

INDEPENDENT SCHOOL DISTRICT NO. 659
REGULAR SCHOOL BOARD MEETING

Monday, January 10, 2022 ~ Immediately Following the Organizational Board Meeting
Northfield District Office Boardroom

Zoom Link: <https://northfieldschools-org.zoom.us/j/87953200901?pwd=YllrYmZ1aStJSFRLbWNLcDMyb2RsZz09>
Passcode: 919958

AGENDA

1. Call to Order
2. Agenda Approval/Table File
3. Public Comment
4. Announcements and Recognitions
5. Items for Discussion and Reports
 - a. Prairie Creek Community School & Arcadia Charter School Annual Reports
 - b. Policy Committee Recommendation
 - c. Superintendent Operations and COVID-19 Update
6. Consent Agenda
 - a. Minutes
 - b. Gift Agreement
 - c. Overnight Field Trip
 - d. Personnel Items
7. Items for Individual Action
 - a. Resolution Supporting Safe Routes to School Grant Application
 - b. Approve Policy 491: COVID-19 Vaccination Reporting, Testing, and Face Coverings
 - c. Approve Revised LTFM 10-Year Plan
 - d. Approve Bid for Middle School Roof
8. Items for Information
 - a. Enrollment Report
9. Future Meetings
 - a. Monday, January 24, 2022, 6:00 p.m., Regular Board Meeting
 - b. Monday, February 14, 2022, 6:00 p.m., Regular Board Meeting
 - c. Monday, February 28, 2022, 6:00 p.m., Regular Board Meeting
10. Adjournment

NORTHFIELD PUBLIC SCHOOLS
MEMORANDUM

Monday, January 10, 2022 ~ Immediately Following the Organizational Board Meeting
Northfield District Office Boardroom

Zoom Link: <https://northfieldschools-org.zoom.us/j/87953200901?pwd=YllrYmZ1aStJSFRLbWNLCdMyb2RsZz09>
Passcode: 919958

TO: Members of the Board of Education
FROM: Matthew Hillmann, Ed.D., Superintendent
RE: Explanation of Agenda Items for Monday, January 10, 2022, Regular School Board Meeting

1. Call to Order
2. Agenda Approval/Table File
3. Public Comment
Public comment for this school board meeting may be made in person at the beginning of the meeting and must comply with the district's public comment guidelines.
4. Announcements and Recognitions
5. Items for Discussion and Reports
 - a. Prairie Creek Community School & Arcadia Charter School Annual Reports. Simon Tyler, Director of Prairie Creek Community School, and Laura Stelter, Director of Arcadia Charter School, will report on the programs being provided in their two charter schools. Prairie Creek is in its 19th year of operation as a charter school under the sponsorship of Northfield Public Schools. Arcadia is in its 18th year of operation. These reviews and written reports fulfill state requirements for annual reporting as well as our district's request that each charter school authorized by Northfield Public Schools present an annual report to the school board.
 - b. Policy Committee Recommendation. Dr. Hillmann will present the policy committee's recommendation to adopt Policy 460 Remote Work.
 - c. Superintendent Operations and COVID-19 Update. Dr. Hillmann will provide an update about district operations, local and county COVID-19 data, and the COVID-19 safety protocols exit criteria. The board will be asked to approve the COVID-19 safety protocols exit criteria at the Jan. 24 board meeting.
6. Consent Agenda
Recommendation: Motion to approve the following items listed under the Consent Agenda
 - a. Minutes
 - Minutes of the Regular School Board meeting held on December 13, 2021
 - Minutes of the Special School Board meeting held on December 22, 2021
 - b. Gift Agreement
 - \$7,800.00 donation from Northfield Volleyball Club fundraiser to volleyball activity account
 - \$2,102.36 from Dean & Lynne Lamp for the grade 5-12 band program
 - \$1,500.00 from G. Comer and Ida May Bates Charitable Fund for TORCH scholarship
 - c. Overnight Field Trip
 - Activities Director Joel Olson and Wrestling Coach Geoff Staab request board approval for NHS varsity wrestling team overnight trip January 14-15, 2022.
 - d. Personnel Items
 - i. Appointments

1. Josephine Beacom, KidVentures Site Assistant for 23.5 hours/week at Greenvale Park and Spring Creek, beginning 12/27/2021; Step 2-\$14.48/hr.
 2. Maya Deschamp, Program Supervisor with Community Education Recreation, beginning 1/4/2022-5/31/2022; \$10.89/hr.
 3. William Heywood, KidVentures Site Assistant for up to 15 hours/week at Greenvale Park, beginning 1/10/2022-6/9/2022. Step 2-\$14.48/hr.
 4. Brittney Hubbard, .5 Assistant Girls Hockey Coach for 1 hour/day for 4 days/week at the High School, beginning 12/21/2021; Level 1, Step 4
 5. Kathleen Innes, Special Ed EA PCA for 6.75 hours/day at the High School, beginning 1/6/2022; Step 1-\$16.17/hr.
 6. Cindy Keogh, General Ed EA-Supervisory for 6.50 hours/day at the High School, beginning 1/3/2022-6/9/2022; Step 4-\$16.92/hr.
 7. Michele Knutson, Long Term Substitute Administrative Support Assistant Class IV for 3.5 hours/day at the ALC, beginning 1/3/2022-3/25/2022; \$21.42/hr.
 8. Jane Ludwig, Long Term Substitute Administrative Support Assistant Class IV for 3.5 hours/day at the ALC, beginning 1/3/2022-3/25/2022; \$21.42/hr.
 9. Bob Pagel, Assistant Wrestling Coach for 2 hours/day at the Middle School, beginning 12/6/2021; Level 2-prorated
 10. Martha Schultz, 1.0 FTE Long Term Substitute Third Grade Teacher at Greenvale Park, beginning 1/3/2022-6/9/2022; MA, Step 2
 11. Joey Silknitter, Targeted Services Club Leader for up to 1.5 hours/day M-Th at BW, GVP and SC, beginning 1/10/2022-4/28/2022; \$23.01/hr.
 12. Laura Turek, EA Health Aide for up to 8 hours/week at the District Office, beginning 1/10/2022-6/9/2022; Step 4-\$17.52/hr.
- ii. Increase/Decrease/Change in Assignment
1. Carley Amys Roe, Gen Ed EA for 6 hours/day at the High School, change to Gen Ed EA for 6.5 hours/day at Bridgewater, effective 12/20/2021-6/9/2022.
 2. Sheila Atkinson, Special Ed EA PCA for 6.75 hours/day at Bridgewater, change to Special Ed EA PCA for 6.92 hours/day at Bridgewater, effective 12/15/2021-6/9/2022.
 3. Ritva Barsness, CNA III for 7 hours/day at Greenvale Park, change to CNA Manager I for 8 hours/day at Greenvale Park, effective 12/15/2021-12/20/2021.
 4. Brooke Bulfer, Office Specialist at Greenvale Park, add Ski & Snowboard Club Chaperone with Community Education Recreation, effective 1/4/2022-5/31/2022; \$56.25/night stipend
 5. Lynnsey Carlsen, Special Ed EA PCA for 3.375 hours/day and Gen Ed EA for 2 hours/day at Bridgewater, change to Special Ed EA PCA for 4 hours/day and Gen Ed EA for 2 hours/day at Bridgewater, effective 10/17/2021-6/9/2022.
 6. Vicky Chlan, Teacher at the High School, add Ski & Snowboard Club Chaperone with Community Education Recreation, effective 1/4/2022-5/31/2022; \$450.00 stipend
 7. Noreen Cooney, 1.0 FTE School Social Worker at Spring Creek, change to .25 FTE General Ed Social Worker and .75 FTE Special Ed Social Worker at Spring Creek, effective 11/1/2021.
 8. Carrie Duba, Instructional Coach with the District, add ACT Sped Coordination for up to 20 hours at the High School, effective 12/16/2021-6/9/2022; \$35.00/hr.
 9. Mara Hessian, Special Ed EA PCA for 6.75 hours/day at Bridgewater, change to Special Ed EA PCA for 6.92 hours/day at Bridgewater, effective 12/20/2021-6/9/2022.
 10. Isaac Lager, KidVentures Site Assistant for 15 hours/week at Greenvale Park, change to KidVentures Substitute, effective 1/3/2022.
 11. Rita Lattimore, Night Custodian M-F 3-11 p.m. at the Middle School, change to Night Custodian M-F 12-8 p.m. at the Middle School, effective 12/16/2021.
 12. Catherine Lovrien, Teacher at the Middle School, add Speech Judge at the High School, effective 1/8/2022.
 13. David Miller, Jazz Band Director at the High School, add Pit Musician for fall play at the High School, effective 12/18/2021.
 14. Ryan Oden, EL EA for 7 hours/day at the Middle School, change to EL EA for 6 hours/day at the Middle School, effective 1/3/2022.
 15. Joy Serie-Amunrud, 1.0 FTE School Social Worker at Greenvale Park, change to .25 FTE General Ed Social Worker and .75 FTE Special Ed Social Worker at Greenvale Park, effective 11/1/2021.
 16. Sandra Soto-Perez, CNA I for 3.75 hours/day at Greenvale Park, change to CNA III for 7 hours/day at Greenvale Park, effective 12/15/2021-12/20/2021.
 17. Jamie Weibe, 1.0 FTE School Social Worker at Bridgewater, change to .25 FTE General Ed Social Worker and .75 FTE Special Ed Social Worker at Bridgewater, effective 11/1/2021.
- iii. Leave of Absence

1. Ann Hehr, Teacher at Spring Creek, Family/Medical Leave of Absence, effective 12/14/2021 and continues on an intermittent basis for up to 60 work days.
 2. Nick Mertesdorf, EA at the High School, Leave of Absence, effective 1/10/2022-1/31/2022.
 3. Steve Rinderknecht, custodian at Bridgewater Elementary, FMLA leave start date changed from 12/27/21 to 1/28/22.
 4. Mary Beth Youngblut, Teacher at Greenvale Park, Family/Medical Leave of Absence, effective 1/3/2022-6/9/2022.
- iv. Retirements/Resignations/Terminations
1. Lisa Battaglia, Teacher at the High School, retirement effective 6/9/2022.
 2. Mallory Fuchs, Assistant Dance Coach at the High School, resignation effective 12/22/2021.
 3. Les Hayden EA and Assistant Wrestling Coach at the Middle School, resignation effective 12/15/2021.
 4. Pat Rogne, ECFE Teacher at the NCEC, resignation effective 12/22/2021. Will continue as a substitute with the district.
 5. Caroline Sjoberg, Softball Coach at the High School, resignation effective 12/20/2021.

*Conditional offers of employment are subject to successful completion of a criminal background check and Pre-work screening (if applicable)

7. Items for Individual Action

- a. Resolution Supporting Safe Routes to School Grant Application. The City of Northfield is requesting a grant for the Safe Routes to School Project for 2022. The city is processing the grant, however, the application requires a resolution indicating the governing body of the school district supports the project. The city will build a sidewalk on the east side of Maple Street from Birch Lane to the Methodist Church entrance, adjacent to Spring Creek Elementary School and also a trail on the east side of TH 246 from the roundabout to the new crossing near the high school TH 246 entrance in 2023. The district is not responsible for or required to commit any construction funds to the project, however, there may be costs incurred by the district to complete some of the required surveys/programs that are mentioned in the project evaluation and implementing the 6E strategies. The city's grant application is due January 14, 2022 and must include this resolution approved by the board.

Superintendent's Recommendation: Motion to approve the Resolution Supporting Safe Routes to School Grant Application as presented.

- b. Approve Policy 491. The board is asked to approve Policy 491 COVID-19 Vaccination Reporting, Testing, and Face Coverings. This policy is recommended to ensure the district complies with the Federal OSHA emergency temporary standard to safeguard the health of employees from the hazard of COVID-19.

Superintendent's Recommendation: Motion to approve Policy 491 COVID-19 Vaccination Reporting, Testing, and Face Coverings as presented.

- c. Approve Revised LTFM 10-Year Plan. Director of Finance Val Mertesdorf will present a revised LTFM 10-year plan to the board, and has provided revised revenue and expenditure spreadsheets. Director of Buildings and Grounds Cole Nelson will be available for questions.

Superintendent's Recommendation: Motion to approve the Resolution Revising the Ten-Year Long-Term Facilities Maintenance Plan as presented.

- d. Approve Bid for Middle School Roof. On Tuesday, December 21, 2021 sealed bids were opened for the 2022 Northfield Middle School roof improvements project. The board is asked to approve awarding the bid to Schwickerts/Tecta America as the lowest responsible bidder for the Base Bid Line Item #1 with a net project total cost of \$3,294,800.00.

Superintendent's Recommendation: Motion to award bid to Schwickerts/Tecta America for the 2022 Northfield Middle School all roof sections improvements project Base Bid Line Item #1 with a net project total cost of \$3,294,800.00.

8. Items for Information

- a. Enrollment Report. Superintendent Hillmann will review the January 2022 enrollment report.

9. Future Meetings

- a. Monday, January 24, 2022, 6:00 p.m., Regular Board Meeting, Northfield DO Boardroom
- b. Monday, February 14, 2022, 6:00 p.m., Regular Board Meeting, Northfield DO Boardroom
- c. Monday, February 28, 2022, 6:00 p.m., Regular Board Meeting, Northfield DO Boardroom

10. Adjournment

Purpose

The purpose of this report is to provide PCCS' authorizer, Northfield Public Schools, an overview of the 2020-2021 Annual Report.

Summary

Enrollment and Waiting List. PCCS continues to be a popular school despite the challenges and uncertainty generated by the pandemic. In 2020-2021 PCCS maintained a full enrollment of 180 students. Outreach efforts this year will focus on prospective students for kindergarten children and introducing families to the school's mission and education program. PCCS had 16.7% students of color, 12.8% free/reduced lunch students and 20.0% special education students. Student attrition rates continue to be very low. 94.7% of students were continuously enrolled between October 1, 2020 and October 1, 2021.

Student Achievement PCCS has a progressive, child-centered mission that focuses on the evaluation of the whole child. Families are provided with written narratives twice a year that detail the social, emotional and academic progress of each student. PCCS establishes academic goals both for the authorizer contract and the World's Best Workforce Plan. Minnesota Comprehensive Assessments were administered in the spring of 2021. PCCS exceeded state average proficiency in Science, Math and Reading. Full reports are documented in the Annual Report.

Innovation 2020-2021 was a unique year, deeply impacted by the Covid-19 pandemic. PCCS utilized all three school models: hybrid, distance and in-person. It also created a Distance Learning Only option and a Tier 1 care program. The school's innovative teacher-led professional development model pivoted to a focus on collaborative work, planning and design in response to each educational model shift. Throughout, a focus was maintained on key strategic objectives.

- The school engaged in a process of mission statement review and revision. The revised statement, approved by the PCCS board in spring of 2021, focuses on the school's progressive education values, educating the whole child and a commitment to educating for equity.
- In the fall of 2020, all staff and board members participated in Cultural Competency and implicit bias workshops conducted by the Equity Alliance of Minnesota.
- PCCS provided enhanced outdoor learning experiences for children, honoring a mission commitment to environmental education and stewardship. Three canopy tents for children in grades 4/5 served as temporary outdoor learning spaces. PCCS engaged in a self study and contract renewal application process with its authorizer, Northfield Public Schools. A new five year contract for 2021 - 2026 was approved by the Prairie Creek and Northfield Public School board in the spring of 2021

Financial Management PCCS has steadily built a strong fund balance reserve, finishing FY21 with a fund balance of \$1,086,624 (49.8% of annual expenditures) which has kept the school fiscally sound and well positioned to weather unforeseen events. The audited Financial Statements for the year ending June 30, 2021 show General Fund total revenue at \$2,219,452 and General Fund total expenses in the amount of \$2,180,898 resulting in a Net Income of \$38,554.

Future Plans Acknowledging the pandemic generated challenges in this school year, PCCS is focusing on one-year strategic goal areas for 2020-2021 that would support the anticipated challenges of in-person learning during an ongoing pandemic.

- **Mental Health Supports.** In collaboration with the school's educational psychologist, PCCS has a strategic focus on staff professional development and parent education on mental health topics. Funding has also been made available for individual mental health support for staff, children and families.
- **Social and Emotional Learning.** Professional Development sessions have focused on reviewing and re-establishing social skills across the curriculum. Teachers created instructional social skills videos for use with children.
- **Thematic Curriculum.** A central component of progressive education at PCCS are science and social studies centered integrated projects. After an interrupted year, a renewed focus will be given to culminating theme events and educating parents about the philosophy that underpins this practice.
- **Outdoor Learning** - A sub-committee is investigating options for creation of a nature-based playground.

Prairie Creek Community School

Annual Report
January 10, 2022



Innovative Programming / Future Plans

Mission

- ❑ PCCS is a community school
- ❑ PCCS is a child-centered school
- ❑ PCCS is a progressive education school
- ❑ PCCS works to make the world a better place

Program Highlights

- Resilient community response to the pandemic
- Thematic Curriculum
- Outdoor Learning
- Teacher-led professional development
- Literacy Intervention (ADSIS grant-supported)
- New five year contract with the authorizer

Student Evaluation at PCCS focuses on the development of the whole child.

Narrative Reports (2x / Year)

Evaluation tools include:

- Formative Assessments
- Performance Observation
- Research Projects
- Thematic culminating events
- Arts Engagement
- Self-Reflection
- Habits of Mind

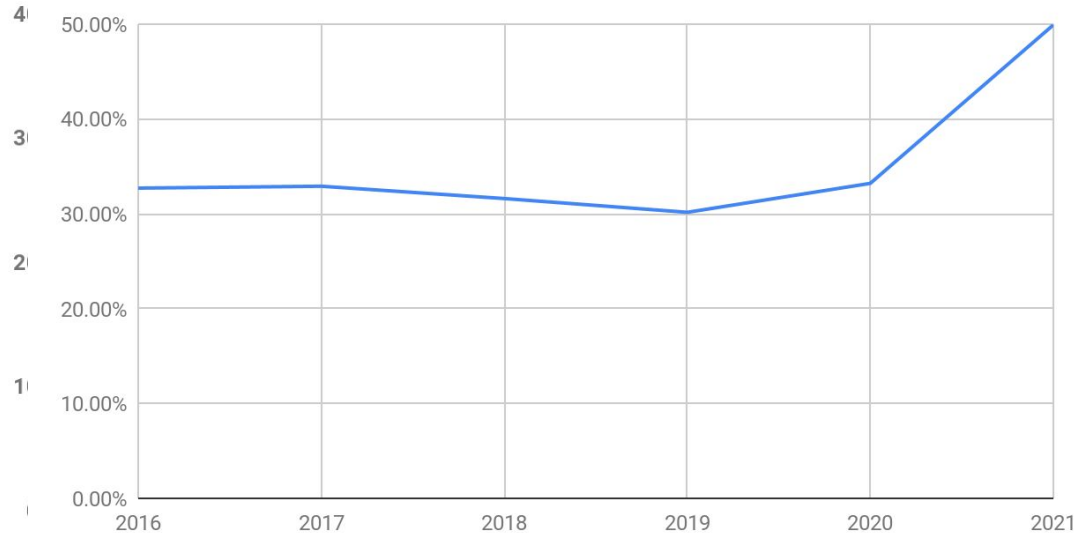
Minnesota Comprehensive Assessment Standardized Test Scores

*no MCAs administered statewide in 2020

Scores in %	2017	2018	2019	2021
PCCS Science	70.0	73.3	85.7	65.5
State Science	60.6	58.7	54.9	47.9
PCCS Math	67.4	61.4	70.5	51.9
State Math	59.2	57.7	55.5	44.2
PCCS Reading	73.0	71.6	70.5	72.0
State Reading	60.6	60.4	58.3	52.5

Financial Management

2021 PCCS Fund Balance 49.9%



Key Strengths:

- Consistent enrollment and waitlist
- Oversight of budget management - finance committee, board and faculty
- Fund balance policy (25%)
- Five year forecasting

**FY22 Budget outlook 39.5%*

Thank You and Questions



PRAIRIE CREEK COMMUNITY SCHOOL

***2021 Annual Report on Curriculum, Instruction and Student Achievement &
World's Best Workforce Report***



Minnesota Charter School District #4090

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Prairie Creek Community School 2020-21 Charter School Annual Report and World's Best Workforce Report

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9. Finances
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1. School Information

This report provides the staff and families of PCCS Community School (PCCS), the Minnesota Department of Education (MDE), Northfield Public Schools, and the general public with information describing the progress of PCCS and its students during the 2020 - 2021 school year.

PCCS Community School (PCCS) is a charter public school, founded in 1983, that offers progressive education for students in kindergarten through fifth grade. PCCS focuses on progressive education for all students. PCCS is a non-profit trust registered with the Minnesota Attorney General's Office.

Mission Statement

Prairie Creek is a community school

Families, teachers, staff, and students collaborate to create a joyful and challenging climate for learning. We work to build an inclusive environment to which all belong. We embrace the experiences, identities, and perspectives that we all bring.

Prairie Creek is a child-centered school

Children discover their power in an experiential learning environment. We honor the whole child and attend to the well-being of each individual - socially, emotionally, physically, and academically. We strive to know children deeply and assure them of their value.

Prairie Creek is a progressive education school

We are committed to inquiry, innovation, and reflective practice. We support children in developing the skills and habits of mind that cultivate a lifelong love of learning. We share our philosophy and practice with others and learn from them.

Prairie Creek works to make the world a better place

We engage in democratic decision-making and problem-solving where children are empowered to speak their voice and effect change in pursuit of a just and compassionate world. We challenge and prepare one another to understand and actively resist racism and other societal injustices. We nurture a close connection with nature and promote environmental stewardship.

Authorizer

Northfield Public Schools

Matt Hillmann, EdD.

507-663-0600

Relationship with Authorizer

PCCS opened in 2002

Contract was renewed in 2005 (05/06 to 07/08), 2008 (08/09 to 10/11), 2011 (11/12 to 15/16), 2016 (16/17 to 20/21) and 2021 (21/22 to 25/26).

Each fall, the Director sends a formal report to the Northfield Board of Education regarding the previous school year. The authorizer has been pleased with PCCS and the Board has been supportive of its goals. On March 4, 2021, Superintendent Dr. Hillmann spent a day reviewing the program and meeting with students, staff and parents.

School Calendar & Hours of Operation

The first day of school was September 8, 2020 and school ended on June 10, 2021. PCCS was open Mondays, Tuesdays, Thursdays, and Fridays from 8:15 am to 2:30 pm and Wednesdays from 9:15 am to 2:30 pm.

Student / Classroom Teacher Ratio

PCCS employed nine classroom teachers to serve 180 students in grades K-5. There are twenty children in each classroom.

Ratio of Licensed Teachers to Students for FY21 was 13.98 (data from Minnesota Report Card)

2. Student Enrollment

	16-17	17-18	18-19	19-20	20-21
Enrollment (K-5)	180	180	179	179	180
Average Daily Membership	179.93	179.78	178.52	179	180

Key Demographic Trends (Data from Minnesota Report Card)

PCCS Students	16-17	17-18	18-19	19-20	20-21
Enrollment (K-5)	180	180	179	179	180
American Indian/ Alaska Native	0 (0%)	0 (0%)	0.0%	0%	0 (0.0%)
Asian	5 (2.7%)	4 (2.2%)	3 (1.7%)	3 (1.7%)	4 (2.2%)

Black/African American	6 (3.3%)	4 (2.2%)	5 (2.8%)	3 (1.7%)	3 (1.7%)
White	155 (86.1%)	157 (87.2%)	154 (86.0%)	155 (86.6%)	150 (83.3%)
Hispanic	3 (1.7%)	4 (2.2%)	4 (2.2%)	7 (3.9%)	8 (4.4%)
Native American / Pac. Islander	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0.0%)
Two or More Races	11 (6.1%)	11 (6.1%)	13 (7.3%)	11 (6.1%)	15 (8.3%)
Students of Color	25 (13.9%)	23 (12.8%)	25 (14.0%)	24 (13.4%)	30 (16.7%)
Free and Reduced Lunch	28 (15.6%)	29 (16.1%)	25 (14.0%)	22 (12.3%)	23 (12.8%)
English Language Learners	0 (0%)	0 (0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)
Special Education Status	30 (16.7%)	29 (16.1%)	46 (25.7%)	42 (23.5%)	36 (20%)

3. Student Attrition

PCCS has consistently low numbers of student attrition each year.

Percentage of students who are continuously enrolled between October 1 of 2020 and October 1 of 2021	94.7%
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4. 2020-2021 World's Best Workforce Report

World's Best Workforce Components

All Students Ready for Kindergarten

<i>Goal</i>	<i>Result</i>	<i>Goal Status</i>
1. 95% of students' families who have been accepted for a place in 2020-2021 will attend the spring orientation session, or engage in a teacher interview with a Kindergarten teacher	I. 100% of students' families attended the spring orientation or engaged in a teacher interview	Goal Met

2. A questionnaire on Kindergarten Readiness will be developed by K/1 teachers. 95% of incoming families will complete the questionnaire prior to beginning the 2020-2021 school year.	2. 100% of incoming families completed the questionnaire prior to the beginning of the 2020 - 2021 school year	Goal Met
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All Students in Third Grade Achieving Grade-Level Literacy

<i>Goal</i>	<i>Result</i>	<i>Goal Status</i>
80% of 3rd grade students will attain Level O for comprehension in the spring of 2020 as measured by the Fountas and Pinnell independent leveled reading program.	83% of 3rd grade students attained Level O.	Goal met

Close the Achievement Gap(s) Among All Groups

<i>Goal</i>	<i>Result</i>	<i>Goal Status</i>
<p>Achievement Gap Reduction. By the conclusion of FY 2021, for each reading and math, the proficiency index for the Special Education subgroup will be: [One-third of (100 - 2016 Special Education subgroup proficiency index)]+2016 Special Education subgroup proficiency index.</p> <p>Goal Rationale: 2016 Math special ed proficiency index = 46.43 2016 Reading special ed proficiency index = 55.36</p> <p>Math $1/3 (100 - 46.43) + 46.43 = 64.29$ Math achievement gap goal is to reach a 64.29 proficiency index rate in math for special education students by 2021.</p>	<p>FY21 Proficiency Index Rate 47.22% (FY19 76.00; FY18 47.73; FY17 44.00)</p>	Goal not met.

Reading $1/3 (100 - 55.36) + 55.36 = 70.24$ Reading achievement gap goal is to reach a 70.24 proficiency index rate in math for special education students by 2021.	FY21 Proficiency Index Rate 68.47% (FY19 60.00; FY18 50.00; FY17 44.00)	Goal not met.
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All Students Career- and College-Ready by Graduation

<i>Goal</i>	<i>Result</i>	<i>Goal Status</i>
100% of fifth grade students will complete and present an Honors Project in the Spring of 2021.	Goal Met: 30 of 30 fifth grade students completed an Honors Project in the Spring of 2021.	Goal Met

WBWF Narrative: Provide student access to effective teachers who reflect the diversity of enrolled students

PCCS is committed to equitable access to high quality teachers for all children. This begins with placement consideration for incoming kindergarteners. We are a small public charter school that typically enrolls 30 kindergarteners each year with students admitted by lottery. Admitted students and families attend an orientation session in the spring. This is an opportunity for the experienced team of K/1 teachers to assess student needs. Placement is also informed by a review of surveys completed by parents and pre-schools.

Students of color, low income families and students with disabilities all have access to experienced and effective/exemplary rated teachers. An experienced Special Education teacher closely collaborates with this team ensuring equitable access for students with disabilities. The administrator and the rest of the faculty participate in the placement process later in the spring and review guidance and data input of this K/1 team. All teachers beyond the three year induction phase are either in the "effective" or "exemplary" rating. All teachers are appropriately licensed for their field.

Prairie Creek has revised the orientation and onboarding process so that any new faculty member is supported by a mentoring program that aligns with the school's commitment to educating for equity and progressive education practices. The mentoring process has been enhanced by the addition of two extra coaching days, under the guidance of an exemplary teacher, prior to the back to school work week. 16.7% of PCCS students in 2020-2021 were students of color. Groups that are not represented by licensed staff are: American Indian/ Alaska Native, Asian, Black/African American and Hispanic. Openings for teacher positions are infrequent, PCCS hired one new classroom teacher and one Specialist teacher at the outset of the 2021-2022 school year. PCCS is committed to developing outreach to more diverse teacher applicants. The school has added an "interest in future positions form" on the website and is forging connections with a broader network of potential hires beyond Minnesota. PCCS builds strong connections at workshops and conferences with local and national organizations. These partners, such as the Progressive Education Network have strong equity missions. This positions our school to be more prepared to systematically reach out to a more diverse population of potential educators.

5. Academic Performance

As a public, progressive charter school, PCCS chooses to focus on authentic assessment of the whole child, and de-emphasize the importance of standardized testing as a construct for knowing children. Twice a year, teachers report on children's progress in written narrative form.

Progress on PCCS Contractual Academic Goals including Mission Related goals.

PCCS is authorized by the Northfield School District. As part of the contractual agreement with our authorizer, PCCS establishes academic goals each year.

Goal 1: State Assessments

Sub Goal 1.1: Absolute Proficiency:

By the conclusion of FY 2021, the schoolwide proficiency rate for students who have been in the school for at least three consecutive years will meet or exceed the state average proficiency for all students for math and reading.

Goal result for 2021: PCCS exceeded the state average proficiency in both reading and math.

	PCCS	State
Math	51.9%	44.2%
Reading	72%	52.5%

PCCS exceeded the state average proficiency in 2021 fifth grade science MCAs.

	PCCS	State
Science	65.5%	47.9%

Sub Goal 1.2: Comparative Proficiency:

a. During the contractual period, the School will demonstrate, on average, higher school wide proficiency rates in math and reading than New Discoveries Montessori Charter School.

b. During the contractual period, the School will demonstrate, on average, higher school wide proficiency rates in math and reading than Spring Creek Elementary School.

Goal result for 2021: PCCS exceeded the proficiency rates for New Discoveries Montessori Charter School in reading, math and science. PCCS exceeded the proficiency rates for Spring Creek Elementary in reading and science.

		PCCS	New Discoveries Montessori Charter	Spring Creek Elementary
Math	2021	51.9%	21.9%	68.3%
Reading	2021	72%	33.3%	64.9%
Science	2021	65.5%	32.6%	57.6%

Sub Goal 1.3: Growth.

During the contractual period, the School's combined (Reading and Math) weighted average growth z-score will, on average, exceed 0

Goal result for 2021: No growth z-score data available. MCAs were not administered in FY20.

Goal 2: Nationally Normed Assessment (15% weight)

During the contractual period, an average of 50% of students in grades 1 - 5 will meet their targeted rate of growth in math, as measured by the NWEA MAP Math assessment, from fall to fall.

Goal result for 2021: No data. In the fall of 2021 PCCS transitioned from NWEA MAP to Fastbridge assessment for math and literacy. New contractual goals will be based on Fastbridge fall to spring assessment data in both literacy and math.

Goal 3: Reading Growth Goals (15% weight)

During the contractual period, the School will establish fall to spring growth goals, aligned with ELA standards, for children in K through 3 utilizing the Fountas and Pinnell comprehensive system. An average of 66% of all students will meet growth targets.

2020 - 2021 fall to spring literacy growth goals:

Kindergarten

a. Students who come in knowing 12 or fewer letter names and sounds will learn letter names and sounds, and will be reading Fountas and Pinnell "A" (Grade K) books by the end of the year.

Goal Met - 82%

b. Students who come in knowing 13 or more letter names and sounds will learn letter names and sounds, and will be reading Fountas and Pinnell "C" (Grade 1.0) books by the end of the year.

Goal Met - 77%

c. Students who come in reading Fountas and Pinnell "A" (Grade K) books or above will move forward at least 3 levels in the Fountas and Pinnell system by the end of the year.

Goal Met - 100%

First Grade

a. Students at B and above will move forward at least three reading levels in the Fountas and Pinnell system.

Goal Met - 100%

b. Students at A or below will move forward at least 2 levels in the Fountas and Pinnell system. Mastering letter identification and sounds will count as one level.

Goal Met - 100%

Second Grade

a. Students entering 2nd grade at or below Level I (Grade 1.8) will progress at least 3 reading levels by the end of the school year.

Goal Met - 90%

b. Students entering 2nd grade at or above Level J (Grade 2.0) will progress at least 2 reading levels by the end of the school year.

Goal Met - 85%

Third Grade

a. Students entering 3rd grade below Level M (Grade 2.9) will progress at least 4 reading levels by the end of the school year.

Goal Not Met - 62.5%

b. Students entering 3rd grade at or above Level M (Grade 2.9) up to and including Level R will progress 2 levels by the end of the school year.

Goal Met - 91%

c. Students entering 3rd grade at or above Level S will progress 1 level by the end of the school year.

Goal Met - 100%

Note: “Independent” level = 95% accuracy and satisfactory or excellent comprehension

6. Innovative Practices & Implementation

PCCS’s progressive philosophy aligns closely with current research and best practices for developing 21st century skills. The school is a multi-age, active learning environment that fosters creativity, critical thinking, and a passion for learning. The school places a strong emphasis on the value of outdoor learning, play, the arts and the development of social and emotional intelligence. PCCS is committed to strategic action work centered on educating for equity. This work is reflected in the strategic action goals.

The academic program is centered on a philosophy, rooted in the teachings of John Dewey and other progressive educators, that holds that children will construct an understanding of the world from genuine experiences. Consequently, children engage in thematic study and individual projects throughout the school year. Teachers tailor this study to the children’s developmental stages as they progress through the K - 5 program. Interdisciplinary study is aligned to standards through an annual review by teacher professional development committees. Comprehensive literacy and math plans support this work and ensure continuity and opportunity for reading, writing and numeracy to also connect in authentic ways with other subject areas. PCCS has a strong commitment to the arts. Specialists teach all children in the fields of visual art, Music and Spanish. A team of teaching assistants provides an additional level of child-centered support.

The general education program is supported by a team of three licensed special education teachers and paraprofessionals that serve Individual Education Program Plan needs. A licensed

Literacy Intervention teacher works with children, funded by an ADSIS grant matched by general education funds.

PCCS is committed to a robust and authentic model of teacher evaluation. All teachers participate in a peer coaching program funded by Q Comp. Teachers are evaluated by the school Director in accordance with the school's teacher evaluation plan.

Student Evaluation

PCCS is structured around a small, multi-age classroom model to provide a child-centered learning environment. Academic and non-academic goals are established for each child at a fall parent/student/teacher conference. Beyond state accountability measures that are detailed in this report, progress is monitored through formative assessments in math and literacy and a variety of measures including projects and performance in thematic study areas. Narrative reports that detail student progress are provided to families at the winter and spring conferences.

Innovative Professional Development Model

Student learning is designed by teachers in an innovative community of professional collaboration. Teachers team in professional development committees that review standards and best practices across the curricular areas. These committees meet and plan the weekly two hour professional development sessions for faculty. In addition, the teaching staff participates in a professional development retreat at the end of the year. This is a time for faculty reflection on the year's work and future planning focused on the mission and purpose of the school. The staff also participates in four days of workshops prior to the start of the school year. The faculty functions as an authentic learning community with teacher leadership employed to develop workshops related to academic and non-academic goals.

2020-2021 was a unique school year that was deeply impacted by the Covid-19 pandemic. During the course of the year PCCS implemented all three school models: hybrid, distance and in-person. PCCS created a Distance Learning Only choice option for families throughout the year. The school also established a Tier 1 care program for children of critical workers.

The time and resources required to plan and implement this pandemic response was significant. The school's typical teacher-led professional development model was revised to allow teachers to have more time for collaboration and team time in support of all the educational model shifts.

Despite all the challenges brought about by the pandemic, the school was still able to complete goals in major strategic areas.

Educating for Equity Initiatives

- The District Advisory Committee met three times in 2020/2021 to provide input on mission language and strategic goals. A sub-committee was formed to draft revised mission language. The new mission statement was approved by the school board in the Spring of 2021.
- All PCCS staff and board members engaged in Cultural Competency and implicit bias training in 2020-2021. This training was conducted by Equity Alliance of Minnesota. The training also encompassed relicensure requirements for teachers.

Authorizer Contract Renewal

During the 2020-21 school year, PCCS engaged in a comprehensive self study and contract renewal application process with its authorizer Northfield Public Schools. A new five year contract for 2021 to 2026 was approved by the Prairie Creek and Northfield Public School boards in the spring of 2021.

Arts' Initiatives

Due to the pandemic, PCCS was unable to fulfil its typical arts residency experience for children. Instead, in the spring of 2021, art teacher Angie Ekern was hired to provide additional art activities for children that connected with the school's environmental learning mission.

Outdoor Learning

As both a health mitigation layer and ongoing strategic commitment to outdoor learning, PCCS teachers and staff provided additional outdoor learning experiences for children. Three canopies for the children in grades 4/5 were purchased and utilized as outdoor learning spaces in the fall and spring. Informal outdoor learning spaces were also created for children in grades K-3.

7. Staffing

PCCS employs highly qualified staff throughout its program. In support of the school's child-centered mission, teachers oversee class sizes capped at 20 students. Additionally, the school commits to providing additional classroom staffing support with four general education teaching assistants. These teaching assistants provide morning support in the three K/1 classes with scheduled support in the 2/3 grade teams. Targeted academic support is provided by a team of Special Education teachers and paraprofessionals. With the support of an ADSIS grant, PCCS is implementing a reading intervention program in FY22. Specialist classes are provided by part-time Visual Arts, Music and Spanish teachers.

2020-21 Licensed Teaching Staff

Name	File #	License / Agreement	2021-22 Status	Comments
Amy Narveson	385212	K/1	R	
Amanda Solinger	477588	K/1	R	
Amy Brown	398391	K/1	R	
Molly McGovern Wills	427419	2/3	R	
Nancy Dennis	394260	2/3	R	
Amy Haslett - Marroquin	374525	2/3	R	
Michelle Martin	406690	4/5	R	
Amber Reher	513462	4/5	R	
Gabriel Meerts	462802	4/5	NR	
Angie Ekern	397282	Visual Arts	R	
Olivia Krueger	471728	Music and Orchestra	R	
Carley Maley	486408	Special Education	NR	
Kelsey Fitschen Hemmah	450336	Special Education	R	
Michelle Bigalke	419188	Special Education	R	

* R = Return, NR = Not Returning

Licensed teacher percentage turnover rate:

2020-21 to 2021-22: (non-returning teachers / total teachers x 100) = 13%

Licensed teacher percentage turnover trend data:

	17-18 to 18-19	18-19 to 19-20	19-20 to 20-21	20-21 to 21-22
Percentage	0%	6.25%	13%	13%

2020 - 2021 Non-Licensed Staff

Name	Assignment	2019-20 Status	Comments
Colleen Braucher	Office Manager	R	
Keith Johnson	Financial Officer	R	
Theresa Nemec	Office Assistant	NR	
Diana Drager	Office Assistant / Teaching Assistant	R	
Olivia Rezac	Teaching Assistant	R	
David Pennock	Teaching Assistant	NR	
Anna Lisa Rustad	Teaching Assistant / Distance Learning	R	
Natalie Ojala	Special Education Paraprofessional	R	
Lisa Molitor	Special Education Paraprofessional	R	
Nikki Teske	Special Education Paraprofessional	R	
Cale Steinhoff	Special Education Paraprofessional	R	
Jakob Anderson	Special Education Paraprofessional / After School Care Supervisor	R	
Donna Eicher	After School Care Assistant	R	
Connie Menssen	School Nurse	R	

8. Governance and Management**Board of Directors**

The membership of the Board is composed of parents and/or guardians of currently enrolled PCCS students, staff members and community members. The School Board consists of nine members. The Director and Chief Financial Officer serve as non-voting members. Terms of the members run from July 1 to June 30.

There were nine voting members of the PCCS Board for the 2020-2021 school year. Overall, board members had an average attendance rate of 90%.

Agendas, meeting minutes, policies, budgets and audited statements are posted on the website: www.prairiecreek.org

Board Members 2020-2021

Member Name	Board Position	Affiliation	Term End Date	Email Address
Ben Miller	Chair	Parent	6/30/2021	bmiller-board@prairiecreek.org
Kelsey Fitschen Hemmah	Treasurer	Teacher	6/30/2023	kfitschen@prairiecreek.org
Christine Williams	Member	Parent	6/30/2023	cwilliams-board@prairiecreek.org
Bonnie Jean Flom	Vice-Chair	Community Member	6/30/2021	bjflom-board@prairiecreek.org
Lisa Percy	Secretary	Parent	6/30/2021	lpercy-board@prairiecreek.org
Shelly Dickinson	Member	Parent	6/30/2022	sdickinson-board@prairiecreek.org
Don Findlay	Member	Community Member	6/30/2022	dfindlay-board@prairiecreek.org
Molly McGovern Wills	Member	Teacher	6/30/2022	mmcgovern@prairiecreek.org
Beth Molitor	Member	Parent	6/30/2023	bmolitor-board@prairiecreek.org

Board Training Record

Board Member	Governance	Financial	Employment
Lisa Percy	10/20/15	9/18/15	12/2/15
Christine Williams	9/16/20	11/24/20	8/26/20

Beth Molitor	1/13/21	11/24/20	1/27/21
Bonnie Jean Flom	1/8/11	8/9/11	12/17/10
Kelsey Fitschen Hemmah	9/15/12	9/15/12	9/15/12
Don Findlay	9/21/19	5/30/19	6/18/19
Shelly Dickinson	11/11/20	11/24/20	3/24/21
Molly McGovern Wills	9/21/19	10/31/19	9/21/18
Ben Miller	3/14/14	3/12 /14 - 3/24/14	6/11/14

Director Professional Development Plan

PCCS Community School's Director, Simon Tyler completed his tenth year as Director in 2020-2021. Principal Licensure: File Folder # 367631

9. Finances

As a charter school we are responsible for the education of children and for having a clear knowledge of business and fiscal responsibilities. Colleen Braucher is the Office Manager/Human Resources Coordinator and Keith Johnson is the Chief Financial Officer. The PCCS School Board and Finance Committee meet on the 4th Thursday of each month and the school's financial information is carefully reviewed and discussed at each meeting.

PCCS has steadily built a strong fund balance reserve, finishing FY21 with a fund balance of \$1,086,624 (49.8% of annual expenditures) which has kept the school fiscally sound and well positioned to weather unforeseen events. The audited Financial Statements for the year ending June 30, 2021 show General Fund total revenue at \$2,219,452 and General Fund total expenses in the amount of \$2,180,898 resulting in a Net Income of \$38,554.

CliftonLarsonAllen, an independent auditor, has conducted PCCS's financial analysis. PCCS will submit audited financial statements to Northfield Public Schools and the Minnesota Department of Education on or before December 31, 2021.

10. Future Plans

At the end of year faculty retreat in June 2021, reflection centered on strategic planning in a way that would acknowledge that there will still be challenges brought about by the pandemic. The recently revised mission statement provides a foundation and anchor for the reset nature year ahead. Our work with children and families will again be informed by the balancing act of providing a joyful, engaging learning program while attending to protocols for the safest environment possible.

The mission centered goals were established to bring focus to the revised mission statement and single year priority areas to best support children, families and staff during the return to in-person learning.

Prairie Creek is a community school
<i>Families, teachers, staff, and students collaborate to create a joyful and challenging climate for learning. We work to build an inclusive environment to which all belong. We embrace the experiences, identities, and perspectives that we all bring.</i>
GOAL FOCUS: “building an inclusive environment to which all belong”
Goal(s): Mental Health Supports
Implementation of mental health support plan. This initiative will focus on three key areas: <ul style="list-style-type: none">● Staff Professional Development● Parent Education● Individual Support for staff, families and children

Prairie Creek is a child-centered school
<i>Children discover their power in an experiential learning environment. We honor the whole child and attend to the well-being of each individual - socially, emotionally, physically, and academically. We strive to know children deeply and assure them of their value.</i>
GOAL FOCUS: “We honor the whole child and attend to the well- being of each individual - socially, emotionally, physically, and academically.”
Goal(s): Social and Emotional Learning
<ul style="list-style-type: none">● Review/reuse teacher generated social skills videos for SEL instruction● Review/practice of oracy skills across the curriculum

Prairie Creek is a progressive education school

We are committed to inquiry, innovation, and reflective practice. We support children in developing the skills and habits of mind that cultivate a lifelong love of learning. We share our philosophy and practice with others and learn from them.

GOAL FOCUS: “cultivate a lifelong love of learning”; “share philosophy and practice”

Goal(s): Thematic Curriculum

- Each class will host at least one theme “culminating event” in fall, winter and spring
- Each teacher will write at least one newsletter / blog post in fall, winter and spring that informs parent understanding of the philosophy and practice of thematic learning

Prairie Creek works to make the world a better place

We engage in democratic decision-making and problem-solving where children are empowered to speak their voice and effect change in pursuit of a just and compassionate world. We challenge and prepare one another to understand and actively resist racism and other societal injustices. We nurture a close connection with nature and promote environmental stewardship.

GOAL FOCUS: *We challenge and prepare one another to understand and actively resist racism and other societal injustices.*

Goal(s): Equity Initiatives

- All licensed staff will participate in a book club on leading equity-centered classroom conversations. This will be a central component of teacher-led professional development.
- Equity will be embedded in teacher evaluation and peer coaching sessions for all licensed staff.

During the 2021-22 school year, a steering committee will be established to guide the development of a 3-5 year strategic plan. This longer term plan will be implemented beginning the fall of 2022.

Purpose

The purpose of this document is to provide Arcadia's authorizer with an overview of our 2020-2021 annual report.

Enrollment

Arcadia's enrollment increased from 108 in 2019-2020 to 113 in the 2020-2021 school year. The disruption to "normal" school seems to have led families who had not previously considered Arcadia to exploring it as an option. We have also seen an increase in families coming from communities outside of Northfield (New Prague, Faribault, Farmington, Lakeville, Elko New Market, etc.).

Academic Program

Arcadia continues to develop its identity, in keeping with its mission and vision, as a progressive, project-based charter school. [New research](#) published in 2021 supports our continued emphasis on project-based learning. The pandemic negatively impacted students' ability to complete some types of hands-on projects, but others created new opportunities for families, often allowing parents to get involved in ways they might not have previously. Public presentation opportunities still took place, but in an online forum. A number of high school students collaborated on the creation of [a presentation website](#) where they posted their presentations for the general public. All graduating seniors completed their senior projects, which is a graduation requirement at Arcadia that we did not want to waive. We offered transportation, materials, and any additional support we could to ensure that students were able to complete projects. In addition to project work, we offered all synchronous online classes, since 60% of families chose to remain online throughout last year. Students in the school building were in cohorts, but attended their classes online, as well. The shift to online did not negatively impact our attendance. Overall, the percentage of students attending every day was 95% for the year, compared to 91.81% in 2019-2020.

Student Achievement

Based on testing data, it is difficult to draw many substantive conclusions, since our sample sizes are so small. However, we identified a need for additional support in math, especially in the sixth grade, possibly due to COVID-19-related learning loss. We hired a tutor from St. Olaf to work with students specifically in math, and we are monitoring growth using the NWEA MAP Growth assessment. (All students took this assessment in the Fall 2021 window.)

Our reading and science scores were well above state averages. We implemented Accountable Talk in 2019-2020 and sustained silent reading time in 2020-2021, both of which support literacy skills, which may have had a positive impact on our reading scores.

Nearly all students graduated on time, despite the challenges of the pandemic during their last two years of school. (Only one student chose to stay an additional year, preferring an in-person senior year experience.)

Students continue to meet all state standards through a combination of project and course work.

Financial Management

Arcadia's fund balance policy states that we will maintain a balance equivalent to the cost of operating Arcadia for two months, which is set at \$400,000. Generally, it is recommended that charter schools maintain a fund balance of 20%. Our fund balance was at \$543,000, or 28.8%, at the end of FY21, putting us in a good financial position for the future.

Summary

We weathered the 2020-2021 school year well. Our students are learning and our finances are in order.



2020-2021 Annual Report
January 10, 2022

Sticking with the Mission



MISSION + VISION

It is the mission of Arcadia Charter School to prepare our students to transition intellectually, emotionally, and ethically to higher education, future employment, and engaged citizenship.

Arcadia Charter School envisions a supportive learning community that, through collaboration and student-driven, project-based learning, encourages and assists students to:

- Express themselves creatively through the visual, literary, and performing arts.
- Use technology with innovation, imagination, and responsibility.
- Develop critical thinking and creative problem solving skills.
- Construct knowledge and meaning for themselves.
- Value, advocate, and strive for the wellness of the whole person.
- Be empowered to act as local citizens within a rapidly changing global community.

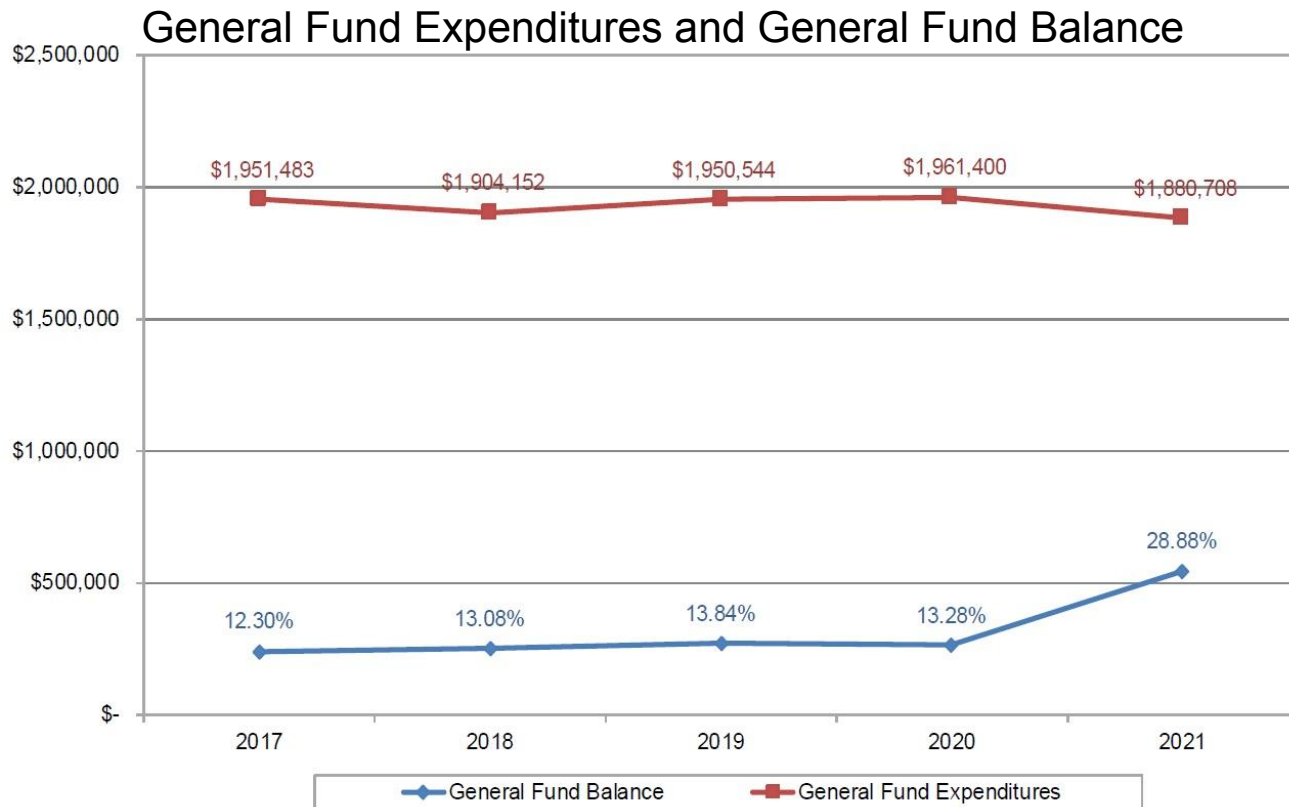
MCA Data

2020-2021 testing participation was low (we were in hybrid and cohorts at the time):

- 63% of students (13) tested in science (97.2% in 2019). The majority who tested were in 8th grade (8).
- 41.9% of students (24) tested in math (97.4% in 2019). Only 2 were high school students; 11 were 6th grade students, and only 3 of those students demonstrated proficiency in math.
- 43.1% of students (31) tested in reading (97.4% in 2019). The same 6th grade students (11), who lacked proficiency in math, were 90.9% proficient in reading.

Scores in %	2017	2018	2019	2021
ACS Science	62.5	65.9	51.6	69.2
State Science	54.2	52	50.7	43.1
ACS Math	58.9	55.7	60	37.5
State Math	58.7	57.2	55	44.2
ACS Reading	81.6	75.3	73.9	83.9
State Reading	60.2	59.9	59.2	52.5

Financial Management



Thank You and Questions



Annual Financial Report

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota

For the Year Ended
June 30, 2021



ABDO
Certified Public Accountants & Consultants

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Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Annual Financial Report
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For the Year Ended June 30, 2021

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INTRODUCTORY SECTION

ARCADIA CHARTER SCHOOL
CHARTER SCHOOL NO. 4091
NORTHFIELD, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2021

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Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
School Board and Administration
For the Year Ended June 30, 2021

BOARD OF DIRECTORS

Name	Title
Melanie Cashin	Board Chair
Sean Fox	Board Treasurer
Troy Ross	Secretary
Tamra Paulson	Board Member
Tammy Pritchard	Board Member
Kirsten Fjeld Zillmer	Board Member
Tami Kasch-Flugum	Board Member
Rachel Matney	Board Member
Barb Wornson	Board Member

ADMINISTRATION

Laura Stelter	Executive Director
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FINANCIAL SECTION

ARCADIA CHARTER SCHOOL
CHARTER SCHOOL NO. 4091
NORTHFIELD, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Education
Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Arcadia Charter School, Charter School No. 4091, (the Charter School), Northfield, Minnesota as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Charter School as of June 30, 2021, and the respective changes in financial position thereof and the respective budgetary comparison for the General fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 15, the Schedules of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions on page 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter School's basic financial statements. The introductory section and individual fund schedules and table are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2021 on our consideration of the Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.



Abdo
Minneapolis, Minnesota
October 14, 2021

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Management's Discussion and Analysis

As management of the Arcadia Charter School, Charter School No. 4091 (the Charter School), Northfield, Minnesota, we offer readers of the Charter School's financial statements this narrative overview and analysis of the financial activities of the Charter School for the period ended June 30, 2021.

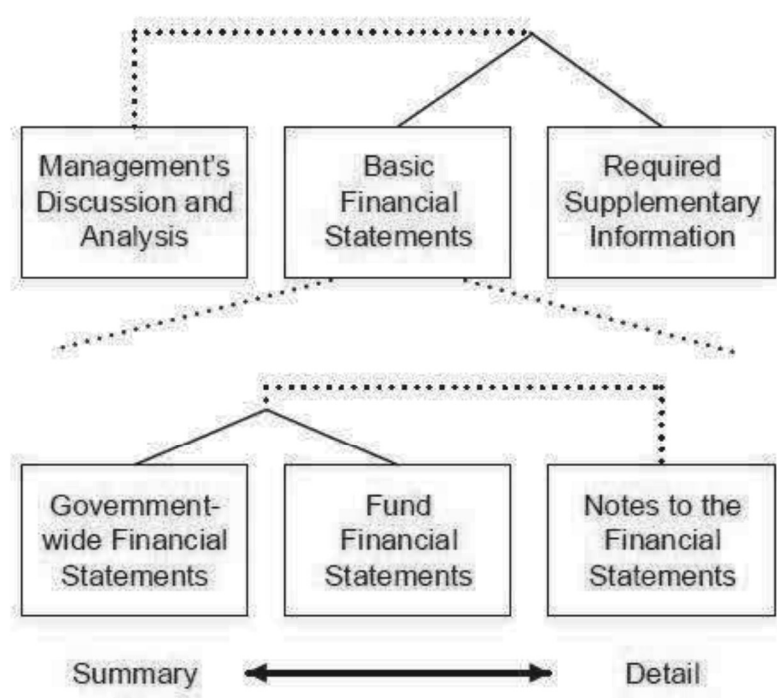
Financial Highlights

- The deficit net position of Charter School was \$1,210,230 at the close of fiscal year 2021. Of this amount, \$3,347,789 represents deficit unrestricted net position. The deficit can be attributed to the Charter School's net pension liability.
- The Charter School's total net position decreased by \$19,315 due to expenditures exceeding revenues. The largest change was the recognition of pension expense.
- As of the close of the current fiscal year, the Charter School's governmental funds reported an ending fund balance of \$549,852. Approximately 76.6 percent of this total amount, \$421,070 (*unassigned fund balance*), is available for spending at the Charter School's discretion, \$89,903 is restricted, \$18,851 is nonspendable for prepaid items and \$20,028 is assigned.
- At the end of the current fiscal year, unassigned fund balance for the General fund was \$421,070 or 22.4 percent of total General fund expenditures.

Overview of the Financial Statements

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

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of individual fund schedules that further explains and supports the information in the financial statements. The following chart shows how the various parts of this annual report are arranged and related to one another:



The following chart summarizes the major features of the Charter School’s financial statements, including the portion of the Charter School’s activities they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements:

Major Features of the Government-wide and Fund Financial Statements

	Government-wide Statements	Fund Financial Statements
		Governmental Funds
Scope	Entire Charter School (except fiduciary funds)	The activities of the Charter School that are not fiduciary, such as special education and building maintenance
Required financial statements	<ul style="list-style-type: none"> Statement of Net Position Statement of Activities 	<ul style="list-style-type: none"> Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenditures during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

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

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

The *statement of activities* presents information showing how the Charter School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements display functions of the Charter School that are principally supported by intergovernmental revenues (*governmental activities*). The governmental activities of the Charter School include administration, district support services, elementary and secondary regular instruction, special education instruction, instructional support services, pupil support services, sites and buildings, and fiscal and other fixed cost programs.

The government-wide financial statements can be found starting on page 24 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Charter School, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

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

The Charter School maintains three individual governmental funds. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund and the Arcadia Building Company fund, which are the Charter School's major funds, and the Food Service special revenue fund, which is considered to be a nonmajor fund.

The Charter School adopts an annual budget for its General fund and Food Service fund. A budgetary comparison statement has been provided for the General fund and the Food Service fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found starting on page 28 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 33 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Charter School's progress in funding its obligation to provide other postemployment benefits to its employees. Required supplementary information can be found on page 58 of this report.

The individual fund schedule and table can be found starting on page 64 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Charter School, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$1,210,230 at the close of the 2021 fiscal year.

A portion of the Charter School's net position, \$2,123,094, reflects its net investment in capital assets (e.g., equipment). The Charter School uses these capital assets to provide services to students; consequently, these assets are *not* available for future spending.

Arcadia Charter School's Summary of Net Position

	Governmental Activities		
	2021	2020	Increase (Decrease)
Assets			
Current and other assets	\$ 691,334	\$ 453,866	\$ 237,468
Capital assets, net of depreciation	2,123,094	2,102,913	20,181
Total Assets	<u>2,814,428</u>	<u>2,556,779</u>	<u>257,649</u>
Deferred Outflows of Resources	<u>632,836</u>	<u>874,971</u>	<u>(242,135)</u>
Liabilities			
Noncurrent liabilities outstanding	3,639,398	3,189,618	449,780
Current and other liabilities	141,701	167,642	(25,941)
Total Liabilities	<u>3,781,099</u>	<u>3,357,260</u>	<u>423,839</u>
Deferred Inflows of Resources	<u>876,395</u>	<u>1,265,405</u>	<u>(389,010)</u>
Net Position			
Net investment in capital assets	2,123,094	(66,653)	2,189,747
Restricted	14,465	30,232	(15,767)
Unrestricted	<u>(3,347,789)</u>	<u>(1,154,494)</u>	<u>(2,193,295)</u>
Total Net Position	<u>\$ (1,210,230)</u>	<u>\$ (1,190,915)</u>	<u>\$ (19,315)</u>

At the end of the current fiscal year, the Charter School is able to report positive balances in one out of three categories of net position. Net position decreased as the Charter School's activities due to pension expense and expenses related to the completion of the schools new building.

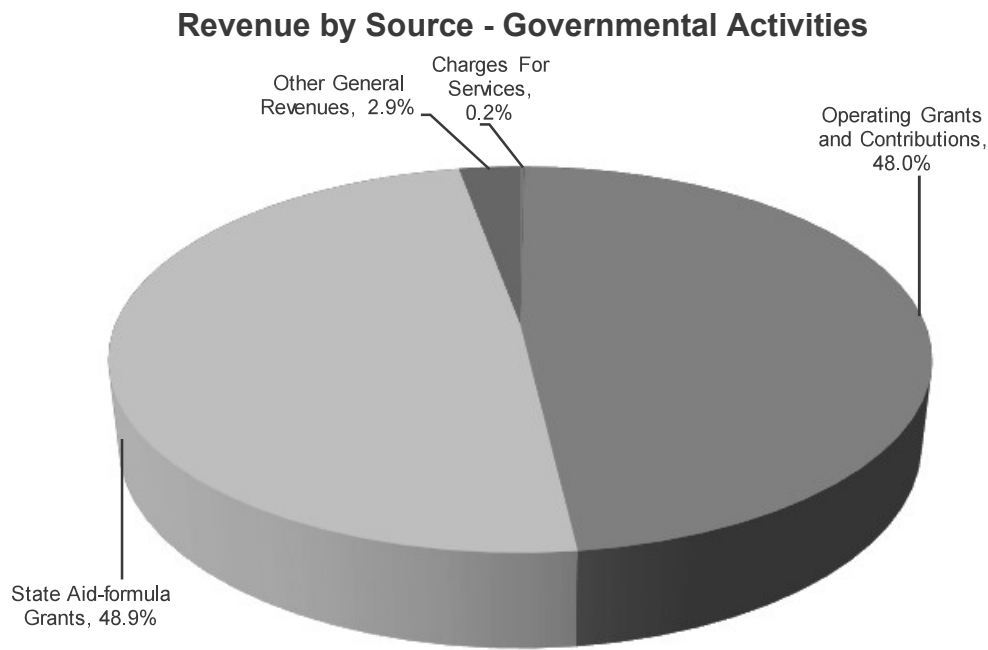
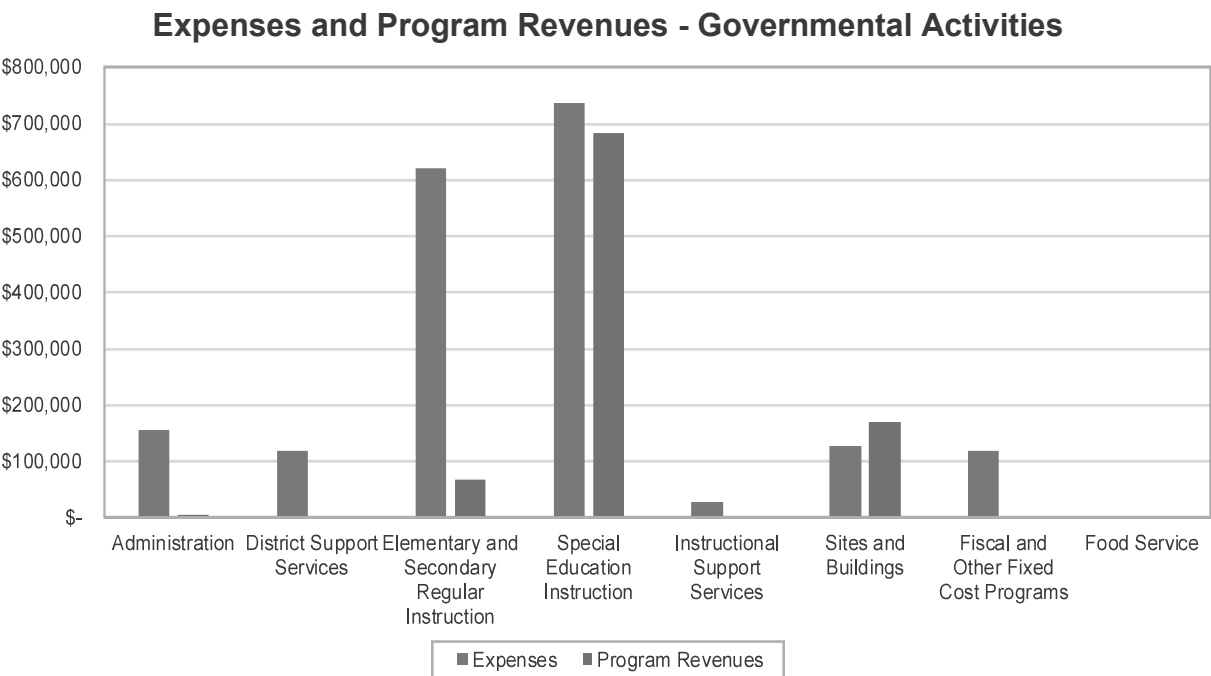
The Charter School's net position decreased by \$19,315. Key elements of this decrease are shown in the table below.

Arcadia Charter School's Changes in Net Position

	Governmental Activities		
	2021	2020	Increase (Decrease)
Revenues			
Program revenues			
Charges for services	\$ 3,542	\$ 22,280	\$ (18,738)
Operating grants and contributions	918,624	986,430	(67,806)
General revenues			
State aid-formula grants	938,435	928,493	9,942
Miscellaneous	54,889	52,880	2,009
Unrestricted investment earnings	156	499	(343)
Total Revenues	<u>1,915,646</u>	<u>1,990,582</u>	<u>(74,936)</u>
Expenses			
Administration	155,828	146,070	9,758
District support services	118,766	108,232	10,534
Elementary and secondary regular instruction	621,306	632,989	(11,683)
Special education instruction	736,626	848,358	(111,732)
Instructional support services	27,717	17,737	9,980
Pupil support services	27,563	25,761	1,802
Sites and buildings	127,598	163,389	(35,791)
Fiscal and other fixed cost programs	117,224	109,011	8,213
Food Service	2,333	21,439	(19,106)
Total Expenses	<u>1,934,961</u>	<u>2,072,986</u>	<u>(118,919)</u>
Change in Net Position	(19,315)	(82,404)	63,089
Net Position, July 1	<u>(1,190,915)</u>	<u>(1,108,511)</u>	<u>(82,404)</u>
Net Position, June 30	<u>\$ (1,210,230)</u>	<u>\$ (1,190,915)</u>	<u>\$ (19,315)</u>

The majority of the net deficit ending net position is due the Charter School's net pension liability.

The following graph depicts various governmental activities and shows the revenues and expenses directly related to those activities.



Financial Analysis of the Charter School's Funds

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

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

As of the end of the current fiscal year, the Charter School's governmental funds reported combined ending fund balances of \$549,852. Approximately 76.6 percent of this total amount, \$421,070, constitutes unassigned fund balance. Additionally, \$89,903 is restricted, \$18,851 is not available for new spending because it is nonspendable for prepaid items and \$20,028 represents assigned fund balance.

The General fund is the primary operating fund of the Charter School. At the end of the current year, the fund balance of the General fund was \$543,084. As a measure of the General fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Fund balance represents 28.9 percent of fund expenditures. The fund balance of the Charter School's General fund increased \$282,580 during the current fiscal year.

General Fund Budgetary Highlights

The Charter School amended their budget during the year. The original General fund budget called for an increase of \$23,836 in fund balance. The final budget called for an increase in fund balance of \$175,963.

Overall, total revenues were \$49,821 over budget. The largest revenue variance was revenue from state sources, which was \$43,255 higher than anticipated.

On the expenditure side, expenditures were \$56,779 less than budgeted. A few of the largest variances included special education instruction coming in \$17,864 more than budgeted, as well as elementary and secondary regular instruction expenditures being \$18,635 less than budgeted.

Capital Assets and Debt Administration

Capital Assets. The Charter School's investment in capital assets for its governmental activities as of June 30, 2021 amounts to \$2,123,094 (net of accumulated depreciation). This investment in capital assets includes equipment and the purchase of their building. The total depreciation for the year was \$55,547. The following is a schedule of capital assets as of June 30, 2021.

Additional information on the Charter School's capital assets can be found in Note 3B on page 41 of this report.

Arcadia Charter School's Capital Assets (Net of Depreciation)

	Governmental Activities		
	2021	2020	Increase (Decrease)
Land	\$ 410,000	\$ 410,000	\$ -
Building and Improvements	1,639,359	1,619,311	20,048
Equipment and Furniture	73,735	73,602	133
Total	<u>\$ 2,123,094</u>	<u>\$ 2,102,913</u>	<u>\$ 20,181</u>

Noncurrent Liabilities

The Charter School's noncurrent liabilities consist of mortgage loan payables. Balances of the noncurrent liabilities as of June 30, 2021 and 2020 are shown below.

	Governmental Activities		
	2021	2020	Increase (Decrease)
Mortgage Loan Payable	\$ 2,161,959	\$ 2,169,566	\$ (7,607)
PPP Loan Payable	258,209	-	258,209
Total	<u>\$ 2,420,168</u>	<u>\$ 2,169,566</u>	<u>\$ 250,602</u>

The Charter School's noncurrent liabilities increased as a result of the issuance of a Payroll Protection Program (PPP) loan.

Economic Factors and Next Year's Budgets and Rates

- The School is dependent on the State of Minnesota for its revenue authority. Schools are receiving a 2.45% and 2% increase to the general education formula for FY 2022 and FY 2023, respectively, and the holdback will continue at its current level of 10%.
- The School anticipates enrollment of 126 during the 2021-2022 school year.
- Changes in health care costs and plan premiums may affect expenditures but is also dependent on changes in staff demographics.

These factors were considered in preparing the Charter School's budget for the 2022 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Charter School's finances for all those with an interest in the Charter School's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Business Office, Arcadia Charter School, 1719 Cannon Road, Northfield, MN 55057.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ARCADIA CHARTER SCHOOL
CHARTER SCHOOL NO. 4091
NORTHFIELD, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2021

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Statement of Net Position
June 30, 2021

	Governmental Activities
Assets	
Cash and temporary investments	\$ 429,351
Receivables	
Accounts	23,730
Due from the Minnesota Department of Education	200,033
Due from the Federal Government	19,369
Prepaid items	18,851
Capital assets	
Land	410,000
Depreciable assets, net of accumulated depreciation	1,713,094
Total Assets	<u>2,814,428</u>
Deferred Outflows of Resources	
Deferred pension resources	<u>632,836</u>
Liabilities	
Accounts and other payables	25,714
Accrued salaries payable	100,768
Accrued interest payable	219
Unearned revenue	15,000
Noncurrent liabilities	
Due within one year	
Loans payable	49,765
Due in more than one year	
Loans payable	2,370,403
Net pension liability	<u>1,219,230</u>
Total Liabilities	<u>3,781,099</u>
Deferred Inflows of Resources	
Deferred pension resources	<u>876,395</u>
Net Position	
Net investment in capital assets	2,123,094
Restricted	
Safe Schools	941
Medical assistance	6,756
Building company	6,768
Unrestricted	<u>(3,347,789)</u>
Total Net Position	<u>\$ (1,210,230)</u>

The notes to the financial statements are an integral part of this statement.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Administration	\$ 155,828	\$ 3,542	\$ -	\$ -	\$ (152,286)
District support services	118,766	-	-	-	(118,766)
Elementary and secondary regular instruction	621,306	-	66,470	-	(554,836)
Special education instruction	736,626	-	683,581	-	(53,045)
Instructional support services	27,717	-	-	-	(27,717)
Pupil support services	27,563	-	-	-	(27,563)
Sites and buildings	127,598	-	168,573	-	40,975
Fiscal and other fixed cost programs	117,224	-	-	-	(117,224)
Food service	2,333	-	-	-	(2,333)
Total Governmental Activities	<u>\$ 1,934,961</u>	<u>\$ 3,542</u>	<u>\$ 918,624</u>	<u>\$ -</u>	<u>(1,012,795)</u>
General Revenues					
State aid formula grants					938,435
Other general revenues					54,889
Unrestricted investment earnings					<u>156</u>
Total General Revenues					<u>993,480</u>
Change in Net Position					(19,315)
Net Position, July 1					<u>(1,190,915)</u>
Net Position, June 30					<u>\$ (1,210,230)</u>

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

ARCADIA CHARTER SCHOOL
CHARTER SCHOOL NO. 4091
NORTHFIELD, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2021

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Balance Sheet
Governmental Funds
June 30, 2021

	General	Arcadia Building Company	Non-Major Food Service	Funds
Assets				
Cash and temporary investments	\$ 416,710	\$ 12,617	\$ 24	\$ 429,351
Receivables				
Accounts	23,730	-	-	23,730
Due from other funds	5,822	-	-	5,822
Due from the Minnesota Department of Education	200,033	-	-	200,033
Due from the Federal Government	19,369	-	-	19,369
Prepaid items	18,851	-	-	18,851
Total Assets	\$ 684,515	\$ 12,617	\$ 24	\$ 697,156
Liabilities				
Accounts and other payables	\$ 25,663	\$ 27	\$ 24	\$ 25,714
Accrued salaries payable	100,768	-	-	100,768
Due to other funds	-	5,822	-	5,822
Unearned revenue	15,000	-	-	15,000
Total Liabilities	141,431	5,849	24	147,304
Fund Balances				
Nonspendable				
Prepaid items	18,851	-	-	18,851
Restricted				
Safe Schools	941	-	-	941
Medical assistance	6,756	-	-	6,756
PPP Loan	75,438	-	-	75,438
Building Company		6,768		6,768
Assigned				
Greenhouse	1,225	-	-	1,225
Social activities	5,005	-	-	5,005
ILEO project	648	-	-	648
Gifts and bequests	11,583	-	-	11,583
Poetry	1,567	-	-	1,567
Unassigned	421,070	-	-	421,070
Total Fund Balances	543,084	6,768	-	549,852
Total Liabilities and Fund Balances	\$ 684,515	\$ 12,617	\$ 24	\$ 697,156

The notes to the financial statements are an integral part of this statement.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
June 30, 2021

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental Funds	\$ 549,852
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital assets	2,320,425
Less accumulated depreciation	(197,331)
Noncurrent liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Noncurrent liabilities at year end consist of	
Loan payable	(2,420,168)
Net pension liability	(1,219,230)
Governmental funds do not report long-term amounts related to pensions.	
Deferred outflow of resources	632,836
Deferred inflow of resources	(876,395)
Governmental funds do not report a liability for accrued interest until due and payable.	<u>(219)</u>
Total Net Position - Governmental Activities	<u><u>\$ (1,210,230)</u></u>

The notes to the financial statements are an integral part of this statement.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General	Arcadia Building Company	Non-Major Food Service	Funds
Revenues				
Other local and county revenue	\$ 53,850	\$ 190,000	\$ -	\$ 243,850
Interest earned on investments	156	-	-	156
Revenue from state sources	1,766,780	-	-	1,766,780
Revenue from federal sources	82,045	-	-	82,045
Sales and other conversion of assets	4,581	-	-	4,581
Total Revenues	<u>1,907,412</u>	<u>190,000</u>	<u>-</u>	<u>2,097,412</u>
Expenditures				
Current				
Administration	151,453	-	-	151,453
District support services	119,391	-	-	119,391
Elementary and secondary regular instruction	572,523	-	-	572,523
Special education instruction	710,928	-	-	710,928
Instructional support services	26,725	-	-	26,725
Pupil support services	27,851	-	-	27,851
Sites and buildings	245,293	34,139	-	279,432
Fiscal and other fixed cost programs	6,778	-	-	6,778
Food service	-	-	2,333	2,333
Capital outlay				
Elementary and secondary regular instruction	18,567	-	-	18,567
Special education instruction	1,199	-	-	1,199
Sites and buildings	-	56,979	-	56,979
Debt service				
Principal	-	48,020	-	48,020
Interest and other	-	110,451	-	110,451
Total Expenditures	<u>1,880,708</u>	<u>249,589</u>	<u>2,333</u>	<u>2,132,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>26,704</u>	<u>(59,589)</u>	<u>(2,333)</u>	<u>(35,218)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	2,333	2,333
Loan proceeds	258,209	40,413	-	298,622
Transfers out	(2,333)	-	-	(2,333)
Total Other Financing Sources (Uses)	<u>255,876</u>	<u>40,413</u>	<u>2,333</u>	<u>298,622</u>
Net Change in Fund Balance	282,580	(19,176)	-	263,404
Fund Balance, July 1	<u>260,504</u>	<u>25,944</u>	<u>-</u>	<u>286,448</u>
Fund Balance, June 30	<u>\$ 543,084</u>	<u>\$ 6,768</u>	<u>\$ -</u>	<u>\$ 549,852</u>

The notes to the financial statements are an integral part of this statement.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Reconciliation of the Statement of
Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because

Net Change in Fund Balances - Governmental Funds	\$ 263,404
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	76,745
Depreciation expense	(55,547)
Governmental funds report a gain (loss) on sale of capital assets to the extent of cash exchanged, whereas the disposition of the assets book value is included in the total gain (loss) in statement of activities.	
Disposals	(35,057)
Accumulated depreciation on disposals	34,040
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. The amounts below are the effects of these differences in the treatment of long-term debt and related items.	
Loan payments	48,020
Loan Issued	(40,413)
Other loans issued	(258,209)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	5
Long-term pension activity is not reported in governmental funds.	
Pension expense	(60,537)
Direct aid contributions	8,234
Change in Net Position - Governmental Activities	<u>\$ (19,315)</u>

The notes to the financial statements are an integral part of this statement.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Other local and county revenue	\$ 66,732	\$ 45,732	\$ 53,850	\$ 8,118
Interest earned on investments	500	500	156	(344)
Revenue from state sources	1,824,593	1,723,525	1,766,780	43,255
Revenue from federal sources	63,500	84,334	82,045	(2,289)
Sales and other conversion of assets	-	3,500	4,581	1,081
Total Revenues	<u>1,955,325</u>	<u>1,857,591</u>	<u>1,907,412</u>	<u>49,821</u>
Expenditures				
Current				
Administration	130,000	161,998	151,453	10,545
District support services	117,420	161,202	119,391	41,811
Elementary and secondary regular instruction	557,718	591,158	572,523	18,635
Special education instruction	824,652	693,064	710,928	(17,864)
Instructional support services	9,389	27,763	26,725	1,038
Pupil support services	16,110	32,475	27,851	4,624
Sites and buildings	258,150	245,103	245,293	(190)
Fiscal and other fixed cost programs	8,000	8,017	6,778	1,239
Capital outlay				
Elementary and secondary regular instruction	2,800	16,707	18,567	(1,860)
Special education instruction	2,750	-	1,199	(1,199)
Sites and buildings	3,200	-	-	-
Total Expenditures	<u>1,930,189</u>	<u>1,937,487</u>	<u>1,880,708</u>	<u>56,779</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>25,136</u>	<u>(79,896)</u>	<u>26,704</u>	<u>106,600</u>
Other Financing Sources (Uses)				
Loan proceeds	-	258,209	258,209	-
Transfers out	(1,300)	(2,350)	(2,333)	17
Total Other Financing Sources (Uses)	<u>(1,300)</u>	<u>255,859</u>	<u>255,876</u>	<u>17</u>
Net Change in Fund Balances	23,836	175,963	282,580	106,617
Fund Balances, July 1	<u>260,504</u>	<u>260,504</u>	<u>260,504</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 284,340</u>	<u>\$ 436,467</u>	<u>\$ 543,084</u>	<u>\$ 106,617</u>

The notes to the financial statements are an integral part of this statement.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

Charter School No. 4091, also known as Arcadia Charter School (the Charter School), is a nonprofit corporation that was formed and began operating in 2001, in accordance with Minnesota Statutes. The Charter School is authorized by Northfield Public School District under the terms of a five-year authorizer agreement extending through the 2021-22 fiscal year. The governing body consists of a board of directors composed of a Board Chair, Vice Chair, Treasurer, Secretary and such other officers as the Board of Directors shall determine from time to time.

The Charter School has considered all potential units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Charter School are such that exclusion would cause the Charter School's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The Charter School has one component unit that meet the GASB criteria.

The Arcadia Affiliated Building Company (the Building Company) is a Minnesota non-profit corporation holding IRS classification as a 501 (c) (3) tax exempt organization which owns the real estate and building that is leased by the Charter School for its operations. The Building Company is governed by a separate board; however, the board is selected by the Charter School's Board of Directors. Although it is a legally separate from the Charter School, the Building Company is reported as if it were part of the Charter School (as a blended component unit) because its sole purpose is to acquire, construct and own an educational site which is leased to the Charter School. No separate financial statements of the Building Company are issued. The building is leased to Arcadia Charter School under the terms of a long-term agreement. All long-term debt related to the purchase of the building and property and all capital assets related to the Charter School site are the responsibility of and are under the ownership of the Arcadia Building Company.

Aside from its authorization, the Northfield Public School District has no authority, control, power, or administrative responsibilities over the Charter School. Therefore, the Charter School is not considered a component unit of Northfield Public School District.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. State aid formula grants and other internally dedicated resources are reported as general revenues rather than as program revenues.

Separate financial statements are provided for governmental funds and the fiduciary fund, even though the latter is excluded from the district-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Information for the remaining nonmajor fund is reported in a single column in the respective fund financial statements.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. State revenue is recognized in the year to which it applies according to Minnesota statutes and accounting principles generally accepted in the United States of America. Minnesota statutes include State aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure was made. Other revenue is considered available if collected within one year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

Non-exchange transactions, in which the Charter School receives value without directly giving equal value in return, include grants, entitlement and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Charter School must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Charter School on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transaction must also be available before it can be recognized.

The preparation of the basic financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumption that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Description of Funds

The Charter School funds have been established by the State of Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in the report are as follows:

Major Governmental Funds

The *General Fund* is used to account for all financial resources except those required to be accounted for in another fund. It includes the Charter School's general operations, pupil transportation activities, and capital related activities such as maintenance of facilities and equipment purchases.

The *Arcadia Building Company* accounts for all activities of the Building Company. This includes accounting for the proceeds and uses of resources borrowed for the purpose of purchasing and building the school site, the receipt of lease payments from Arcadia Charter School, as well as the debt service payments under the terms of the related long-term mortgage loans.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Nonmajor Governmental Fund

The *Food Service special revenue fund* is used to account for food service program. The revenue sources for this fund are federal and state reimbursements as well as meal sales.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The Charter School's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

The Charter School may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The Charter School does not have a formal investment policy.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Accounts Receivable

Accounts receivable represents amounts due from individuals, firms, and corporations for goods and services furnished by the Charter School. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary.

Due from the Minnesota Department of Education

Due from Minnesota Department of Education include amounts for expenditures that have been incurred before year end and will be reimbursed with State funding. No substantial losses are anticipated from present balances, therefore no allowance for uncollectible has been recorded.

Due from Federal Government

Due from Federal Government include amounts for expenditures that have been incurred before year end and will be reimbursed with Federal funding. No substantial losses are anticipated from present balances, therefore no allowance for uncollectible has been recorded.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets include equipment. Capital assets are defined by the Charter School as assets with an initial, individual cost of more than \$500 (amount not rounded). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Donated capital assets are recorded at acquisition value at the date of donation.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets of the Charter School are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 10 years for equipment and 50 years for building and improvements.

Unearned Revenue

Unearned revenues are those in which resources are received by the Charter School before it has a legal claim to them. The Charter School has reported unearned revenues for restricted donations to the Charter School.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statement of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Pensions

Teachers Retirement Association (TRA)

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

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. The General fund is typically used to liquidate the governmental net pension liability. Additional information can be found in Note 4.

Public Employees Retirement Association (PERA)

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

The total pension expense for the General Employee Plan (GERP) and TRA is as follows:

	<u>GERP</u>	<u>TRA</u>	<u>Total Pension Expense</u>
Pension Expense	\$ 17,890	\$ 178,250	\$ 196,140

Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Charter School has one type of item, which arises only under a full accrual basis of accounting that qualifies as needing to be reported in this category. Accordingly, the item, deferred pension resources, is reported only in the statement of net position of the government-wide statements and results from actuarial calculations.

Fund Balance

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

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items and deposits receivable.

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

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the Board of Education, which is the Charter School's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Board of Education modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Board of Education itself or by an official to which the governing body delegates the authority. The School Board chose not to pass a resolution authorizing anyone to assign fund balances and its intended uses.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

Although the School Board has not adopted a spending prioritization policy for restricted fund balance, the Charter School applies restricted resources first when an expense is incurred for purpose for which both restricted and unrestricted fund balance is available. The default spending priority per GASB Statement No. 54 for unrestricted fund balance is when an expenditure is incurred for purposes for which committed, assigned and unassigned amounts are available, committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Net Position

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

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and related debt.
- b. Restricted net position - Consist of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Charter School's policy to use restricted resources first, then unrestricted resources as they are needed.

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. Each June, the School Board adopts an annual budget for the following fiscal year for the General and Food Service Funds. Reported budget amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level.

Procedurally, the proposed operating budget is submitted to the School Board for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board.

Total fund expenditures in excess of the budget require approval of the School Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

The General fund budget was amended during the current fiscal year, decreasing revenues and increasing expenditures by \$97,734 and \$7,298, respectively.

The Food Service fund budget was amended during the current fiscal year, decreasing revenues and expenditures by \$18,500 and \$17,450, respectively.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the Charter School's deposits and investments may not be returned or the Charter School will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the Board of Education, the Charter School maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all Charter School deposits be protected by insurance, surety bond or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance, bonds or irrevocable standby letters of credit from Federal Home Loan Banks.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

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

At year end, the Charter School's carrying amount of deposits was \$429,351 and the bank balance was \$447,419. The entire bank balance was covered by federal depository insurance. The Charter School does not carry cash on hand.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 3: Detailed Notes on All Funds (Continued)

B. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated				
Land	\$ 410,000	\$ -	\$ -	\$ 410,000
Capital Assets Being Depreciated				
Building and improvements	1,656,195	56,979	-	1,713,174
Furniture and equipment	212,543	19,766	(35,058)	197,251
Total Capital Assets Being Depreciated	1,868,738	76,745	(35,058)	1,910,425
Less Accumulated Depreciation for				
Building and improvements	(36,884)	(36,931)	-	(73,815)
Furniture and equipment	(138,941)	(18,616)	34,041	(123,516)
Total Accumulated Depreciation	(175,825)	(55,547)	34,041	(197,331)
Total Capital Assets Being Depreciated, Net	1,692,913	21,198	(1,017)	1,713,094
Governmental Activities Capital Assets, Net	\$ 2,102,913	\$ 21,198	\$ (1,017)	\$ 2,123,094

Depreciation expense was charged to functions/programs of the Charter School as follows:

Governmental Activities	
District Support Services	\$ 58
Elementary and Secondary Regular Instruction	15,267
Special Education Instruction	2,056
Sites and Buildings	38,166
Total Depreciation Expense - Governmental Activities	\$ 55,547

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 3: Detailed Notes on All Funds (Continued)

C. Interfund Receivables, Payables and Transfers

Interfund Receivables and Payables

During the year ended June 30, 2021, the General fund was used to pay costs on behalf of the Arcadia Building Company and has not yet been reimbursed by the Arcadia Building Company fund. The total balance due to the General fund at June 30, 2021 is \$5,822.

Interfund Transfers

A transfer of \$2,333 was completed from the General fund to the Food Service special revenue fund to eliminate the fund balance deficit.

D. Lease Commitments

The Charter School entered into a lease agreement on May 23, 2019 with the Arcadia Building Company. The lease has a term of 35 years and calls for monthly minimum payments of \$15,833 for the remainder of the lease.

The Charter School paid rent of \$190,000 under the agreements during the year ended June 30, 2021.

Future minimum lease payments are as follows:

Year Ending June 30,	Amount
2022	\$ 190,000
2023	190,000
2024	190,000
2025	190,000
2026	190,000
2027 - 2031	950,000
2032 - 2036	950,000
2037 - 2041	950,000
2042 - 2046	950,000
2047 - 2051	950,000
2052 - 2053	380,000
Total	<u>\$ 6,080,000</u>

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 3: Detailed Notes on All Funds (Continued)

E. Long-term Liabilities

Mortgage Loans Payable

The following loans were issued to finance the acquisitions and construction of the Arcadia Building Company (Building Company) education facility, leased by the Charter School. They will be repaid from future revenues received by the Charter School.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Propel Nonprofit Mortgage	\$ 866,041	5.50 %	05/23/19	05/31/24	\$ 840,104
Community Resource Bank Mortgage	1,375,000	4.75	05/23/19	11/16/44	1,321,855
					<u>\$ 2,161,959</u>

Annual debt service requirements to maturity for the loans are as follows:

Year Ending June 30,	Mortgage Loans		
	Principal	Interest	Total
2022	\$ 49,765	\$ 108,706	\$ 158,471
2023	52,347	106,125	158,472
2024	837,043	100,119	937,162
2025	36,373	58,282	94,655
2026	38,164	69,402	107,566
2027 - 2031	220,759	252,518	473,277
2032 - 2036	280,661	192,616	473,277
2037 - 2041	357,082	116,195	473,277
2042 - 2045	289,765	25,055	314,820
Totals	<u>\$ 2,161,959</u>	<u>\$ 1,029,018</u>	<u>\$ 3,190,977</u>

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 3: Detailed Notes on All Funds (Continued)

Loans Payable

The Paycheck Protection Program (PPP) loan was issued to support the School during the COVID-19 pandemic and prevent layoffs. The School applied for forgiveness and expects the loan to be forgiven in the next fiscal year. The loan is deferred for the first six months and no payments were made before June 30, 2021.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
PPP Loan	\$ 258,209	1.00 %	3/9/2021	03/08/26	<u>\$ 258,209</u>

Annual debt service requirements to maturity for the loan is as follows:

Year Ending June 30,	PPP Loan		
	Principal	Interest	Total
2022	\$ -	\$ -	\$ -
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	258,209	12,911	271,120
Totals	<u>\$ 258,209</u>	<u>\$ 12,911</u>	<u>\$ 271,120</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Current
Governmental Liabilities					
Loan Payable					
Mortgage Loans Payable	\$ 2,169,566	\$ 40,413	\$ (48,020)	\$ 2,161,959	\$ 49,765
PPP Loans Payable	-	258,209	-	258,209	-
	<u>\$ 2,169,566</u>	<u>\$ 298,622</u>	<u>\$ (48,020)</u>	<u>\$ 2,420,168</u>	<u>\$ 49,765</u>

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide

Substantially all employees of the Charter School are required by state law to belong to pension plans administered by Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA), all of which are administered on a statewide basis.

Disclosures relating to these plans follow:

A. Teacher Retirement Association (TRA)

1. Plan Description

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota statutes, chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member and three statutory officials.

Educators employed in Minnesota's public elementary and secondary school, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members. State university, community college, and technical college educators first employed by (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Define Contribution Plan (DCR) administered by the State of Minnesota.

2. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members and benefits to survivors upon death of eligible members. Benefits are established by Minnesota statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before **July 1, 1989** receive the greater of the Tier I or Tier II as described: **Tier I:**

Tier I:	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	1st ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	1st ten years if service years are prior to July 1, 2006	1.2 percent per year
	1st ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are prior to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

With these provisions:

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

or

Tier II: For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for coordinated members and 2.7 percent per year for basic members. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated members and 2.7 percent per year for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota statute. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Members first employed after **June 30, 1989** receive only the Tier II calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree - no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the provisions in effect at the time they last terminated their public service.

3. Contribution Rates

Minnesota statutes, chapter 354 sets the rates for the employee and employer contributions. Rates for each fiscal year were:

	Ending June 30, 2019		Ending June 30, 2020		Ending June 30, 2021	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.00%	11.71%	11.00%	11.92%	11.00%	12.13%
Coordinated	7.50%	7.71%	7.50%	7.92%	7.50%	8.13%

The Charter School's contributions to TRA for the years ending June 30, 2021, 2020 and 2019 were \$116,107, \$61,926 and \$49,945, respectively. The Charter School's contributions were equal to the contractually required contributions for each year as set by Minnesota statute.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

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

Employer Contributions Reported in TRA's CAFR Statement of Changes in Fiduciary Net Position	\$ 425,223,000
Add Employer Contributions not Related to Future Contribution Efforts	(56,000)
Deduct TRA's Contributions not Included in Allocation	<u>(508,000)</u>
Total Employer Contributions	424,659,000
Total Non-employer Contributions	<u>35,587,000</u>
Total Contributions Reported in Schedule of Employer and Non-employer Allocations	<u>\$ 460,246,000</u>

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

4. Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Valuation Date	July 1, 2020
Experience Study	June 5, 2015
	November 6, 2017 (economic assumptions)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Investment Rate of Return	7.50%
Price Inflation	2.50%
Wage Inflation	2.85% before July 1, 2028 and 3.25% thereafter
Projected Salary Increase	2.85 to 8.85% before July 1, 2028 and 3.25 to 9.25% thereafter
Cost of Living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.
Mortality Assumption	
Pre-retirement	RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates.
Post disability	RP 2014 disabled retiree mortality table, without adjustment.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Stocks	35.50 %	5.10 %
International Stocks	17.50	5.30
Private Markets	25.00	5.90
Fixed Income	20.00	0.75
Unallocated Cash	2.00	-
	<hr/>	
Total	<u>100.00 %</u>	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2017 is 6.00 years. The "Difference Between Expected and Actual Experience", "Changes of Assumptions" and "Changes in Proportion" use the amortization period of 6.00 years in the schedule presented. The amortization period for "Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments" is 5.00 years as required by GASB 68.

Changes in actuarial assumptions since the 2019 valuation:

- Assumed termination rates were changed to more closely reflect actual experience.
 - The pre-retirement mortality assumption was changed to RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale.
- Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

5. Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2020 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

6. Net Pension Liability

On June 30, 2021, the Charter School reported a liability of \$997,398 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Charter School's proportion of the net pension liability was based on the Charter School's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. The Charter School's proportionate share was 0.0135 percent at the end of the measurement period and 0.0121 the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the Charter School as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the Charter School were as follows:

Charter School's Proportionate Share of Net Pension Liability	\$ 997,398
State's Proportionate Share of Net Pension Liability Associated with the District	83,406

For the year ended June 30, 2021, the Charter School recognized pension expense of \$170,609. It also recognized \$7,641 as an increase to pension expense for the support provided by direct aid.

On June 30, 2021, the Charter School had deferred resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 20,114	\$ 14,081
Changes in Actuarial Assumptions	353,906	784,129
Net Difference Between Projected and Actual Earnings on Plan Investments	20,638	-
Changes in Proportion	71,389	24,366
Contributions to TRA Subsequent to the Measurement Date	116,107	-
	<u>\$ 582,154</u>	<u>\$ 822,576</u>
Total		

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Deferred outflows of resources totaling \$116,107 related to pensions resulting from Charter School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense as follows:

2022	\$ 33,660
2023	(265,548)
2024	(169,242)
2025	40,451
2026	4,150

7. Pension Liability Sensitivity

The following presents the net pension liability of TRA calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50 percent) or one percentage point higher (8.50 percent) than the current rate.

Charter School Proportionate Share of NPL		
1 Percent Decrease (6.50%)	Current (7.50%)	1 Percent Increase (8.50%)
\$ 1,527,006	\$ 997,398	\$ 561,028

The Charter School's proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA's total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis and Minneapolis School District.

8. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling (651) 296-2409 or (800) 657-3669.

B. Public Employees Retirement Association (PERA)

1. Plan Description

The Charter School participates in the following defined benefit pension plans administered by the Public Employees Retirement Association (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota statutes*, chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

General Employees Retirement Plan

All full-time and certain part-time employees of the Charter School, other than teachers, are covered by the General Employees Plan. General Employees Plan members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

2. Benefits Provided

PERA provides retirement, disability and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90 percent funded for two consecutive years are given 2.5 percent increases. Members in plans that have not exceeded 90 percent funded, or have fallen below 80 percent, are given 1 percent increases.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2 percent of average salary for each of the first ten years of service and 2.7 percent for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first ten years and 1.7 percent of average salary for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent of average salary for Coordinated Plan members for each year of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. If the General Employees Plan is at least 90 percent funded for two consecutive years, benefit recipients are given a 2.5 percent increase. If the plan has not exceeded 90 percent funded, or have fallen below 80 percent, benefit recipients are given a one percent increase. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30 will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30 will receive a pro rata increase.

3. Contributions

Minnesota statutes chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2020 and the District was required to contribute 7.50 percent for Coordinated Plan members. The Charter School's contributions to the General Employees Fund for the year ending June 30, 2021, 2020 and 2019 were \$19,496, \$19,957 and \$24,691, respectively. The Charter School's contributions were equal to the contractually required contributions for each year as set by state statute.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

4. Pension Costs

General Employee Fund Pension Costs

At June 30, 2021, the Charter School reported a liability of \$221,832 for its proportionate share of the General Employee Fund's net pension liability. The Charter School's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2019. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the Charter School totaled \$6,815. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Charter School's proportion of the net pension liability was based on the Charter School's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The Charter School's proportion was 0.0037 percent which was a decrease of 0.0008 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Charter School recognized pension expense of \$17,297 for its proportionate share of General Employees Plan's pension expense. In addition, the Charter School recognized an additional \$593 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2021, the Charter School reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 2,442	\$ 838
Changes in Actuarial Assumptions	-	8,703
Net Difference Between Projected and Actual Earnings on Plan Investments	3,853	-
Changes in Proportion	24,891	44,278
Contributions to PERA Subsequent to the Measurement Date	<u>19,496</u>	<u>-</u>
Total	<u>\$ 50,682</u>	<u>\$ 53,819</u>

The \$19,496 reported as deferred outflows of resources related to pensions resulting from Charter School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$ (19,749)
2023	(127)
2024	(8,117)
2025	5,360

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

5. Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50% per year
Active Member Payroll Growth	3.25% per year
Investment Rate of Return	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants were based on RP-2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for General Employees Plan.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employee Plan was completed in 2019. The assumption changes were adopted by the Board and become effective with the July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Stocks	36.00 %	5.10 %
Alternative Assets (Private Markets)	25.00	5.90
Bonds (Fixed Income)	20.00	0.75
International Stocks	17.00	5.30
Cash	2.00	-
	<u>100.00 %</u>	
Total		

6. Discount Rate

The discount rate used to measure the total pension liability in 2020 was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

7. Pension Liability Sensitivity

The following presents the Charter School's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the Charter School's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

Charter School Proportionate Share of NPL		
1 Percent Decrease (6.50%)	Current (7.50%)	1 Percent Increase (8.50%)
\$ 355,520	\$ 221,832	\$ 111,550

8. Pension Plan Fiduciary Net Position

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

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Notes to the Financial Statements
June 30, 2021

Note 5: Other Information

A. Risk Management

The Charter School is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the Charter School carries commercial insurance. Settled claims have not exceeded this commercial coverage in fiscal year 2021.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The Charter School's management is not aware of any incurred but not reported claims.

B. Contingencies

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

C. Income Taxes

The Charter School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Charter School also qualifies as a tax-exempt organization under applicable statutes of the State of Minnesota.

Management believes that it is not reasonably possible for any tax position benefits to increase or decrease significantly over the next 12 months. As of June 30, 2021, there were no income tax related accrued interest or penalties recognized in either the statement of financial position or the statement of activities.

The Charter School files informational returns in the U.S. federal jurisdiction, and in the Minnesota state jurisdiction. U.S. federal returns and Minnesota returns for the prior three fiscal years are closed. No returns are currently under examination in any tax jurisdiction.

Note 6: Subsequent Event

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus ("COVID-19") and the risks to the international community as virus spreads globally. On March 11, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. In response to the pandemic, the State of Minnesota has issued stay-at-home orders and other measures aimed at slowing the spread of the coronavirus.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. Due to the rapid development and fluidity of this situation, the School cannot determine the ultimate impact that the COVID-19 pandemic will have on its financial condition, liquidity, and future revenue collection, and therefore any prediction as to the ultimate impact on the School's financial condition, liquidity, and future results of its revenue collections is uncertain.

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REQUIRED SUPPLEMENTARY INFORMATION

ARCADIA CHARTER SCHOOL
CHARTER SCHOOL NO. 4091
NORTHFIELD, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2021

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Required Supplementary Information
For the Year Ended June 30, 2021

Schedule of Employer's Share of TRA Net Pension Liability

Year	Charter School's Proportion of the Net Pension Liability	Charter School's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Charter School (b)	Total (a+b)	Charter School's Covered Payroll (c)	Charter School's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2020	0.0135 %	\$ 997,398	\$ 83,406	\$1,080,804	\$ 781,894	138.2 %	75.5 %
6/30/2019	0.0121	771,257	68,405	839,662	647,789	129.6	78.2
6/30/2018	0.0123	772,555	72,823	845,378	678,974	113.8	78.1
6/30/2017	0.0125	2,495,227	241,059	2,736,286	678,840	367.6	51.6
6/30/2016	0.0129	3,076,958	308,959	3,385,917	675,880	455.3	44.9
6/30/2015	0.0127	785,621	785,621	1,571,242	619,733	126.8	76.8
6/30/2014	0.0138	635,894	635,894	1,271,788	631,614	100.7	81.5

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Employer's TRA Contributions

Year	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Charter School's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2021	\$ 116,107	\$ 116,107	\$ -	\$ 1,428,131	8.13 %
6/30/2020	61,926	61,926	-	781,894	7.92
6/30/2019	49,945	49,945	-	647,795	7.71
6/30/2018	50,923	50,923	-	678,973	7.50
6/30/2017	50,913	50,913	-	678,840	7.50
6/30/2016	50,961	50,961	-	679,480	7.50
6/30/2015	46,480	46,480	-	619,733	7.50

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2021

Notes to the Required Supplementary Information – TRA

Changes in Actuarial Assumptions

2020 - Assumed termination rates were changed to more closely reflect actual experience. The pre-retirement mortality assumption was changed to RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale. Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019 - No changes noted.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The cost of living adjustment was not assumed to increase to 2.5 percent but remain at 2.0 percent for all future years. The investment return assumption was changed from 8.25 percent to 8.00 percent.

2014 - The cost of living adjustment was assumed to increase from 2.0 percent annually to 2.5 percent annually on July 1, 2034.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2021

Notes to the Required Supplementary Information – TRA (Continued)

Changes in Plan Provisions

2020 - No changes noted.

2019 - No changes noted.

2018 - The 2018 Omnibus Pension Bill contained a number of changes:

- The COLA was reduced from 2.0 percent each January 1 to 1.0 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1 percent each year until reaching the ultimate rate of 1.5 percent in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5 percent if the funded ratio was at least 90 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0 percent to 3.0 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5 percent to 7.5 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2017 - No changes noted.

2016 - No changes noted.

2015 - On June 30, 2015, the Duluth Teachers Retirement Fund Association was merged into TRA. This also resulted in a state-provided contribution stream of \$14.377 million until the plan becomes fully funded.

2014 - The increase in the post-retirement benefit adjustment (COLA) will be made once the plan is 90% funded (on a market value basis) in two consecutive years, rather than just one year.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2021

Schedule of Employer's Share of PERA Net Pension Liability

Year	Charter School's Proportion of the Net Pension Liability	Charter School's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Charter School (b)	Total (a+b)	Charter School's Covered Payroll (c)	Charter School's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2020	0.0037 %	\$ 221,832	\$ 6,815	\$ 228,647	\$266,093	83.4 %	79.00 %
6/30/2019	0.0045	248,795	7,833	256,628	256,628	77.95	80.20
6/30/2018	0.0037	205,261	6,695	211,956	249,361	82.31	79.50
6/30/2017	0.0041	261,741	3,330	265,071	266,160	98.34	75.90
6/30/2016	0.0033	267,944	3,454	271,398	200,853	133.40	68.90
6/30/2015	0.0028	145,111	-	145,111	158,414	91.60	78.20
6/30/2014	0.0028	131,530	-	131,530	145,807	90.21	78.70

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available

Schedule of Employer's PERA Contributions

Year	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Charter School's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
6/30/2021	\$ 19,496	\$ 19,496	\$ -	\$ 259,947	7.50 %
6/30/2020	19,957	19,957	-	266,093	7.50
6/30/2019	24,691	24,691	-	329,213	7.50
6/30/2018	18,702	18,702	-	249,360	7.50
6/30/2017	19,962	19,962	-	266,160	7.50
6/30/2016	15,064	15,064	-	200,853	7.50
6/30/2015	11,683	11,683	-	158,414	7.50

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available

Notes to the Required Supplementary Information – PERA

Changes in Actuarial Assumptions

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Required Supplementary Information (Continued)
For the Year Ended June 30, 2021

Notes to the Required Supplementary Information – PERA (Continued)

The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

Changes in Plan Provisions

2020 - Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 - The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 - The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 - The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 - No changes noted.

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

INDIVIDUAL FUND SCHEDULES AND TABLE

ARCADIA CHARTER SCHOOL
CHARTER SCHOOL NO. 4091
NORTHFIELD, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2021

Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued on the Following Page)
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budgeted Amounts		Actual	Variance With	Actual
	Original	Final	Amounts	Final Budget	Amounts
Revenues					
Other local and county revenue	\$ 66,732	\$ 45,732	\$ 53,850	\$ 8,118	\$ 45,182
Interest earned on investments	500	500	156	(344)	499
Revenue from State sources	1,824,593	1,723,525	1,766,780	43,255	1,835,662
Revenue from Federal sources	63,500	84,334	82,045	(2,289)	73,839
Sales and other Conv of asset	-	3,500	4,581	1,081	-
Total Revenues	<u>1,955,325</u>	<u>1,857,591</u>	<u>1,907,412</u>	<u>49,821</u>	<u>1,955,182</u>
Expenditures					
Current					
Administration					
Salaries	106,000	118,798	109,293	9,505	108,211
Fringe benefits	18,600	29,000	27,693	1,307	26,930
Purchased services	400	-	-	-	-
Supplies and materials	-	-	-	-	335
Other	5,000	14,200	14,467	(267)	14,413
Total administration	<u>130,000</u>	<u>161,998</u>	<u>151,453</u>	<u>10,545</u>	<u>149,889</u>
District support services					
Salaries	10,000	22,000	19,008	2,992	11,953
Fringe benefits	5,900	37,825	16,967	20,858	6,106
Purchased services	88,600	89,827	74,219	15,608	77,403
Supplies and materials	11,920	10,550	8,209	2,341	11,123
Other	1,000	1,000	988	12	689
Total district support services	<u>117,420</u>	<u>161,202</u>	<u>119,391</u>	<u>41,811</u>	<u>107,274</u>
Elementary and secondary					
regular instruction					
Salaries	387,801	439,000	440,380	(1,380)	431,424
Fringe benefits	95,557	97,820	96,030	1,790	97,316
Purchased services	45,400	30,688	19,589	11,099	50,400
Supplies and materials	13,960	22,950	15,957	6,993	12,955
Other	15,000	700	567	133	120
Total elementary and secondary					
regular instruction	<u>557,718</u>	<u>591,158</u>	<u>572,523</u>	<u>18,635</u>	<u>592,215</u>
Special education instruction					
Salaries	555,634	462,394	464,660	(2,266)	561,317
Fringe benefits	138,618	121,769	122,313	(544)	122,405
Purchased services	123,350	99,300	115,386	(16,086)	106,011
Supplies and materials	7,050	9,601	8,569	1,032	5,716
Total special education instruction	<u>824,652</u>	<u>693,064</u>	<u>710,928</u>	<u>(17,864)</u>	<u>795,449</u>

Arcadia Charter School
Charter School No. 4091

Northfield, Minnesota
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Continued)
For the Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021				2020
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Instructional support services					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 4,390
Fringe benefits	-	-	-	-	738
Purchased services	6,229	22,077	21,283	794	10,355
Supplies and materials	3,160	5,686	5,442	244	2,598
Total instructional support services	9,389	27,763	26,725	1,038	18,081
Pupil support services					
Salaries	500	12,500	10,810	1,690	10,581
Fringe benefits	850	2,375	1,774	601	1,801
Purchased services	13,500	15,500	14,075	1,425	10,738
Supplies and materials	1,260	2,100	1,192	908	441
Total pupil support services	16,110	32,475	27,851	4,624	23,561
Sites and buildings					
Salaries	2,500	-	-	-	-
Fringe benefits	450	-	-	-	-
Purchased services	245,300	238,885	240,401	(1,516)	239,829
Supplies and materials	9,900	6,218	4,892	1,326	4,419
Total sites and buildings	258,150	245,103	245,293	(190)	244,248
Fiscal and other fixed cost programs					
Purchased services	8,000	8,017	6,778	1,239	7,797
Total current	1,921,439	1,920,780	1,860,942	59,838	1,938,514
Capital outlay					
Elementary and secondary regular instruction	2,800	16,707	18,567	(1,860)	21,316
Special education instruction	2,750	-	1,199	(1,199)	1,570
Sites and buildings	3,200	-	-	-	-
Total capital outlay	8,750	16,707	19,766	(3,059)	22,886
Total Expenditures	1,930,189	1,937,487	1,880,708	56,779	1,961,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,136	(79,896)	26,704	106,600	(6,218)
Other Financing Sources (Uses)					
Loan proceeds	-	258,209	258,209	-	-
Transfers out	(1,300)	(2,350)	(2,333)	17	(3,320)
Total Other Financing Sources (Uses)	(1,300)	255,859	255,876	17	(3,320)
Net Change in Fund Balances	23,836	175,963	282,580	106,617	(9,538)
Fund Balances, July 1	260,504	260,504	260,504	-	270,042
Fund Balances, June 30	\$ 284,340	\$ 436,467	\$ 543,084	\$ 106,617	\$ 260,504

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Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
Food Service Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Other local and county revenue	\$ 18,500	\$ -	\$ -	\$ -
Expenditures				
Current				
Food service	19,800	2,350	2,333	17
Deficiency of Revenues				
Under Expenditures	(1,300)	(2,350)	(2,333)	17
Other Financing Sources				
Transfers in	1,300	2,350	2,333	(17)
Net Change in Fund Balances	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -

Fiscal Compliance Report - 6/30/2021

District: ARCADIA CHARTER SCHOOL (4091-7)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$1,907,412	<u>\$1,907,415</u>	<u>(\$3)</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$1,880,708	<u>\$1,880,711</u>	<u>(\$3)</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
Non Spendable:				Non Spendable:			
4.60 Non Spendable Fund Balance	\$18,851	<u>\$18,851</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
Restricted / Reserved:				Restricted / Reserved:			
4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>	4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>
4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>	4.13 Project Funded by COP	\$0	<u>\$0</u>	<u>\$0</u>
4.03 Staff Development	\$0	<u>\$0</u>	<u>\$0</u>	4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>
4.07 Capital Projects Levy	\$0	<u>\$0</u>	<u>\$0</u>	Restricted:			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.13 Project Funded by COP	\$0	<u>\$0</u>	<u>\$0</u>	Unassigned:			
4.14 Operating Debt	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.16 Levy Reduction	\$0	<u>\$0</u>	<u>\$0</u>				
4.17 Taconite Building Maint	\$0	<u>\$0</u>	<u>\$0</u>	07 DEBT SERVICE			
4.24 Operating Capital	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.27 Disabled Accessibility	\$0	<u>\$0</u>	<u>\$0</u>	Non Spendable:			
4.28 Learning & Development	\$0	<u>\$0</u>	<u>\$0</u>	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.34 Area Learning Center	\$0	<u>\$0</u>	<u>\$0</u>	Restricted / Reserved:			
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	<u>\$0</u>	4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	<u>\$0</u>	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	<u>\$0</u>
4.38 Gifted & Talented	\$0	<u>\$0</u>	<u>\$0</u>	4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>	4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>
4.41 Basic Skills Programs	\$0	<u>\$0</u>	<u>\$0</u>	Restricted:			
4.48 Achievement and Integration	\$0	<u>\$0</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.49 Safe School Crime - Crime Levy	\$941	<u>\$941</u>	<u>\$0</u>	Unassigned:			
4.51 QZAB Payments	\$0	<u>\$0</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>				
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	<u>\$0</u>	08 TRUST			
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.67 LTFM	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.72 Medical Assistance	\$6,756	<u>\$6,756</u>	<u>\$0</u>	Restricted / Reserved:			
4.73 PPP Loan	\$75,438	<u>\$75,438</u>	<u>\$0</u>	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>	4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
Restricted:				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>				
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	<u>\$0</u>	18 CUSTODIAL			
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Committed:				Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.18 Committed for Separation	\$0	<u>\$0</u>	<u>\$0</u>	Restricted / Reserved:			
4.61 Committed Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	4.01 Student Activities	\$0	<u>\$0</u>	<u>\$0</u>
Assigned:				4.02 Scholarships	\$0	<u>\$0</u>	<u>\$0</u>
4.62 Assigned Fund Balance	\$20,028	<u>\$20,028</u>	<u>\$0</u>	4.48 Achievement and Integration	\$0	<u>\$0</u>	<u>\$0</u>
Unassigned:				4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance	\$421,070	<u>\$421,070</u>	<u>\$0</u>				
02 FOOD SERVICES				20 INTERNAL SERVICE			
Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$2,333	<u>\$2,333</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
Non Spendable:				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>				
Restricted / Reserved:				25 OPEB REVOCABLE TRUST			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
Restricted:				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>				
Unassigned:				45 OPEB IRREVOCABLE TRUST			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
				Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
04 COMMUNITY SERVICE				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
Total Revenue							

Minnesota Department of Education

47 OPEB DEBT SERVICE

	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
Non Spendable:			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
Restricted / Reserved:			
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>
4.31 Community Education	\$0	<u>\$0</u>	<u>\$0</u>
4.32 E.C.F.E	\$0	<u>\$0</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>
4.44 School Readiness	\$0	<u>\$0</u>	<u>\$0</u>
4.47 Adult Basic Education	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>
4.73 PPP Loan	\$0	<u>\$0</u>	<u>\$0</u>
4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>
Restricted:			
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
Unassigned:			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
Non Spendable:			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
Restricted:			
4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
Unassigned:			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

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OTHER REQUIRED REPORTS

ARCADIA CHARTER SCHOOL
CHARTER SCHOOL NO. 4091
NORTHFIELD, MINNESOTA

FOR THE YEAR ENDED
JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

Members of the Board of Education
Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Arcadia Charter School, Charter School No. 4091 (the Charter School), Northfield, Minnesota as of June 30, 2021 and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated October 14, 2021.

In connection with our audit, nothing came to our attention that caused us to believe that the Charter School failed to comply with the provisions of the uniform financial accounting and reporting standards, and charter schools sections of the *Minnesota Legal Compliance Audit Guide for Charter Schools*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Charter School's noncompliance with the above referenced provisions.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Abdo
Minneapolis, Minnesota
October 14, 2021



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Education
Arcadia Charter School
Charter School No. 4091
Northfield, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, each major fund and the aggregate remaining fund information of the Arcadia Charter School, Charter School No. 4091 (the Charter School), Northfield, Minnesota, as of June 30, 2021 and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter School's basic financial statements, and have issued our report thereon dated October 14, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter School's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Abdo
Minneapolis, Minnesota
October 14, 2021

Policy 460 REMOTE WORK - NEW

I. PURPOSE

The purpose of this policy is to provide guidance to Northfield School District employees and supervisors regarding the availability and expectations of any remote work accommodations.

II. GENERAL STATEMENT OF POLICY

- A. Remote work options may be appropriate for some positions and/or job duties but not for others. Remote work options may also be available for all or part of an employee's assignment. The employee may be able to do some of their work at home and some of their work may require in-person attendance. In all cases, the Remote Work Procedures, listed below, must be completed by the employee and the supervisor. Approved remote work agreements will be considered approved under a trial basis and will be assessed regularly for feasibility. The agreement may be discontinued at will and at any time at the request of either the employee or the district. If the agreement is discontinued by the district, administration will allow for a reasonable transition period so that the employee can establish the necessary accommodations for returning to work onsite (e.g. transportation, child care, etc.).
- B. Employees, regardless of whether the work is completed onsite or remotely will be held to the following expectations:
 - 1. Perform duties during the designated work schedule unless otherwise agreed upon and approved by administration.
 - 2. Remain productive, responsive, and available to the department, supervisor, and/or students and parents/guardians during the designated work schedule.
 - 3. Request additional work or guidance from administration when workload is diminished.

III. DEFINITION

For the purposes of this policy remote work means that an employee is authorized to perform their work duties from an approved site other than a district facility. This policy does not address short term changes in the academic calendar such as e-Learning or distance learning.

IV. ELIGIBILITY

- A. Remote work options may be appropriate for some positions/jobs but not for others. Positions that have been evaluated and are not eligible for remote work include positions under the Northfield Education Association master agreement, Educational Assistants, Child Nutrition and Buildings & Grounds. Portage online employees, regardless of their bargaining unit, may be eligible for remote work.

- B. Employees must have a satisfactory performance record in order to be eligible for remote work options. Probationary employees or employees currently undergoing supervised training may not be eligible for remote work options.
- C. Before establishing a remote work agreement, the following areas will be reviewed for feasibility:
 - 1. Responsibilities/Job Duties
 - a. Is it feasible for the job duties to be performed off-site?
 - b. Are there job duties/responsibilities that require an onsite presence?
 - 2. Internet Access
 - a. Is the employee's home internet service sufficient to support remote work?
 - b. The district will not reimburse remote workers for internet access fees.
 - 3. Employee Suitability
 - a. Do the employee's typical work habits translate well in a remote work setting?
 - 4. Accountability
 - a. Are there strong measures of accountability in place to support the remote work agreement?

V. EMPLOYEE PROCEDURES

Employee Assignment. When requested, employees should discuss their preferences for remote work or work onsite with their supervisor. Employees who have been assigned for remote work, for part or all of their assignment, should:

- 1. Assess their remote work space for ergonomic comfort and safety precautions.
- 2. Determine what, if any, accessibility needs they may require to complete their work tasks from their remote space.
- 3. Assess the remote work space for security and data privacy concerns.
- 4. Any accessibility needs or security concerns should be communicated prior to completing the remote work agreement.
- 5. Discuss remote work assignment parameters with supervisor and complete Remote Work Agreement.

Employee Request. Employees may request to work remotely; however, this must be formally approved prior to transitioning to remote work. Employees who would like to request remote work should:

- 1. Complete and submit the remote work request form (Appendix A) to their supervisor.
- 2. Discuss remote work availability and assignment parameters with their supervisor.
- 3. Communicate any accessibility needs or security concerns prior to completing the remote work agreement.

4. Complete remote work agreement (Appendix B) with their supervisor.

VI. ADMINISTRATIVE PROCEDURES

Employee Assignment. To develop effectiveness and efficiencies, as well as work space accommodations, employees may be assigned to remote work for part or all of their regular assignment. Administration will also consider employee preference for working remotely or onsite when determining remote work assignments. Supervisory staff will:

1. Work with Human Resources to develop remote work agreements (Appendix B) for employees identified for remote work.
2. Meet with designated employees to discuss remote work assignment parameters and complete remote work agreement (Appendix B).
3. Submit remote work agreements to Human Resources. A copy should be retained by the employee and the supervisor.

Employee Request. Employees must have formal approval prior to transitioning to remote work. Supervisors who receive these requests should:

1. Review and assess the remote work request form (Appendix A).
2. Discuss remote work availability and assignment parameters with the employee.
3. Discuss any accessibility needs or security concerns prior to completing the remote work agreement.
4. Complete remote work agreement (Appendix B) with the employee.
5. Submit remote work agreements to Human Resources. A copy should be retained by the employee and the supervisor.

A. Equipment

1. The district will determine the appropriate equipment needs, including technology, furniture, and supplies for each remote work arrangement on a case-by-case basis. The supervisor and technology department will determine appropriate equipment in consultation with the employee, subject to change at any time at the supervisor's and/or technology department's discretion. Equipment supplied by the organization will be maintained by the organization. Equipment supplied by the employee, if deemed appropriate by the organization, will be maintained by the employee. The use of personal computers for remote work is prohibited. Staff are required to use district issued computers. The district accepts no responsibility for damage or repairs to employee-owned equipment. Equipment supplied by the organization is to be used in accordance with district Policy 441 Use of Technology and Telecommunications Systems by Employees. The employee must continue to comply with all policies, procedures, and regulations especially related to technology and security of information. The district will supply the employee with appropriate office supplies (pens, paper, etc.) as deemed necessary.

2. The employee will establish an appropriate office environment within their home for work purposes. The district is not responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space. It is intended that the employee maintain a single location as their work environment.

B. Security

1. Consistent with the district's expectations of information security for employees working onsite, remote work employees will be expected to ensure the protection of private and confidential data. Steps include the use of locked file cabinets and desks, regular password maintenance, and any other measures appropriate for the job and the environment. Remote work employees should ensure a space that allows for confidential or private conversations. Use of headsets when listening to virtual meetings or classrooms is required.
2. The employee must comply with all record retention policies.

C. Safety

1. Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. Injuries sustained by the employee in a home office location and in conjunction with their regular work duties are normally covered by the company's workers' compensation policy. Remote work employees are responsible for notifying the employer of such injuries as soon as practicable. The employee will allow the employer to have access to the remote work location for purposes of assessing safety and security, upon reasonable notice, if applicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.
2. Working remotely is not designed to be a replacement for appropriate child care. Although an individual employee's schedule may be modified to accommodate child care needs, the focus of the arrangement must remain on job performance and expectations. Employees requesting a remote work assignment are required to discuss expectations of the remote work assignment with family members prior to entering into a remote work agreement.

D. Time Worked

1. Non-Exempt employees who have entered into a remote work agreement will be required to accurately record all hours worked using the district's time and attendance system. Hours worked in excess of those scheduled per day and per workweek **require advance approval** by the employee's supervisor. Failure to comply with this requirement may result in the immediate termination of the

remote work agreement. Employees unable to work due to illness or other personal reasons while working remotely will still be responsible for completing an absence request using the district's absence management system. Employees should discuss remote work absences with their supervisor to ensure appropriate coverage is available.

E. Evaluation

1. Evaluation of performance during the trial period will include regular interaction by phone, video conference, and email between the employee and the direct supervisor, and weekly meetings to discuss work progress and issues. At any time during the remote work agreement, the employee and supervisor can complete an evaluation of the arrangement and make recommendations for modifications. Evaluation of performance beyond the trial period will be consistent with current policies and practices of the normal employment arrangement but will focus on work output and completion of objectives rather than on time-based performance.
2. An appropriate level of communication between the employee and supervisor will be agreed to as part of the discussion process and will be more formal during the trial period. After the conclusion of the trial period, the direct supervisor and remote work employee will communicate at a level consistent with the normal employment arrangement or in a manner and frequency that is appropriate for the job and the individuals involved.

Policy 460 Remote Work
Adopted: INSERT DATE HERE

Board of Education
INDEPENDENT SCHOOL DISTRICT NO. 659
Northfield, Minnesota

APPENDIX A
Remote Work Request

Name:	
Position:	
Location:	
Supervisor:	

I am requesting to work remotely for part or all of my assignment for the following reason:

My proposed remote work request parameters are as follows:

Start/End Dates:	
Schedule (Day/Week; Times):	
Possible Location:	

I understand that this request is subject to approval by my administrative supervisor and is pending completion of a formal remote work agreement. I also understand that if remote work is requested as a medical accommodation, I may be required to provide medical documentation supporting the accommodation and complete the Americans with Disabilities Act (ADA) interactive process.

Employee Signature and Date

APPENDIX B
Remote Work Agreement

Name:	
Position:	
Typical Onsite Location:	
Onsite Schedule:	
Exempt Status:	

Remote Work Start/End Dates:	
Remote Work Schedule:	
Remote Work Location:	
District Provided Equipment:	
Employee Provided Equipment:	

Other Notes:	
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The employee agrees to all of the following conditions. The employee

1. Will remain accessible and productive during scheduled work hours.
2. Will report to the employer's work location as necessary upon directive from his or her supervisor.
3. Will communicate regularly with his or her supervisor and co-workers, which includes a weekly written report of activities, if requested.
4. Will comply with all district rules, policies, practices, and instructions that would apply if the employee were working at the employer's work location.

5. Will maintain satisfactory performance standards, and a safe and secure work environment at all times.
6. Will report work-related injuries to human resources as soon as practicable.
7. Will ensure that equipment will not be used by anyone other than the employee and in accordance with district policy.
8. Will not make any changes to security or administrative settings on the district equipment.
9. Understands that all tools and resources provided by the district shall remain the property of the district at all times.
10. Agrees to protect district issued tools and resources from theft or damage and to report theft or damage to his or her supervisor immediately.
11. Agrees any denial or termination of a remote work assignment may not be considered to be a form of discipline and is not adverse employment action.
12. Understands that all terms and conditions of employment with the district remain unchanged, except those specifically addressed in this agreement.
13. Understands that management retains the right to modify this agreement on a temporary or permanent basis for any reason at any time.

Non-exempt employees will record all hours worked and meal periods taken in accordance with regular timekeeping practices. Non-exempt employees will obtain supervisor approval prior to working unscheduled overtime hours.

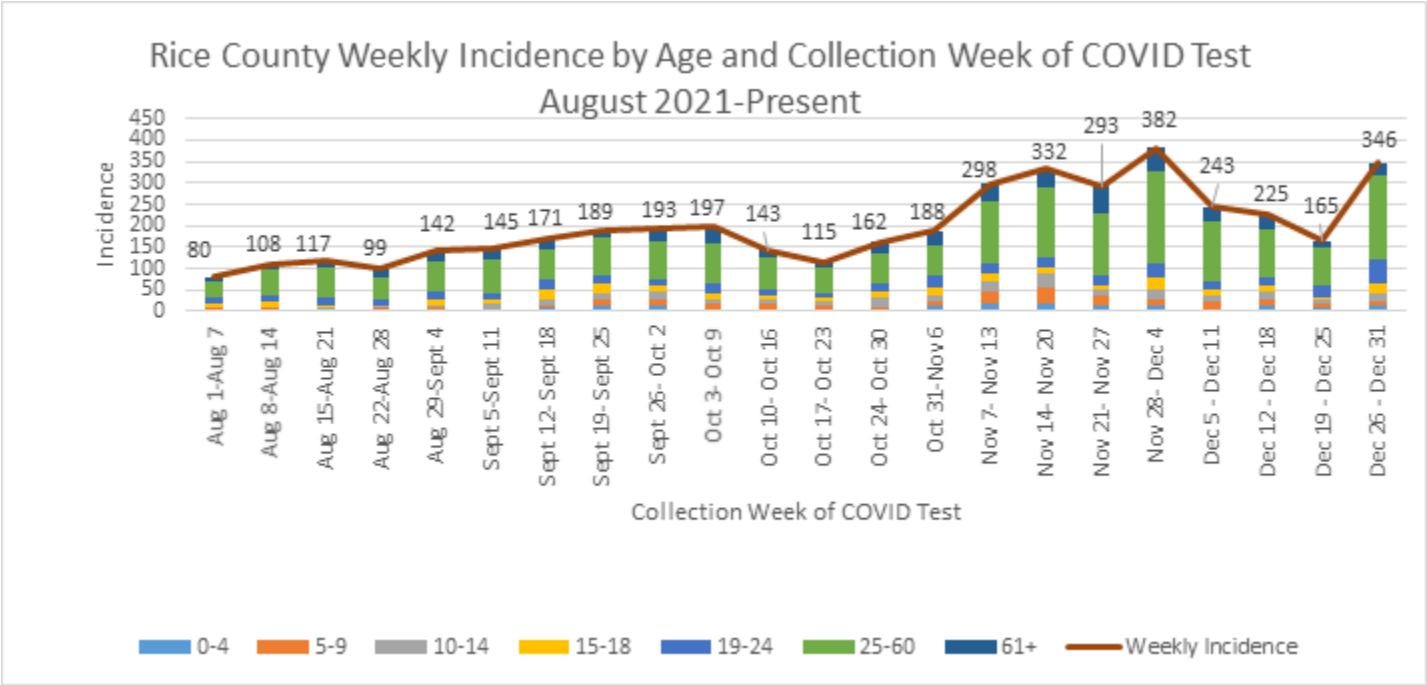
Employee Signature and Date

Supervisor Signature and Date

Human Resources Signature and Date

Executive Summary: This report provides an overview of the district’s operations, bright spots, anti-racism work, and response to COVID-19.

The graph below represents the COVID-19 cases in Rice County per week. The chart is from the Rice County Public Health website.



The district began counting positive COVID-19 tests within the school community on Aug. 31. There has been a substantial increase in the total number of positive cases since returning from winter break. As of Jan. 1, the district had a total of 332 positive COVID-19 cases. As of Jan. 6, there were a total of 445 positive COVID-19 cases. As of Jan. 6, the district had 135 new cases reported in the last 14 days. People can view the latest district data through the district’s COVID-19 dashboard at:

<https://northfieldschools.org/covid-19/reported-covid-19-cases-dashboard/>

The influenza-like illness rates have not yet been calculated for the first week back from winter break when this report was prepared. An update will be included in the table file. I want to point out the Spring Creek influenza-like illness (ILI) rate. That data point will be above the five percent threshold often identified by public health as a serious concern. However, because most families kept ill students home after winter break, a minority of students on the ILI list attended school when the rates were above five percent.

The district is as prepared as possible for what experts indicate will be a substantial surge of positive COVID-19 in the next three weeks. Experts explain that the Omicron variant is more transmissible than previous iterations of the virus. They also note that there appears to be a lesser hospitalization rate, especially amongst vaccinated individuals.

The district has purchased 37,000 KN95 face masks to share with students and staff. The KN95 is a five-layer mask that can offer better protection than other masks. These will not be required but available to those who would like them.

Testing and Test To Stay

The district has now amassed a substantial inventory of test kits. Over 1,800 BD Veritor rapid at-home COVID-19 test kits were distributed to families at the district office over winter break. These tests helped ensure a significant reduction of students returning after winter break with the virus.

The district's COVID-19 testing center continues to fill its appointments every day. The district has completed 835 tests since opening the center in November through winter break, with a 10.3% positivity rate.

The district is now prepared to launch its “test to stay” program. This voluntary program will allow students who would have been required to quarantine because they were identified as close contacts at school to remain in school by testing negative for COVID-19 twice during what would have been their quarantine period. The district's definition of close contact is someone who was unmasked and within six feet of someone who tested positive for COVID-19 for 15 or more minutes. Students who are fully vaccinated or have had a positive COVID-19 test result reported to the district in the last 90 days do not need to quarantine if they are identified as a close contact nor do they need to participate in the test to stay program.

Students who voluntarily agree to participate in the test to stay program will be provided with test kits. They will submit negative test results by photograph or PDF through a Google Form on the second and fifth day of what would have been their quarantine period. The district is preparing to start this program sometime during the week of Jan. 10.

Bright Spot: Charter School Authorization Status Renewed

The district has been officially renewed as a charter school authorizer by the Minnesota Department of Education for the next five years. This renewal was finalized after the district completed a corrective action plan following its Minnesota Authorizer Performance Evaluation System (MAPES) evaluation. The Northfield School District is one of only two public school districts in Minnesota that still complete the rigorous process to serve as a charter school authorizer.

The district is proud to serve as the authorizer for Prairie Creek Community School and Arcadia Charter School.

Language Essentials for Teachers of Reading and Spelling (LETRS) Training for Elementary Staff

The district has at least 14 teachers who have been accepted for training in the Language Essentials for Teachers of Reading and Spelling (LETRS) program. The cost of the training is funded through the Minnesota Department of Education via state legislation. The robust program includes over 140 hours of training in the next year. Teachers will be paid a stipend to complete the training outside their regular contracted hours. According to the Rhode Island Department of Education's website

LETRS will strengthen teachers' knowledge of language structure, the development of the reading brain, and how to nurture the development of foundational literacy skills such as decoding and language comprehension. Teachers will help connect that knowledge with their understanding of language development to enable them to more effectively implement a high-quality literacy curriculum.

This training, along with our adoption of the high-quality Center for Collaborative Classroom literacy curriculum, continues to build our staff's capacity to use the latest “science of reading” strategies. This training aligns with our strategic plan's commitment for learner outcomes and the benchmark for students reading at grade level.

Northfield High School Facility Analysis

As shared in December 2021, the district is partnering with Wold Architects and Engineers, and Knutson Construction to complete an analysis of facility needs at Northfield High School. This analysis will include a review of all systems and spaces by Wold and a series of focus groups with a broad segment of stakeholders. The study is focused on how renovation and/or additions could improve educational adequacy and building infrastructure. These meetings will be taking place over the next several months.

There is an opportunity for a potential bond referendum that would limit the tax impact for property taxpayers because previous bonds will be retired in 2024 and 2025. The district is considering this as part of this process.

Universal masking and quarantining protocols shift to recommended masking and optional quarantine for those identified as close contacts <u>at school</u> to someone who has tested positive for COVID-19 when:	
The school influenza-like illness rate is less than five percent (5%) on average per week.	
K-12 Student Vaccinations (both doses) + COVID-19 Infections in the last 90 days (immunity rate)	Seven (7)-day case rate/100,000 county residents for <u>three consecutive weeks</u>
Less than 60% and	less than 50 per 100,000 residents
At least 60% and	less than 100 per 100,000 residents
At least 70% and	less than 125 per 100,000 residents
At least 80% and	less than 150 per 100,000 residents

Notes:

- The earliest date that the district would consider any exit strategy is Jan. 31, 2022.
- The seven-day Rice County case rate is published every Thursday by Rice County Public Health [on their website](#).
- The [Minnesota Department of Health Decision Tree](#) will be used for those identified as close contacts within their household and for students or staff who test positive for COVID-19.
- Programs for pre-Kindergarten students will continue to use universal masking protocols until these students are eligible for vaccination. Students under the age of two are not required to wear a face mask. This document does not apply to programs held at the Northfield Community Education Center.
- Student vaccination rates are calculated based on data from the Minnesota Immunization Information Connection (MIIC). Individual student names are not included in the report that is used to determine the vaccination rate.
- When all three conditions are met, universal masking and quarantine protocols shift to recommended masking and optional quarantine on the following Monday.
- If the seven (7)-day case rate/100,000 county residents exceeds the threshold that corresponds with the current immunity rate for two consecutive weeks, universal masking and quarantining protocols will be re-implemented the following Monday.
- Students should continue to stay home when symptomatic, even when safety protocols are reduced.

Immunity Rate Calculation Description

K-12 Student Vaccinations (both doses) + COVID-19 Infections in the last 90 days: This calculation will be a simple, unrounded percentage:

$$\frac{\text{total K-12 students vaccinated} + \text{total K-12 students with COVID-19 infections in the last 90 days}}{\text{total K-12 students (latest enrollment report)}}$$

The total K-12 student count will be based on the most recent enrollment report's "Full-time only (excluding EC and part-time/independent)" data point.

NORTHFIELD PUBLIC SCHOOLS

School Board Minutes

December 13, 2021
District Office Boardroom

1. Call to Order

Board Chair Julie Pritchard called the Regular meeting of the Northfield Board of Education of Independent School District No. 659 to order at 7:00 p.m. Present: Baraniak, Butler, Gonzalez-George, Goerwitz, Pritchard, Quinnell and Stratmoen. Absent: None. This meeting was open to the public, live-streamed and recorded, and access to the recording was posted to the school district website.

2. Agenda Approval/Table File

On a motion by Quinnell, seconded by Goerwitz, the board approved the agenda.

3. Public Comment

There was public comment.

4. Announcements and Recognitions

We thank Carleton College for their partnership with Kyle Eastman and the Northfield High School choirs for hosting the Traditions concerts in Skinner Memorial Chapel this past weekend.

5. Items for Discussion and Reports

- a. Truth in Taxation Presentation for the Payable 2022 Property Tax Levy Followed by Public Comment. The amount of the proposed levy for 2022 is \$20,009,247.48 and represents a 1.50% decrease from the prior year. Director of Finance Val Mertesdorf reviewed the levy, the current year's revised general fund budget, and an updated financial forecast. The public was invited to speak about the presentation. There was no public comment.
- b. FY2021 Audit Results and Presentation. Craig Popenhagen presented the results of the 2020-21 fiscal year audit. His comments focused on the executive audit summary. The auditors issued a clean opinion on financial statements with no comments, and issued what is known as a "clean" audit report with no findings in the internal controls, financial reporting, or preparation of the audit papers. They tested the Special Education and Coronavirus Relief Funds and there were no compliance issues noted in their review of the federal programs. The Board of Education commended Director Mertesdorf and the finance office staff for their excellent work.
- c. Superintendent Operations and COVID-19 Update. Dr. Hillmann provided an update about district operations and COVID-19. We are having preliminary discussions with Wold Architects and Knutson Construction regarding the future of the high school facility.

Superintendent Hillmann reviewed the district's COVID-19 dashboard numbers and reported the number of Rice County COVID-19 cases decreased slightly from last week. An initial draft of the COVID-19 safety protocols exit criteria was presented to the board. The school influenza-like illness rate, the K-12 immunity rate (vaccinations plus the number of COVID-19 infections in the last 90 days), and the seven day case rate/100,000 county residents for three consecutive weeks, are all factors that are considered in this exit strategy. A second draft of the COVID-19 safety protocols exit criteria will be reviewed at the next board meeting.

Director Mertesdorf provided an update on the federal Coronavirus Relief Funds. To date, the district has received \$6,540,620.26 and expended \$2,151,841.70.

6. Consent Agenda

On a motion by Goerwitz, seconded by Stratmoen, the board approved the consent agenda.

a. Minutes

Minutes of the Regular School Board meeting held on November 22, 2021

b. Gift Agreements

- \$1,000.00 from Greenvale Park Elementary PTO to Greenvale Park Elementary to purchase items for STEAM
- \$2,014.10 from Pat Lamb and Ele Hansen Charitable Fund of Northfield Shares for two individual Pat Lamb and Ele Hansen scholarships
- \$1,500.00 from Ben and Debra Miller to the NHS nordic team
- \$6,500.00 from Northfield Booster Club, Inc. for the Hudl software

c. Financial Reports

Financial Report - July 2021. Director Mertesdorf requested the board approve paid bills totaling \$2,499,852.94, payroll checks totaling \$3,358,777.89, bond payments totaling \$1,150,901.04, a wire transfer totaling \$400,000.00 from Frandsen General to Frandsen Sweep, a wire transfer totaling \$400,000.00 from Frandsen Sweep to Frandsen General, and the financial reports for July 2021. At the end of July 2021 total cash and investments amounted to \$28,117,777.30.

Financial Report - August 2021. Director Mertesdorf requested the board approve paid bills totaling \$2,054,624.13, payroll checks totaling \$3,189,056.05, a wire transfer totaling \$300,000.00 from Frandsen General to Frandsen Sweep, a wire transfer totaling \$300,000.00 from Frandsen Sweep to Frandsen General, and the financial reports for August 2021. At the end of August 2021 total cash and investments amounted to \$27,910,930.42.

Financial Report - September 2021. Director Mertesdorf requested the board approve paid bills totaling \$2,910,867.20, payroll checks totaling \$3,453,210.59, a wire transfer totaling \$300,000.00 from Frandsen General to Frandsen Sweep, a wire transfer totaling \$300,000.00 from Frandsen Sweep to Frandsen General, and the financial reports for September 2021. At the end of September 2021 total cash and investments amounted to \$27,757,403.21.

d. Personnel Items

i. Appointments

1. Kristine Farmer, ECSE Due Process Clerical (Class II) for 4 hours/day at the NCEC, beginning 12/16/2021; Class II Step 5-\$21.16/hr.
2. Jeff Heckroth, Event Worker at the High School, beginning 12/6/2021.
3. Megan Latterner, 1.0 FTE Early Childhood Special Education Teacher at the NCEC, beginning 12/3/2021-6/9/2022; BA, Step 2
4. Jeremy Mork, .58 Assistant Wrestling Coach at the High School, beginning 12/3/2021; Level 1, .58 FTE, Step 1
5. Dawn O'Neill, 1.0 FTE Long Term Substitute Art Teacher at Greenvale Park, beginning 04/4/2022-6/9/2022; Daily Sub Rate
6. Theologia Pitsavas, Speech Judge as needed at the High School, beginning 12/13/2021; \$14.00/hr.
7. Jean Lee Ritter, 1.0 FTE Custodian at the Middle School, beginning 12/14/2021; Step 2-\$18.81/hr.
8. Tamara Wunderlich, Child Nutrition Associate I, for 3.75 hours/day at the Middle School, beginning 12/3/2021; \$19.28/hr.
9. Mark Buhrandt, Building Supervisor with Community Education, beginning 12/17/2021; \$17.41/hr.
10. Chris Graupmann, Building Supervisor with Community Education, beginning 12/17/2021; \$17.41/hr.
11. Christopher Kauffeld, Behind the Wheel Instructor with Community Education, beginning 12/15/2021; \$25.75/hr.

ii. Increase/Decrease/Change in Assignment

1. Anna Bravo Gatton, Gen Ed EL EA for 7 hours/day at the Middle School, change to Gen Ed EL EA for 2.5 hours/day at Bridgewater and 4.25 hours/day at the Middle School, effective 11/23/2021.

2. Matt Detjen, .8 Assistant Boys Swim Coach at the High School, change to 1.0 Assistant Boys Swim Coach at the High School, effective 12/1/2021.
 3. Sydney Larson, Teacher at the High School, add Assistant Student Council Advisor at the High School, effective 12/6/2021; Level 2, 4% \$1991.00/yr.
 4. Correction: Averie Line, Substitute EA with the District, change to Special Ed EA PCA for 10 hours/week Mon.-Wed. at the NCEC, effective 11/23/2021-6/10/2022; Step 1-\$16.17/hr.
 5. Jenelle Mullin, CNA III for 7 hours/day at the High School, change to CN Manager II for 8 hours/day at the High School, effective 12/06/2021-12/22/2021; \$24.99/hr.
 6. Elizabeth Musicant, Teacher at the High School, add Speech Judge at the High School, effective 12/8/2021; \$18.00/hr.
 7. Eva Reineke, Assistant Nordic Coach-Hourly at the High School, change to .5 Assistant Nordic Coach at the High School, effective 12/1/2021.
 8. Alexis Sanborn, Special Ed EA Bus for 1.33 hours/day Friday afternoons only with the District, add Spec Ed EA Bus Mon.-Thurs. afternoons for 1.33 hours/day with the District, effective 11/15/2021-6/10/2022.
 9. Karl Stromley, Gen Ed EA at the Middle School, add Special Ed EA Extracurricular Nonacademic Support as needed with the District, effective 12/8/2021-6/10/2022.
 10. Deb Wagner, Coach with the District, add Gen Ed EA for 6.5 hours/day at Bridgewater, effective 9/9/2021-6/9/2022.
 11. Tyler Balow, .3 Winter Weight Room Assistant at the High School, change to .33 Winter Weight Room Assistant at the High School, effective 12/8/2021.
 12. Tom Dickerson, .3 Winter Weight Room Assistant at the High School, change to .33 Winter Weight Room Assistant at the High School, effective 12/8/2021.
 13. Kari Engle, Long Term Substitute Teacher at the daily substitute rate at Bridgewater, change to Long Term Substitute Teacher at Lane/Step pay at Bridgewater, effective 12/8/2021-1/27/2022; BA, Step 1
 14. Mallory Nysteen, Special Ed EA at Spring Creek, add Special Ed EA Extracurricular Nonacademic Support as needed with the District, effective 12/13/2021-6/10/2022.
 15. Bubba Sullivan, .3 Winter Weight Room Assistant at the High School, change to .33 Winter Weight Room Assistant at the High School, effective 12/8/2021.
- iii. Leave of Absence
1. Mara Hessian, EA at Bridgewater, Family/Medical Leave of Absence, effective 11/17/2021 continuing on an intermittent basis for up to 60 work days.
 2. Updated: Amber Soderlund, Teacher at Spring Creek, Family/Medical Leave of Absence, effective 12/6/2021-4/1/2022.
 3. Pilar Sullivan, EA at the NCEC, Family/Medical Leave of Absence, effective 1/4/2022-1/18/2022.
- iv. Retirements/Resignations/Terminations
1. Sebastian Burset, Head Girls Soccer Coach at the High School, resignation effective 12/6/2021.
 2. Kristen Harstad, Teacher at Spring Creek, retirement effective 6/9/2022.
 3. Angela Johannsen, EA PCA at the High School, termination effective 12/13/2021.
- v. Seniority Lists
- The board is requested to approve the 2021-2022 Principal/Assistant Principals Seniority List and the 2021-2022 Teacher Seniority List.
- vi. Recommended Changes for Substitute Rate of Pay
- Administration recommends the board approve the increases to substitute pay effective January 3, 2022.

7. Items for Individual Action

- a. FY2021 Audit. On a motion by Baraniak, seconded by Stratmoen, the board approved the 2020-2021 audit as presented.
- b. Certify Final 2021 Payable 2022 Tax Levy. On a motion by Butler, seconded by Goerwitz, the board certified to County Auditors the 2021 Payable 2022 Final Certified Levy Limitation and Certification Report in the amount of \$20,009,247.48 which represents a 1.50% decrease from the prior year.
- c. Fiscal Year 2021-2022 General Fund Budget Revision. On a motion by Goerwitz, seconded by Butler, the board approved the revised 2021-22 general fund budget. The adopted general fund revenue and expenditure budget for FY22 was \$57,741,045 and \$59,892,883 respectively. The recommended revised budget for FY22 is revenues of \$58,488,013 and expenditures of \$61,030,394. The major factors contributing to these changes include the final audited data from FY21, coronavirus relief funding, enrollment data, COVID protocol expenses, and increased health insurance premiums.

- d. School Resource Officer Agreement. On a motion by Quinnell, seconded by Stratmoen, the board approved the School Resource Officer agreement with the City of Northfield for the 2022-2024 calendar years. The district shall pay the City of Northfield the sum of \$29,361 for the period of January 1, 2022, through June 30, 2022. The district shall pay the City of Northfield the sum of \$32,003 for the period of July 1, 2022 through December 31, 2022. The district shall pay the City of Northfield the sum of \$64,006 each year as consideration for the city's provision of the school resource officer for the calendar years of 2023 and 2024, with two equal payments of \$32,003 annually on or before June 1 and December 1, respectively, of each year. The initial payment being made on June 1, 2022 and the final payment on December 1, 2024. Voting 'yes' was Baraniak, Butler, Goerwitz, Pritchard, Quinnell and Stratmoen. Voting 'no' was Gonzalez-George.
- e. Start Time for School Board Meetings. On a motion by Baraniak, seconded by Gonzalez-George, the board approved to begin regular board meetings at 6:00 p.m. instead of 7:00 p.m. and to modify Policy 203 Operation of the School Board Bylaws that regular school board meetings are adjourned at or before 9:00 p.m., whenever possible, instead of 10:00 p.m. beginning in January 2022.
- f. Five-Year Strategic Plan. On a motion by Baraniak, seconded by Gonzalez-George, the board approved the 2027 Five-Year Strategic Plan as presented. Voting 'yes' was Baraniak, Butler, Gonzalez-George, Goerwitz, Pritchard and Stratmoen. Voting 'no' was Quinnell.
- g. Additional Educational Assistant Support for the 2021-22 school year. On a motion by Stratmoen, seconded by Gonzalez-George, the board approved the additional educational assistant positions as presented for the remainder of the 2021-22 school year. This includes an addition of a 6.5 hours per day educational assistant at Bridgewater Elementary, primarily to support Grade 5 students and an additional 1.0 hour per day of educational assistant time at each elementary school to support students in Grade 1. The anticipated cost will be \$47,554.82. Federal relief funds will be used to pay for these positions.

8. Items for Information

- a. Enrollment Report. Superintendent Hillmann reviewed the December 2021 enrollment report.

9. Future Meetings

- a. Monday, January 10, 2022, 6:00 p.m., Organizational Board Meeting followed by the Regular Board Meeting, Northfield DO Boardroom
- b. Monday, January 24, 2022, 6:00 p.m., Regular Board Meeting, Northfield DO Boardroom
- c. Monday, February 14, 2022, 6:00 p.m., Regular Board Meeting, Northfield DO Boardroom

10. Adjournment

On a motion by Stratmoen, seconded by Goerwitz, the board adjourned at 9:39 p.m.

Noel Stratmoen
School Board Clerk

NORTHFIELD PUBLIC SCHOOLS

School Board Minutes

December 22, 2021
District Office Boardroom

1. Call to Order

Board Chair Julie Pritchard called the Special meeting of the Northfield Board of Education of Independent School District No. 659 to order at 5:15 p.m. Present: Baraniak, Butler, Gonzalez-George, Pritchard, Quinnell and Stratmoen. Absent: Goerwitz. This meeting was open to the public, recorded, and access to the recording was posted to the school district website.

On a motion by Stratmoen, seconded by Quinnell, the agenda was approved.

2. Item for Individual Action

- a. Resolution Designating Hand Benefits & Trust Company As Health Reimbursement Arrangement Trustee.
The district's FSA (flexible spending accounts for medical and dependent care expenses) and VEBA accounts (HRA account attached to our health plan) is administered by FURTHER. On December 3, 2021 the district was notified that HealthEquity is acquiring FURTHER, however, they are acquiring the FSA account administration only. Effective January 1, 2022, the district will enter into an agreement with Medsurety, a locally based company, that will handle reimbursements for both the VEBA/HRA and FSA accounts. The board was asked to Designate Hand Benefits & Trust Company as the Trustee of the Northfield Public Schools ISD 659 HRA Trust effective January 1, 2022 and remove Matrix Trust Company as the designated trustee. On a motion by Butler, seconded by Baraniak, the board designated Hand Benefits & Trust Company as the Trustee of the Northfield Public Schools ISD 659 HRA Trust effective January 1, 2022 and Removed Matrix Trust Company as the Designated Trustee. On a roll call vote, voting 'yes' was Baraniak, Butler, Gonzalez-George, Pritchard, Quinnell and Stratmoen. No one voted 'no'. Absent: Goerwitz.

3. Adjournment

On a motion by Stratmoen, seconded by Baraniak, the board adjourned at 5:22 p.m.

Noel Stratmoen
School Board Clerk

NORTHFIELD SCHOOL DISTRICT GIFT AGREEMENT

This agreement made this 8th day of December, 2021, by and between Northfield Volleyball Club, hereinafter the "Donor", and Independent School District No. 659, Northfield, Minnesota, pursuant to the District's policy for receiving gifts and donations, as follows:

TERMS

Ck # 5478, \$7800.00 - donation from fundraiser to Volleyball Activity account.

Northfield Volleyball Club
Donor

By: Received by Activities Office

Approved by resolution of the School Board on the _____ day of _____, _____.

INDEPENDENT SCHOOL DISTRICT No. 659

By: _____

Clerk

NORTHFIELD SCHOOL DISTRICT GIFT AGREEMENT

This agreement made this 12th day of Dec., 2021, by and between Dean + Lynne Lamp, hereinafter the "Donor", and Independent School District No. 659, Northfield, Minnesota, pursuant to the District's policy for receiving gifts and donations, as follows:

TERMS

Dean + Lynne Lamp donated \$ 2,102.36 to be used for the grade 5-12 band Program. Check # 2191 dated 12-6-21.

Dean + Lynne Lamp
Donor

By:

Approved by resolution of the School Board on the _____ day of _____, _____.

INDEPENDENT SCHOOL DISTRICT No. 659

By:

Clerk

NORTHFIELD SCHOOL DISTRICT GIFT AGREEMENT

This agreement made this 4th day of January, 2022, by and between G. Comer and Ida May Bates Charitable Fund, hereinafter the "Donor", and Independent School District No. 659, Northfield, Minnesota, pursuant to the District's policy for receiving gifts and donations, as follows:

TERMS

\$1,500.00 for TORCH Scholarship, check # 649144.

G. Comer and Ida May Bates Charitable Fund
Donor

By: Received in District Office

Approved by resolution of the School Board on the _____ day of _____, _____.

INDEPENDENT SCHOOL DISTRICT No. 659

By: _____

Clerk

RESOLUTION ACCEPTING DONATIONS

The following resolution was moved by _____ and seconded by _____:

WHEREAS, Minnesota Statutes 123B.02, Sub. 6 provides: "The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education."; and

WHEREAS, Minnesota Statutes 465.03 provides: "Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full."; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Northfield Public Schools, ISD 659, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Northfield Volleyball Club	\$7,800.00	Volleyball activity account
Dean & Lynne Lamp	\$2,102.36	Grade 5-12 band program
G. Comer and Ida May Bates Charitable Fund	\$1,500.00	TORCH scholarship

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted.

By: Julie Pritchard, Chair

By: Noel Stratmoen, Clerk



Northfield Public Schools
Northfield, MN

EXTENDED FIELD TRIP FORM

Staff Member(s) Responsible (Name and phone): Geoff Staab 612-501-2765

School and Program: Northfield Wrestling

Date of Requested Trip: 1/14-1/15

1. What group is taking this trip? Varsity Wrestling Team

Estimated # of Students: 17 Adult Supervisors: 3, Geoff Staab, Beau Hayes, Jeremy Mork

2. Destination: Creston, IA

Date/Time of Departure: 1/14/22 at 2:40 pm

Date/Time of Return: 1/15/22 approximately 10:00 pm-11:00 pm

3. State purpose and/or educational value of trip (attach information to form if needed).
Individual wrestling tournament

4. Name the manner of travel and the carrier.
Coach Bus

5. State housing arrangements (must include name, address and phone number of hotel).
SUPERTEL INN & CONFERENCE CENTER
800 Laurel Street, Creston, Iowa 50801, United States

6. List of coach, parent or guardian contact info.
Geoff Staab 612-501-2765

7. List participants (reminder to have participants complete parent/guardian permission form if applicable). Caden Staab (7), Keith Harner (9), Logan Williams (9), Jackson Barron (8), Brody Gorr (11), Jake Messner (12), Owen Murphy (9), Jayce Barron (11), Darrin Kuyper (12), Ryan Kuyper (9), Nick Mikula (12), Mason Pagel (12), Beau

Murphy (12), Joey Schulz (11), Ruby Holman (12), Annabelle Rezac (10), Maliah Vosejka (10)

Will will have wrestle offs next week for varsity spots so some of these names could change.

8. Indicate who will be in charge of supervising the trip (roles and responsibilities).

Geoff Staab- Head Wrestling Coach

9. State the safety precautions and procedures for emergencies while on the trip.

?

11. Give budget costs, how trip will be funded and estimated cost per student.

Booster will pay for food and hotel

12. List any proposed precautions, special needs, special concerns, student concerns, - if applicable.

None

Signature of Staff Member Responsible: _____

Date field trip request was submitted to Principal: _____

Principal/Administrator Signature and Date: _____

Approved: _____ Not Approved: _____

Superintendent Signature and Date: _____

Approved: _____ Not Approved: _____

School Board Review Date: _____

Approved: _____ Not Approved: _____

Northfield Public Schools ISD No. 659
State of Minnesota

**RESOLUTION OF SUPPORT FOR THE 2021/2022
SAFE ROUTES TO SCHOOL APPLICATION**

Member _____ introduced the following Resolution and moved its
adoption:

WHEREAS, the Minnesota Safe Routes to School (SRTS) Infrastructure Program was established by the Minnesota Legislature in 2012 and is defined in Minnesota Statutes 174.40 and,

WHEREAS, the Minnesota Department of Transportation (MnDOT) has determined that for projects implemented with SRTS funds, these requirements should be applied to the project sponsor, and,

WHEREAS, the City of Northfield is the project sponsor and responsible for all project funding for the Safe Routes to School project within the City of Northfield, and

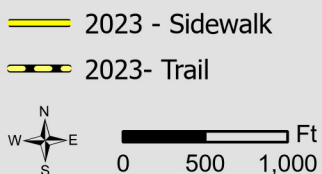
WHEREAS, School District support is required as part of the Safe Routes to School Solicitation.

NOW, THEREFORE, BE IT RESOLVED, that the School Board for Northfield Public Schools ISD No. 659 hereby supports the City of Northfield with its 2021/2022 Safe Routes to School Application.

The motion for the adoption of the foregoing resolution was duly seconded by _____, and upon a vote being taken thereon, the following voted in favor thereof:

And the following voted against the resolution:

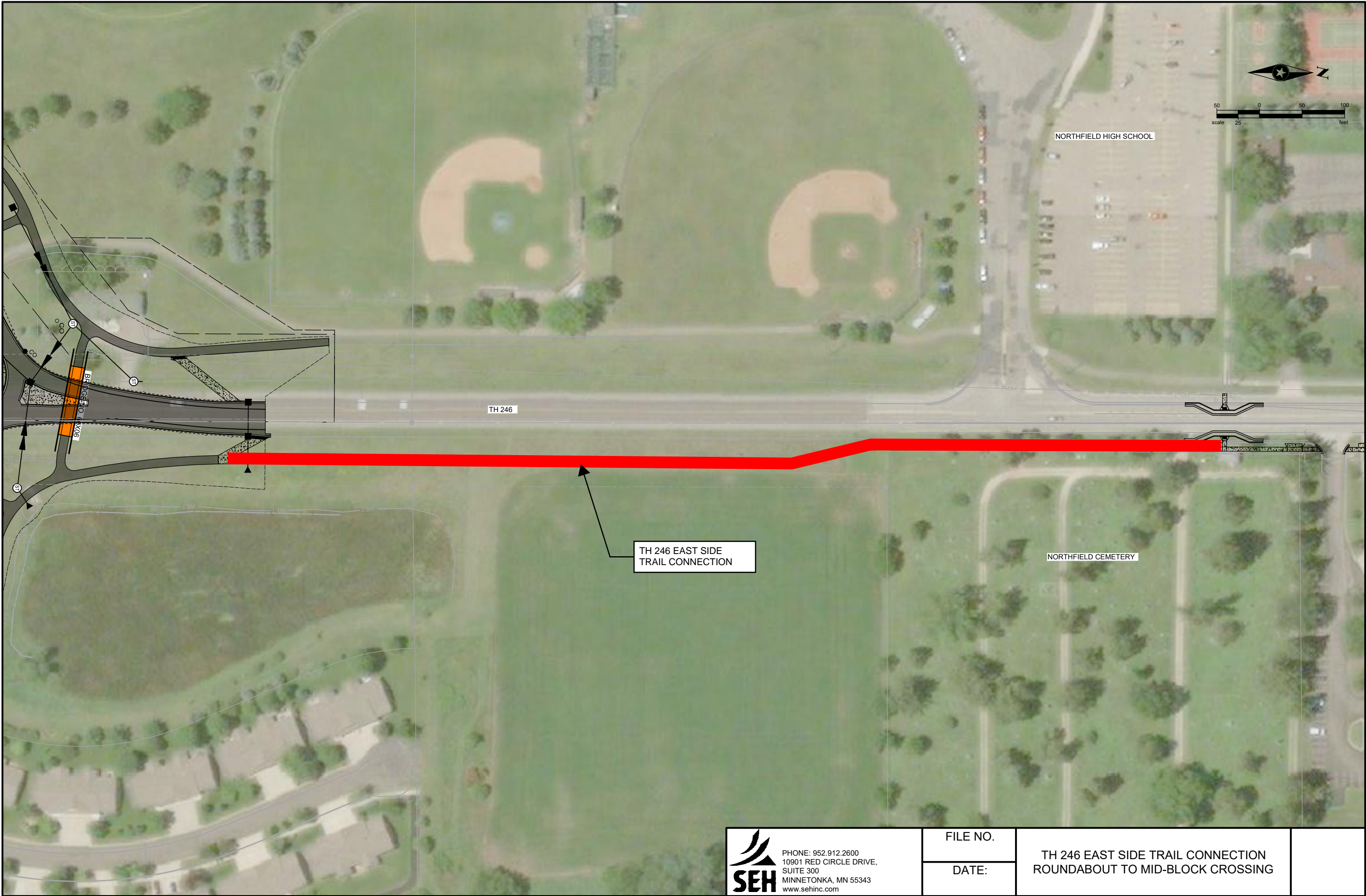
Whereupon this Resolution was declared duly passed and adopted.



2023 Sidewalk/Trails Construction

Date: 6/28/2021





TH 246 EAST SIDE
TRAIL CONNECTION

 PHONE: 952.912.2600
10901 RED CIRCLE DRIVE,
SUITE 300
MINNETONKA, MN 55343
www.sehinc.com

FILE NO.	TH 246 EAST SIDE TRAIL CONNECTION ROUNDBOUT TO MID-BLOCK CROSSING
DATE:	

Policy 491 COVID-19 VACCINATION REPORTING, TESTING, AND FACE COVERINGS

I. PURPOSE

The Northfield School District has adopted this policy to safeguard the health of its employees from the hazard of COVID-19. This policy complies with the Occupational Safety and Health Administration's ("OSHA") Emergency Temporary Standard on Vaccination and Testing (29 CFR Part 1910, Subpart U) ("ETS").

II. DEFINITIONS

For purposes of this policy, the following definition applies:

A. "Fully vaccinated" means:

- a. A person's status two weeks after completing primary vaccination with a COVID-19 vaccine with, if applicable, at least the minimum recommended interval between doses in accordance with the approval, authorization, or listing that is:
 - a. Approved or authorized for emergency use by the U.S. Food and Drug Administration ("FDA");
 - b. Listed for emergency use by the World Health Organization ("WHO"); or
 - c. Administered as part of a clinical trial at a U.S. site, if the recipient is documented to have primary vaccination with the active (not placebo) COVID-19 vaccine candidate, for which vaccine efficacy has been independently confirmed (e.g., by a data and safety monitoring board) or if the clinical trial participant at U.S. sites had received a COVID-19 vaccine that is neither approved nor authorized for use by FDA but is listed for emergency use by WHO; or
- ii. A person's status two weeks after receiving the second dose of any combination of two doses of a COVID-19 vaccine that is approved or authorized by the FDA, or listed as a two-dose series by the WHO (i.e., a heterologous primary series of such vaccines, receiving doses of different COVID-19 vaccines as part of one primary series). The second dose of the series must not be received earlier than 17 days (21 days with a 4-day grace period) after the first dose.

B. "COVID-19 test" means a test for SARS-CoV-2 that is:

- i. Cleared, approved, or authorized, including in an Emergency Use Authorization (“EUA”), by the FDA to detect current infection with the SARSCoV-2 virus (e.g., a viral test);
- ii. Administered in accordance with the authorized instructions; and
- iii. Not both self-administered and self-read unless observed by the school district or an authorized telehealth proctor. Examples of tests that satisfy this requirement include tests with specimens that are processed by a laboratory (including home or on-site collected specimens which are processed either individually or as pooled specimens), proctored over-the-counter tests, point of care tests, and tests where specimen collection and processing is either done or observed by the school district.

C. **“Face covering”** means a covering that:

- i. Completely covers the nose and mouth;
- ii. Is made with two or more layers of a breathable fabric that is tightly woven (i.e., fabrics that do not let light pass through when held up to a light source);
- iii. Is secured to the head with ties, ear loops, or elastic bands that go behind the head. If gaiters are worn, they should have two layers of fabric or be folded to make two layers;
- iv. Fits snugly over the nose, mouth, and chin with no large gaps on the outside of the face; and
- v. Is a solid piece of material without slits, exhalation valves, visible holes, punctures, or other openings.

This definition includes clear face coverings or cloth face coverings with a clear plastic panel that, despite the non-cloth material allowing light to pass through, otherwise meet this definition and which may be used to facilitate communication with people who are deaf or hard-of-hearing or others who need to see a speaker’s mouth or facial expressions to understand speech or sign language respectively.

This definition is intended to be consistent with the district’s approved 2021-2022 face covering procedures.

III. SCOPE

- A. **Only in Effect if Legally Required.** This policy will only be in effect if OSHA or Minnesota OSHA are enforcing the ETS and the District or its employees could be subject to sanctions for noncompliance with the ETS. This school district will not enforce the provisions of this policy if the ETS is expired, subject

to a court order staying its implementation, or otherwise not legally binding on the school district.

- B. **Application to All Employees.** This policy applies to all employees of the school district, except for employees who do not report to a workplace where other individuals (such as students, coworkers, or visitors) are present; employees while working from home; and employees who work exclusively outdoors.
- C. **Application to Independent Contractors and Volunteers.** Independent contractors and volunteers are not considered school district employees for purposes of this policy. Independent contractors and volunteers will be required to comply with COVID-19 mitigation protocols established for building visitors.
- D. **Intersection with Other Policies and Procedures.** If this policy or any subsection of this policy conflicts with any other school district policy or procedure, this policy will be followed.

IV. VACCINATION

- A. **Employee Choice.** The school district is not imposing a vaccine mandate for its employees. Employees may choose to be vaccinated against COVID-19. Any employee not fully vaccinated when the ETS is legally enforceable against the school district will be subject to the weekly testing and face covering requirements of this policy until they become fully vaccinated. The face covering requirements set forth in this policy will begin when the face covering requirement in the ETS is legally enforceable against the school district. Weekly testing requirements set forth in this policy will begin when the testing requirements set forth in the ETS become legally enforceable against the school district.
- B. **Deadlines.** To be considered fully vaccinated, an employee must have received the final dose of a primary COVID-19 vaccination at least two weeks prior to the date when the ETS is legally enforceable against the school district.
- C. **Vaccine Availability.** Employees are responsible for scheduling their own vaccination appointments. Employees may schedule a vaccination appointment through their own medical provider, local pharmacies, mass-vaccination clinics, community vaccination sites, or any other place where COVID-19 vaccines are offered. Information about vaccination locations is available through Minnesota's COVID-19 Response webpage at:

<https://mn.gov/covid19/vaccine/find-vaccine/locations/index.jsp>.
- D. **Time to Receive Vaccination.** The school district will provide a reasonable amount of time to each employee to receive their primary vaccination dose or doses. An employee may take up to four hours of paid duty time, at the employee's regular rate of pay, per primary vaccination dose to travel to a

vaccination site, receive a vaccination, and return to work. This means a maximum of eight hours of paid duty time for employees receiving two primary vaccine doses.

- a. If an employee spends less time getting the vaccine, only the amount of paid duty time needed for a primary vaccination appointment will be granted. Given the widespread availability of the COVID-19 vaccine in Minnesota, the school district expects that employees will schedule vaccination appointments in a way that minimizes the need to be absent from work.
- b. Employees who take longer than four hours to get the vaccine must contact their supervisor immediately and must explain the reason for the additional time (e.g., they may need to travel long distances to get the vaccine). Any additional time requested will be granted, if reasonable, but will not be paid. In that situation, the employee can elect to use accrued paid leave to cover the additional time needed to obtain a primary vaccination dose.
- c. If an employee is vaccinated outside of their approved duty time, the employee will not be compensated.
- d. The school district will not reimburse employees for transportation costs (e.g., gas money, train/bus fare, etc.) incurred to receive the vaccination.

E. **Time for Recovery.** The school district will provide reasonable time and paid sick leave to employees who are unable to work due to side effects experienced following any primary vaccination doses.

- a. The school district will provide no more than two days of paid leave per primary vaccination dose for employees who are unable to work due to vaccination side effects. Any request for additional leave will be governed by the school district's established procedures for requesting a medical leave.
- b. Employees who have available accrued sick leave will be required to use their available accrued leave for recovery time. Employees who have no sick leave will be granted up to two days of paid sick leave immediately following each dose, if necessary for the employee to recover from side effects.
- c. The following procedures apply for requesting and granting duty time to obtain the COVID-19 vaccine or sick leave to recover from side effects:
 - i. If an employee has available accrued leave, the employee must report the use of leave for vaccine side effects in the same manner

as the employee would ordinarily report leave due to personal illness.

- ii. If an employee does not have sufficient accrued sick leave to cover the time period needed to recover from side effects of the vaccination, the employee must notify their supervisor upon learning of the need for leave. The school district will provide up to two days of paid leave if the employee is unable to work due to side effects from a primary vaccination dose.

V. REPORTING VACCINATION STATUS

- A. **Obligation to Report.** All employees are required to report their vaccination status and, if vaccinated, provide proof of vaccination as set forth in this section. Employees must provide truthful and accurate information about their COVID-19 vaccination status. Employees who do not comply with this policy may be subject to discipline. Vaccination status information must be reported to the school district by the deadline set forth by the school district administration. This deadline will be based on the date the ETS will be legally enforceable against the school district. In order to comply with this reporting requirement, employees must provide proof of their vaccination status, including whether they are fully or partially vaccinated. Acceptable forms of proof are outlined below. Employees who are not vaccinated must also report their vaccination status.
- B. **Reporting.** The superintendent will be responsible for developing a system through which employees will report their vaccination status.
- C. **Proof of Vaccination.** All vaccinated employees are required to provide proof of vaccination status, regardless of where they received their vaccination.
 - i. Acceptable “proof of vaccination status” includes:
 - a. The record of immunization from a health care provider or pharmacy;
 - b. A copy of a COVID-19 Vaccination Record Card;
 - c. A copy of medical records documenting the vaccination;
 - d. A copy of immunization records from a public health, state, or tribal immunization information system; or
 - e. A copy of any other official documentation that contains the type of vaccine administered, date(s) of administration, and the name of the health care professional(s) or clinic site(s) administering the vaccine(s).

- ii. Proof of vaccination generally should include the employee's name, the type of vaccine administered, the date(s) of administration, and the name of the health care professional(s) or clinic site(s) that administered the vaccine. In some cases, state immunization records may not include one or more of these data fields, such as clinic site. In those circumstances, the school district will still accept the state immunization record as acceptable proof of vaccination.
- iii. Employees may submit a physical copy of a vaccination record or employees may provide a digital copy, including, for example, a digital photograph, scanned image, or PDF of such a record that clearly and legibly displays the necessary vaccination information.
- iv. An employee who does not possess their COVID-19 vaccination record card (e.g. because it was lost or stolen) should contact their vaccination provider to obtain a new copy or other acceptable documentation of their vaccination status. If the employee is unable to produce acceptable proof of vaccination after contacting the vaccine provider, then they may attest to their vaccination as described below.
- v. In instances where an employee is unable to produce acceptable proof of vaccination status, the employee may submit a signed and dated statement by the employee:
 - a. Attesting to the employee's vaccination status (fully vaccinated or partially vaccinated);
 - b. Attesting that the employee has lost or are otherwise unable to produce proof of vaccination; and
 - c. Including the following language in the attestation: "I declare that this statement about my vaccination status is true and accurate. I understand that knowingly providing false information regarding my vaccination status on this form may subject me to criminal penalties."

An employee who attests to their vaccination status should, to the best of their recollection, include the following information in their attestation: the type of vaccine administered; date(s) of administration; and the name of the health care professional(s) or clinic site(s) administering the vaccine(s).

- D. **Treated as Unvaccinated if No Proof or Attestation.** An employee who does not provide acceptable proof of vaccination status, or an attestation, is treated as not fully vaccinated for purposes of this policy.

- E. **Penalty for Providing False Information.** Employees are prohibited from knowingly supplying false statements or documentation regarding their vaccination status under 18 U.S.C. § 1001 and section 17(g) of the Occupational Safety and Health Act (“OSH Act”). Employees who violate those laws may be subject to criminal penalties.
- F. **Recordkeeping.** The school district will maintain a roster of each employee’s vaccination status and maintain records of acceptable proof of vaccination for each employee who is fully vaccinated or partially vaccinated. These records are considered to be employee medical records, and will be maintained in a confidential manner as required by law.

VI. FACE COVERINGS

- A. **Mandatory if Not Fully Vaccinated.** When the ETS is legally enforceable against the school district, any employee who is not fully vaccinated must wear a face covering over their nose and mouth while indoors at school or while in a school vehicle while occupied by any other passengers. Employees must replace their face covering if it becomes wet, soiled, or damaged (e.g., ripped, has holes, or has broken ear loops).
- B. **Exceptions to Face Covering Requirement.** Any employee who is not fully vaccinated does not have to wear a face covering:
 - i. When the employee is alone in a room with floor to ceiling walls and a closed door;
 - ii. For a limited time while the employee is eating or drinking at the workplace or for identification purposes in compliance with safety and security requirements;
 - iii. When the employee is wearing a “respirator” or “facemask”, as defined by the ETS;
 - iv. Where the school district has advised the employee a face covering is not required because it has determined that the use of face coverings is infeasible or creates a greater hazard (e.g., when it is important to see the employee’s mouth for reasons related to their job duties, when the work requires the use of the employee’s uncovered mouth, or when the use of a face covering presents a risk of serious injury or death to the employee.)
- C. **Cost for Face Coverings.** Employees are generally responsible for acquiring their own face coverings. The school district will not pay or reimburse employees for any costs associated with acquiring their own face coverings.

VII. COVID-19 TESTING

- A. **Test Requirement.** Beginning on the date when the mandatory testing requirement in the ETS becomes legally enforceable against the school district, any employee who is not fully vaccinated must participate in weekly COVID-19 testing. Any employee who is not fully vaccinated and who reports to the workplace at least once every seven days:
- i. Must be tested for COVID-19 at least once every seven days; and
 - ii. Must provide documentation of the most recent COVID-19 test result to the school district no later than the seventh day following the date on which the employee last provided a test result.

The superintendent is responsible for developing a protocol for employees to report COVID-19 test results and will communicate the protocol to all employees.

- B. **Testing Following Longer Absences.** Any employee who is not fully vaccinated and who does not report to the workplace during a period of seven or more days:
- i. Must be tested for COVID-19 within seven days prior to returning to the workplace; and
 - ii. Must provide documentation of that COVID-19 test result to the school district in the manner to be determined by the superintendent upon return to the workplace.
- C. **Failure to Provide Test Result.** If an employee who is not fully vaccinated does not provide documentation of a COVID-19 test result as required by this policy, they will be removed from the workplace until they provide a test result.
- D. **Exemption for Recent Infection.** Employees who are not fully vaccinated and who have received a positive COVID-19 test, or have been diagnosed with COVID-19 by a licensed health care provider, are not required to undergo COVID-19 testing for 90 days following the date of their positive test or diagnosis.
- E. **Record of Testing.** The District will maintain a record of each test result provided by each employee under this policy. These records are considered to be employee medical records and will be maintained in a confidential manner as required by law.
- F. **Cost of Testing.** The school district will not pay or reimburse employees for any costs associated with COVID-19 testing.
- G. **Availability of Testing.** Employees may schedule their own testing appointments. Information about testing locations is available online at: <https://mn.gov/covid19/get-tested/testing-locations/index.jsp>.

VIII. MANDATORY REPORTING OF COVID-19 DIAGNOSIS OR POSITIVE TEST

A. Reporting and Removal from Workplace Following Positive Test. Regardless of an employee's vaccination status:

- i. The school district requires all employees to promptly notify their immediate supervisor when they have tested positive for COVID-19 or have been diagnosed with COVID-19 by a licensed health care provider; and
- ii. The school district will immediately remove from the workplace any employee who receives a positive COVID-19 test or is diagnosed with COVID-19 by a licensed health care provider and keep the employee removed until the employee:
 - a. Receives a negative result on a COVID-19 nucleic acid amplification test (NAAT) following a positive result on a COVID-19 antigen test if the employee chooses to use a NAAT test for confirmatory testing;
 - b. Meets the return to work criteria in CDC's "Isolation Guidance" (available [online at https://www.osha.gov/sites/default/files/CDC's_Isolation_Guidance.pdf](https://www.osha.gov/sites/default/files/CDC's_Isolation_Guidance.pdf)); or
 - c. Receives a recommendation to return to work from a licensed healthcare provider.

B. Return to Work after Positive Test. Under CDC's "Isolation Guidance," asymptomatic employees may return to work once 10 days have passed since the positive test, and symptomatic employees may return to work after all the following are true:

- i. At least 10 days have passed since symptoms first appeared, and
- ii. At least 24 hours have passed with no fever without fever-reducing medication, and
- iii. Other symptoms of COVID-19 are improving (loss of taste and smell may persist for weeks or months and need not delay the end of isolation).

If the CDC's Isolation Guidance changes following the adoption of this policy, the school district will update its isolation guidance and communicate that to affected employees. The district's guidance will at least meet the minimum CDC requirements.

- C. **Status of Leave After Positive Test.** The District will not provide any paid time off to any employee for removal from the workplace as a result of a positive COVID-19 test or diagnosis of COVID-19. Employees may use accrued paid leave to receive pay for their absences.
- D. **Exposure to COVID-19.** Employees who are exposed to an individual with a confirmed case of COVID-19 will be subject to the quarantine protocols set forth in the school district's overall COVID-19 mitigation strategy.

IX. NEW HIRES

- A. All new employees are required to comply with the vaccination, testing, and face covering requirements outlined in this policy as of the start date of their employment. Candidates for employment will be notified of the requirements of this policy following a job offer and prior to the start of employment.
- B. New employees must provide acceptable proof of vaccination prior to their first day of work. A new employee who cannot provide acceptable proof of vaccination must submit results from a COVID-19 test taken within the previous seven days prior to the employee's first day of work.

X. EXEMPTIONS

- A. **Accommodations.** An employee may be entitled to a reasonable accommodation from the District if the employee is unable to comply with the requirements of this policy because of a medical condition, disability, or a sincerely held religious belief, practice or observance.
- B. **Requests for Reasonable Accommodation.** Requests for reasonable accommodations must be initiated by the individual employee and submitted in writing to Superintendent Dr. Matt Hillmann at mhillmann@northfieldschools.org.
- C. **Determination of Reasonable Accommodation.** Requests for reasonable accommodations will be addressed on a case-by-case basis by school administration.

XI. QUESTIONS

Questions regarding this policy should be directed to:

Matt Hillmann, Ed.D.
Superintendent
201 South Orchard Street, Northfield, MN
507.663.0629
mhillmann@northfieldschools.org

XII. DISSEMINATION OF THIS POLICY AND INFORMATION TO EMPLOYEES

- A. **Dissemination of Policy.** The superintendent will distribute a copy of this policy to all employees via the school district's e-mail system following its adoption.
- B. **Other Required Disclosures to Employees.** The ETS requires the District to provide the following information to employees:

The full text of OSHA's ETS is available online at:

<https://www.federalregister.gov/documents/2021/11/05/2021-23643/covid-19-vaccination-and-testing-emergency-temporary-standard>.

The CDC has published information about COVID-19 vaccine efficacy, safety, and the benefits of being vaccinated. This information can be accessed by visiting: <https://www.cdc.gov/coronavirus/2019-ncov/vaccines/keythingstoknow.html>.

Federal regulation, specifically 29 CFR § 1904.35(b)(1)(iv), prohibits the school district from discharging or in any manner discriminating against an employee for reporting a work-related injury or illness.

Section 11(c) of the OSH Act prohibits the District from discriminating against an employee for exercising rights under, or as a result of actions that are required by, the ETS. Section 11(c) also protects the employee from retaliation for filing an occupational safety or health complaint, reporting a work-related injury or illness, or otherwise exercising any rights afforded by the OSH Act.

Federal law, specifically 18 U.S.C. § 1001 and of section 17(g) of the OSH Act, prohibits employees from knowingly supplying false statements or documentation in accordance with this Policy. Anyone who violates those provisions may be subject to criminal penalties.

Policy 491 Vaccination Reporting, Testing, and Face Coverings

Adopted: INSERT DATE HERE

Board of Education

INDEPENDENT SCHOOL DISTRICT NO. 659

Northfield, Minnesota

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection					Revised 5/12/2021									
659	<= Type in School District Number													
	NORTHFIELD PUBLIC SCHOOL DISTRICT													
			Change only											
			if requiring levy	Payable 2021										
			adjustments	LLC Certification	Current Estimate									
Calculations for Ten Year Projection					Pay 21									
		LLC #	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
1	Type your district number in cell A2 (Minneapolis = 1.2)													
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b													
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33													
4	Look-up data from following tabs													
5	Initial Formula Revenue													
6	Current year APU	57		4,323.80	4,196.40	4,173.40	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80
6a	Additional Pre-K Pupil Units (line 19 of Pre-K application)													
6b	Total Adjusted Pupil Units = (6) + (6a)				4,196.40	4,173.40	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80	4,062.80
7	District average building age (uncapped)	451		38.64	34.23	35.23	36.23	37.23	38.23	39.23	40.23	41.23	42.23	43.23
8	Formula allowance			\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	452			0.97800	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	453		1,643,044	1,559,550	1,585,892	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864
11	Added revenue for Eligible H&S Projects > \$100,000 / site													
12	Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	702			1,091,263	1,136,100	1,176,788	1,328,513	-	-	-	-	-	-
13	Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	756			-	-	-	-	-	-	-	-	-	-
14	Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	701			-	-	-	-	-	-	-	-	-	-
15	Debt Excess related to Debt service for portion of existing Alt facilities bonds attributable to eligible H&S Projects > \$100,000 per site (1A)	755			-	-	-	-	-	-	-	-	-	-
16a	Existing Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab				-	-	-	-	-	-	-	-	-	-
16b	New debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue				-	-	-	-	-	-	-	-	-	-
17	Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b)	767			-	-	-	-	-	-	-	-	-	-
18	Pay as you go revenue for eligible new H&S projects > \$100,000 / site	455		-	-	-	-	-	-	-	-	-	-	-
19	Total additional revenue for eligible H&S projects >\$100,000 / site (12) - (13) + (14) -(15) + (17) + (18)	456		1,022,646	1,091,263	1,136,100	1,176,788	1,328,513	-	-	-	-	-	-
	Added revenue for Pre-K remodeling (for VPK approvals only)													
20a	Net debt service for bonds approved for Pre-K remodeling	768			-	-	-	-	-	-	-	-	-	-
20b	Pay as you go for projects approved for Pre-K remodeling	457			-	-	-	-	-	-	-	-	-	-
20c	Total Pre-K revenue				-	-	-	-	-	-	-	-	-	-
20d	Total New Law Revenue (10) + (19) + (20c)	458			2,650,813	2,721,992	2,720,652	2,872,377	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864

FY 23 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection					Revised 5/12/2021									
659	<= Type in School District Number													
	NORTHFIELD PUBLIC SCHOOL DISTRICT		Change only											
			if requiring levy	Payable 2021										
			adjustments	LLC Certification	Current Estimate									
Calculations for Ten Year Projection		Pay 21												
		LLC #	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	Old Formula revenue													
21	Old formula Health & Safety revenue (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	459		194,500	-	-	-	-	-	-	-	-	-	-
22	Old formula alt facilities debt revenue (1A) - gross before debt excess	701			-	-	-	-	-	-	-	-	-	-
23	Debt Excess allocated to line 22				-	-	-	-	-	-	-	-	-	-
24	Old formula alt facilities debt revenue (1A) - debt excess	765			-	-	-	-	-	-	-	-	-	-
25	Old formula alt facilities net debt revenue (1B) = (12) - (13)	766			1,091,263	1,136,100	1,176,788	1,328,513	-	-	-	-	-	-
26	Old formula alt facilities pay as you go revenue (1A)	460	-		-	-	-	-	-	-	-	-	-	-
27	Old formula alt facilities pay as you go revenue (1B) > \$500,000 (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2023)	463			-	-	-	-	-	-	-	-	-	-
27a	LTFM "H&S >100K per site" bonds	767			-	-	-	-	-	-	-	-	-	-
27b	LTFM "other" bonds for 1A hold harmless	769			-	-	-	-	-	-	-	-	-	-
28	Old formula deferred maintenance revenue = (if (22) + (26) = 0, (10) * (\$64 / formula allowance))	466			262,661	267,098	260,019	260,019	260,019	260,019	260,019	260,019	260,019	260,019
29	Total old formula revenue = (21)+(24)+(25)+(26)+(27a)+(27b)+(28)	467		1,493,869	1,353,924	1,403,198	1,436,807	1,588,532	260,019	260,019	260,019	260,019	260,019	260,019
30	Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]	468		2,665,690	2,650,813	2,721,992	2,720,652	2,872,377	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864
31	District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as positive number	469		-	-	-	-	-	-	-	-	-	-	-
32	District LTFM Revenue (30) - (31)	470		2,665,690	2,650,813	2,721,992	2,720,652	2,872,377	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	471		-	-	-	-	-	-	-	-	-	-	-
34	Grand Total LTFM Revenue (32) + (33)	472		2,665,690	2,650,813	2,721,992	2,720,652	2,872,377	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864
	Aid and Levy Shares of Total Revenue													
35	For ANTC & APU, three year prior date			2019	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
36	Three year prior Ag Modified ANTC	33		32,520,603	32,520,603	33,901,955	35,258,033	36,668,354	38,135,088	39,660,492	41,246,912	42,896,788	44,612,660	46,397,166
37	Three year prior Adjusted PU (New Weights)	54		4,460.39	4,460.40	4,434.22	4,335.37	4,368.45	4,341.45	4,341.45	4,341.45	4,341.45	4,341.45	4,341.45
38	ANTC / APU = (36) / (37)	474		7,290.98	7,290.96	7,645.53	8,132.65	8,393.91	8,783.95	9,135.31	9,500.72	9,880.75	10,275.98	10,687.02
39	State average ANTC / APU with ag value adjustment	475		9,105.95	9,105.95	9,556.02	10,153.52	10,452.22	10,870.00	11,305.00	11,757.00	12,227.00	12,716.00	13,225.00
40	Equalizing Factor = 123% of (39)	476		11,200.32	11,200.32	11,753.90	12,488.83	12,856.23	13,370.10	13,905.15	14,461.11	15,039.21	15,640.68	16,266.75
41	Local (levy) share of Equalized Revenue (lesser of 1 or (38) / (40))	477		65.10%	65.10%	65.05%	65.12%	65.29%	65.70%	65.70%	65.70%	65.70%	65.70%	65.70%
42	State (aid) share of Equalized Revenue (1 - (41))	478		34.90%	34.90%	34.95%	34.88%	34.71%	34.30%	34.30%	34.30%	34.30%	34.30%	34.30%
43	Equalized Revenue (lesser of (34) or (6) * (8))	473		1,643,044	1,594,632	1,585,892	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864	1,543,864
44	Initial LTFM State Aid (42) * (43)	479		573,485	556,590	554,321	538,509	535,866	529,569	529,587	529,570	529,546	529,540	529,568
45	Old formula Grandfathered Alternative Facilities Aid	481		-	-	-	-	-	-	-	-	-	-	-
46	Total LTFM State Aid (Greater of (44) or (45))	482		573,485	556,590	554,321	538,509	535,866	529,569	529,587	529,570	529,546	529,540	529,568
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	485		2,092,205	2,094,223	2,167,671	2,182,142	2,336,511	1,014,295	1,014,277	1,014,294	1,014,318	1,014,324	1,014,296
48	Debt Service Portion of Revenue (non-grandfather districts)													
49	Subtotal Debt Service Revenue from above = (12) - (13) + (17) + (20a) + (24)	765+766+767+768			1,091,263	1,136,100	1,176,788	1,328,513	-	-	-	-	-	-
50	Existing LTFM bonds excluding bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab	769			162,960	164,115	165,113	160,703	161,543	162,225	-	-	-	-
50b	New LTFM bonds excluding bonds on line 17 (principal + interest)*1.05				-	73,457	76,874	76,874	76,874	76,874	260,624	260,361	259,941	259,364
51	Total Debt Service Revenue = (49) + (50) + (50b)	770			1,254,223	1,373,672	1,418,774	1,566,089	238,417	239,099	260,624	260,361	259,941	259,364
52	Equalized debt Service Revenue (lesser of (43) or (51))	486			1,254,223	1,373,672	1,418,774	1,543,864	238,417	239,099	260,624	260,361	259,941	259,364
53	Debt Service Aid = (52) * (42)	488			437,774	480,143	494,877	535,866	81,781	82,017	89,398	89,304	89,159	88,966
54	Equalized Debt Service Levy = (52) - (53)	489			816,449	893,529	923,897	1,007,998	156,636	157,082	171,226	171,057	170,782	170,398
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	490			-	-	-	22,225	-	-	-	-	-	-
56	General Fund Portion of Revenue (non-grandfather districts)													
57	Total General Fund Revenue = (34) - (51)	491			1,396,590	1,348,320	1,301,878	1,306,288	1,305,448	1,304,765	1,283,240	1,283,503	1,283,923	1,284,500
58	General Fund Equalized Revenue = (43) - (52)	492			340,409	212,220	125,090	-	1,305,448	1,304,765	1,283,240	1,283,503	1,283,923	1,284,500

1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid.
2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan.
3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.

School Board Resolution
Independent School District No. 659
Revising The School District's Fiscal Year (FY) 23
Long-Term Facilities Maintenance Ten-Year Plan

Whereas, to qualify for Long-Term Facilities Maintenance revenue, Minnesota Statutes, subdivision 4 states a school district or intermediate district must annually adopt and approve a ten-year facilities plan by July 31 for commissioner approval.

Whereas, the school district has developed a Ten-Year Long-Term Facilities Maintenance plan consistent with this law.

Whereas, the school district has a need to replace the Northfield Middle School roof and intends to sell long-term facilities maintenance bonds to finance this project. The sale of long-term facilities maintenance bonds requires a revision to the Ten-Year Long-Term Facilities Maintenance Plan.

School board member _____ moved for the resolution adoption and the motion 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:

Therefore, be it resolved that, the School Board of Independent School District No. 659 approves and adopts the attached Revised Ten-Year Long-Term Facilities Maintenance Plan for FY23 on January 10, 2022.

Noel Stratmoen, Clerk



THE GARLAND COMPANY, INC.

HIGH PERFORMANCE ROOFING AND FLOORING SYSTEMS

3800 EAST 91ST. STREET • CLEVELAND, OHIO 44105-2197

PHONE: (216) 641-7500 • FAX: (216) 641-0633

NATIONWIDE: 1-800-321-9336

BRIAN THOMPSON
Phone: Bus: 800-762-8225 ext.597
Mobile: (612) 710-0787
E-Mail: bthompson@garlandind.com

Tuesday, January 4th, 2022

Northfield Public Schools
Attn: Cole Nelson
Director of Buildings & Grounds
201 Orchard Street South
Northfield, MN 55057

Dear Mr. Nelson,

As you are aware, on Tuesday, December 21st, 2021 at 2:00 P.M sealed bids were opened to tally bid results for the "2022 Roof Improvements Project" for the Northfield Middle School. Please find an enclosed copy of the "Bid Results Form" identifying Schwickerts/Tecta America as the lowest responsible bidder for Base Bid Line Item #1.

BASE BID Line Item #1 - Northfield Middle School - All Roof Levels - \$3,294,800

Schwickerts has successfully supplied their required paperwork including "Bid Bonds" and their required "Contractor Affidavit Forms". The crew members and staff at Schwickerts have many years experience installing the specified roof and sheet metal assemblies.

It is our recommendation to your school board that a motion be approved to award the "Base Bid Line Item" as your budget conditions allow. Schwickerts would be scheduled to commence work as the specification schedules have detailed this spring once weather condition allow.

If you have any questions or are in need of any further information please don't hesitate to contact me.

Thank you again and we look forward to seeing this project through to its completion.

Brian Thompson
The Garland Company

NORTHFIELD PUBLIC SCHOOLS
2022 ROOF IMPROVEMENTS PROJECT
BID RESULTS - Tuesday, December 21st, 2021

BIDDING CONTRACTOR	Schwickerts/ Tecta America	Jackson & Associates	McPhillips Bros. Roofing	Palmer West Construction
Manuf. Check List	YES	YES	YES	YES
Bid Bond	YES	YES	YES	YES
ADDENDA	YES	YES	YES	YES
<u>BASE BID LINE ITEM #1</u> Northfield Middle School - All Roof Sections	\$3,294,800	\$3,484,000	\$3,565,000	\$3,800,000
Start Date & Construction Days	6/23 - 75 Days	6/13 - 50 Days	June - 90 Days	6/13 - 74 Days
Wet Insulation - 10,000 Bd.Ft.	No Bid	\$30,000	\$10,000	\$35,000
<u>DEDUCT FOR ALTERNATE SCHEDULE</u>	No Bid	\$100,000	No Bid	No Bid
Start Date & Constructin Days	4/15 - 75 Days	ASAP - 50 Days	No Bid	No Bid
<u>NET PROJECT TOTAL</u>	\$3,294,800	\$3,384,000	\$3,565,000	\$3,800,000
<u>UNIT PRICE</u> Wet Insulation per Board Foot	\$2.90	\$3.00	\$4.00	\$3.50
<u>UNIT PRICE</u> Drain Bowl Replacement	\$1,750	\$2,000	\$1,500	\$1,400
<u>UNIT PRICE</u> Bad Steel Decking per Sq.Ft.	\$19.90	\$25.00	\$18.00	\$20.00

						2021/22						
School and Grade Level	September 9th	September 17th	September 24th	October 1st	November 1st	December 1st	January 3rd	February 1st	March 1st	April 1st	May 2nd	End of Year 6/9/22
NCEC												
Early Childhood	117	108	110	108	115	120	116					
Total	117	108	110	108	115	120	116	0	0	0	0	0
Portage												
Grade K-2034	2	2	2	2	1	1	2					
Grade 1-2033	3	3	3	3	3	3	3					
Grade 2-2032	5	5	5	5	3	3	4					
Grade 3-2031	9	9	9	8	8	8	8					
Grade 4-2030	4	4	3	3	2	2	2					
Grade 5-2029	9	9	9	9	7	7	8					
Grade 6-2028	6	7	5	5	5	4	4					
Grade 7-2726	11	10	11	11	12	13	13					
Grade 8-2026	6	7	8	8	8	8	8					
Grade 9-2025	3	4	3	4	4	8	8					
Grade 10-2024	10	12	13	13	13	16	15					
Grade 11-2023	12	11	11	12	12	14	14					
Grade 12-2022	17	21	23	23	22	27	25					
Total	97	104	105	106	100	114	114	0	0	0	0	0
Greenvale Park												
Grade K-2034	88	88	88	88	88	88	89					
Grade 1-2033	76	76	77	78	78	78	78					
Grade 2-2032	77	78	78	78	78	78	79					
Grade 3-2031	71	71	71	71	72	72	71					
Grade 4-2030	84	84	84	84	86	86	86					
Grade 5-2029	64	64	64	64	66	66	66					
Total	460	461	462	463	468	468	469	0	0	0	0	0
Spring Creek												
Grade K-2034	70	70	70	70	72	72	71					
Grade 1-2033	62	63	63	63	64	64	64					
Grade 2-2032	74	74	73	73	73	73	74					
Grade 3-2031	87	86	86	86	86	87	89					
Grade 4-2030	76	76	76	76	76	76	77					
Grade 5-2029	82	81	81	81	82	82	82					
Total	451	450	449	449	453	454	457	0	0	0	0	0
Bridgewater												
Grade K-2034	83	83	83	83	84	84	83					
Grade 1-2033	89	89	89	89	89	90	88					
Grade 2-2032	91	91	91	91	92	91	91					
Grade 3-2031	100	100	99	99	98	98	98					
Grade 4-2030	93	93	93	93	93	94	93					
Grade 5-2029	93	94	94	94	95	95	95					
Total	549	550	549	549	551	552	548	0	0	0	0	0
Middle School												
Grade 6-2028	304	303	303	304	304	307	308					
Grade 7-2027	305	302	299	298	294	295	293					
Grade 8-2026	299	294	294	295	297	299	299					
Total	908	899	896	897	895	901	900	0	0	0	0	0
High School												
Grade 9-2025	344	344	342	342	343	337	335					
Grade 10-2024	343	340	337	333	336	333	331					
Grade 11-2023	291	289	291	286	282	278	275					
Grade 12-2022	319	317	316	315	314	309	308					
Total	1297	1290	1286	1276	1275	1257	1249	0	0	0	0	0
ALC												
Grade 9-2025	1	1	1	1	1	1	2					
Grade 10-2024	5	5	5	5	7	9	6					

Grade 11-2023	10	10	11	11	26	29	20					
Grade 12-2022	57	55	53	57	86	82	54					
Total	73	71	70	74	120	121	82	0	0	0	0	0
Grand Total	3952	3933	3927	3922	3977	3987	3935	0	0	0	0	0
Full Time only (exduding EC and Part- time/Independent Study ALC)	3835	3824	3816	3810	3816	3816	3809					

Greenvale Park

Grade	Teacher		
K	Flicek	18	
K	Hagberg	18	
K	Kortbein	17	
K	Shroyer	18	
K	Ziemann	18	
1	Nivala	19	
1	Russell	19	C
1	Schultz	21	
1	Zach	19	
2	Amundson	20	C
2	Kelly	20	
2	Kohlbeck	20	
2	Mitchell	19	
3	Alvarez, C.	19	C
3	Dimick	18	
3	Timerson	17	
3	Youngblut	17	
4	Collins	21	
4	Garcia	25	C
4	Hetzel	20	
4	McLaughlin	20	
5	Harding	20	
5	Sickler	23	
5	Tacheny	23	C
	TOTAL	469	

Spring Creek

Grade	Teacher		
	Berkvam		
K	Peter	17	
K	Heil, G	18	
K	Matson	18	
K	Rud	18	
1	Born	20	C
1	Craft	22	
1	Rodgers	22	
2	Benhart	19	C
2	Soderlund	18	
2	Spitzack	18	
2	Swenson	19	
3	Guggisberg	15	
3	Healy	18	
3	Hruby	16	
3	Jandro	16	
3	Sasse	24	C
4	Fox	20	
4	Hehr	20	
4	Kodada	20	
4	McManus	17	C
5	Baragary	18	
5	Malecha	21	
5	Ostermann	21	C
5	Stulken	22	
	TOTAL	457	

Bridgewater

Grade	Teacher		
K	Cade	19	
K	Danielson	21	
K	Peterson	21	
K	Tran	22	
1	Charlton	21	
1	Haley	19	
1	Hall	23	
1	Lanza	25	C
2	Ellerbusch	18	
2	LaVoy	19	
2	Lofquist	18	
2	Rubin	18	C
2	Schwaab	18	
3	Larson	23	C
3	Polzin	24	
3	Sickler	26	
3	Truman	25	
4	Robertson	23	
4	Ryan	23	
4	Schuster	23	
4	Swenson	24	C
5	DeVries	18	C
5	Duchene	25	
5	Holden	26	
5	Kohl	26	
	TOTAL	548	

Middle School

Total	
Grade 6-2028	308
Grade 7-2027	293
Grade 8-2026	299
TOTAL	900

High School Total

Grade 9-2025	335
Grade 10-2024	331
Grade 11-2023	275
Grade 12-2022	308
TOTAL	1249

ALC	F/T	**P/T	***I/S	Total
Grade 9	2	0	0	2
Grade 1	6	0	0	6
Grade 1	18	0	2	20
Grade 1	46	0	8	54
TOTAL	72	0	10	82

	<u>Regular</u>	<u>Portage</u>	<u>Total</u>
Early Childhood**	116		116
Kindergarten-2034	243	2	245
Grade 1-2033	230	3	233
Grade 2-2032	244	4	248
Grade 3-2031	258	8	266
Grade 4-2030	256	2	258
Grade 5-2029	243	8	251
Total K-5	1590	27	1617
Total Middle School	900	25	925
Total High School	1249	62	1311
<u>GRAND TOTAL</u>	3739	114	3853
ALC 9-12			82
<u>GRAND TOTAL w/ALC and Portage</u>			3935

**Full Time only
(excluding EC and
Part-time/Independent
Study ALC)

3809

Early Childhood**

Dorey	13
Gross	11
Kremin	14
Kruse	4
Lattener	14
Matthews	15
O'Connor	6
Roth	9
Schlim	5
Schnorr	10
Waters	13
Webster	2
TOTAL	116

Portage

Grade	Teacher	
K	Bulfer	2
1	Bulfer	3
2	Weber	4
3	Weber	8
4	Haar	2
5	Haar	8
6	Holz	4
7	Holz	13
8	Holz	8
9	Holz	8
10	Schultz	15
11	Schultz	14
12	Schultz	25
TOTAL		114