 (D. Minn. 2009)
LeVake v. Independent Sch. Dist. No. 656, 625 N.W.2d 502 (Minn. App. 2001)
Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)
Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)
Minn. Op. Atty. Gen. 63 (1940)
Minn. Op. Atty. Gen. 120 (1924)
Minn. Op. Atty. Gen. 121 (1924)

Cross References:
MSBA/MASA Model Policy 801 (Equal Access to School Facilities)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 610
Field Trips

Adopted_____By Reference______

Revised **March 2024**

610 FIELD TRIPS

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

The general expectation of the school board is that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three general areas:

A. Instructional Trips

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal and shall be financed by school district funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips. (Minnesota Statutes, section 123B.37)

B. Supplementary Trips

This category pertains to those trips in which students voluntarily participate and which usually take place outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested. (Minnesota Statutes, section 123B.36)

C. Extended Trips

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary and must be requested well in advance of the planned activity. An extended trip request form must be completed and approved at each level: student, principal, superintendent, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g., tournament competition).

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

III. REGULATIONS

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

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

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

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

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

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

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

IV. SCHOOL BOARD REVIEW

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

Legal References:
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 169.011, Subd. 71(a) (Definitions)
Minn. Stat. § 169.454, Subd. 13 (Type III Vehicle Standards)
Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721, 327 F.3d 675 (8^{th} Cir. 2003)
Lee v. Pine Bluff Sch. Dist., 472 F.3d 1026 (8^{th} Cir. 2007)

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

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 612
Development of Parent and Family Engagement Policies for Title 1 Programs

Adopted_____By Reference______

Revised **March 2024**

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

[NOTE: This policy reflects recent federal statutory changes made by the Every Student Succeeds Act (ESSA) which require school districts and schools to meet with parents and jointly develop parent and family engagement policies at both a district wide and school building level. This policy lists the required components of the parent and family engagement policies described herein and serves as a framework for their development. The policies and these components are mandatory in order for the school district to receive federal funds under this program.]

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 United States Code, section 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 parent and family engagement 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, individuals with expertise in effectively engagingparents and family members in education;

C. 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 programs;

D. 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;

E. 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 family engagement policies; and

F. 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 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 ~~to~~ respond to any such suggestions as soon as practicably 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 time.

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. 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:

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 ~~home~~ 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 ~~have~~ 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;

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: None

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 615

Testing Accommodations, Modifications, and Exemptions for IEPS, Section 504 Plans, and LEP Students

Adopted____By Reference_

Revised____December 2022

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 accommodation plan (504 plan), or English Learner (EL) 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. <u>Alternate ACCESS for ELs</u>

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. <u>Eligibility Requirements</u>

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;

(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 actively 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

See Chapter 5 of the current "Procedures Manual for the Minnesota Assessments" and Guidelines for Administration of Accommodations and Linguistic Supports.

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)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Rules Parts 3501.0660 (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 3501.1300-3501.1345 (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.pdfAlternate 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)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 616
School District System Accountability

*Adopted*______*By Reference*__

Revised_____July 2023

[NOTE: Minnesota Statutes, section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. Model Policies 601, 603, and 616 address these statutory requirements. In addition, Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minnesota Statutes, section 120B.11.]

I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards and federal law requires accountability for the school district. The school district established a system to transition to the graduation requirements of the Minnesota K-12 Academic Standards. The school district also established a system to review and improve instruction, curriculum, and assessment which will include substantial input by students, parents or guardians, and local community members. The school district will be accountable to the public and the state through annual reporting.

III. DEFINITIONS

A. “Comprehensive achievement and civic readiness” means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school; and prepare students to be lifelong learners.

[NOTE: The 2024 Minnesota legislature revised Minnesota Statutes, section 120B.11, including replacement of the term “world’s best workforce” with “comprehensive achievement and civic readiness.”]

B. “Credit” means a student’s successful completion of an academic year of study or a student’s mastery of the applicable subject matter, as determined by the school district.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. <u>School District Goals</u>

1. The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation

and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.

2. The District Advisory Committee created under Policy 603 (Curriculum Development) is established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

3. The school district-wide improvement goals should address recommendations identified through the District Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program or through some other locally determined process.

B. System for Reviewing All Instruction and Curriculum. Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes, section 123B.147, and teacher evaluations under Minnesota Statutes, section 122A.40 or 122A.41.

[Insert Local Cycle in this space]

C. Implementation of Graduation Requirements

1. The District Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the District Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.

2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the District Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The District Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.

3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of current achievement that show growth relative to an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

D. Comprehensive Continuous Improvement of Student Achievement

1. By October 1st of each year, the District Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.

2. The District Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:

   a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;

   b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;

   c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and,

   d. Advising the school board about development of the annual budget.

3. The District Advisory Committee shall meet the following criteria:

   a. The District Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards.

   b. The District Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.

   c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.

   d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.

4. Translation services should be provided to the extent appropriate and practicable.

5. The District Advisory Committee shall meet the following timeline each year:

   August: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board.

   Aug/Sept: Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.

   Sept.: Review evaluation results and prepare recommendations.

   October: Present recommendations to the school board for its input and approval.

Evaluation of Student Progress Committee

A committee of professional staff shall develop a plan for assessment of student progress, the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.

[NOTE: The school board may choose to delete this paragraph regarding an Evaluation of Student Progress Committee upon consultation with school administration.]

E. Reporting

1. Consistent with Minnesota Statutes, section 120B.36, subdivision. 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to comprehensive achievement and civic readiness. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.

2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.

3. The school district must annually report the district's class size ratios by each grade to the Commissioner in the form and manner specified by the Commissioner.

4. The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.

Legal References: Minn. Stat. § 120B.018 (Definitions)
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)
Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)
Minn. Stat. § 120B.36 (School Accountability)
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class;

Definitions)
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)
Minn. Rules Parts 3501.0660 (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 3501.1300-3501.1345 (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 617 (School District Ensurance of Preparatory and High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 620
Credit for Learning

*Adopted*______*By Reference*__

Revised **February** *2024*

620 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). Optional provisions related to awarding credit to students transferring from out-of-state, private, or home schools and the issuance of student grades for purposes of awarding certain honors, as set forth in Section IV., are not required by statute. Therefore, the language contained in Section IV. is suggested language, and a school district may or may not include this section or may modify this section at its discretion.]

I. PURPOSE

This policy recognizes student achievement that occurs in postsecondary enrollment option 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, other learning environments, 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 Minnesota Statutes, section 1224D.09, 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 postsecondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the

United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.

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. <u>Transfer of Academic Requirements from Other Minnesota Public Secondary Schools</u>

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 **6** credits from the school district.

B. <u>Transfer of Academic Requirements from Other Schools</u>

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 **6** credits from the school district.

   c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.

   d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.

2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.

   a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.

b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).

c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.

e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.

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

V. POSTSECONDARY ENROLLMENT CREDIT

A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes, section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.

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 postsecondary courses during the following academic term. A pupil is bound by notifying or not notifying the district by October 30 or May 30.
[NOTE: Because the 2024 Minnesota legislature amended the last two sentences, MSBA decided to add this language to this model policy.]

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.

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

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 attended and passed an examination approved by the school district.

C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

VIII. WEIGHTED GRADES

[NOTE: School districts must identify in policy whether they offer courses with weighted grades. Therefore, school districts must include one of the following options in their policies. A school board must adopt an identical policy regarding weighted grade point averages for credits earned via postsecondary coursework as it gives to credits earned via concurrent enrollment coursework.]

A. The school district does not offer weighted grades.

[or]

A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging as follows:

[List the types of courses that will be awarded weighted grades and the multiplier, similar to the following examples.]

1. A grade awarded in an Advanced Placement course will be multiplied by a factor of ____ (i.e., 1.07).

2. A grade awarded in an Honors course will be multiplied by a factor of _____.

3. A grade awarded in a College In the Schools course will be multiplied by a factor of ____.

4. A grade awarded in a course taken through a Postsecondary Enrollment Options program will be multiplied by a factor of _____.

5. A grade awarded in a course in a duel enrollment course will be multiplied by a factor of ____.

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.

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 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)
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 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Rules Parts 3501.0660 (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)
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)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 623
Mandatory Summer School Instruction

Adopted_____By Reference_

*Revised*_**December** *2022*

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:

[NOTE: The following are for illustrative purposes. Summer school instructional offerings are a policy decision to be determined by the local school board.]

1. **Remedial instruction at the Junior High level(s);**

2. **Make-up and review courses at the Senior High level(s);**

3. **Special education 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;**

4. **Reading intervention programs or instruction for students who are at risk of not learning to read before the end of second grade; and**

5. **Other mandatory summer school programs as determined by the school district.**

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. The intent of the school district is 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

[NOTE: The Compulsory Instruction Law at Minnesota Statutes, section 120A.22, subdivision 5, specifically authorizes school districts to require children subject to compulsory instruction to attend summer school. Each school district that wishes to implement mandatory summer school instruction must establish the criteria and standards for determining which students will be required to receive such instruction. These criteria should be developed and determined by the school board in consultation with appropriate educational professionals. The final criteria and standards should be provided with specificity in this section. These criteria are within the discretion of the school board and may be tailored to a school district's particular needs and resources. They may be aimed at certain grade levels, academic areas and programs, or at students in need of remediation services relating to the school district's graduation standards and basic requirements testing.]

[NOTE: Pursuant to Minnesota Statutes, section 120B.12, school districts must identify, before the end of kindergarten, grade 1, and grade 2, students who are not reading at grade level before the end of the current school year. Such students must be screened for characteristics of dyslexia. Reading assessments in English and in the predominant languages of district students, where practicable, must identify and evaluate students' areas of academic need related to literacy. School districts must also monitor the progress and provide reading instruction appropriate to the specific needs of English learners. School districts must use a locally adopted, developmentally appropriate, and culturally responsive assessment. School districts are required to provide reading intervention methods for such students, which may include requiring student attendance in summer school.]

[Alternative]

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, subdivision 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)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 701
Establishment and Adoption of School District Budget

Adopted______By Reference__

Revised_____April 2023___

[NOTE: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. REQUIREMENT

A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.

B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minnesota Statutes, section 123B.76.

C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.

D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Minnesota Commissioner of Education within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes, section 123B.10.

E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.

F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.

B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).

C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.

D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.

E. The school district shall make such reports to the Minnesota Commissioner of Education as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)

Cross References: MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361
BOARD POLICY 701.1
Modification of School District Budget

*Adopted*_____*By Reference*__

Revised____March 2024__

[NOTE: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

I. PURPOSE

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

III. REQUIREMENT

A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.

B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.

D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

Legal References: Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)

Cross References: MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 702
Accounting

*Adopted*______*By Reference*__

Revised **May 2023**

702 ACCOUNTING

[NOTE: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the UFARS provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minnesota Statutes, section 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minnesota Statutes, section 123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minnesota Statutes, section 123B.10 in the manner specified therein.

Legal References:
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues; Borrowing for

Current Operating Costs; Capital Expenditure Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: MSBA/MASA Model Policy 703 (Annual Audit)

INTERNATIONAL FALLS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #361

BOARD POLICY 703
Annual Audit

*Adopted*______*By Reference*__

Revised **May 2023**

703 ANNUAL AUDIT

[NOTE: The provisions of this policy reflect the applicable statutes and are not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all laws relating to the annual audit of the books and records of the school district.

III. REQUIREMENT

A. The school board shall appoint independent certified public accountants to audit, examine, and report upon the books and records of the school district. The school board may enter into a contract with a person or firm to provide the agreed upon services.

B. After the close of each fiscal year, the books, records, and accounts of the school district shall be audited by said independent certified public accountants in accordance with applicable standards and legal requirements. The superintendent and members of the administration shall cooperate with the auditors.

C. The school district shall, prior to September 15 of each year, submit unaudited financial data for the preceding year to the Minnesota Commissioner of Education (Commissioner) on forms prescribed by the Commissioner. The report shall also include those items required by Minnesota Statutes, section 123B.14, subdivision 7.

D. The school district shall, prior to November 30 of each year, provide to the Commissioner audited financial data for the preceding fiscal year. The school district shall, prior to December 31 of each year, provide to the Commissioner and the State Auditor an audited financial statement in a form that will allow comparison with and correction of material differences in the unaudited data. The audited financial statement must also provide a statement of assurance pertaining to compliance with uniform financial accounting and reporting standards and a copy of the management letter submitted to the school district by its auditor.

E. The audit must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act, and the Minnesota Legal Compliance

Audit Guide for School Districts issued by the Office of the State Auditor.

F. The school board must approve the audit report by resolution or require a further or amended report.

G. The administration shall report to the school board regarding any actions necessary to correct any deficiencies or exceptions noted in the audit.

H. The accounts and records of the school district shall also be subject to audit and inspection by the State Auditor to the extent provided in Minnesota Statutes, chapter 6.

Legal References: Minn. Stat. Ch. 6 (State Auditor)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.77, Subds. 2 and 3 (Accounting, Budgeting, and Reporting Requirement)

Cross References: MSBA/MASA Model Policy 702 (Accounting)

RESOLUTION FOR ACCEPTANCE OF GIFTS AND DONATIONS

Whereas, School Board Policy 706 establishes the guidelines for the acceptance of gifts or donations to the District;

Whereas, the International Falls School District Board encourages the support of the District's educational programs through gifts or donations that meet the goals and objectives of the School District;

Whereas, Minnesota Statute §465.03 states the School Board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members;

Therefore, be it resolved, the School Board of International Falls Public Schools, ISD #361, accepts with appreciation the following gifts, donations or grants received by the School District:

District Donations received:

Motion by __________, seconded by _____________, to accept the gifts and donations.

The following voted in favor:

DNR	**6th grade donation for seed harvesting**	**$260**
Baseball Boosters	**Volunteer Coaches pay**	**$3,300**
	Mound and Pitching Machine	**$9,649.98**
Mary Casanova	**FES donation of an original painting of one of her book covers and several boxes of her books**	

Voting against:

Whereupon, the resolution was declared adopted.

RESOLUTION ESTABLISHING DATES
FOR FILING AFFIDAVITS OF CANDIDACY

WHEREAS Minnesota Statutes, section 205A.06 establishes the processes regarding affidavits of candidacy for election to a school board, including the requirement for publishing notice of the first and last dates on which affidavits of candidacy may be filed.

THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 361, as follows:

1. The period for filing affidavits of candidacy for the office of school board member of Independent School District No. 361 shall begin on July 14, 2026 and shall close on July 28, 2026. An affidavit of candidacy must be filed in the office of the school district clerk and the $2 filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.
2. The clerk is hereby authorized and directed to cause notice of said filing dates to be published in the official newspaper of the district, at least two (2) weeks prior to the first day to file affidavits of candidacy.
3. The clerk is hereby authorized and directed to cause notice of said filing dates to be posted at the administrative offices of the school district at least ten (10) days prior to the first day to file affidavits of candidacy.
4. The notice of said filing dates shall be in substantially the following form:

NOTICE OF FILING DATES FOR ELECTION TO THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 361
INTERNATIONAL FALLS PUBLIC SCHOOLS STATE OF MINNESOTA

NOTICE IS HEREBY GIVEN that the period for filing affidavits of candidacy for the office of school board member of Independent School District No. 361, shall begin on July 14, 2026, and shall close at 5:00 o'clock p.m. on July 28, 2026.
The general election shall be held on Tuesday, November 3, 2026. At that election, three (3) members will be elected to the School Board to complete the open seats ending December 31, 2030.

Affidavits of Candidacy are available from the school district clerk, Falls High School, 1515 11th Street, International Falls, Minnesota. The filing fee for this office is $2.00. A candidate for this office must be an eligible voter, must be 21 years of age or more on assuming office, must have been a resident of the school district from which the candidate seeks election for thirty (30) days before the general election, and must have no other affidavit on file for any other office at the same primary or next ensuing general election.

The affidavits of candidacy must be filed in the office of the school district clerk and the filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.

BY ORDER OF THE SCHOOL BOARD
/s/ Toni Korpi
School District Clerk

Dated: June 25,2026

The motion for adoption of the Resolution was made by Member ________________________, duly seconded by Member ________________________________,

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted by Independent School District No. 361,

this ____ day of __________ , 20__

By:______________________________ By:______________________________

School Board Chair School Board Clerk

<u>Extract of School Board Meeting Minutes</u>
<u>Independent School District No.361</u>
<u>International Falls Public Schools</u>
<u>State of Minnesota</u>

Pursuant to due call and notice thereof, a School Board meeting of Independent School District No. 361, State of Minnesota, was held on __________, 2026 at _______ p.m., for the purpose in part, of approving the District's Fiscal Year (FY) 27 Long-Term Facility Maintenance Ten-Year Plan as established in Minnesota Statutes, section 123B.595.

School Board Member ________________introduced the following resolution and moved its adoption.

Resolution Adopting Independent School District No. 361
FY27 Long-Term Facilities Maintenance Ten-Year Plan

Be It Resolved that the School Board of Independent School District No. 361, State of Minnesota, approves the attached FY27 Long-Term Facilities Maintenance Ten-Year Plan.

The motion for the adoption of the foregoing resolution was duly seconded by School Board Member ____________________and, upon vote being thereon, the following voted in favor of the motion:

____

And the following voted against:___________________________________.

Whereupon the resolution was declared duly passed and adopted the _________ay of __________2026.

____
School Board Clerk Signature