

NOTICE OF REGULAR MEETING OF THE SCHOOL BOARD

GRAND FORKS PUBLIC SCHOOL DISTRICT #1

Monday, March 4, 2024 – 6:00 PM

Mark Sanford Education Center (Enter at West Door #3)

2400 47th Avenue South, Grand Forks, ND

(The meeting will be broadcast live and archived at <https://www.youtube.com/c/GFSchools>)

AGENDA

Please note the stated times per topic are approximate and intended only as a guide. Upon convening the meeting, agenda topics may begin earlier or later than their stated approximate time.

- 6:00 pm **1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE**
 A. Reading of School Board Meeting Norms
- 6:01 pm **2. APPROVAL OF AGENDA**
- 6:02 pm **3. CELEBRATING SUCCESS**
 A. South Middle School
- 6:17 pm **4. APPROVAL OF MINUTES**
 A. February 20, 2024
 B. February 26, 2024
- 6:18 pm **5. PUBLIC COMMENTS**
Individuals wishing to address the school board are asked to complete a Public Comment Card, submit it to the school board secretary before the start of the meeting, and wait to be invited to speak. Each person may speak for up to three (3) minutes. No individual may speak on the same topic more than once. The chairperson reserves the right to limit the comments and the number of speakers. School Board members shall not engage in a response or enter a debate about any issue(s) brought before the board during this portion of the meeting. Public comments and concerns will be directed to the Superintendent of Schools, who will deal with them according to policies adopted by the Board.
- 6. SUPERINTENDENT'S RECOMMENDATIONS FOR DISCUSSION**
- 7. SUPERINTENDENT'S RECOMMENDATIONS FOR ACTION**
- 6:24 pm A. Audited Financial Statements for the Year Ended June 30, 2024 (Strategic Plan Area III)
- 6:54 pm B. Consent Agenda
 1. Resignations
- 6:55 pm C. Recommendation to Approve Findings of Fact, Conclusions of Law, and Order for Discharge to be served on Nneka Nwaokeafor, and Board Action
- 6:56 pm D. Superintendent Evaluation Committee Report:
 1. Superintendent's March Evaluation
 2. Superintendent's Contract Extension
- 7:06 pm E. Consideration of Temporary Construction Easement related to North Dakota Department of Transportation Signal Rehab Project Adjacent to Career Impact Academy
- 7:10 pm **8. OTHER**
 A. Announcements
 B. Board Requests for Future Consideration
There should be no discussion concerning any item that is requested for future consideration. The Board President and Superintendent will determine the best method of response to board requests.
 C. School Board Meeting Norms – How did we do?
- 7:15 pm **9. ADJOURNMENT**

Persons with disabilities who may need assistance to access the meeting should call the superintendent's office at 701-787-4880 at least 24 hours prior to this meeting.

Grand Forks Public School District #1

School Board Meeting Norms

The purpose of establishing school board norms is to ensure that all individuals have the opportunity to contribute in the meeting; to increase productivity and effectiveness; and to facilitate the achievement of its goals.

NORMS

- 1) Be prepared
- 2) Be on time
- 3) Value and respect each other
- 4) Exercise thoughtful deliberation and conversation
- 5) Be professional at the Board table and when visiting with the general public
- 6) Speak up when the norms are not being followed
- 7) Advocate on behalf of students and keep the community in mind

GOVERNANCE

- 1) Lead by policy
- 2) Serve as advocates for K-12 public education
- 3) Entrust the day-to-day operations to the professionals; Let the administrators do their work
- 4) Assist community members and stakeholders in following the chain of command

OTHER

- 1) Consider staff and District capacity in resources
- 2) Balance the meeting agendas so one meeting isn't heavier than the other



South Middle School

Every Learner

Every Day

The Team

- Travis Neil- Principal
- Brian Loe- Associate Principal
- Theresa Ostgarden- Building Resource Specialist
- Sally Akerlind- Student Behavior Interventionist
- Carla Haaven- Instructional Coach
- Tiffany Johnson- ML Teacher
- Kari Wiltse- ML Teacher
- Marilyn Iverson - ML Teacher (long term sub)
- Chris Johnsen- 7th Grade ELA Teacher
- Priscilla Mathsen - Math Interventionist



At South, we are dedicated to fostering an atmosphere of academic achievement and personal growth. Our mission is Every Learner, Every Day

South MS provides a vibrant learning community supported by passionate educators, dedicated staff, and actively involved parents. Our curriculum is designed to not only meet rigorous academic standards but also to ignite curiosity, creativity, and critical thinking skills in our students.

I am honored to be the principal at South MS

What we are most Proud of at South

- People & Relationships
 - Staff
 - Families
 - Students
 - **EVERYONE** brings their “A” game every single day
- Diversity
- Welcoming and Belonging
- Traditions
- Opportunities outside of the school day
- Pride

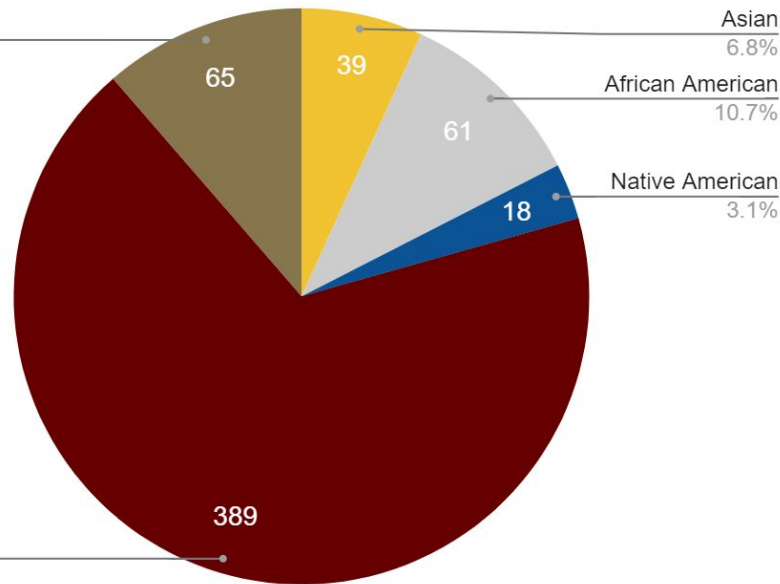


In Our Halls...

- ❖ **South Junior High was established in 1932**
- ❖ **Current building opened January 25, 1999 (25 years)**
- ❖ **572 Students Total (2/14/24)**
 - **26 New from the Day 1**
 - **15 Withdrawn from Day 1**
 - **77+ Multilingual Students (Magnet School)**
- ❖ **69 Teachers & Support Staff**
- ❖ **20 Paraprofessionals**
- ❖ **PBIS School**
- ❖ **PLTW Distinguished School**
- ❖ **HRS Certified Levels 1 & 2**
- ❖ **Year two of being a Targeted Support & Improvement School**

Demographics at South

2 or More Races
11.4%



South TSI Fishbone

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Envision Curriculum

- Fidelity of Implementation
- Professional Development
- Scope & Sequence
- Buy-In from Staff

Staff Turn-over & On Boarding

- Hiring International Candidates
- NDTSS Mentoring for all 1st year teachers

Student Engagement

- Second Step Lessons (Thursdays)
- Admin hosting biweekly Student Focus Groups for student input

Testing/STAR/Common Assessments

- Buy-in with Assessments
- Student Goal Setting in Prime Time
- View Panorama & STAR information

- Full time Social Worker
- Daily calls to families for unexcused students

Attendance

- Influx of students
- Lack of curriculum/supplies/materials
- Staffing

EL/ML

- Vocabulary Instruction in Tier 1
- Fidelity of Implementation

Readability

- Interventions with Priscilla
- STAR Phonics Screenings and UFLI Interventions

Lacking Prerequisite Skills

	At/Above Benchmark		Below Benchmark	
Identification	Fall 2023 Percentage	Winter 2023 Percentage	Fall 2023 Percentage	Winter 2023 Percentage
All Students	46%	47%	54%	53%
Asian	47%	43%	53%	57%
Black	29%	36%	71%	64%
Hispanic/Latino	24%	29%	76%	71%
Native American	48%	46%	52%	54%
Pacific Islander	38%	38%	62%	62%
White	50%	50%	50%	50%
IEP Students	20%	20%	80%	80%
ML Students	13%	16%	87%	84%

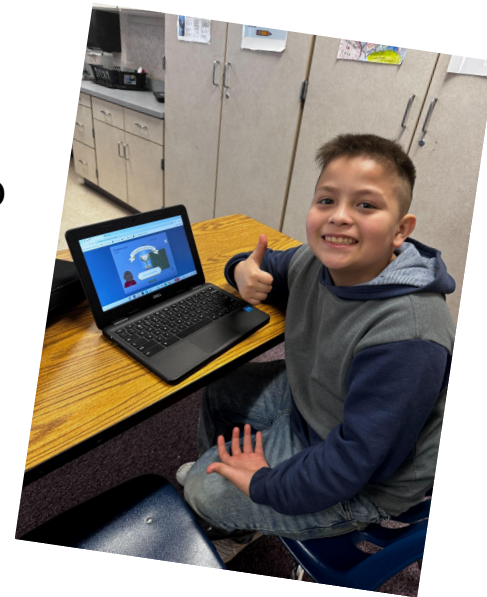
All data used is from Panorama. The platform doesn't have 2 or more races as an option so some students do double up.

	At/Above Benchmark		Below Benchmark	
Identification	Fall 2023 Percentage	Winter 2023 Percentage	Fall 2023 Percentage	Winter 2023 Percentage
All Students	51%	55%	49%	45%
Asian	60%	57%	40%	43%
Black	26%	35%	74%	65%
Hispanic/Latino	21%	28%	79%	72%
Native American	40%	46%	60%	54%
Pacific Islander	38%	38%	62%	62%
White	57%	60%	43%	40%
IEP Students	19%	13%	81%	87%
ML Students	21%	32%	79%	68%

All data used is from Panorama. The platform doesn't have 2 or more races as an option so some students do double up.

Math Interventions

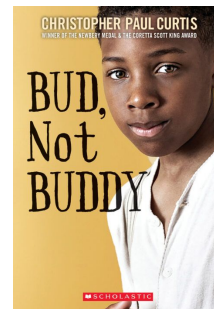
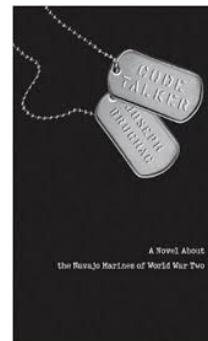
- XtraMath-Fact fluency
- STAR data to identify standards students are missing
- Khan Academy to work on specific standards
- One-on-one instruction
- Reinforcing tier one instruction
- Monthly STAR testing to track and monitor student progress
- When students show and maintain proficiency, they return to their regular schedule



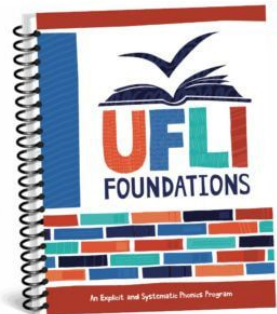
ELA - Wit & Wisdom (6th & 7th Grade...soon to be 8th)

Positive takeaways from the new curriculum:

- Knowledge based curriculum, students learn history through their literary study
- Variety of texts in class
 - Historical fiction novels, nonfiction, short stories, and articles
- Builds vocabulary knowledge through implicit and direct instruction
- Variety of writing styles
 - Narrative, Informative, and Argument
- Builds students' ability to communicate
 - Speak to Learn
 - Learning to Speak



UFLI Interventions



University of Florida Literacy Initiative

- Research-based Instruction
- Tier 2 Intervention
- Closing gaps on Word Recognition
 - Scarborough Rope

Every teacher during a Phonics lesson



Multilingual Program

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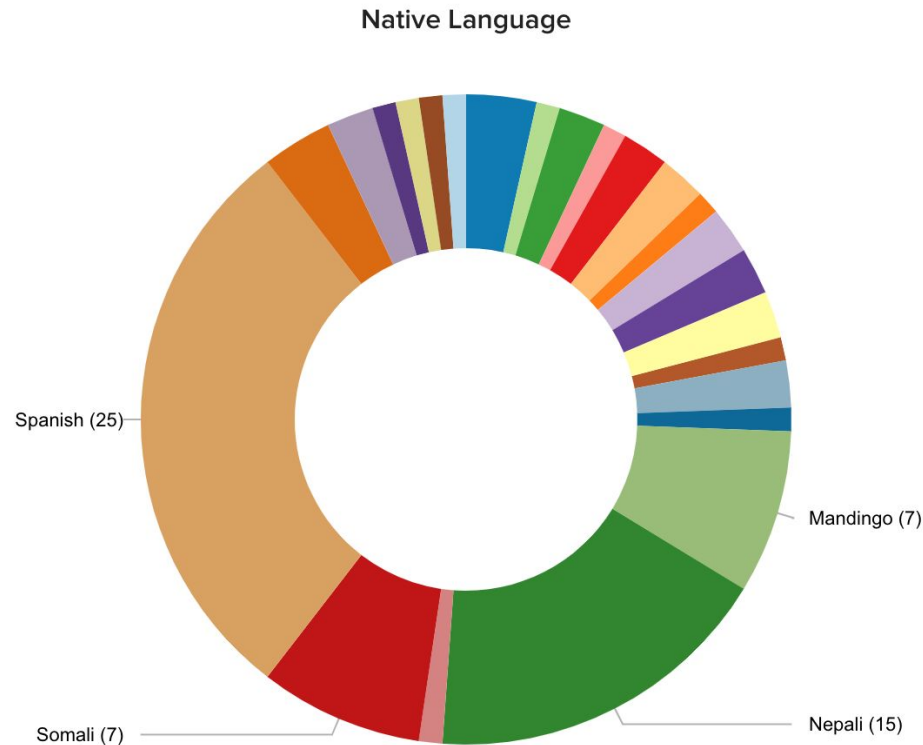
- 77 students
 - 34 - 6th grade
 - 17 - 7th grade
 - 26 - 8th grade

Diversity is not about how we differ.
Diversity is about embracing one
another's uniqueness.

- OLA JOSEPH



23 Languages Represented in the ML Program



1. Afghani/Western Pashto - 3
2. Amharic/Ethiopian - 1
3. Arabic - 3
4. Bassa - 1
5. Bengali - 2
6. Chinese - 2
7. English/Amharic - 1
8. Farsi - 2
9. French - 2
10. Hindi/Urdu - 2
11. Japanese - 1
12. Kru - 2
13. Malayalam - 1
14. Mandingo - 7
15. Nepali - 15
16. Russian - 1
17. Somali - 7
18. Spanish - 25
19. Swahili/Kiswahili - 3
20. Tagalog/Filipino - 2
21. Turkish - 1
22. Ukrainian - 1
23. Vietnamese - 1

ML Program - Learning and Experiencing New Things

- Painting Pumpkins



ML Program - Learning and Experiencing New Things



Cold Weather
Clothes

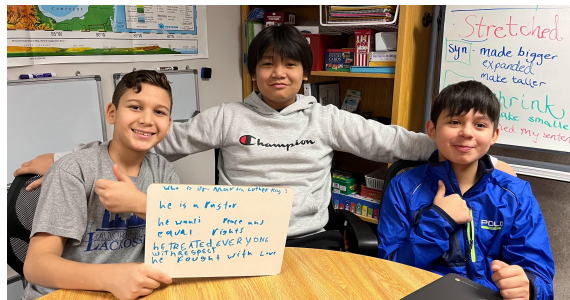


American
Football



Morning
Announcements

ML Program - Learning and Experiencing New Things



Martin Luther King Jr.



Science



Making New Friends



ML Student Voices - “How has SMS helped me and my Family?”

“SMS has become my second home. I’m really grateful with god for putting teachers with patience and kindness, thank you for helping me overcome challenges and develop a love for teaching us how to speak English. I’m forever grateful.” - KZ (2 yrs in ML)

“I am a Muslim. At South Middle School, my friends and teachers at school give more value and importance to religious values than my friends in my country. They respect me very much.” - EO (1st year in ML)

“The teachers don’t let me feel sad about my grades and they know that we are struggling with english. They don’t let us feel bad about our vocabulary” - SK (1st year in ML)

“SMS is a great school the way they treat their students. The teachers are so kind and helpful they don’t let you feel that you are in different country.” - HM (1st year in ML)

“I was in Lebanon. Work. and I didn’t go school because I am Syrian and I will say thanks South Middle School.” - FA (1st year in ML)

“They can go to work without worrying about me, no one has to stay home and look after me.” - AA (3 yrs in ML)

“With the language, winter clothing, education, program, classes, conferences they help me a lot in classes. I am very grateful for everything.” - AM (1st year in ML)

“Thankful we came here to study and can make a good future for ourselves and our family.” AM (1st year in ML)

How does having a Behavior Interventionist at South MS Benefit Students and Staff?

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“a great support for teachers to help deal with certain behaviors”

“tools, support, and has been a safe place for our students”

“tremendous support helping our team problem solve behavior issues and create solutions and plans to help students be successful in the school setting”

“We’re able to make proactive behavior plans for students and have someone diligently follow through with celebrating successes and enforcing consequences.”

“beneficial because it allows for students to get extra social, emotional, behavioral and academic support”

**MS. AKERLIND
IS WORKING ON PROVIDING
SOLUTIONS AND SUPPORT
TO STAFF AND STUDENTS TO
MAKE SOUTH AWESOME!**



“priority to help students in advance, being proactive rather than reactive”

“provide critical SEL skills and behavioral support to our students who are most in need”



Clubs & Activities

Clubs/Activities:

- VEX Robotics
- Girls Who Code
- Fiber Arts Club
- Strategic Board Game Club
- GSA
- Musical
- Sources of Strength
- Student Council
- Choir (6)



Sports:

- Soccer (Boys & Girls)
- Football
- Softball
- Volleyball
- Wrestling
- Basketball (Boys & Girls)
- Track (Boys & Girls)
- Intramural Sports - 6th Grade
 - Flag Football
 - Soccer
 - Ping-Pong
 - Court Sports
 - Basketball



Everyone is Welcome at South Middle School...



Once a Spartan, Always a Spartan!

GRAND FORKS SCHOOL BOARD
GRAND FORKS PUBLIC SCHOOL DISTRICT #1
SPECIAL MEETING MINUTES
February 20, 2024

The School Board of Grand Forks Public School District No. 1 met in special session on Tuesday, February 20, 2024, at the Mark Sanford Education Center with Vice President Dave Berger and President Amber Flynn presiding.

Board Members Present: Josh Anderson, Dave Berger, Amber Flynn, Monte Gaukler, Eric Lunn, Jeff Manley, Bill Palmiscno, and Cynthia Shabb. **Absent:** Joel Larson.

Others Present: Dr. Terry Brenner, Superintendent of Schools; Catherine Gillach, Associate Superintendent of Secondary Education; Matt Bakke, Assistant Superintendent of Elementary Education, School District Attorney Meredith Vukelic, Administrative Law Judge Jessica Binder; Nneka Nwaokeafor; Tracey Johnson, Head Start Director; Cordelia Ekweme; Terry Arason; Jordyn Williams; Ashlyn Hanson; Eloisa Flores; Katya Morales; Andrea Tyce; Natalia Bosch-Santiago; and Griffin Gillespie, Human Resources Director.

Call to Order and Pledge of Allegiance. The meeting was called to order at 2:02 p.m. by Berger and the Pledge of Allegiance was recited.

Flynn joined the meeting and continued the meeting as the presiding officer.

Executive Session (closed meeting) as allowed by NDCC 15.1-15-08. It was moved by Lunn and seconded by Manley to convene into an executive session to conduct a hearing to discuss and act upon the contemplated discharge of Nneka Nwaokeafor from her current contract. Upon roll call vote as follows, the motion unanimously carried. Aye: Anderson, Berger, Gaukler, Lunn, Manley, Palmiscno, Shabb, and Flynn. Nay: None. Absent: Larson.

Members of the public were asked to leave the room.

The executive session began at 2:03 p.m. The executive session was recessed from 3:57 to 4:10 p.m., 5:44 p.m. to 5:57 p.m., and 6:43 to 7:16 p.m. The executive session ended at 8:08 p.m.

Members of the public were invited back into the room.

The open meeting resumed at 8:23 p.m.

It was moved by Lunn and seconded by Palmiscno that the Board finds that the charges and reasons for discharge of insubordination and conduct unbecoming the position of a teacher have been sustained with evidence produced at this hearing; that

said charges have not been refuted; and that the school district's attorney prepare draft Findings of Fact and Conclusions of Law for subsequent board discussion and action at a meeting to be scheduled within the next thirty days for purposes of finalizing the discharge of Nneka Nwaokeafor. Upon roll call vote as follows, the motion unanimously carried. Aye: Anderson, Berger, Gaukler, Lunn, Manley, Palmiscno, Shabb, and Flynn. Nay: None. Absent: Larson.

Adjournment. The meeting adjourned at 8:26 p.m.

APPROVED _____
(Date)

Amber Flynn, President

Brandon Baumbach, Business Manager

GRAND FORKS SCHOOL BOARD
GRAND FORKS PUBLIC SCHOOL DISTRICT #1
REGULAR MEETING MINUTES
February 26, 2024

The School Board of Grand Forks Public School District No. 1 met in regular session on Monday, February 26, 2024, at the Mark Sanford Education Center with President Amber Flynn presiding.

Board Members Present: Josh Anderson, Dave Berger, Amber Flynn, Monte Gaukler, Joel Larson via phone, Eric Lunn, Jeff Manley, Bill Palmiscno, and Cynthia Shabb. **Absent:** None.

Student Board Members Present: Maggie Barker and Ryaan Alshami. **Absent:** None.

Others Present: Dr. Terry Brenner, Superintendent of Schools; Brandon Baumbach, Business Manager; Catherine Gillach, Associate Superintendent of Secondary Education; Matt Bakke, Assistant Superintendent of Elementary Education; Brady Olson, Vice President, Grand Forks Education Association; and Cindy Johnson, Executive Secretary.

Call to Order and Pledge of Allegiance. The meeting was called to order at 6:00 p.m. and the Pledge of Allegiance was recited.

Reading of School Board Meeting Norms. Lunn read aloud the school board norms.

Shabb joined the meeting at 6:03 p.m.

Approval of Agenda. It was moved by Lunn and seconded by Palmiscno to approve the agenda as written. Upon voice vote, the motion carried unanimously.

Approval of Minutes. It was moved by Lunn and seconded by Berger to approve the minutes of February 12, 2024, as written. Upon voice vote, the motion carried unanimously.

Public Comments (non-agenda items). None.

Public Forum Planning. Updated draft information that will be presented at the school board public forum was reviewed. Transportation will be provided for families in need and childcare and interpreters will be available on site. The forum will be held on Monday, March 25, 2024, beginning at 7:00 p.m. The school board will also meet briefly in regular session at 6:00 p.m.

Consent Agenda. It was moved by Shabb and seconded by Manley to approve the consent agenda as follows:

- ◆ Appointment of Laura Wollmann, Teacher of Visually Impaired, salary \$57,514, effective

August 19, 2024;

- ◆ Family Care Leave of Absence for Shyanne Moen for 2024-2025
- ◆ Open Enrollment Applications as presented; and
- ◆ Resignations of Eric Puncoschar, math teacher; Kiersten Brutger, elementary literacy specialist; Brooke Naughton, social worker; and Emily Manning, Head Start teacher, effective May 31, 2024.

Upon roll call vote as follows, the motion carried unanimously. Aye: Gaukler, Berger, Anderson, Manley, Lunn, Larson, Palmiscno, Shabb, and Flynn. Nay: None. Absent: None.

Teacher Resignation and Waiving of Liquidated Damages – Brent Lloyd. It was moved by Manley and seconded by Anderson to accept the resignation of Brent Lloyd effective February 19, 2024, and to waive liquidated damages associated with the resignation. Upon roll call vote as follows, the motion carried unanimously. Aye: Shabb, Anderson, Larson, Lunn, Palmiscno, Manley, Gaukler, Berger, and Flynn. Nay: None. Absent: None.

Finance Committee Report. Baumbach reported on the February 21, 2024, meeting of the Finance Committee. Discussion topics and topics for consideration are detailed below.

- Audited Financial Statements for the Fiscal Year Ending June 30, 2023. District #1 and District #14 received unmodified opinions. Consideration of the audits will take place at the March 4 Board meeting.

- Consideration of New Markets Tax Credit Resolutions related to the Career Impact Academy. Baumbach reported on the new markets tax credit (NMTC) program, financing partners, next steps to closing, and required resolutions for consideration. The District is seeking financing through the NMTC program from which the proceeds will help fund the Career Impact Academy. The Finance Committee recommended the adoption of the resolutions.

It was moved by Lunn and seconded by Palmiscno to adopt the Resolutions of the Board of Directors, New Markets Tax Credit Transaction. Upon roll call vote as follows, the motion carried unanimously. Aye: Gaukler, Lunn, Palmiscno, Berger, Anderson, Larson, Shabb, Manley, and Flynn. Nay: None. Absent: None.

- Valley Middle School Bid Results (Acceptance of Guaranteed Maximum Price for Construction). Participating in this discussion were Lance Monson and Ben Matson of Construction Engineers and Tom Wesley of ICON Architectural Group. Monson reported receiving very positive bid results and with all design alternates accepted, the Valley Middle School construction bids came in under budget. The Finance Committee recommended approval of a GMP of \$42,230,496 with soft costs and value engineering and alternate items #1-16 not to exceed \$53M. Since the Finance Committee meeting, the GMP was updated to \$44,584,385 and the total project estimate was updated to \$52,739,382. Construction Engineers is seeking approval of the guaranteed maximum price (GMP) for construction of \$44,584,385.

It was moved by Palmiscno and seconded by Manley to approve the guaranteed maximum price (GMP) of \$44,584,385 for the construction of the new Valley Middle School. Upon roll call vote as follows, the motion carried unanimously. Aye: Manley, Palmiscno, Larson, Lunn, Gaukler, Berger, Shabb, Anderson, and Flynn. Nay: None. Absent: None.

- Budget Update. Dr. Brenner reported on the district administration's process to achieve a 15% general fund balance by June 30, 2026. For 2024-2025, the District administration has worked through a comprehensive process with building administrators and program directors to

attain a goal of reducing the salary and benefits budget by 5%.

Public comments were received by the board. Listed below are the names of all individuals who spoke and the topic of their remarks:

1. Jake Kalenze – reduction of funds from Fine Arts Department.
2. Easton Sivertson – music and German cuts, budget cuts.
3. George Beaver – restructuring of school funds.
4. Michael Loesevitz – German program being cut.
5. Brooke Meisel – restructuring of music and language programs.
6. Melanie Kayl – restructuring of music programs.
7. Christie Aleshire – reduction of music teachers.
8. Mairi Ferguson – reduction of music teachers.
9. Jonus Ferguson – reduction of music matters.
10. Eli Stevenson – proposed budget reduction.
11. Jonathan Haug – funding for school music.
12. Tommy Hoffarth – supporting the arts.
13. Mohammad A. – why we shouldn't cut music positions and lessons.
14. Jennifer Kolodka – computer science at RRHS.
15. Ryan King – music budget cuts.
16. Lee Cable – the importance of music and the arts.
17. Alena Kolodka – computer science at RRHS.
18. Owen Hull – don't cut German.
19. Ricky Chen – German program should not be cut.
20. Abbey Kinneberg – proposed budget realignment.
21. Ella McMullin – budget cuts and the effects it will have on families coming to Grand Forks.
22. Rose Green – plan to axe German and music programs.
23. Nellie Dachtler – budget cuts for music.
24. Aryn Rubash – German program.
25. Cassey Slater – library para budget realignment.
26. Mia Trevino – Music Department and Language Arts.
27. Eli Zerr – proposed cuts to various music

- and arts programs.
28. Niska Kempenich – cuts to German and eliminating teachers.
 29. Eden Williams – music.
 30. Andrew Foerster – cut to German class and elimination of music teachers.
 31. Suzanne Nelson – music and other staff cuts.
 32. Rachel Hafner – reduction in workforce – budgets - related to special education services.
 33. Sarah Gulbraith – music cuts to programs.
 34. Emily Huber – budget cuts to music programs.
 35. Tyler Nagel – support of GF music education and recognize March as Music in Our Schools Month.
 36. Matt Strand – proposed budget cuts to music programs.
 37. Sarah Prescott – proposed budget cuts.
 38. McKenzie – budget cut.
 39. Hayley Beller – Music Dept., World Language Dept. – budget cuts.
 40. Cora Scheffer – proposed cuts to music and language programs.
 41. Steven Lesmeister – importance of the German program.
 42. Chelsea Larson – budget/music cuts.
 43. Julie Reiten – all programmatic cuts due to budget.

Alshami left the meeting at 8:44 p.m.

44. Natalie Buchhop – music budget cuts.
45. Caleigh Carl – music cuts that are being planned.
46. Anika Suriano – proposed budget realignment.
47. Nicholas Bouvette – proposed budget realignment.
48. El Walsh – budget cuts in the GFPS school district and music departments.
49. Camdyn Antonenko – proposed budget realignment.
50. Nile Riedhammer – the District's decision concerning the Music Department.
51. Ada Dactler – budget cuts in the Music Department.
52. Reagan Gaukler – proposed budget realignment.
53. Abby Boe – proposed budget cuts to GFPS departments.
54. Bobby Wek – proposed budget cuts and the

cuts of teachers.

55. Oakley Oss – proposed school change for music teachers.
56. Maia Green – Music Department teacher elimination/budget cuts/lesson cuts.
57. Genevieve Ulrich – music program.
58. Wesley Loesevitz – German program removal.
59. Virginia Hutton – importance of music in the district.
60. Tina Randle Black – German classes. Also read a statement from her daughter, Alyssa Black.
61. Daniel Ulrich – SAIL program.
62. Miley Pisen – budget cuts to arts and German departments.
63. Mary Ann Crow – German program.
64. Jakob Kehrwald – Removal of the German program from courses.

The meeting recessed from 9:52 p.m. to 10:00 p.m.

65. Nya Rout – music and arts program.
66. Adina Weinstein – German language cuts.
67. Vedant Srivastava – budget realignment in music and languages.
68. Brady Ritland – proposed cuts to music programs.
69. Henry Haug – budgeting in relation to Grand Forks music departments and their restructuring.
70. Jessica Stoppleworth – music programming and staffing 6-12.

Eight additional comment cards were completed however when called upon the individuals were either absent or chose to not speak.

General Fund Financial Statement. Baumbach reported the period of July 1, 2023, through January 31, 2024, total general fund revenues were \$70,457,947 and total general fund expenditures were \$63,828,012 resulting in revenues over expenses of \$6,629,935.

It was moved by Palmiscno and seconded by Berger to approve the General Fund Financial Statement for the period July 1, 2023, through January 31, 2024. Upon roll call vote as follows, the motion carried unanimously. Aye: Anderson, Berger, Gaukler, Larson, Lunn, Manley, Palmiscno, Shabb, and Flynn. Nay: None. Absent: None.

District Calendar for 2024-2025 and Tentative Start and End Dates for 2025-2026.

Gillach reported on the work of the District Calendar Committee that resulted in their recommendation for the 2024-2025 District Calendar and tentative start and end dates for 2025-2026. School Board Policy ABAB requires the Board to approve the start and end days and teacher blackout days.

APPROVED _____
(Date)

Amber Flynn, President

Brandon Baumbach, Business Manager

It was moved by Lunn and seconded by Gaukler to approve the 2024-2025 District Calendar start dates of Tuesday, August 27, 2024, for grades K-9 and Wednesday, August 28, 2024, for grades 10-12; 22 elementary school teacher blackout day on September 24, 25, 26, October 1, November 19, 21, December 3, 5, February 4, 5, 6, 10, 12, 25, 26, 27, March 4, 6, and May 20, 21, 22, 27; 21 middle school teacher blackout day on October 3, 4, 7, 8, 24, 25, 28, 29, January 9, 10, 13, 14, February 13, 18, March 20, 21, 24, 25, and May 27, 28, 29; 19 high school teacher blackout days on October 3, 8, 24, 25, 28, 29, January 9, 10, 13, 14, February 13, 18, March 20, 21, 24, 25, and May 27, 28, 29; and to tentatively approve a start date of Wednesday, August 27, 2025, for grades K-9 and Thursday, August 28, 2025, for grades 10-12 for the 2025-2026 school year. Upon roll call vote as follows, the motion carried unanimously. Aye: Palmiscno, Larson, Lunn, Manley, Berger, Gaukler, Anderson, Shabb, and Flynn. Nay: None. Absent: None.

Announcements. Dr. Brenner announced Alshami was voted the EDC Senior Athlete of the Year in swimming and diving and a relay team took first place.

Gaukler commented on her experience attending an E-Sports event at UND and the Anastasia performance at Grand Forks Central High School.

Board Requests for Future Consideration. None.

School Board Norms – How Did We Do? Lunn reported the board did very well in following its meeting norms.


Adjournment. The meeting adjourned at 10:50 p.m.

Brandon Baumbach
Business Manager

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Fax: 701.772.7739
bbaumbach020@mygfschools.org

MEMORANDUM

TO: Grand Forks School Board
FROM: Brandon Baumbach, Business Manager
SUBJECT: Audited Financial Statements for the Year Ended June 30, 2023
DATE: March 4, 2024



Included with this Board Agenda Packet are copies of the audit reports for both Grand Forks Air Force Base Public School District #140 and Grand Forks Public School District #1 for the year ended June 30, 2023, as prepared by Brady, Martz & Associates, P.C.

Both audit reports state that in the auditors' opinion the financial statements "present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information....as of June 30, 2023....in accordance with accounting principles generally accepted in the United States of America."

Brian Opsahl of Brady, Martz & Associates, P.C. will present a report on the audited financial statements for the year ended June 30, 2023, for Grand Forks Air Force Base Public School District #140 and Grand Forks Public School District #1 at the School Board meeting. Mr. Opsahl will be available to answer any questions.

On February 19, the Finance Committee acted to accept the audited financial statements for the fiscal year ending June 30, 2023, for Grand Forks Air Force Base Public School District No. 140 and Grand Forks Public School District No. 1 and forward them to the school board with a unanimous recommendation for approval.

District Administration and Finance Committee recommendation is to approve the audited financial statements for the year ended June 30, 2023, for each district.

Attachments

Audit Report for Grand Forks Air Force Base Public School District #140 ending June 30, 2023
Audit Report for Grand Forks Public School District #1 ending June 30, 2023

**GRAND FORKS AIR FORCE BASE
PUBLIC SCHOOL DISTRICT NO. 140
GRAND FORKS AIR FORCE BASE, NORTH DAKOTA**

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
ROSTER OF SCHOOL OFFICIALS - UNAUDITED
AT JUNE 30, 2023

March 4, 2024
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Michelle Shepperd	President
Branden Shepperd	Vice President
Brent Harland	Board Member
Arielle Neumann	Board Member
Jennifer Rivera	Board Member
Dr. Terry Brenner	Superintendent
Matt Bakke (Effective July 19, 2023)	Assistant Superintendent of Elementary Education
Catherine Gillach	Associate Superintendent of Secondary Education
Brandon Baumbach	Business Manager

INDEPENDENT AUDITOR'S REPORT

To the President and Board Members
Grand Forks Air Force Base Public School District No. 140
Grand Forks Air Force Base, North Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Grand Forks Air Force Base Public School District No. 140, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities and each major fund of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information and notes as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards and notes, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the roster of school officials but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

January 26, 2024

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
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The discussion and analysis of Grand Forks Air Force Base Public School District's financial performance provides an overall review of the District's financial activities for the year ended June 30, 2023. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the basic financial statements and related notes to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for 2023 are as follows:

- Net position of the District increased by \$1,235,423 as a result of the current year's operations.
- Governmental net position totaled \$5,450,767.
- Total revenues from all sources were \$4,908,683.
- Total expenses were \$3,673,260.
- The District's general fund had \$4,908,683 in total revenues and \$3,618,888 in expenditures. Overall, the general fund balance is \$5,778,381 at June 30, 2023.

Using this Annual Report

This annual report consists of a series of financial statements and related footnotes. These statements are organized so the reader can understand Grand Forks Air Force Base Public School District No. 140 as a financial whole. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds with all other non-major funds presented in total in one column.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

While this document contains a couple of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did the District do financially during the year ended June 30, 2023?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
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These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, current property tax laws in North Dakota, facility condition, required educational programs and other factors. In the Statement of Net Position and the Statement of Activities, the District reports governmental activities. Governmental activities are the activities where most of the District's programs and services are reported, including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the District's major funds. The District uses two funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the General Fund and the Capital Projects Fund.

Governmental Funds

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements. Due to the nature of the District's operations, there are no differences between the statements; therefore no reconciliations are needed.

Financial Analysis of the District as a Whole

Recall that the Statement of Net Position provides the perspective of the District as a whole. Table 1 provides a summary of the District's net position as of June 30, 2023.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
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Table 1
Net Position

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Assets:			
Cash and Cash Equivalents	\$ 4,680,593	\$ 3,884,198	\$ 796,395
Due from Other Governments	<u>824,402</u>	<u>349,527</u>	<u>474,875</u>
Total Assets	<u>5,504,995</u>	<u>4,233,725</u>	<u>1,271,270</u>
Liabilities:			
Accounts Payable & Accrued Liabilities	<u>54,228</u>	<u>18,381</u>	<u>35,847</u>
Total Liabilities	<u>54,228</u>	<u>18,381</u>	<u>35,847</u>
Net Position			
Unrestricted	<u>5,450,767</u>	<u>4,215,344</u>	<u>1,235,423</u>
Total Net Position	<u>\$ 5,450,767</u>	<u>\$ 4,215,344</u>	<u>\$ 1,235,423</u>

As indicated in the financial highlights, the District's net position increased by \$1,235,423 for the year ended June 30, 2023. Net position may serve over time as a useful indicator of the District's financial position. The District has a net position balance of \$5,450,767.

Table 2 shows the changes in net position for fiscal year ended June 30, 2023.

Table 2
Changes in Net Position

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Revenues			
Capital Grants and Contributions	\$ -	\$ 9,661	\$ (9,661)
Impact Aid	<u>4,908,683</u>	<u>3,794,033</u>	<u>1,114,650</u>
Total Revenues	<u>4,908,683</u>	<u>3,803,694</u>	<u>1,104,989</u>
Expenses			
Instruction	3,013,239	3,013,866	(627)
Support Services			
Executive Administration Services	30,123	36,580	(6,457)
Business Office	73,016	70,735	2,281
Operations and Maintenance	185,242	201,277	(16,035)
Capital Outlay	148,054	7,713	140,341
Pupil Transportation Services	72,319	73,092	(773)
Pupil & Instructional Services	147,093	121,147	25,946
School Administrative Services	2,384	2,764	(380)
Career Technical Education	<u>1,790</u>	<u>1,903</u>	<u>(113)</u>
Total Expenses	<u>3,673,260</u>	<u>3,529,077</u>	<u>144,183</u>
Increase in Net Position	1,235,423	274,617	960,806
Net Position - Beginning	<u>4,215,344</u>	<u>3,940,727</u>	<u>274,617</u>
Net Position - Ending	<u>\$ 5,450,767</u>	<u>\$ 4,215,344</u>	<u>\$ 1,235,423</u>

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
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Federal aid made up the total revenues of governmental activities of the District for fiscal year 2023. Instruction comprises 82% of District expenses.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and other unrestricted revenues.

Table 3
Net Costs

	Total Cost 6/30/2023	Net Cost 6/30/2023	Total Cost 6/30/2022	Net Cost 6/30/2022
Expenses				
Instruction	\$ 3,013,239	\$ 3,013,239	\$ 3,013,866	\$ 3,013,866
Support Services				
Executive Administration Services	30,123	30,123	36,580	36,580
Business Office	73,016	73,016	70,735	70,735
Operations and Maintenance	185,242	185,242	201,277	191,616
Pupil Transportation Services	72,319	72,319	73,092	73,092
Pupil & Instructional Services	147,093	147,093	121,147	121,147
School Administrative Services	2,384	2,384	2,764	2,764
Career Technical Education	1,790	1,790	1,903	1,903
Capital Outlay	148,054	148,054	7,713	7,713
Total Expenses	<u>\$ 3,673,260</u>	<u>\$ 3,673,260</u>	<u>\$ 3,529,077</u>	<u>\$ 3,519,416</u>

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and pupil.

Executive Administration, school administration, and business office include expenses associated with administrative and financial supervision of the District.

Operation and maintenance of plant activities involve maintaining the school grounds, buildings, keeping equipment in an effective working condition, and additions to buildings.

Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by state law.

Pupil & Instruction Services includes monies that are awarded to the school for expenditures that are requested from the board. The District must submit a proposal each year for these monies.

Financial Analysis of the District's Governmental Funds

The focus of the District's governmental funds is to provide information on the near-term inflows, outflows, and balances of available resources. Unrestricted fund balance generally may be used as a measure of the District's net resources available for spending at the end of the fiscal year. These funds are accounted for by using the modified accrual basis of accounting. The District's governmental funds had total revenues of \$4,908,683 and

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
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expenditures of \$3,673,260 for the year ended June 30, 2023. As of June 30, 2023, the unassigned fund balance of the District's general fund was \$5,450,767.

General Fund Budgeting Highlights

The actual revenue for the year ended June 30, 2023 was over budget by \$4,121,369. The most significant variance was impact aid. The actual expenditures for the year ended June 30, 2023 were over budget by \$1,643,894. The most significant variance was pupil transportation and tuition paid to other Districts. The District did not amend its budget.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. You may request a copy of this report by contacting Brandon Baumbach, Business Manager, Grand Forks Public School District, P.O. Box 6000, 2400 47th Avenue South, Grand Forks, ND 58201-3405, or email at bbaumbach020@mygfschools.org.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 4,680,593
Due From Federal Government	824,402
Total Assets	<u>5,504,995</u>
Liabilities	
Accounts Payable & Accrued Liabilities	<u>54,228</u>
Total Liabilities	<u>54,228</u>
Net Position	
Unrestricted	<u>5,450,767</u>
Total Net Position	<u>\$ 5,450,767</u>

See Notes to the Financial Statements

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary Government			
Governmental Activities			
Instruction			
Tuition Paid to Other Districts	\$ 3,013,239	\$ -	\$ (3,013,239)
Support Services			
Executive Administration Support	30,123	-	(30,123)
Business Office	73,016	-	(73,016)
Operations and Maintenance	185,242	-	(185,242)
Pupil Transportation	72,319	-	(72,319)
Pupil & Instructional Services	147,093	-	(147,093)
School Administrative Services	2,384	-	(2,384)
Career Technical Education	1,790	-	(1,790)
Capital Outlay	148,054	-	(148,054)
Total Support Services	660,021	-	(660,021)
Total Governmental Activities	<u>\$ 3,673,260</u>	<u>\$ -</u>	<u>(3,673,260)</u>
General Revenues			
Federal Aid not Restricted for a Specific Purpose			
Impact Aid			4,908,683
Total General Revenues			<u>4,908,683</u>
Change in Net Position			1,235,423
Net Position, Beginning			<u>4,215,344</u>
Net Position, Ending			<u>\$ 5,450,767</u>

See Notes to the Financial Statements

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2023

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	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Assets			
Cash and Cash Equivalents	\$ 4,680,593	\$ -	\$ 4,680,593
Due From Federal Government	824,402	-	824,402
Due from Other Funds	<u>327,614</u>	<u>-</u>	<u>327,614</u>
Total Assets	<u><u>\$ 5,832,609</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,832,609</u></u>
Liabilities			
Accounts Payable & Accrued Liabilities	\$ 54,228	\$ -	\$ 54,228
Due to Other Funds	<u>-</u>	<u>327,614</u>	<u>327,614</u>
Total Liabilities	<u><u>54,228</u></u>	<u><u>327,614</u></u>	<u><u>381,842</u></u>
Fund Balance			
Unassigned	<u>5,778,381</u>	<u>(327,614)</u>	<u>5,450,767</u>
Total Fund Balance	<u><u>5,778,381</u></u>	<u><u>(327,614)</u></u>	<u><u>5,450,767</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 5,832,609</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,832,609</u></u>

See Notes to the Financial Statements

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Federal Sources	\$ 4,908,683	\$ -	\$ 4,908,683
Total Revenues	<u>4,908,683</u>	<u>-</u>	<u>4,908,683</u>
Expenditures			
Tuition Paid to Other Districts	3,013,239	-	3,013,239
Executive Administration Support	30,123	-	30,123
Business Office	73,016	-	73,016
Operations and Maintenance	185,242	-	185,242
Pupil Transportation	72,319	-	72,319
Pupil & Instructional Services	147,093	-	147,093
School Administrative Services	2,384	-	2,384
Career Technical Education	1,790	-	1,790
Capital Outlay	93,682	54,372	148,054
Total Expenditures	<u>3,618,888</u>	<u>54,372</u>	<u>3,673,260</u>
Net Change in Fund Balance	1,289,795	(54,372)	1,235,423
Fund Balances, Beginning of Year	<u>4,488,586</u>	<u>(273,242)</u>	<u>4,215,344</u>
Fund Balances, End of Year	<u><u>\$ 5,778,381</u></u>	<u><u>\$ (327,614)</u></u>	<u><u>\$ 5,450,767</u></u>

See Notes to the Financial Statements

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY

The Grand Forks Air Force Base Public School District is a District in which five board members are appointed. The accompanying financial statements present the District's primary government.

The Grand Forks Air Force Base Public School District No. 140 contracts with the Grand Forks Public School District to provide educational services for the pupils that reside in the Grand Forks Air Force Base District. A copy of the Grand Forks Public School District No. 1 financial statements may be obtained through a request of the District's management.

Reporting entity - Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of an organization's governing body and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources. Component units may also include organizations that are fiscally dependent on the District. Fiscal dependence can include the District's approval of the budget, issuance of debt, and/or levying of taxes for the organization.

Based on the above criteria, there are no component units included in the District's reporting entity.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

Basis of Presentation

The District's basic financial statements consist of government-wide statements and fund financial statements.

Government-wide Financial Statements

The government-wide financial statements consist of a statement of net position and a statement of activities. These statements display information about the District as a whole.

The statement of net position presents the financial condition of the governmental activities of the District at year-end.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. The statement identifies the extent to which each governmental function is self-financing or drawing from the general revenues of the District. Direct expenses are expenses that are specifically associated with a service, program, or department. The direct expenses are clearly identifiable to a particular function. Program revenues include charges to recipients for goods or services offered by the program, grants and contributions that are restricted to meet the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues of the District.

The Government-wide financial statements do not include fiduciary funds or component units that are fiduciary in nature.

Fund Financial Statements

In order to aid financial management and to demonstrate legal compliance, the District segregates transactions related to certain functions or activities in separate funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The focus of the governmental fund financial statements is on major funds. Each major fund is presented as a separate column in the fund financial statements. Non-major funds are aggregated and presented in a single column. The Fiduciary fund is reported by type.

Reconciliations

Accounting principles generally accepted in the United States of America require that all significant differences between the government wide financial statements and the fund financial statements be presented as part of the basic financial statements. The nature of the District's operations does not create any differences between the two statements and therefore the required reconciliation is not necessary.

Fund Accounting

The District's funds consist of the following:

Governmental Funds

Governmental funds are utilized to account for most of the District's governmental functions. The reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which the obligation will be paid. Fund balance represents the difference between the governmental fund assets and liabilities. The District's major governmental funds are as follows:

General Fund

This fund is the general operating fund of the District. It accounts for all financial resources except those requiring to be accounted for in another fund, including Student Activity Fund.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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Capital Projects

This fund accounts for the financial resources related to the capital outlays made by the District. Grand Forks Public School District No. 1 owns all of the facilities and capital assets utilized by the Grand Forks Air Force Base Public School District No. 140. However, the Grand Forks Air Force Base Public School District No. 140 is required to provide for some of the maintenance and capital improvements made to the facilities located at the Grand Forks Air Force Base. Capital projects funds are used to account and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Measurement Focus and Basis of Accounting

Measurement Focus

Government-wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the District are included in the statement of net position.

Fund Financial Statements:

The governmental funds are accounted for using a flow of current financial resources measurement focus. Under this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources.

The current financial resources measurement focus differs from the manner in which the governmental activities of the government-wide financial statements are prepared. The nature of the District's operations does not create any differences between the two statements and therefore the required reconciliation is not necessary.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

Government-wide financial statements are prepared on the accrual basis of accounting. Under 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.

The District's governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of its fiscal year. Expenditures are generally recorded as the related fund liability is incurred.

Revenues – Exchange and Non-Exchange Transactions

Exchange transactions are transactions in which each party gives and receives essentially equal value. Under the accrual basis of accounting, revenue for exchange transactions is recorded when the exchange takes place. Under the modified accrual basis of accounting, revenue for exchange transactions is recorded when the resources are measurable and available.

Non-exchange transactions include transactions in which the District receives value without directly providing value in return. Non-exchange transactions include property taxes, grants, entitlements, and donations.

Under the accrual basis of accounting, property taxes are recorded as revenue in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recorded in the fiscal year in which all eligibility requirements have been satisfied. Under the modified accrual basis of accounting, revenue from non-exchange transactions must also be available before it is recorded in the financial records of the District.

Major revenue sources susceptible to accrual include: intergovernmental revenues and investment income.

Unearned Revenues

Unearned revenue arises when assets are recognized in the financial statements before the revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenues. On the governmental fund financial statements, receivables that will also not be collected during the availability period have been reported as unearned revenue.

Expenses and Expenditures

Governmental funds accounting measurement focus is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recorded in the fiscal year in which the related fund liability is incurred. Under the accrual basis of accounting, expenses are recorded when incurred.

Budgets and Budgetary Accounting

The District's Board follows the procedures established by North Dakota law for the budgetary process. The governing body of each School District, annually on or before the last day of July must levy taxes. The governing body of the School District may amend its tax levy and budget for the current fiscal year on or before the tenth day of October of each year. Taxes for School District purposes must be based upon an itemized budget statement which must show the complete expenditure by program of the District for the current fiscal year and the sources of the revenue from which it is to be financed. The School Board, in levying taxes, is limited by the amount necessary to be raised for the purpose of meeting the appropriations included in the school budget of the current fiscal year, and the sum necessary to be provided as an interim fund, together with a tax sufficient in amount to pay the interest on the bonded debt of the District and to provide a sinking fund to pay and discharge the principal thereon at maturity.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The administrator prepares the District's budget. The budget includes proposed expenditures and the means of financing them. The budget is prepared on modified accrual basis of accounting.
2. The Board reviews the budget, may makes revisions, and adopts the final budget at the September board meeting to ensure it is adopted before the fifteenth of October each year. The budget is than filed with the county auditor by October tenth of each year.
3. The budget may be amended during the year for any revenue and appropriations not anticipated at the time the budget was prepared, except no amendment changing the taxes levied can be made after October 15 of each year. The budget amounts shown in the financial statements are the final authorized amounts.
4. All appropriations lapse at the close of the District's fiscal year. The balance of the appropriation reverts to each respective fund and is available for future appropriation.

Cash and Cash Equivalents

The District considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Fair Value Measurements

The District accounts for all assets and liabilities that are being measured and reported on a fair value basis in accordance with GAAP. GAAP defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements.

When fair value measurements are required, various data is used in determining those values. This statement requires that assets and liabilities that are carried at fair value must be classified and disclosed in the following levels based on the nature of the data used.

- | | |
|----------|---|
| Level 1: | Quoted market prices in active markets for identical assets or liabilities. |
| Level 2: | Observable market-based inputs or unobservable inputs that are corroborated by market data. |
| Level 3: | Unobservable inputs that are not corroborated by market data. |

Capital Assets

General capital assets result from expenditures in the governmental funds. Grand Forks Public School District No. 1 provides and owns all of the real and personal property used by the Grand Forks Air Force Base Public School District No. 140. However, the Grand Forks Air Force Base Public School District No. 140 is required to provide for some of the maintenance and capital improvements made to the facilities located at the Grand Forks Air Force Base.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the District's government wide financial statements. The District's governmental fund financials report only those obligations that will be paid from current financial resources.

Deferred Outflows/Inflows 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 resource (expense/expenditure) until then. The District does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position 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 District does not have any items that qualify for reporting in this category.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted Net Position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted Net Position is the net amount of assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Net Position Flow Assumption – Sometimes the government will fund outlays for a particular purpose for both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Reservations and Designations

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – pre-paid items or inventories; or (b) legally or contractually required to be maintained intact.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the school board—the District’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification reflects the amounts constrained by the District’s “intent” to be used for specific purposes, but are neither restricted nor committed. The school board or superintendent has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned – This fund balance is the residual classification for the General fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, the District’s preference is to first use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

NOTE 3 DEPOSITS

In accordance with North Dakota laws, the District maintains deposits at a depository authorized by the School Board. The depository is a member of the Federal Reserve System.

North Dakota laws require that all public deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal at least 110% of the deposits not covered by insurance or bonds. The District was sufficiently protected at June 30, 2023.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt securities will adversely affect the fair values of an investment. The price of a debt security typically moves in the opposite direction of the change in interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or the other counterparty to an investment will not fulfill its obligations. North Dakota laws restrict allowable investments for public funds in order to safeguard the principle on investments. The District follows North Dakota law, which authorizes political subdivisions including school districts to invest surplus funds in:

- a) Bonds, treasury bills and notes, or other securities that are a direct obligation of, or an obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organizations created by an act of Congress.
- b) Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are of the type listed above.
- c) Certificates of Deposit fully insured by the Federal Deposit Insurance Corporation of the state.
- d) Certificates of deposit, savings deposits, or other deposits fully insured or guaranteed by the Federal Deposit Insurance Corporation and placed for the benefit of the public depositor by the public depository through an appropriate deposit placement service as determined by the commissioner of financial institutions.
- e) State and local securities:
 - 1) Any security that is general obligation of any state or local government with taxing powers and is rated in the highest three categories by a nationally recognized rating agency.
 - 2) An obligation of the state housing finance agency that is rated in the highest two categories by a nationally recognized rating agency.
 - 3) Any security that is a general obligation of a school district and is rated in the highest two categories by a nationally recognized rating agency.
 - 4) Obligations of this State and general obligations of its political subdivisions.
- f) Commercial paper issued by a United States corporation rated in the highest quality category by at least two nationally recognized rating agencies and matures in two hundred seventy days or less.

NOTE 4 DUE TO/FROM

The District has a due to the general fund of \$327,614 from the capital projects fund to cover the deficit cash at June 30, 2023.

NOTE 5 DEFICIT FUND BALANCE

The capital projects fund has a deficit fund balance of \$327,614 that is expected to be addressed with future revenues or transfers.

NOTE 6 COMMITMENTS AND CONTINGENCIES

A. Agreement with Grand Forks Public School District No. 1

The Grand Forks Air Force Base Public School District No. 140 contracts with the Grand Forks Public School District No. 1 to provide educational services for the pupils that reside in the Grand Forks Air Force Base District. The contract amount is tied to the amount of federal and state aid received for those students.

B. Estimates

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

C. Grants

The District receives funding from various grants which are governed by various rules and regulations of the grantor agency. Costs charged to the grant program are subject to audit and adjustment by the grantor agency, therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at June 30, 2023, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grant, therefore, no provision has been recorded in the accompanying financial statements for such contingency.

D. Impact Aid

The District receives funding from the Federal Government through the Impact Aid program which is designed to provide additional funding to local school districts that include parcels of land that are owned by the Federal Government and thus exempt from local property taxes or have expenditures that are affected by the enrollment of federally connected children. The amount of funding allocated to each eligible school district is based on an annual count of federally connected children.

NOTE 7 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The District carries commercial insurance for risks of loss, including workers' compensation and employee health and accident insurance.

The State Bonding Fund currently provides the District with blanket fidelity bond coverage with a \$2,000,000 limit of liability. The State Bonding Fund does not currently charge any premium for this coverage.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 NEW PRONOUNCEMENTS

GASB Statement No. 99, *Omnibus 2022*, provides guidance on the following accounting matters:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, enhances the accounting and financial reporting requirements for accounting changes and error corrections. The standard is effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences through aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The standard is effective for fiscal years beginning after December 15, 2023.

Management has not yet determined what effect these statements will have on the District's financial statements.

NOTE 9 SUBSEQUENT EVENTS

No significant events occurred subsequent to the District's year end. Subsequent events have been evaluated through January 26, 2024, which is the date these financial statements were available to be issued.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
Federal Sources	\$ 787,314	\$ 4,908,683	\$ 4,121,369
Total Revenues	<u>787,314</u>	<u>4,908,683</u>	<u>4,121,369</u>
Expenditures			
Tuition Paid to Other Districts	759,979	3,013,239	2,253,260
Executive Administration Support	37,024	30,123	(6,901)
Business Office	73,205	73,016	(189)
Operations and Maintenance	196,773	185,242	(11,531)
Pupil Transportation	100,701	72,319	(28,382)
Pupil & Instructional Services	688,859	147,093	(541,766)
School Administrative Services	2,646	2,384	(262)
Career Technical Education	1,776	1,790	14
Capital Outlay	<u>114,031</u>	<u>93,682</u>	<u>(20,349)</u>
Total Expenditures	<u>1,974,994</u>	<u>3,618,888</u>	<u>1,643,894</u>
Net Change in Fund Balance	(1,187,680)	1,289,795	2,477,475
Fund Balances, Beginning of Year	<u>4,488,586</u>	<u>4,488,586</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 3,300,906</u>	<u>\$ 5,778,381</u>	<u>\$ 2,477,475</u>

See Note to the Required Supplementary Information

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
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NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING:

The District's board follows the procedures established by North Dakota law for the budgetary process. The governing body of each School District, annually on or before the last day of July must levy taxes. The governing body of the School District may amend its tax levy and budget for the current fiscal year on or before the tenth day of October of each year. Taxes for School District purposes must be based upon an itemized budget statement which must show the complete expenditure by program of the District for the current fiscal year and the sources of the revenue from which it is to be financed. The school board, in levying taxes, is limited by the amount necessary to be raised for the purpose of meeting the appropriations included in the school budget of the current fiscal year, and the sum necessary to be provided as an interim fund, together with a tax sufficient in amount to pay the interest on the bonded debt of the District and to provide a sinking fund to pay and discharge the principal thereon at maturity.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The administration prepares the District's budget. The budget includes proposed expenditures and the means of financing them. The budget is prepared on the modified accrual basis of accounting.
2. The Board reviews the budget, may make revisions, and adopts the final budget on or before September 30 of each year. The budget is then filed with the county auditor by October 10 of each year.
3. The budget may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared, except no amendment changing the taxes levied can be made after October 10 of each year. The budget amounts shown in the financial statements are the final authorized amounts.
4. All appropriations lapse at the close of the District's fiscal year. The balance of the appropriation reverts back to each respective fund and is available for future appropriation.

Expenditures in the general fund were over budget by \$1,643,894 for the year ended June 30, 2023.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal AL Number</u>	<u>Amount</u>
<u>U.S. Department of Defense</u>		
Direct Programs:		
Competitive Grants: Promoting K-12 Student Achievement at Military Connected Schools	12.556	\$ <u>230,722</u>
Total U.S. Department of Defense		<u>230,722</u>
<u>U.S. Department of Education</u>		
Direct Programs:		
Impact Aid	84.041	<u>4,677,961</u>
Total U.S. Department of Education		<u>4,677,961</u>
Total Expenditures of Federal Awards		<u><u>\$ 4,908,683</u></u>

See the Notes to the Schedule of Expenditures of Federal Awards

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards (the "Schedule") are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 2 INDIRECT COST RATE

Grand Forks Air Force Base Public School District No. 140 has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 BASIS OF PRESENTATION

The accompanying Schedule includes the federal award activity of the Grand Forks Air Force Base Public School District No. 140 under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Grand Forks Air Force Base Public School District No. 140, it is not intended to and does not present the financial position or changes in net position of Grand Forks Air Force Base Public School District No. 140. The amounts reported on the schedule have been reconciled to and are in agreement with amounts recorded in the accounting records from which the financial statements have been reported.

**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**

To the Board of Education
Grand Forks Air Force Base Public School District No. 140
Grand Forks Air Force Base, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Grand Forks Air Force Base Public School District No. 140 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 26, 2024.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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. We identified a certain deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

District response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

January 26, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Grand Forks Air Force Base Public School District No. 140
Grand Forks Air Force Base, North Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grand Forks Air Force Base Public School District No 140's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

January 26, 2024

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
Page 64 of 291

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 yes x no

Significant deficiency(ies) identified that are
not considered to be material weaknesses?

 x yes none reported

Noncompliance material to financial
statements noted?

 yes x no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 yes x no

Significant deficiency(ies) identified that are
not considered to be material weaknesses?

 yes x none reported

Type of auditor's report issued on compliance
for major programs:

Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with 2 CFR 200.516(a)?

 yes x no

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
---------------------	---

84.041	Impact Aid
--------	------------

Dollar threshold used to distinguish
between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 x yes no

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
Page 65 of 291

SECTION II - FINANCIAL STATEMENT FINDINGS

2023-001: Report Preparation – Significant Deficiency

Criteria

An appropriate system of internal controls requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

The District elected to not allocate resources for the preparation of the financial statements.

Effect

There is an increased risk of material misstatement to the District's financial statements.

Recommendation

We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and consider preparing them in the future. As a compensating control the entity should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Indication of Repeat Finding

Yes – see prior year audit finding 2022-002.

Views of Responsible Officials and Planned Corrective Actions

The District will continue to have the auditor prepare the financial statements; however, the District has established an internal control policy to document the annual review of the financial statements.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no findings which are required to be reported under this section.

GRAND FORKS AIR FORCE BASE PUBLIC SCHOOL DISTRICT NO. 140
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
Page 66 of 291

2022-001: Report Preparation – Significant Deficiency

Criteria

An appropriate system of internal controls requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

The District elected to not allocate resources for the preparation of the financial statements.

Effect

There is an increased risk of material misstatement to the District's financial statements.

Recommendation

We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and consider preparing them in the future. As a compensating control the entity should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Indication of Repeat Finding

No.

Views of Responsible Officials and Planned Corrective Actions

The District will continue to have the auditor prepare the financial statements; however, the District has established an internal control policy to document the annual review of the financial statements.

Brandon Baumbach
Business Manager

Department Phone: 701.787.4885
Direct Phone: 701.746.2205, Ext. 7126
Fax: 701.772.7739
bbaumbach020@mygfschools.org

Corrective Action Plan
June 30, 2023

2023-001

Contact Person – Brandon Baumbach, Business Manager

Corrective Action Plan – The District will approve an internal control policy to document the review of the financial statements.

Completion Date – Ongoing.



Mark Sanford Education Center
2400 47th Ave. S
Grand Forks, ND 58201-3405



PO Box 6000
Grand Forks, ND 58206-6000



www.gfschools.org

Equal opportunity employer

Grand Forks School District prohibits discrimination and harassment based on race, color, religion, sex, sexual orientation, gender identity, gender expression, national origin, ancestry, disability, age, or other status protected by law. The District also provides equal access to the Boy Scouts and other designated youth groups, as required by federal law.

**GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
GRAND FORKS, NORTH DAKOTA**

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
ROSTER OF SCHOOL OFFICIALS – UNAUDITED
AT JUNE 30, 2023

Dr. Eric Lunn	President
Amber Flynn	Vice President
Josh Anderson	Board Member
Dave Berger	Board Member
Monte Gaukler	Board Member
Joel Larson	Board Member
Jeff Manley	Board Member
Bill Palmiscno	Board Member
Cynthia Shabb	Board Member
Dr. Terry Brenner	Superintendent
Matt Bakke (Effective July 19, 2023)	Assistant Superintendent of Elementary Education
Catherine Gillach	Associate Superintendent of Secondary Education
Brandon Baumbach	Business Manager

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Grand Forks Public School District No. 1
Grand Forks, North Dakota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grand Forks Public School District No. 1, Grand Forks, North Dakota, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements 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 Grand Forks Public School District No. 1, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of District's contributions to TFFR retirement plan, and schedule of District's proportionate share of net pension liability and notes as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the roster of school officials but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS NORTH DAKOTA**

January 26, 2024

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023

The discussion and analysis of Grand Forks Public School District's financial performance provides an overall review of the District's financial activities for the year ended June 30, 2023. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the basic financial statements and related notes to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for 2023 are as follows:

- Net position of the District increased by \$3,997,147 as a result of the current year's operations. Of the increase, \$1,911,244 was due to changes within the TFFR pension plan liability and deferred amounts.
- Governmental net position totaled \$8,703,060.
- The District's general fund had \$120,605,578 in total revenues, \$121,596,694 in expenditures and \$2,274,498 in other financing sources. Overall, the general fund balance increased by \$1,283,382 for the year ended June 30, 2023, and now totals \$12,001,895.

Using this Annual Report

This annual report consists of a series of financial statements and related footnotes. These statements are organized so the reader can understand Grand Forks Public School District No. 1 as a financial whole. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds with all other non-major funds presented in total in one column.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did the District do financially during the year ended June 30, 2023?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows/outflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, current property tax laws in North Dakota, facility condition, required educational programs, and other factors.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

In the Statement of Net Position and the Statement of Activities, the District reports governmental activities. Governmental activities are the activities where most of the District's programs and services are reported, including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation, and extracurricular activities.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the General Fund, Special Assessment Fund, Food Service Fund, and Building Fund.

Governmental Funds

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Financial Analysis of the District as a Whole

Recall that the Statement of Net Position provides the perspective of the District as a whole.

The increase in long-term liabilities was largely due to the Issuance of the 2022A Limited Tax School Building Bonds issued for \$13,266,000 and an increase in the net pension liability during the year of \$24,216,751 offset by annual payments of bonds during the year.

The District's net position of \$8,703,060 is segregated into three separate categories. Net investment in capital assets represents \$60,680,042 of the District's entire net position. It should be noted that these resources are not available for future spending. Restricted net position of \$14,000,048 represents amounts that are externally restricted as to their use. The unrestricted net position is available to meet the District's ongoing obligations.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Table 1 provides a summary of the District's net position as of June 30, 2023.

Table 1
Net Position

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Assets			
Current Assets	\$ 36,298,036	\$ 28,507,799	\$ 7,790,237
Non-Current Assets	<u>99,483,800</u>	<u>92,106,364</u>	<u>7,377,436</u>
Total Assets	<u>135,781,836</u>	<u>120,614,163</u>	<u>15,167,673</u>
Deferred Outflows of Resources	<u>16,056,360</u>	<u>9,572,919</u>	<u>6,483,441</u>
Liabilities			
Current Liabilities	4,364,735	3,945,803	418,932
Long-Term Liabilities	<u>131,279,999</u>	<u>94,400,410</u>	<u>36,879,589</u>
Total Liabilities	<u>135,644,734</u>	<u>98,346,213</u>	<u>37,298,521</u>
Deferred Inflows of Resources	<u>7,490,402</u>	<u>27,134,956</u>	<u>(19,644,554)</u>
Net Position			
Net Investment in Capital Assets	60,680,042	68,959,863	(8,279,821)
Restricted	14,000,048	5,952,571	8,047,477
Unrestricted	<u>(65,977,030)</u>	<u>(70,206,521)</u>	<u>4,229,491</u>
Total Net Position	<u>\$ 8,703,060</u>	<u>\$ 4,705,913</u>	<u>\$ 3,997,147</u>

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Table 2 shows the changes in net position for the fiscal year ended June 30, 2023.

Table 2
Changes in Net Position

	2023	2022	Change
Revenues			
Program Revenues:			
Charges for Services	\$ 7,648,280	\$ 5,995,225	\$ 1,653,055
Operating Grants and Contributions	26,004,084	28,291,932	(2,287,848)
Capital Grants and Contributions	-	123,456	(123,456)
General Revenues:			
Taxes	28,816,031	27,663,195	1,152,836
State Aid	66,615,705	65,925,201	690,504
Gain on Sale of Capital Assets	523,769	611,673	(87,904)
Other	3,287,267	2,433,690	853,577
Total Revenues	<u>132,895,136</u>	<u>131,044,372</u>	<u>1,850,764</u>
Expenses			
Instruction	74,029,650	67,998,202	6,031,448
Support Services:			
Pupil and Instructional Staff Services	17,109,378	13,306,798	3,802,580
Headstart	646,830	456,734	190,096
Special Education	3,169,755	2,458,863	710,892
Career Technical Education	430,415	282,162	148,253
General Administration Services	1,880,699	2,507,282	(626,583)
School Administration Services	6,074,637	6,101,784	(27,147)
Business Services	1,964,901	2,030,805	(65,904)
Operations and Maintenance	10,279,254	10,570,892	(291,638)
Pupil Transportation Services	1,426,546	1,697,826	(271,280)
Extracurricular Activities	5,114,890	4,629,696	485,194
Food Services	4,954,788	4,785,132	169,656
Community Services	819,920	754,393	65,527
Interest on Long-Term Debt	806,590	360,489	446,101
Bond Costs	189,736	2,501	187,235
Total Expenses	<u>128,897,989</u>	<u>117,943,559</u>	<u>10,954,430</u>
Increase (Decrease) in Net Position	<u>3,997,147</u>	<u>13,100,813</u>	<u>(9,103,666)</u>
Net Position - Beginning	<u>4,705,913</u>	<u>(8,394,900)</u>	<u>13,100,813</u>
Net Position - Ending	<u>\$ 8,703,060</u>	<u>\$ 4,705,913</u>	<u>\$ 3,997,147</u>

Property taxes constituted 22%, unrestricted state aid 50%, operating grants and contributions 20%, and charges for services made up 6% of the total revenues of governmental activities of the District for fiscal year 2023. Instruction comprises 57% of District expenses. The increase in instructional expense in the fiscal 2023 year compared to the fiscal 2022 year is predominantly due to increased instructional costs.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and other unrestricted revenues.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Table 3
Cost of Services

	Total Cost for Year Ended 06/30/23	Net Cost for Year Ended 06/30/23	Total Cost for Year Ended 06/30/22	Net Cost for Year Ended 06/30/22
Instruction	\$ 74,029,650	\$ 47,166,659	\$ 67,998,202	\$ 41,905,317
Support Services:				
Pupil and Instructional Staff Services	17,109,378	17,109,378	13,306,798	13,306,798
Headstart	646,830	646,830	456,734	456,734
Special Education	3,169,755	3,169,755	2,458,863	2,458,863
Career Technical Education	430,415	344,880	282,162	221,997
General Administration Services	1,880,699	1,880,699	2,507,282	2,507,282
School Administration Services	6,074,637	6,074,637	6,101,784	6,101,784
Business Services	1,964,901	1,964,901	2,030,805	2,030,805
Operations and Maintenance	10,279,254	10,276,544	10,570,892	10,444,161
Pupil Transportation Services	1,426,546	693,518	1,697,826	959,023
Extracurricular Activities	5,114,890	4,480,237	4,629,696	3,952,220
Food Services	4,954,788	(378,659)	4,785,132	(1,929,421)
Community Services	819,920	819,920	754,393	754,393
Interest on Long-Term Debt	806,590	806,590	360,489	360,489
Bond Costs	189,736	189,736	2,501	2,501
Total Expenses	<u>\$ 128,897,989</u>	<u>\$ 95,245,625</u>	<u>\$ 117,943,559</u>	<u>\$ 83,532,946</u>

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and pupil. Pupils and instructional staff include the activities involved with assisting staff with the content and process of teaching to pupils. General administration, school administration, and business services include expenses associated with administrative and financial supervision of the District. Operation and maintenance of plant activities involve maintaining the school grounds, buildings, and equipment in an effective working condition. Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by state law. Extracurricular activities include expenses related to student activities provided by the District which are designed to provide opportunities for pupils to participate in school events, public events, or a combination of these for the purposes of motivation, enjoyment, and skill improvement. Food Services include expenses directly dealing with providing breakfast and lunch service to students and staff of the District.

Interest on long-term debt involves the transactions associated with the payment of interest and other related charges to debt of the District.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Financial Analysis of the District's Governmental Funds

The focus of the District's governmental funds is to provide information on the near-term inflows, outflows, and balances of available resources. Unassigned fund balance generally may be used as a measure of the District's net resources available for spending at the end of the fiscal year. These funds are accounted for by using the modified accrual basis of accounting. The District's governmental funds had total revenues of \$132,438,133 and total expenditures of \$138,004,182 for the year ended June 30, 2023. As of June 30, 2023, the unassigned fund balance of the District's governmental funds was \$10,746,948.

General Fund Budgeting Highlights

During the course of the 2023 fiscal year, the District did not amend its budget.

The District's final budget for the general fund anticipated the expenditures and other financing uses would exceed revenues and other financing sources by \$472,016; the actual results show revenues and other financing sources would exceed expenditures and other financing uses by \$1,283,382.

- Revenues were more than projections, largely due to an increase of \$660,016 over the budgeted amount for investment income due to greater than anticipated return on the markets.
- The actual expenditures were above the budgeted figure, by \$657,977 in part due to increased extracurricular activities and pupil and instructional staff services expenditures.

The General Fund ended with a fund balance of \$12,001,895 which was \$1,755,398 over the final budgeted amount.

Capital Assets

As of June 30, 2023, the District had \$99,483,800 invested in capital assets. Table 4 shows balances as of June 30, 2023 and 2022, respectively. See Note 5 for additional details.

Table 4
Capital Assets (Net of Depreciation/Amortization)

	<u>2023</u>	<u>2022</u>
School Sites and Other Lands	\$ 7,297,035	\$ 7,021,556
Buildings and Improvements	75,945,449	77,472,534
Furniture and Equipment	6,570,466	6,063,666
Construction in Progress	8,996,007	577,311
Right to Use Leased Assets	<u>674,843</u>	<u>971,297</u>
Total	<u>\$ 99,483,800</u>	<u>\$ 92,106,364</u>

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Debt Administration

As of June 30, 2023, the District had \$133,536,839 in outstanding debt, with \$2,256,840 due within one year. The District had an overall increase in debt of \$37,114,090 from June 30, 2022 primarily due to the issuance of the 2022A Taxable Limited bonds of \$13,266,000, increase in net pension liability and offset by scheduled payments on bonds during the year. See Note 6 for additional details.

Table 5
Summary of Outstanding Long-Term Debt

	<u>2023</u>	<u>2022</u>
Bond and Notes Payable	\$ 37,839,939	\$ 24,282,489
Special Assessments Payable	278,904	102,643
Severance Payable	320,950	873,301
Sick Leave Payable	127,450	127,330
Lease Payable	684,915	969,056
Net Pension Liability	94,284,681	70,067,930
	<u>\$ 133,536,839</u>	<u>\$ 96,422,749</u>

For the Future:

Grand Forks Public School District No. 1 will continue to evaluate their financial status based on the demographics and needs of the District. Staffing will be based on current and projected enrollment and resources needed to assist the families. The District has added staff at different levels due to the availability of federal dollars to assist with the costs. There is sustainability in these resources based on the reorganization of the District and the increase in our land base valuation and potential enrollment. COVID dollars have been used to address additional costs related to preventative measures and addressing learning loss throughout the pandemic.

BUDGET AND TAX LEVY:

Fiscal Year 2023-2024

On October 9, 2023, The Grand Forks School Board gave final approval for the 2023-2024 general fund budget with estimated revenues of \$128,000,990 and estimated expenditures of \$130,462,595. The FY 2024-2023 property tax levy was based on 86 mills for general educational purposes, 20 mills for the building fund, 2 mills for special assessments, 3 mills for the special reserve fund, and 20.68 mills for sinking and interest funds.

Contacting the District's Financial Management:

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. You may request a copy of this report by contacting Brandon Baumbach, Business Manager, Grand Forks Public School District, P.O. Box 6000, 2400 47th Avenue South, Grand Forks, ND 58201-3405, or email at bbaumbach020@mygfschools.org.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
Assets	
Current Assets	
Cash and Cash Equivalents	\$ 19,388,537
Cash with Escrow Agent	3,351,474
Investments	3,278,330
Accounts Receivable	7,931,554
Interest Receivable	603,756
Property Taxes Receivable	1,360,483
Inventory	<u>383,902</u>
Total Current Assets	<u>36,298,036</u>
Non-Current Assets	
Non Depreciable Capital Assets	16,293,042
Capital Assets, Net of Accumulated Depreciation	82,515,915
Right to Use Leased Assets, Net of Amortization	<u>674,843</u>
Total Non-Current Assets	<u>99,483,800</u>
Total Assets	<u>135,781,836</u>
Deferred Outflows of Resources	
Cost Sharing Defined Benefit Pension Plan - TFFR	<u>16,056,360</u>
Total Deferred Outflows of Resources	<u>16,056,360</u>
Liabilities	
Current Liabilities	
Accounts Payable and Other Accrued Liabilities	907,579
Accrued Expenses	131,644
Salaries Payable	369,038
Accrued Interest	556,717
Unearned Revenue	142,917
Current Portion of Non-Current Liabilities	<u>2,256,840</u>
Total Current Liabilities	<u>4,364,735</u>
Non-Current Liabilities	
Sick Leave Payable	127,450
Severance Payable	320,950
Special Assessments Payable	278,904
Lease Payable	684,915
Bonds and Notes Payable, net of related premium	37,839,939
Net Pension Liability	94,284,681
Less Current Portion	<u>(2,256,840)</u>
Total Non-Current Liabilities	<u>131,279,999</u>
Total Liabilities	<u>135,644,734</u>
Deferred Inflows of Resources	
Cost Sharing Defined Benefit Pension Plan - TFFR	<u>7,490,402</u>
Total Deferred Inflows of Resources	<u>7,490,402</u>
Net Position	
Net Investment in Capital Assets	60,680,042
Restricted For:	
Building Projects	10,345,283
Special Assessments	1,593,052
Special Reserve Fund	1,044,817
Student Activities	1,016,896
Unrestricted	<u>(65,977,030)</u>
Total Net Position	<u>\$ 8,703,060</u>

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Governmental Activities					
Primary Government					
Governmental Activities:					
Instruction					
Regular	\$ 49,906,383	\$ 4,507,125	\$ 15,569,340	\$ -	\$ (29,829,918)
Special Education	18,945,527	419,352	2,388,927	-	(16,137,248)
Career Technical Education	3,664,506	-	956,047	-	(2,708,459)
Headstart	1,513,234	-	3,022,200	-	1,508,966
Total Instruction	74,029,650	4,926,477	21,936,514	-	(47,166,659)
Support Services:					
Pupil and Instructional Staff Services	17,109,378	-	-	-	(17,109,378)
Headstart	646,830	-	-	-	(646,830)
Special Education	3,169,755	-	-	-	(3,169,755)
Career Technical Education	430,415	-	85,535	-	(344,880)
General Administration Services	1,880,699	-	-	-	(1,880,699)
School Administration Services	6,074,637	-	-	-	(6,074,637)
Business Services	1,964,901	-	-	-	(1,964,901)
Operations and Maintenance	10,279,254	2,710	-	-	(10,276,544)
Pupil Transportation Services	1,426,546	-	733,028	-	(693,518)
Extracurricular Activities	5,114,890	634,653	-	-	(4,480,237)
Food Services	4,954,788	2,084,440	3,249,007	-	378,659
Community Services	819,920	-	-	-	(819,920)
Interest on Long-Term Debt	806,590	-	-	-	(806,590)
Bond Costs	189,736	-	-	-	(189,736)
Total Support Services	54,868,339	2,721,803	4,067,570	-	(48,078,966)
Total Primary Government	\$ 128,897,989	\$ 7,648,280	\$ 26,004,084	\$ -	(95,245,625)
General Revenues					
Taxes					
Property Taxes, Levied for General Purpose					22,447,337
Property Taxes, Levied for Building Fund					5,089,885
Property Taxes, Levied for Special Assessment					512,530
Property Taxes, Levied for Special Reserve					766,279
State Aid Not Restricted for Specific Purposes					
Per Pupil Aid					66,615,705
Sale of CTE Houses					523,769
Interest Income and Other Revenues					3,287,267
Total General Revenues					99,242,772
Change in Net Position					3,997,147
Net Position, Beginning					4,705,913
Net Position, Ending					\$ 8,703,060

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Special Assessment Fund	Food Service Fund	Building Fund	Special Reserve Fund (Nonmajor)	Total Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 2,068,603	\$ 1,568,424	\$ 4,541,180	\$ 6,378,499	\$ 1,007,979	\$ 15,564,685
Cash with Escrow Agent	-	-	-	3,351,474	-	3,351,474
Investments	3,154,827	-	-	26,348	-	3,181,175
Property Taxes Receivable	1,057,320	24,628	-	241,697	36,838	1,360,483
Accounts Receivable	7,568,060	-	363,494	-	-	7,931,554
Interest Receivable	-	-	-	303,533	-	303,533
Inventory	238,051	-	145,851	-	-	383,902
Total Assets	\$ 14,086,861	\$ 1,593,052	\$ 5,050,525	\$ 10,301,551	\$ 1,044,817	\$ 32,076,806
Liabilities						
Accounts Payable	\$ 261,378	\$ -	\$ 59,434	\$ 3,307	\$ -	\$ 324,119
Accrued Liabilities	131,644	-	-	-	-	131,644
Salaries Payable	358,332	-	10,706	-	-	369,038
Severance Payable	320,950	-	-	-	-	320,950
Unearned Revenue	-	-	142,917	-	-	142,917
Total Liabilities	1,072,304	-	213,057	3,307	-	1,288,668
Deferred Inflows of Resources						
Unavailable Revenue - Property Taxes	1,012,662	22,541	-	223,019	33,713	1,291,935
Total Deferred Inflows of Resources	1,012,662	22,541	-	223,019	33,713	1,291,935
Fund Balance						
Non-Spendable	238,051	-	145,851	-	-	383,902
Restricted	1,016,896	1,570,511	-	10,075,225	1,011,104	13,673,736
Assigned	-	-	4,691,617	-	-	4,691,617
Unassigned	10,746,948	-	-	-	-	10,746,948
Total Fund Balance	12,001,895	1,570,511	4,837,468	10,075,225	1,011,104	29,496,203
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 14,086,861	\$ 1,593,052	\$ 5,050,525	\$ 10,301,551	\$ 1,044,817	\$ 32,076,806

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE DISTRICT WIDE STATEMENT OF NET POSITION
JUNE 30, 2023

Fund balance - governmental funds \$ 29,496,203

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

Capital assets used in the governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

Cost of Capital Assets	\$	176,890,076	
Less: Accumulated Depreciation		(76,874,024)	
Less: Accumulated Amortization		(532,252)	
Net			99,483,800

Net deferred outflows/(inflows) of resources relating to the cost sharing of defined benefit plans in the governmental activities are not financial resources and, therefore, are not reported as deferred outflows/(inflows) of resources in the governmental funds. 8,565,958

Property taxes receivable will be collected during the year, but are not available soon enough to pay for the current period's expenditures, and, therefore are unavailable in the governmental funds. 1,291,935

The District accounts for its self-funded health insurance plan as an internal service fund. The assets and liabilities of the internal service fund are included with the governmental activities. 3,337,547

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These long-term liabilities consisted of the following:

Bonds Payable	\$	37,133,469	
Premium on Bonds		706,470	
Special Assessments Payable		278,904	
Lease Payable		684,915	
Sick Leave Payable		127,450	
Net Pension Liability		94,284,681	
Total			(133,215,889)

Interest receivable/payable is not due and payable in the current period and, therefore, is not reported as a receivable/liability in the governmental funds. (256,494)

Net Position - Governmental Activities **\$ 8,703,060**

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Special Assessment Fund	Food Service Fund	Building Fund	Special Reserve Fund (Nonmajor)	Total Governmental Funds
Revenues						
Property Taxes	\$ 22,514,102	\$ 512,530	\$ -	\$ 5,089,885	\$ 766,279	\$ 28,882,796
Other Local Sources	2,263,296	-	39,294	185,000	-	2,487,590
Intergovernmental	89,375,056	-	3,244,732	-	-	92,619,788
Charges for Services	5,563,840	-	2,084,440	-	-	7,648,280
Contributions and Donations	23,369	-	-	-	-	23,369
Investment Income (loss)	630,016	-	506	(90,111)	-	540,411
Other Income	235,899	-	-	-	-	235,899
Total Revenues	<u>120,605,578</u>	<u>512,530</u>	<u>5,368,972</u>	<u>5,184,774</u>	<u>766,279</u>	<u>132,438,133</u>
Expenditures						
Current:						
Instruction:						
Pupil and Instructional Staff Services	49,251,112	-	-	-	-	49,251,112
Special Education	18,380,902	-	-	-	-	18,380,902
Career Technical Education	3,560,379	-	-	-	-	3,560,379
Headstart	1,467,929	-	-	-	-	1,467,929
Total Instruction	<u>72,660,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,660,322</u>
Support Services:						
Pupil and Instructional Staff Services	14,735,780	-	-	-	-	14,735,780
Headstart	633,379	-	-	-	-	633,379
Special Education	3,097,730	-	-	-	-	3,097,730
Career Technical Education	422,192	-	-	-	-	422,192
General Administrative Services	1,805,295	-	-	998	-	1,806,293
School Administrative Services	5,895,413	-	-	-	-	5,895,413
Business Services	1,905,250	-	-	-	-	1,905,250
Operations and Maintenance	9,348,686	-	-	-	-	9,348,686
Pupil Transportation Services	1,376,547	-	-	-	-	1,376,547
Extracurricular	4,978,365	-	-	-	-	4,978,365
Food Services	19,056	-	4,790,617	-	-	4,809,673
Community Services	797,502	-	-	-	-	797,502
Capital Outlay	3,576,036	21,534	129,132	9,654,566	-	13,381,268
Debt Service:	-	-	-	-	-	-
Principal	318,212	100,000	-	917,290	-	1,335,502
Interest and Other Fees	26,929	11,450	-	592,165	-	630,544
Bond Costs	-	-	-	189,736	-	189,736
Total Support Services	<u>48,936,372</u>	<u>132,984</u>	<u>4,919,749</u>	<u>11,354,755</u>	<u>-</u>	<u>65,343,860</u>
Total Expenditures	<u>121,596,694</u>	<u>132,984</u>	<u>4,919,749</u>	<u>11,354,755</u>	<u>-</u>	<u>138,004,182</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(991,116)</u>	<u>379,546</u>	<u>449,223</u>	<u>(6,169,981)</u>	<u>766,279</u>	<u>(5,566,049)</u>
Other Financing Sources (Uses)						
Proceeds from Long Term Debt	736,500	-	-	13,266,000	-	14,002,500
Proceeds from Premium on Long Term Debt	-	-	-	634,751	-	634,751
Sale of CTE House	523,769	-	-	-	-	523,769
Transfers In	1,014,229	-	-	-	-	1,014,229
Transfers Out	-	-	-	-	(1,014,229)	(1,014,229)
Total Other Financing Sources (Uses)	<u>2,274,498</u>	<u>-</u>	<u>-</u>	<u>13,900,751</u>	<u>(1,014,229)</u>	<u>15,161,020</u>
Net Change in Fund Balances	<u>1,283,382</u>	<u>379,546</u>	<u>449,223</u>	<u>7,730,770</u>	<u>(247,950)</u>	<u>9,594,971</u>
Fund Balances, Beginning of Year	<u>10,718,513</u>	<u>1,190,965</u>	<u>4,388,245</u>	<u>2,344,455</u>	<u>1,259,054</u>	<u>19,901,232</u>
Fund Balances, End of Year	<u>\$ 12,001,895</u>	<u>\$ 1,570,511</u>	<u>\$ 4,837,468</u>	<u>\$ 10,075,225</u>	<u>\$ 1,011,104</u>	<u>\$ 29,496,203</u>

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE TO THE DISTRICT WIDE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Total net changes in fund balances - Governmental Funds \$ 9,594,971

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Capital outlays are reported in Governmental Funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Outlay	\$ 11,190,107	
Depreciation Expense	(3,516,217)	
Amortization expense	<u>(296,454)</u>	
Difference		7,377,436

The issuance of long-term debt provides current financial resources to the governmental funds, but the issuance of long-term debt increases the liabilities in the statement of net position. (14,637,251)

The repayment of long-term debt is reported as an expenditure in the governmental funds. However, the repayment reduces long-term liabilities in the statement of net position. 1,322,348

Amortization of premium on bond 41,594

Changes in deferred outflows and inflows of resources related to the net pension liability 26,127,995

Change in net pension liability (24,216,751)

Some revenues will not be collected for several months after the District's fiscal year end. These revenues are not considered "available" revenues in the governmental funds. These consist of:
Unavailable property taxes (66,765)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the governmental 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. (223,838)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:
Sick Leave (120)
Long-Term Severance 306,003
Special Assessments (176,261)

An internal service fund is used by the District to account for its self-funded health insurance plan. The net income of the internal service fund is reported with the governmental activities. (1,452,214)

Change in Net Position - Governmental Activities \$ 3,997,147

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2023

	Governmental Activities
	<u>Internal Service Funds</u>
Assets	
Cash and Cash Equivalents	\$ 3,823,852
Investments	97,155
Total Assets	<u>3,921,007</u>
Liabilities	
Accounts Payable and Accrued Liabilities	<u>583,460</u>
Total Liabilities	<u>583,460</u>
Net Position	
Unrestricted	<u>3,337,547</u>
Total Net Position	<u>\$ 3,337,547</u>

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
STATEMENT REVENUES, EXPENDITURES AND CHANGES IN NET POSITION –
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
Revenues	
Insurance Contributions	\$ 10,565,976
Total Revenues	<u>10,565,976</u>
Expenses	
Health Claims Paid	10,152,231
Insurance Premiums Paid and Administrative Charges	<u>1,871,018</u>
Total Expenses	<u>12,023,249</u>
Operating Income (Loss)	<u>(1,457,273)</u>
Non-Operating Revenues (Expenses)	
Interest Income (loss)	<u>5,059</u>
Total Non-Operating Revenues (Expenses)	<u>5,059</u>
Change in Net Position	(1,452,214)
Total Net Position, Beginning of Year	<u>4,789,761</u>
Total Net Position, End of Year	<u><u>\$ 3,337,547</u></u>

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Governmental Activities</u>
	<u>Internal Service Funds</u>
Cash Flow From Operating Activities:	
Cash Received from Charges to Other Funds	\$ 10,566,552
Cash Paid to Insurance Claims by Operating Activities	(12,126,948)
Net Cash Provided (Used) by Operating Activities	<u>(1,560,396)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 (1,560,396)
 Cash and Cash Equivalents - Beginning of Year	 <u>5,384,248</u>
 Cash and Cash Equivalents - End of Year	 <u><u>\$ 3,823,852</u></u>
 Reconciliation of Operating Income to Net Cash Provided (Used) By Operating Activities:	
Operating Income (Loss)	\$ (1,457,273)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Changes in Assets:	
Accounts Receivable	576
Changes in Liabilities:	
Accounts Payable and Accrued Liabilities	<u>(103,699)</u>
 Net Cash Provided (Used) by Operating Activities	 <u><u>\$ (1,560,396)</u></u>

See Notes to the Financial Statements

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY

The Grand Forks Public School District operates the public schools in the City of Grand Forks, North Dakota. There are twelve elementary schools, four middle schools, two senior high schools, and one alternative school.

Reporting Entity – Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of an organization's governing body and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources. Component units may also include organizations that are fiscally dependent on the District. Fiscal dependence can include the District's approval of the budget, issuance of debt, and/or levying of taxes for the organization.

Based on these criteria, the Grand Forks School District Building Authority is included in the District's reporting entity as a blended component unit in the general fund.

The Grand Forks School District Building Authority leases various facilities and capital improvements to the Grand Forks Public School District. The Building Authority does not prepare any external financial statements.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

Basis of Presentation

The District's basic financial statements consist of government-wide statements and fund financial statements.

Government-wide Financial Statements

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements display information about the District as a whole.

The Statement of Net Position presents the financial condition of the governmental activities of the District at year end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. The statement identifies the extent to which each governmental function is self-financing or drawing from the general revenues of the District. Direct expenses are expenses that are specifically associated with a service, program or department. The direct expenses are clearly identifiable to a particular function. Program revenues include charges to recipients for goods or services offered by the program, and grants and contributions that are restricted to meet the operational or capital requirements of a particular program.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Revenues which are not classified as program revenues are presented as general revenues of the District.

The Government-wide financial statements do not include fiduciary funds or component units that are fiduciary in nature.

Fund Financial Statements

In order to aid financial management and to demonstrate legal compliance, the District segregates transactions related to certain functions or activities in separate funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The focus of the governmental fund financial statements is on major funds. Each major fund is presented as a separate column in the fund financial statements. Non-major funds are aggregated and presented in a single column. The fiduciary fund is reported by type.

Fund Accounting

The District's funds consist of the following:

Governmental Funds

Governmental funds are utilized to account for most of the District's governmental functions. The reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which the obligation will be paid. Fund balance represents the difference between the governmental fund assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. The District's major governmental funds are as follows:

General Fund

This fund is the general operating fund of the District. It accounts for all financial resources except those requiring to be accounted for in another fund.

Special Revenue Funds - Accounts for proceeds of specific revenue sources (other than permanent fund and major capital projects) that are legally restricted to expenditures for specific purposes. The District's special revenue funds and their purpose are as follows:

Special Assessment Fund - This fund accounts for the financial resources associated with special assessment projects at various sites.

Food Service Fund - This fund accounts for the financial resources associated with the District's hot lunch program.

Building Fund

This fund accounts for the financial resources associated with capital improvement projects at various sites.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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Proprietary Funds

The reporting focus of proprietary funds is on the determination of net income, financial position, and changes in financial position (economic resources). These funds are used to account for activities which are similar to those found in the private sector. The funds are maintained on the accrual basis of accounting.

Internal Service Funds

The reporting focus of internal service funds is on services provided by one fund of the District to other funds on a cost reimbursement basis. The District's only internal service fund consists of the following:

Self-funded Insurance Fund - This fund accounts for the financial transactions related to the District's self-funded health insurance plan.

Measurement Focus and Basis of Accounting

Measurement Focus

Government-wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, liabilities, and deferred inflows/outflows of resources associated with the operation of the District are included in the statement of net position.

Fund Financial Statements:

The governmental funds are accounted for using a flow of current financial resources measurement focus. Under this measurement focus, only current assets, current liabilities, and current deferred inflows/outflows of resources are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources.

The current financial resources measurement focus differs from the manner which the governmental activities of the government-wide financial statements are prepared. Due to the difference, the District's financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds.

Fiduciary Funds also use the economic resources measurement focus.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

Government-wide financial statements are prepared on the accrual basis of accounting. Under 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. The District's internal service fund also uses the accrual basis of accounting.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

The District's governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of its fiscal year. Expenditures are generally recorded as the related fund liability is incurred.

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

Revenues – Exchange and Non-Exchange Transactions

Exchange transactions are transactions in which each party gives and receives essentially equal value. Under the accrual basis of accounting, revenue for exchange transactions is recorded when the exchange takes place. Under the modified accrual basis of accounting, revenue for exchange transactions is recorded when the resources are measurable and available.

Non-exchange transactions include transactions in which the District receives value without directly providing value in return. Non-exchange transactions include property taxes, grants, entitlements, and donations.

Under the accrual basis of accounting, property taxes are recorded as revenue in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recorded in the fiscal year in which all eligibility requirements have been satisfied. Under the modified accrual basis of accounting, revenue from non-exchange transactions must also be available before it is recorded in the financial records of the District.

Major revenue sources susceptible to accrual include: property taxes, intergovernmental revenues, and investment income.

Unearned Revenues

Unearned revenue arises when assets are recognized in the financial statements before the revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenues.

On the governmental fund financial statements, receivables that will not be collected during the availability period have been reported as unearned revenue.

Expenses and Expenditures

Governmental funds accounting measurement focus is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recorded in the fiscal year in which the related fund liability is incurred. Under the accrual basis of accounting, expenses are recorded when incurred.

Cash and Cash Equivalents

The District considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Investments

Investments are recorded at market value. North Dakota state statute authorizes school districts to invest their surplus funds in:

- a) Bonds, treasury bills and notes, or other securities that are a direct obligation of, or an obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organizations created by an act of Congress.
- b) Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are of the type listed above.
- c) Certificates of Deposit fully insured by the Federal Deposit Insurance Corporation of the state.
- d) Certificates of deposit, savings deposits, or other deposits fully insured or guaranteed by the Federal Deposit Insurance Corporation and placed for the benefit of the public depositor by the public depository through an appropriate deposit placement service as determined by the commissioner of financial institutions.
- e) State and local securities:
 - 1) Any security that is general obligation of any state or local government with taxing powers and is rated in the highest three categories by a nationally recognized rating agency.
 - 2) An obligation of the state housing finance agency that is rated in the highest two categories by a nationally recognized rating agency.
 - 3) Any security that is a general obligation of a school district and is rated in the highest two categories by a nationally recognized rating agency.
 - 4) Obligations of this State and general obligations of its political subdivisions.
- f) Commercial paper issued by a United States corporation rated in the highest quality category by at least two nationally recognized rating agencies and matures in two hundred seventy days or less.

Fair Value Measurements

The District accounts for all assets and liabilities that are being measured and reported on a fair value basis in accordance with GAAP. GAAP defines fair value, establishes a framework for measuring fair value, and expands disclosure about fair value measurements.

When fair value measurements are required, various data is used in determining those values. This statement requires that assets and liabilities that are carried at fair value must be classified and disclosed in the following levels based on the nature of the data used.

Level 1	Quoted market prices in active markets for identical assets or liabilities.
Level 2	Observable market-based inputs or unobservable inputs that are corroborated by market data.
Level 3	Unobservable inputs that are not corroborated by market data.

Inventories

Inventories in governmental funds consist of expendable supplies held for consumption. They are stated at cost determined on a weighted average basis. They are recorded as expenditures at the time individual inventory items are used.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported as assets in the fund financial statements. All capital assets are recorded at cost (or estimated historical cost). The assets are updated for additions and retirements during the District's fiscal year. The District has established a capitalization threshold of \$5,000. Donated fixed assets are recorded at their acquisition fair market values at the date received. Improvements that significantly extend the useful life of the asset are also capitalized.

The District's land costs are capitalized but are not depreciated. All the remaining capital assets are depreciated over their estimated useful lives on a straight-line basis. The District has established the following useful lives:

Improvements other than Buildings	15 years
Buildings and Improvements	50 years
Furniture and Equipment	5 to 15 years

Leases

The determination of whether an arrangement contains a lease is made at inception by evaluating whether the arrangement conveys the right to use an identified asset and whether the District has control of the right to use asset. Control includes the right to obtain present service capacity and the right to determine the nature and manner of use of the underlying asset, as specified in the contract.

Leases with an initial lease term of more than 12 months, or that contain an option to purchase that the District is reasonably certain to exercise, are recognized based on the present value of lease payments over the lease term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the lease commencement date. The District has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the lease commencement. The District accounts for lease agreements with lease and nonlease components together as a single lease component for all underlying classes of assets.

The District continues to record rent expense for short term leases on a straight-line basis over the lease term. Short term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the District is reasonably certain to exercise.

The depreciable life of assets and leasehold improvements are limited by the expected lease term unless there is a transfer of title or purchase option reasonably certain of exercise.

The District's lease agreements do not include any material residual value guarantees or restrictive covenants.

Compensated Absences

The District reports compensated absences in accordance with the provisions of GASB No. 16, *Accounting for Compensated Absences*. Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

already rendered and it is probable that the District will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability for those employees who were employed under the Custodial and Maintenance and Secretarial Work Agreements, 1989-91. These employees began work before July 1, 1991. The amount is based on accumulated sick leave as of June 30, 1991, less any days the employee may have used after June 30, 1991. The District records the liability at the current wage rates of the employee at fiscal year-end.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the District's government wide financial statements. The District's governmental fund financials report only those obligations that will be paid from current financial resources.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers' Fund for Retirement (TFFR) and additions to/deductions from TFFR's fiduciary net position have been determined on the same basis as they are reported by TFFR. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balance Classifications

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – pre-paid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the school board-the District's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification reflects the amounts constrained by the District's "intent" to be used for specific purposes, but are neither restricted nor committed. The school board or superintendent have the authority to assign amounts to be used for specific purposes.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned – This fund balance is the residual classification for the General fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, the District's preference is to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned or unassigned resources are available for use, the District's preference is to use resources in the following order; 1) committed, 2) assigned, and 3) unassigned.

Deferred Outflows/Inflows 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 resource (expense/expenditure) until then. The District has one item reported on the statement of net position as *cost sharing defined benefit pension plan*, which represents actuarial differences within the TFFR pension plan as well as contributions to the plan made after the measurement date.

In addition to liabilities, the statement of net position 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 District has two types of items, one of which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue – property taxes*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The District also has one item reported on the statement of net position as *cost sharing defined benefit pension plan*, which represents the actuarial differences within the TFFR pension plan.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted Net Position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted Net Position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Inter-fund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as inter-fund transfers. Inter-fund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Inter-fund activities within the District's governmental activities and its business-type activities are eliminated in the statement of activities.

Estimates

The District has established a self-funded health insurance plan. Because of the inherent uncertainties associated with estimating the accrued liability for claims, it is at least reasonably possible that the estimate used will change within the near term.

Revenue Recognition - Property Taxes

Taxes receivable consist of current and delinquent uncollected taxes at June 30, 2023.

Property taxes attach as an enforceable lien on property January 1. A five percent reduction is allowed if paid by February 15. Penalty and interest are added March 15 if the first half of the taxes have not been paid. Additional penalties are added October 15, if not paid. Taxes are collected by the county and usually remitted monthly to the school district.

Property tax revenue in the governmental funds is recognized in compliance with National Council of Government Accounting (NCGA) Interpretation 3, *Revenue Recognition - Property Taxes*. This interpretation states that property tax revenue is recorded when it becomes available. Available means when due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Property tax revenue is recorded as revenue in the year the tax is levied in the government-wide financial statements. State laws limit property taxes. All school district tax levies are in compliance with state laws.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service fund is charges to other funds for health insurance premiums. Operating expenses for the internal service fund include the cost of claims and related administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTE 3 DEPOSITS AND INVESTMENTS

In accordance with North Dakota laws, the District maintains deposits at a depository authorized by the School Board. The depository is a member of the Federal Reserve System.

North Dakota state statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Authorized collateral includes treasury bills, notes and bonds; issues of U.S. Government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. North Dakota statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the 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.

At June 30, 2023, all deposits for the District were insured or collateralized by securities held by the District's agent in the District's name.

Investments

As of June 30, 2023, the District's investments consist of the following:

Investment	Maturities	Fair Value
Certificates of Deposit	Less than 1 year	\$ 1,876,892
Certificates of Deposit	1 - 5 years	1,400,524
Certificates of Deposit	6 - 10 years	<u>914</u>
Total Investments		<u>\$ 3,278,330</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt securities will adversely affect the fair values of an investment. The price of a debt security typically moves in the opposite direction of the change in interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or the other counterparty to an investment will not fulfill its obligations. North Dakota laws restrict allowable investments for public funds in order to safeguard the principle on investments. As a means of limiting its exposure to investing in too large of a portion in one type of investment instrument, the District has implemented a maximum percentage for each type of instrument as follows:

U.S. Treasury (Bills, Notes, Bonds)	90%
U.S. Governmental Agency Securities	90%
Certificates of Deposit	90%

NOTE 4 CREDIT RISK

As of June 30, 2023, the District's receivables consist of amounts due from other governmental units primarily located within the State of North Dakota and bond interest rebates due from the Internal Revenue Service in accordance with the District's 2010 taxable limited bond agreements.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

NOTE 5 CAPITAL ASSETS

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

	Balance 6/30/2022	Additions	Disposals	Balance 6/30/2023
Governmental Activities				
Non-Depreciable Capital Assets:				
Construction in Progress	\$ 577,311	\$ 8,762,882	\$ 344,186	\$ 8,996,007
School Sites and Other Lands	7,021,556	275,479	-	7,297,035
Total Non-Depreciable Capital Assets:	<u>7,598,867</u>	<u>9,038,361</u>	<u>344,186</u>	<u>16,293,042</u>
Depreciable Capital Assets:				
Buildings	138,965,845	1,381,309	-	140,347,154
Improvements Other than Buildings	6,272,402	-	-	6,272,402
Furniture & Equipment	11,671,240	1,114,623	15,480	12,770,383
Total Capital Assets	<u>156,909,487</u>	<u>2,495,932</u>	<u>15,480</u>	<u>159,389,939</u>
Less Accumulated Depreciation:				
Buildings	64,880,894	2,608,234	-	67,489,128
Improvements Other than Buildings	2,884,819	300,160	-	3,184,979
Furniture & Equipment	5,607,574	607,823	15,480	6,199,917
Total Accumulated Depreciation	<u>73,373,287</u>	<u>3,516,217</u>	<u>15,480</u>	<u>76,874,024</u>
Net Depreciable Capital Assets	<u>83,536,200</u>	<u>(1,020,285)</u>	<u>-</u>	<u>82,515,915</u>
Lease Assets				
Equipment	214,772	-	129,065	85,707
Building	976,232	-	-	976,232
Land	145,156	-	-	145,156
Total Lease Assets, being amortized	<u>1,336,160</u>	<u>-</u>	<u>129,065</u>	<u>1,207,095</u>
Less Accumulated amortization for:				
Equipment	121,830	51,403	129,065	44,168
Building	231,447	233,465	-	464,912
Land	11,586	11,586	-	23,172
Total Accumulated Amortization	<u>364,863</u>	<u>296,454</u>	<u>129,065</u>	<u>532,252</u>
Net Lease Assets	<u>971,297</u>	<u>(296,454)</u>	<u>-</u>	<u>674,843</u>
Governmental Activities Capital Assets, Net	<u>\$ 92,106,364</u>	<u>\$ 7,721,622</u>	<u>\$ 344,186</u>	<u>\$ 99,483,800</u>

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

In the governmental activities section of the statement of activities, depreciation and amortization expense was charged to the following governmental functions:

Instruction:	
Regular	\$ 1,716,637
Special Education	564,625
Career Technical Education	104,127
Headstart	45,305
Support Services:	
Pupil and Instructional Staff Services	331,965
Headstart	13,451
Special Education	72,025
Career Technical Education	8,223
General Administration Services	74,406
School Administration Services	179,224
Business Services	59,652
Operations and Maintenance	288,973
Pupil Transportation Services	49,998
Extracurricular Activities	136,524
Food Services	145,116
Community Services	22,420
	<u>\$ 3,812,671</u>

NOTE 6 LONG-TERM INDEBTEDNESS

The following is a summary of changes in long-term indebtedness of the District for the year ended June 30, 2023:

	Balance 6/30/2022	Additions	Retired	Balance 6/30/2023	Due Within One Year
Bonds:					
Bank of North Dakota	\$ 8,960,176	\$ -	\$ 738,207	\$ 8,221,969	\$ 752,602
Taxable Limited Tax Bonds	11,364,000	13,266,000	-	24,630,000	425,000
General Obligation Special Assessment Prepayment Bonds	1,145,000	-	100,000	1,045,000	105,000
Certificate of Indebtedness	-	736,500	-	736,500	-
Taxable Limited Tax Refunding Bonds	2,700,000	-	200,000	2,500,000	205,000
Total Bonds:	<u>24,169,176</u>	<u>14,002,500</u>	<u>1,038,207</u>	<u>37,133,469</u>	<u>1,487,602</u>
Leases Payable	969,056	-	284,141	684,915	265,892
Premium on Bonds Payable	113,313	634,751	41,594	706,470	41,594
Special Assessments Payable	102,643	189,415	13,154	278,904	13,352
Severance Payable	873,301	-	552,351	320,950	320,950
Sick Leave Payable	127,330	120	-	127,450	127,450
Net Pension Liability	70,067,930	39,223,727	15,006,976	94,284,681	-
Totals	<u>\$ 96,422,749</u>	<u>\$ 54,050,513</u>	<u>\$ 16,936,423</u>	<u>\$ 133,536,839</u>	<u>\$2,256,840</u>

Governmental funds used to liquidate long-term debt are the General Fund, Special Assessment Fund, and the Building Fund.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

A. Bonds:

Bank of North Dakota:

Date of Issue	Net Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 06/30/23	Amounts Due in 2023-2024	
						Principal	Interest
2013B	1.95%	2033	\$ 15,000,000	\$ 738,207	\$ 8,221,969	\$ 752,602	\$ 160,328
				<u>\$ 738,207</u>	<u>\$ 8,221,969</u>	<u>\$ 752,602</u>	<u>\$ 160,328</u>

Annual debt service requirements to maturity are as follows:

Years Ending June 30,	Principal	Interest	Total
2024	\$ 752,602	\$ 160,328	\$ 912,930
2025	767,278	145,653	912,931
2026	782,240	130,691	912,931
2027	797,493	115,437	912,930
2028	813,044	99,886	912,930
2029-2033	4,309,312	255,340	4,564,652
Total	<u>\$ 8,221,969</u>	<u>\$ 907,335</u>	<u>\$ 9,129,304</u>

Taxable Limited Tax Bonds:

Date of Issue	Net Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 06/30/23	Amounts Due in 2023-2024		Anticipated Interest Subsidy
						Principal	Interest	
2010A	6.00%	2028	\$ 6,230,000	\$ -	\$ 6,230,000	\$ -	\$ 373,800	\$ 353,241
2010B	6.00%	2028	5,000,000	-	5,000,000	-	300,000	283,500
2022A	4.50%	2043	13,400,000	-	13,400,000	425,000	565,675	-
				<u>\$ -</u>	<u>\$ 24,630,000</u>	<u>\$ 425,000</u>	<u>\$ 1,239,475</u>	<u>\$ 636,741</u>

Annual debt service requirements to maturity are as follows:

Years Ending June 30,	Principal	Interest	Total
2024	\$ 425,000	\$ 1,239,475	\$ 1,664,475
2025	440,000	1,217,850	1,657,850
2026	465,000	1,195,225	1,660,225
2027	490,000	1,171,350	1,661,350
2028	510,000	1,146,350	1,656,350
2029-2033	14,205,000	2,290,650	16,495,650
2034-2038	3,655,000	1,265,100	4,920,100
2039-2043	4,440,000	457,800	4,897,800
Total	<u>\$ 24,630,000</u>	<u>\$ 9,983,800</u>	<u>\$ 34,613,800</u>

The Series 2010A bonds were issued as "Qualified School Construction Bonds (QSCB)" pursuant to Section 54F of the Internal Revenue Code. The Series 2010B bonds were issued as "Qualified Zone Academy Bonds (QZAB)" pursuant to section 226(a) of the Taxpayer Relief Act of 1997. These designations provide that the District will be reimbursed by the federal government for any interest expense incurred on these issuances at an amount equal to the lesser of the amount of

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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interest payable on each scheduled payment date or the amount of interest which would have been payable on such date if interest were determined at the applicable credit rate. The resulting effective interest rate for the Series 2010A and 2010B bonds at June 30, 2023 is 0.653%.

Due to sequestration, the District anticipates receiving 94.3% of the original interest subsidy. The amounts listed as "Anticipated Interest Subsidy" reflects the reduction in subsidy due to sequestration.

The District has agreed to establish a sinking fund for redemption of the Series 2010A and 2010B bonds with required annual deposits of \$692,223 and \$555,556, respectively, beginning in 2020.

The following represents the required sinking fund deposits required for the Series 2010A and Series 2010B bonds. Actual payments may be reduced depending on investment earnings generated within the sinking fund.

<u>Years Ending June 30,</u>	<u>Series 2010A</u>	<u>Series 2010B</u>	<u>Total</u>
2024-2028	\$ 3,461,110	\$ 2,777,776	\$ 6,238,886
Total	<u>\$ 3,461,110</u>	<u>\$ 2,777,776</u>	<u>\$ 6,238,886</u>

General Obligation Special Assessment Prepayment Bonds:

<u>Date of Issue</u>	<u>Net Interest Rate</u>	<u>Maturity Dates</u>	<u>Original Amount</u>	<u>Current Year Retired</u>	<u>Balance 06/30/23</u>	<u>Amounts Due in 2023-2024</u>	
						<u>Principal</u>	<u>Interest</u>
2020A	2.00%	2035	\$ 1,260,000	\$ 100,000	\$ 1,045,000	\$ 105,000	\$ 19,850

Annual debt service requirements to maturity are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 105,000	\$ 19,850	\$ 124,850
2025	85,000	17,950	102,950
2026	85,000	16,250	101,250
2027	85,000	14,550	99,550
2028	90,000	12,800	102,800
2029-2033	335,000	34,050	369,050
2034-2035	<u>260,000</u>	<u>7,900</u>	<u>267,900</u>
Total	<u>\$ 1,045,000</u>	<u>\$ 123,350</u>	<u>\$ 1,168,350</u>

Taxable Limited Tax Refunding Bonds:

<u>Date of Issue</u>	<u>Net Interest Rate</u>	<u>Maturity Dates</u>	<u>Original Amount</u>	<u>Current Year Retired</u>	<u>Balance 06/30/23</u>	<u>Amounts Due in 2023-2024</u>	
						<u>Principal</u>	<u>Interest</u>
2020B	2.00%	2035	\$ 2,700,000	\$ 200,000	\$ 2,500,000	\$ 205,000	\$ 47,950

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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Annual debt service requirements to maturity are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 205,000	\$ 47,950	\$ 252,950
2025	210,000	43,800	253,800
2026	215,000	39,550	254,550
2027	220,000	35,200	255,200
2028	225,000	30,750	255,750
2029-2033	930,000	77,300	1,007,300
2034-2035	495,000	9,950	504,950
Total	<u>\$ 2,500,000</u>	<u>\$ 284,500</u>	<u>\$ 2,784,500</u>

B. Certificate of Indebtedness

<u>Date of Issue</u>	<u>Net Interest Rate</u>	<u>Maturity Dates</u>	<u>Original Amount</u>	<u>Current Year Retired</u>	<u>Balance 06/30/23</u>	<u>Amounts Due in 2023-2024</u>	
						<u>Principal</u>	<u>Interest</u>
2023	5.05%	2039	\$ 736,500	\$ -	\$ 736,500	\$ -	\$ 21,799

Annual debt service requirements to maturity are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ 21,799	\$ 21,799
2025	31,095	36,408	67,503
2026	35,868	34,717	70,585
2027	37,679	32,860	70,539
2028	39,582	30,909	70,491
2029-2033	229,991	121,655	351,646
2034-2038	294,232	55,794	350,026
2039	68,053	1,720	69,773
Total	<u>\$ 736,500</u>	<u>\$ 335,862</u>	<u>\$ 1,072,362</u>

C. Special Assessment Payable

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 13,352	\$ 8,040	\$ 21,392
2025	13,352	7,649	21,001
2026	13,352	7,258	20,610
2027	13,352	6,866	20,218
2028	13,352	6,475	19,827
2029-2033	65,009	26,570	91,579
2034-2038	62,241	17,205	79,446
2039-2043	53,841	8,347	62,188
2044-2048	29,593	2,061	31,654
2049-2053	1,460	97	15,567
Total	<u>\$ 278,904</u>	<u>\$ 90,568</u>	<u>\$ 383,482</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

D. Lease Payable

The District leases various buildings, parking lots and equipment, the terms for the lease are as follows:

<u>Lease Type</u>	<u>Commencing</u>	<u>Terminating</u>	<u>Payment Frequency</u>	<u>Payment Amount</u>
Building	8/1/2018	6/30/2027	Annually	\$ 10,668
Building	8/23/2021	8/31/2023	Monthly	2,200
Building	7/1/2020	6/30/2025	Monthly	13,702
Building	7/1/2019	6/30/2024	Monthly	1,050
Building	7/20/2019	10/14/2024	Yearly	27,000
Land:				
Parking Lot	5/14/2018	8/31/2023	Yearly	8,000
Parking Lot	1/1/2021	12/31/2050	Yearly	6,000
Equipment:				
Copiers	7/1/2020	3/31/2025	Monthly	287
Copiers	4/15/2020	4/30/2025	Monthly	1,650
Computers	7/14/2009	1/31/2023	Yearly	15,819
Copiers	9/14/2017	10/1/2022	Monthly	5,783
Copiers	7/21/2017	7/1/2022	Monthly	2,342

The following is a schedule by year of future minimum payments required under the leases:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2024	\$ 265,892	\$ 14,132	\$ 280,024
2025	228,355	7,769	236,124
2026	38,697	4,371	43,068
2027	39,644	3,424	43,068
2028	7,745	2,655	10,400
2029 - 2033	18,067	11,933	30,000
2034 - 2038	20,389	9,611	30,000
2039 - 2043	23,008	6,992	30,000
2044 - 2048	25,964	4,036	30,000
2049 - 2052	17,154	846	18,000
Total	<u>\$ 684,915</u>	<u>\$ 65,769</u>	<u>\$ 750,684</u>

E. Severance Payable:

In prior years the Grand Forks Public School District No. 1 adopted a severance policy, as of July 12, 2021 this policy was rescinded. All individuals who retired prior to the policy being rescinded retained their benefits as per the original policy:

1. Requirements

- a. By August 15th of the year of retirement, the professional staff member must attain the "rule of 85" for the Teachers' Fund for Retirement of North Dakota. The employee must submit verification from the Teachers' Fund for Retirement of North Dakota of the

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

years of creditable service effective on the date of retirement from the Grand Forks Public Schools to document that the employee meets the eligibility standards.

- b. Professional staff members who are eligible must have completed ten years of full-time (or equivalent years of part-time) employment in this school district to be eligible for early retirement. Part-time is defined to mean halftime or more. The ten years of service may, with school board approval, include authorized health restoration leave not to exceed a total of two years. In addition, five of the ten years of service must be continuous, full-time service immediately preceding the date of retirement.

2. Early Retirement Payment

- a. Early retirement payment as provided in the policy will be paid in four equal payments distributed over a four-year period beginning with the effective date of retirement. The first early retirement payment will be paid when the early retirement is effective. The remaining three payments will be paid proportionately over the next three fiscal school years.
- b. The early retirement payment provided for in this policy is based on a proportion of the staff member's current annual salary at the time the application is made. The current annual salary is the contract amount a person receives on the District's salary schedule considering years of experience and level of education. The current annual salary used in making early retirement payment calculations shall not include amounts paid for extra duty assignments and/or summer employment.
- c. The amount of early retirement incentive shall be calculated using this formula:

___% X	\$___ =	\$___X	___% =	\$___
Years	Final	Incentive	Reduction	Amount
Service	Contract	Amount	Factor	Employee
District(*1)	Amount		Schedule(*2)	Receives

(*1) The percentage granted for years of service in the Grand Forks Public Schools will be as follows: 80% for 10-15 years of service; 85% for 16-20 years of service; 90% for 21-25 years of service; 95% for 26-30 years of service and 100% for 31 or more years of service.

(*2) Year of Eligibility is defined as the year when the employee meets the rule of 85 for the Teachers Fund For Retirement. If the employee applies for the Early Retirement after his/her first year of eligibility, the employee will receive a reduced incentive amount, as determined by the following schedule:

<u>Year of Retirement</u>	<u>Reduction Factor</u>
Year of Eligibility	100% of Incentive
Year of Eligibility + 1	90% of Incentive
Year of Eligibility + 2	80% of Incentive
Year of Eligibility + 3	70% of Incentive
Year of Eligibility + 4	60% of Incentive
Year of Eligibility + 5	50% of Incentive
Year of Eligibility + 6	40% of Incentive

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Year of Eligibility + 7	30% of Incentive
Year of Eligibility + 8	20% of Incentive
Year of Eligibility + 9	10% of Incentive
Year of Eligibility + 10	0% of Incentive

Following is a summary of the early retirement payable:

<u>Early Retirement Incentive</u>	<u>Current Amount</u>	<u>Long-Term Amount</u>
2021		
Fiscal Year Payable		
2024	\$ 14,947	\$ -
2021		
Fiscal Year Payable		
2024	306,003	-
Totals	<u>\$ 320,950</u>	<u>\$ -</u>

NOTE 7 DEFINED BENEFIT PENSION PLANS - STATEWIDE

North Dakota Teacher's Fund For Retirement

The following brief description of TFFR is provided for general information purposes only. Participants should refer to NDCC Chapter 15-39.1 for more complete information.

TFFR is a cost-sharing multiple-employer defined benefit pension plan covering all North Dakota public teachers and certain other teachers who meet various membership requirements. TFFR provides for pension, death and disability benefits. The cost to administer the TFFR plan is financed by investment income and contributions.

Responsibility for administration of the TFFR benefits program is assigned to a seven-member Board of Trustees (Board). The Board consists of the State Treasurer, the Superintendent of Public Instruction, and five members appointed by the Governor. The appointed members serve five-year terms which end on June 30 of alternate years. The appointed Board members must include two active teachers, one active school administrator, and two retired members. The TFFR Board submits any necessary or desirable changes in statutes relating to the administration of the fund, including benefit terms, to the Legislative Assembly for consideration. The Legislative Assembly has final authority for changes to benefit terms and contribution rates.

Pension Benefits

For purposes of determining pension benefits, members are classified within one of three categories. Tier 1 grandfathered and Tier 1 non-grandfathered members are those with service credit on file as of July 1, 2008. Tier 2 members are those newly employed and returning refunded members on or after July 1, 2008.

Tier 1 Grandfathered

A Tier 1 grandfathered member is entitled to receive unreduced benefits when three or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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employed as a teacher and the member has reached age 65, or the sum of age and years of service credit equals or exceeds 85. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 6% per year for every year the member's retirement age is less than 65 years or the date as of which age plus service equal 85. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the three highest annual salaries earned divided by 36 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

Tier 1 Non-grandfathered

A Tier 1 non-grandfathered member is entitled to receive unreduced benefits when three or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or has reached age 60 and the sum of age and years of service credit equals or exceeds 90. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 8% per year from the earlier of age 60/Rule of 90 or age 65. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the three highest annual salaries earned divided by 36 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

Tier 2

A Tier 2 member is entitled to receive unreduced benefits when five or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or has reached age 60 and the sum of age and years of service credit equals or exceeds 90. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 8% per year from the earlier of age 60/Rule of 90 or age 65. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the five highest annual salaries earned divided by 60 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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Death and Disability Benefits

Death benefits may be paid to a member's designated beneficiary. If a member's death occurs before retirement, the benefit options available are determined by the member's vesting status prior to death. If a member's death occurs after retirement, the death benefit received by the beneficiary (if any) is based on the retirement plan the member selected at retirement.

An active member is eligible to receive disability benefits when: (a) a total disability lasting 12 months or more does not allow the continuation of teaching, (b) the member has accumulated five years of credited service in North Dakota, and (c) the Board of Trustees of TFFR has determined eligibility based upon medical evidence. The amount of the disability benefit is computed by the retirement formula in NDCC Section 15-39.1-10 without consideration of age and uses the member's actual years of credited service. There is no actuarial reduction for reason of disability retirement.

Member and Employer Contributions

Member and employer contributions paid to TFFR are set by NDCC Section 15-39.1-09. Every eligible teacher in the State of North Dakota is required to be a member of TFFR and is assessed at a rate of 11.75% of salary as defined by NDCC Section 15-39.1-04. Every governmental body employing a teacher must also pay into TFFR a sum equal to 12.75% of the teacher's salary. Member and employer contributions will be reduced to 7.75% each when the fund reaches 100% funded ratio on an actuarial basis.

A vested member who terminates covered employment may elect a refund of contributions paid plus 6% interest or defer payment until eligible for pension benefits. A non-vested member who terminates covered employment must claim a refund of contributions paid before age 70½. Refunded members forfeit all service credits under TFFR. These service credits may be repurchased upon return to covered employment under certain circumstances, as defined by the NDCC.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability of \$94,284,681 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Employer's proportion of the net pension liability was based on the Employer's share of covered payroll in the pension plan relative to the covered payroll of all participating TFFR employers. At July 1, 2022, the Employer's proportion was 6.475361% which was a decrease of 0.174625% from its proportion measured as of July 1, 2021.

For the year ended June 30, 2023, the Employer recognized pension expense of \$4,759,553. At June 30, 2023, the Employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 406,312	\$ (2,517,354)
Changes in actuarial assumptions	1,917,189	-
Difference between projected and actual investment earnings	7,062,059	-
Changes in proportion	-	(4,973,048)
Contributions paid to TFFR subsequent to the measurement date	6,670,800	-
Total	<u>\$ 16,056,360</u>	<u>\$ (7,490,402)</u>

\$6,670,800 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024.

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

<u>Year ending June 30:</u>	<u>Pension Expense Amount</u>
2024	\$ 138,606
2025	(523,155)
2026	(1,531,680)
2027	5,222,028
2028	(522,197)
Thereafter	(888,444)

Actuarial Assumptions

The total pension liability in the July 1, 2022 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.80% to 14.80%, varying by service, including inflation and productivity
Investment rate of return	7.25%, net of investment expenses
Cost-of-living adjustments	None

For active and inactive members, mortality rates were based on the PubT-2010 Employee table, projected with generational improvement using Scale MP-2019. For healthy retirees, mortality rates were based on 104% of the PubT-2010 Retiree table for retirees and to 95% of the PubT-2010 Contingent Survivor table for beneficiaries, both projected with generational improvement using Scale MP-2019. For disability retirees, mortality rates were based on the PubNS-2010 Non-Safety Disabled Mortality table projected with generational improvement using Scale MP- 2019. The actuarial assumptions used were based on the results of an actuarial experience study dated March 19, 2020. They are the same as the assumptions used in the July 1, 2022, funding actuarial valuation for TFFR.

The TFFR Board is responsible for establishing investment policy for the fund assets under NDCC 15-39.1-05.2. Benefit payments are projected to occur over a long period of time. This allows

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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TFFR to adopt a long-term investment horizon and asset allocation policy for the management of fund assets. Asset allocation policy is critical because it defines the basic risk and return characteristics of the investment portfolio. Asset allocation targets are established using an asset-liability analysis designed to assist the Board in determining an acceptable volatility target for the fund and an optimal asset allocation policy mix. This asset-liability analysis considers both sides of the plan balance sheet, utilizing both quantitative and qualitative inputs, in order to estimate the potential impact of various asset class mixes on key measures of total plan risk, including the resulting estimated impact of funded status and contribution rates.

The long-term expected rate of return on TFFR 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. Best estimates of arithmetic real rates of return for each major asset class included in the TFFR target asset allocation as of June 30, 2022, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real
		Rate of Return
Global Equities	55.00%	6.61%
Global Fixed Income	26.00%	0.35%
Global Real Assets	18.00%	4.60%
Cash Equivalents	1.00%	-1.05%

Discount Rate

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the July 1, 2022, Actuarial Valuation Report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, TFFR's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on TFFR investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

Sensitivity of Employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the net pension liability of the TFFR employers calculated using the discount rate of 7.25 percent as of June 30, 2022, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

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	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
	6.25%	7.25%	8.25%
School's proportionate share of the TFFR net pension liability:	\$ 129,538,508	\$ 94,284,681	\$ 65,046,075

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TFFR financial report. TFFR's Annual Comprehensive Financial Report (ACFR) is located: <https://www.rio.nd.gov/sites/www/files/documents/PDFs/RIO/Reports/annualreport2022.pdf>.

Tax-Sheltered Annuities (TSA)

The School District will provide matching contributions up to 5% of the non-certified staff's annual wages to a tax-sheltered annuity. The School District's matching contributions to the TSA's for the fiscal years ended June 30, 2023, 2022, and 2021, were \$474,957, \$482,239, and \$499,412, respectively.

NOTE 8 COMMITMENTS AND CONTINGENCIES

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

Grant Programs:

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2023, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Tuition from Grand Forks Air Force Base PSD No. 140:

The Grand Forks Air Force Base Public School District No. 140 contracts with the Grand Forks Public School District to provide educational services for the pupils that reside in the Grand Forks Air Force Base District. The contract amount is tied to the amount of federal aid and state aid received for those students. The amount recorded as tuition is based, in part, on an estimate of revenue to be received from federal aid, and due to the estimates, actual results could differ from those estimates.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
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Construction Commitments

The District has entered into contracts for various construction projects, as of June 30, 2023, the District had \$15,239,654 remaining in construction contracts.

NOTE 9 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The District carries commercial insurance for risks of loss, including workers' compensation and employee health and accident insurance.

The School District has agreed to partially self-insure claims for health insurance of District employees to a maximum liability of \$125,000 per employee and an aggregate liability of \$11,174,583. Self-insurance activities are accounted for in the Proprietary Fund. Changes in claims payable were as follows:

	2023	2022	2021
Claims Payable, July 1	\$ 687,159	\$ 605,294	\$ 561,142
Incurring Claims	11,723,394	11,219,260	8,077,536
Claims Paid	<u>(11,830,541)</u>	<u>(11,137,395)</u>	<u>(8,033,384)</u>
Claims Payable, June 30	<u>\$ 580,012</u>	<u>\$ 687,159</u>	<u>\$ 605,294</u>

The State Bonding Fund currently provides the District with blanket fidelity bond coverage with a \$2,000,000 limit of liability. The State Bonding Fund does not currently charge any premium for this coverage.

Settled claims resulting from these risks have not exceeded commercial insurance in any of the past three fiscal years.

NOTE 10 SHARED USE AGREEMENT

The District has entered into a shared use agreement with a local park district authority in a mutually beneficial agreement to utilize land and facilities. The agreement allows for both entities to use specific properties owned by either entity for the benefit of local children. The agreement calls for net fees being paid by the District in the amount of \$125,650 for the year ended June 30, 2023.

NOTE 11 NON-MONETARY TRANSACTIONS

The District receives food commodities from the federal government to subsidize its hot lunch program. The market value of commodities received and used for the year ended June 30, 2023 was \$467,818.

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JUNE 30, 2023

NOTE 12 FUND BALANCES

A. Classifications

At June 30, 2023, a summary of the governmental fund balance classifications are as follows:

	General Fund	Special Assessment Fund	Food Service	Building Fund	Special Reserve Fund (Nonmajor)	Total
Nonspendable:						
Inventory	\$ 238,051	\$ -	\$ 145,851	\$ -	\$ -	\$ 383,902
Restricted:						
Capital Projects	-	-	-	10,075,225	1,011,104	11,086,329
Student Activities	1,016,896	-	-	-	-	1,016,896
Special Assessments	-	1,570,511	-	-	-	1,570,511
Assigned:						
Food Service	-	-	4,691,617	-	-	4,691,617
Unassigned	10,746,948	-	-	-	-	10,746,948
Total Fund Balances	<u>\$ 12,001,895</u>	<u>\$ 1,570,511</u>	<u>\$ 4,837,468</u>	<u>\$ 10,075,225</u>	<u>\$ 1,011,104</u>	<u>\$ 29,496,203</u>

NOTE 13 TRANSFERS

Interfund activity is summarized below and consists of an approved eligible transfer from the Special Reserve Fund to the General Fund.

Transfer In	Transfer Out	Amount
General Fund	Special Reserve Fund	\$ 1,014,229

NOTE 14 TAX ABATEMENTS

Grand Forks County and certain political subdivisions within the county can negotiate property tax abatement agreements with the individuals and various commercial entities/businesses. Grand Forks County and the political subdivisions within have the following types of tax abatement agreements with various individuals and commercial entities at June 30, 2023.

The District will state individually the parties whom received a benefit of the reduction in taxes of 20% or greater when compared to the total reduction of taxes for all tax abatement programs.

New and Expanding Business Exemption

Businesses that are primarily industrial, commercial, retail or service are eligible for property tax incentives for new and expanding businesses if they meet state requirements (NDCC 40.57.1-03) and the guidelines stated below.

The following criteria are only guidelines.

General criteria — The governing body of the city or county may grant a partial or complete exemption from ad valorem taxation on all buildings, structure, fixtures, and improvements used

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

in or necessary to the operation of a project for a period not exceeding five years from the date of commencement of project operations. The governing body may also grant a partial or complete exemption from ad valorem taxation on buildings, structures, fixtures, and improvements used in or necessary to the operation of a project that produces or manufactures a product from agricultural commodities for all or part of the sixth year through the tenth year from the date of commencement of project operations.

As a result of agreements made by the county and city, the School District had a reduction in taxes as noted.

Reduction in Taxes – Due to Agreements with Other Entities

Total program reduction in taxes – \$180,455

Public Charity Exemption

Public Charities are eligible for property tax incentives if they meet state requirements (NDCC 57-02-08(8)) and the guidelines stated below. The following criteria are only guidelines.

All buildings belonging to institutions of public charity, including public hospitals and nursing homes licensed pursuant to section 23-16-01 under the control of religious or charitable institutions, used wholly or in part for public charity, together with the land actually occupied by such institutions not leased or otherwise used with a view to profit. The exemption provided by this subsection includes any dormitory, dwelling, or residential-type structure, together with necessary land on which such structure is located, owned by a religious or charitable organization recognized as tax exempt under section 501(c)(3) of the United States Internal Revenue Code which is occupied by members of said organization who are subject to a religious vow of poverty and devote and donate substantially all of their time to the religious or charitable activities of the owner.

Property is exempt if the qualified facility is used wholly or in part for public charity, together with the land occupied by such institutions not leased or otherwise used with a view to profit.

As a result of agreements made by the county and city, the School District had a reduction in taxes as noted.

Reduction in Taxes – Due to Agreements with Other Entities

Total program reduction in taxes – \$1,624,858

New Residence

Single Family property owners are eligible for property tax incentives for the specified property that meet state requirements (NDCC 57-02-08(35)).

General Criteria – Up to one hundred fifty thousand dollars of the true and full value of all new single-family and condominium and townhouse residential property, exclusive of the land on which it is situated, is exempt from taxation for the first two taxable years after the taxable year in which construction is completed and the residence is owned and occupied for the first time if all the following conditions are met:

a. The governing body of the city, for property within city limits, or the governing body of the county, for property outside city limits, has approved the exemption of the property by resolution.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

A resolution adopted under this subsection may be rescinded or amended at any time. The governing body of the city or county may limit or impose conditions upon exemptions under this subsection, including limitations on the time during which an exemption is allowed.

b. Special assessments and taxes on the property upon which the residence is situated are not delinquent.

As a result of agreements made by the county and city, the School District had a reduction in taxes as noted.

Reduction in Taxes – Due to Agreements with Other Entities

Total program reduction in taxes – \$501,289

Childhood Service Exemption

A governing body of the city, for property within city limits, or of the county, for property outside city limits, may grant a property tax exemption for the portion of fixtures, buildings, and improvements, used primarily to provide early childhood services by a corporation, limited liability company, or organization licensed under NDCC 50-11.1 or used primarily as an adult day care center. (NDCC 57-02-08(36)).

This exemption is not available for property used as a residence.

As a result of agreements made by the county and city, the School District had a reduction in taxes as noted.

Reduction in Taxes – Due to Agreements with Other Entities

Total program reduction in taxes – \$23,131

Remodel Exemptions

Commercial and Residential property are eligible for property tax incentives if they meet state requirements (NDCC 57-05.2-03) and the guidelines stated below. The following criteria are only guidelines.

Under NDCC 57-02.2-03 improvements to commercial and residential buildings and structures as defined in this chapter may be exempt from assessment and taxation for up to five years from the date of commencement of making the improvements, if the exemption is approved by the governing body of the city, for property within city limits, or the governing body of the county, for property outside city limits. The governing body of the city or county may limit or impose conditions upon exemptions under this section, including limitations on the time during which an exemption is allowed. A resolution adopted by the governing body of the city or county under this section may be rescinded or amended at any time. The exemption provided by this chapter shall apply only to that part of the valuation resulting from the improvements which is over and above the assessed valuation, exclusive of the land, placed upon the building or structure for the last assessment period immediately preceding the date of commencement of the improvements. Any person, corporation, limited liability company, association, or organization owning real property and seeking an exemption under this chapter shall file with the assessor a certificate setting out the facts upon which the claim for exemption is based. The assessor shall determine whether the improvements qualify for the exemption based on the resolution of the governing body of the city or county, and if the assessor determines that the exemption should apply, upon approval of the

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

governing body, the exemption is valid for the prescribed period and shall not terminate upon the sale or exchange of the property but shall be transferable to subsequent owners. If the certificate is not filed as herein provided, the assessor shall regard the improvements as nonexempt and shall assess them as such.

As a result of agreements made by the county and city, the School District had a reduction in taxes as noted.

Reduction in Taxes – Due to Agreements with Other Entities

Total program reduction in taxes – \$85,697

Builder Exemption

Residential properties are eligible for property tax incentives if they meet state requirements (NDCC 57-02-08(42)) and the guidelines stated below. The following criteria are only guidelines.

General Criteria:

a. New single-family residential property, exclusive of the land on which it is situated, is exempt from assessment for the taxable year in which construction began and the next two taxable years, if the property remains owned by the builder, remains unoccupied, and all of the following conditions are met:

(1) The governing body of the city, for property within city limits, or the governing body of the county, for property outside city limits, has approved the exemption of property under this subsection by resolution. A resolution adopted under this subsection may be rescinded or amended at any time. The governing body of the city or county may limit or impose conditions upon exemptions under this subsection, including limitations on the time during which an exemption is allowed.

(2) Special assessments and taxes on the property upon which the residence is situated are not delinquent.

b. A builder is eligible for exemption of no more than ten properties under this subsection in a taxable year within each jurisdiction that has approved the exemption under this subsection. For purposes of this subsection, "builder" includes an individual who builds that individual's own residence.

As a result of agreements made by the county and city, the School District had a reduction in taxes as noted.

Reduction in Taxes – Due to Agreements with Other Entities

Total program reduction in taxes – \$417,098

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

NOTE 15 RECLASSIFICATIONS

Certain reclassifications have been made to the 2022 financial statements in order to conform with the 2023 presentation.

NOTE 16 NEW PRONOUNCEMENTS

GASB Statement No. 99, *Omnibus 2022*, provides guidance on the following accounting matters:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, enhances the accounting and financial reporting requirements for accounting changes and error corrections. The standard is effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences through aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The standard is effective for fiscal years beginning after December 15, 2023.

Management has not yet determined what effect these statements will have on the entity's financial statements.

NOTE 17 SUBSEQUENT EVENTS

One May 22, 2023, the District approved an agreement with a contractor to provide student transportation and school bus services from July 1, 2023, through June 30, 2026.

On June 26, 2023, the District approved general obligation building bonds in the amount of \$8,800,000.

On August 21, 2023, the District approved general obligation school building bonds in the amount of \$30,000,000.

On August 22, 2023, the District was gifted land for the construction of the Career and Technical Education Center, the land has a value of \$1,588,550.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Fund 10</u>	<u>Fund 6</u>	<u>Fund 61</u>	<u>Fund 62</u>	<u>Fund 65</u>	<u>General Fund Actual</u>	<u>Original and Final Budget</u>	<u>Over (Under) Budget</u>
Revenues								
Property Taxes	\$ 22,514,102	\$ -	\$ -	\$ -	\$ -	\$ 22,514,102	\$ 22,722,377	\$ (208,275)
Other Local Sources	676,742	1,165,135	-	69,319	352,100	2,263,296	1,007,046	1,256,250
Intergovernmental	89,025,580	-	-	-	349,477	89,375,057	90,828,931	(1,453,874)
Charges for Services	5,052,226	-	368,526	143,087	-	5,563,839	5,315,597	248,242
Contributions and Donations	12,519	-	-	10,850	-	23,369	35,329	(11,960)
Investment Income (Loss)	630,016	-	-	-	-	630,016	(30,000)	660,016
Other Income	235,899	-	-	-	-	235,899	-	235,899
Total Revenues	<u>118,147,084</u>	<u>1,165,135</u>	<u>368,526</u>	<u>223,256</u>	<u>701,577</u>	<u>120,605,578</u>	<u>119,879,280</u>	<u>726,298</u>
Expenditures								
Current:								
Instruction:								
Regular	49,250,709	-	-	-	403	49,251,112	49,587,105	(335,993)
Special Education	18,380,902	-	-	-	-	18,380,902	18,404,255	(23,353)
Career Technical Education	3,114,328	-	-	-	446,051	3,560,379	3,305,821	254,558
Headstart	1,467,929	-	-	-	-	1,467,929	1,473,700	(5,771)
Total Instruction	<u>72,213,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>446,454</u>	<u>72,660,322</u>	<u>72,770,881</u>	<u>(110,559)</u>
Support Services:								
Pupil and Instructional Staff Services	14,735,780	-	-	-	-	14,735,780	12,464,681	2,271,099
Headstart	633,379	-	-	-	-	633,379	648,754	(15,375)
Special Education	3,097,730	-	-	-	-	3,097,730	2,426,745	670,985
Career Technical Education	354,772	-	-	-	67,420	422,192	341,033	81,159
General Administrative Services	1,624,346	-	-	-	180,949	1,805,295	1,814,664	(9,369)
School Administrative Services	5,895,413	-	-	-	-	5,895,413	5,918,741	(23,328)
Business Services	1,905,250	-	-	-	-	1,905,250	1,953,107	(47,857)
Operations and Maintenance	9,347,819	-	-	867	-	9,348,686	9,973,852	(625,166)
Pupil Transportation Services	1,376,547	-	-	-	-	1,376,547	1,767,679	(391,132)
Extracurricular	2,895,892	1,058,687	868,308	142,046	13,432	4,978,365	3,661,199	1,317,166
Food Services	19,056	-	-	-	-	19,056	17,698	1,358
Community Services	797,502	-	-	-	-	797,502	770,632	26,870
Capital Outlay	3,418,754	-	136,692	3,812	16,778	3,576,036	6,519,611	(2,943,575)
Debt Service:								
Principal	318,212	-	-	-	-	318,212	-	318,212
Interest	26,929	-	-	-	-	26,929	-	26,929
Total Support Services	<u>46,447,381</u>	<u>1,058,687</u>	<u>1,005,000</u>	<u>146,725</u>	<u>278,579</u>	<u>48,936,372</u>	<u>48,278,396</u>	<u>657,976</u>
Total Expenditures	<u>118,661,249</u>	<u>1,058,687</u>	<u>1,005,000</u>	<u>146,725</u>	<u>725,033</u>	<u>121,596,694</u>	<u>121,049,277</u>	<u>547,417</u>
Revenues Over(Under) Expenditures	<u>(514,165)</u>	<u>106,448</u>	<u>(636,474)</u>	<u>76,531</u>	<u>(23,456)</u>	<u>(991,116)</u>	<u>(1,169,997)</u>	<u>178,881</u>
Other Financing Sources (Uses)								
Proceeds from Long Term Debt	736,500	-	-	-	-	736,500	-	736,500
Sales of CTE House	523,769	-	-	-	-	523,769	261,513	262,256
Transfers In	1,014,229	-	631,038	-	-	1,645,267	638,968	1,006,299
Transfers Out	(631,038)	-	-	-	-	(631,038)	(202,500)	(428,538)
Total Other Financing Sources (Uses)	<u>1,643,460</u>	<u>-</u>	<u>631,038</u>	<u>-</u>	<u>-</u>	<u>2,274,498</u>	<u>697,981</u>	<u>1,576,517</u>
Net Change in Fund Balances	<u>1,129,295</u>	<u>106,448</u>	<u>(5,436)</u>	<u>76,531</u>	<u>(23,456)</u>	<u>1,283,382</u>	<u>(472,016)</u>	<u>1,755,398</u>
Fund Balances, Beginning of Year	<u>9,200,263</u>	<u>910,448</u>	<u>3,910</u>	<u>181,418</u>	<u>422,474</u>	<u>10,718,513</u>	<u>10,718,513</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 10,329,558</u>	<u>\$ 1,016,896</u>	<u>\$ (1,526)</u>	<u>\$ 257,949</u>	<u>\$ 399,018</u>	<u>\$ 12,001,895</u>	<u>\$ 10,246,497</u>	<u>\$ 1,755,398</u>

See Note to the Budgetary Comparison Schedule

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTE TO THE BUDGETARY COMPARISON SCHEDULE
JUNE 30, 2023

NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING:

The District's board follows the procedures established by North Dakota law for the budgetary process. The governing body of each School District, annually on or before the last day of July, must levy taxes. The governing body of the School District may amend its tax levy and budget for the current fiscal year on or before the tenth day of October of each year. Taxes for School District purposes must be based upon an itemized budget statement which must show the complete expenditure by program of the District for the current fiscal year and the sources of the revenue from which it is to be financed. The school board, in levying taxes, is limited by the amount necessary to be raised for the purpose of meeting the appropriations included in the school budget of the current fiscal year, and the sum necessary to be provided as an interim fund, together with a tax sufficient in amount to pay the interest on the bonded debt of the District and to provide a sinking fund to pay and discharge the principal thereon at maturity. Although the food service and the special assessment funds are major special revenue funds, they are not included in the Budgetary Comparison Schedules because the District did not legally adopt a budget for the food service fund and the special assessment fund.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The administration prepares the District's budget. The budget includes proposed expenditures and the means of financing them. The budget is prepared on the modified accrual basis of accounting.
2. The Board reviews the budget, may make revisions, and adopts the final budget on or before September 30 of each year. The budget is then filed with the county auditor by October 10 of each year.
3. The budget may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared, except no amendment changing the taxes levied can be made after October 10 of each year. The budget amounts shown in the financial statements are the final authorized amounts.
4. All appropriations lapse at the close of the District's fiscal year. The balance of the appropriation reverts back to each respective fund and is available for future appropriation.

Expenditures in the general fund were over budget by \$547,417 for the year ended June 30, 2023.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO TFFR RETIREMENT PLAN
LAST TEN YEARS

Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 6,670,800	\$ (6,670,800)	\$ -	\$ 52,319,987	12.75%
2022	6,496,819	(6,496,819)	-	50,955,420	12.75%
2021	6,534,555	(6,534,555)	-	51,251,412	12.75%
2020	6,303,478	(6,303,478)	-	49,439,033	12.75%
2019	6,140,240	(6,140,240)	-	48,158,729	12.75%
2018	6,015,621	(6,015,621)	-	47,178,383	12.75%
2017	6,075,739	(6,075,739)	-	47,588,365	12.77%
2016	5,850,866	(5,850,866)	-	45,793,480	12.78%
2015	5,478,826	(5,478,826)	-	42,971,154	12.75%

The amounts presented for each fiscal year were determined as of the District's year end which is June 30th.

The District implemented GASB Statement No. 68 for its fiscal year ended June 30, 2015. Information for prior years is not available.

See Note to the Required Supplementary Information

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST TEN YEARS (PRESENTED PROSPECTIVELY)

For the Fiscal Year Ended June 30	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset) (a)	District's Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	6.47536100%	\$ 94,284,681	\$ 50,955,420	185.03%	67.50%
2021	6.64998599%	70,067,930	51,251,415	136.71%	75.70%
2020	6.77561996%	103,701,098	49,439,033	209.76%	63.40%
2019	6.86482901%	94,546,071	48,158,729	196.32%	65.50%
2018	6.94037677%	92,505,389	47,178,383	196.08%	65.50%
2017	7.05998058%	96,970,651	47,588,365	203.77%	63.20%
2016	7.06285618%	103,474,979	45,793,480	225.96%	59.20%
2015	6.98598800%	91,366,606	42,971,154	212.62%	62.10%
2014	7.19546400%	75,395,706	41,737,522	180.64%	66.60%

The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability which is June 30 of the previous fiscal year.

The District implemented GASB Statement No. 68 for its fiscal year ended June 30, 2015. Information for prior years is not available.

See Note to the Required Supplementary Information

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 CHANGES OF ASSUMPTIONS

TFFR

Amounts reported in 2023 and later reflect the following actuarial assumption changes based on the results of an actuarial experience study dated March 19, 2020.

- Investment return assumption lowered from 7.75% to 7.25%.
- Inflation assumption lowered from 2.75% to 2.30%.
- Individual salary increases were lowered.
- Rates of turnover, retirement and disability were changed to better reflect anticipated future experience.
- The Post-retirement healthy mortality table was updated to 104% of the PubT-2010 Retiree table for retirees and to 95% of the PubT-2010 Contingent Survivor table for beneficiaries, both projected with generational improvement using Scale MP-2019.
- The disabled mortality was updated to the PubNS-2010 Non-Safety Disabled Mortality table projected with generational improvement using Scale MP-2019; and
- The pre-retirement mortality table was updated to the PubT-2010 Employee table projected with generational improvement using Scale MP-2019.

Amounts reported in 2016-2020 reflect actuarial assumption changes based on the results of an actuarial experience study dated April 30, 2015.

- Investment return assumption lowered from 8% to 7.75%.
- Inflation assumption lowered from 3% to 2.75%.
- Total salary scale rates lowered by 0.25% due to lower inflation.
- Added explicit administrative expense assumption, equal to prior year administrative expense plus inflation.
- Rates of turnover and retirement were changed to better reflect anticipated future experience.
- Updated mortality assumption to the RP-2014 mortality tables with generational improvement.

**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**

To the Board of Education
Grand Forks Public School District No. 1
Grand Forks, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Grand Forks Public School District No. 1 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 26, 2024.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Districts response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

January 26, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education
Grand Forks Public School District No. 1
Grand Forks, North Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grand Forks Public School District No. 1's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Grand Forks Public School District No. 1's major federal programs for the year ended June 30, 2023. Grand Forks Public School District No. 1's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Grand Forks Public School District No. 1 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Grand Forks Public School District No. 1 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Grand Forks Public School District No. 1's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Grand Forks Public School District No. 1's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Grand Forks Public School District No. 1's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Grand Forks Public School District No. 1's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Grand Forks Public School District No. 1's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Grand Forks Public School District No. 1's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Grand Forks Public School District No. 1's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

January 26, 2024

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass- Through Number	Federal AL Number	Passed- Through to Subrecipients	Amount
<u>U.S. Department of Education</u>				
Direct Programs:				
Indian Elementary and Secondary School Assistance		84.060		\$ 84,309
Total Direct				<u>84,309</u>
Indirect Programs:				
Passed Through North Dakota Department of Public Instruction:				
Adult Education State Grant Program	N/A	84.002		157,242
Title I	N/A	84.010		2,721,460
Career and Technical Education - Basic Grants to States	N/A	84.048		209,525
21st Century Community Learning Centers	N/A	84.287	\$ 74,437	698,237
Title III: Language Instruction for LEP & Immigrant	N/A	84.365		34,623
Title II, Part A	N/A	84.367		699,521
State Assessments and Related Activities	N/A	84.369		1,716
Comprehensive Literacy State Development (Striving Readers)	N/A	84.371		716,873
Title IV: Student Support and Academic Enrichment	N/A	84.424		512,886
COVID-19 Elementary and Secondary School Emergency Relief Fund	N/A	84.425D		1,857,326
COVID-19 Elementary and Secondary School Emergency Relief Fund	N/A	84.425R		248,667
COVID-19 Elementary and Secondary School Emergency Relief Fund	N/A	84.425U		5,509,492
COVID-19 Elementary and Secondary School Emergency Relief Fund	N/A	84.425W		<u>77,659</u>
Total AL 84.425				<u>7,693,144</u>
Passed Through North Dakota Department of Public Instruction:				
<i>Special Education Cluster:</i>				
Special Education Grants to States	N/A	84.027		2,827,462
Special Education Preschool Grants	N/A	84.173		<u>103,320</u>
Total Special Education Cluster				<u>2,930,782</u>
Total Indirect				<u>16,376,009</u>
Total U.S. Department of Education				<u>16,460,318</u>
<u>U.S. Department of Agriculture</u>				
Indirect Programs:				
Passed Through North Dakota Department of Public Instruction				
Child and Adult Care Food Program	N/A	10.558		137,614
State Administrative Expenses for Child Nutrition	N/A	10.560		9,182
<i>Child Nutrition Cluster:</i>				
School Breakfast Program	N/A	10.553		508,422
Supply Chain Assistance	N/A	10.555		166,672
National School Lunch Program	N/A	10.555		1,877,526
Commodity Distribution (Nonmonetary Assistance)	N/A	10.555		432,989
Commodity Distribution (Nonmonetary Assistance)	N/A	10.559		34,829
COVID-19 Summer Food Program	N/A	10.559		<u>32,284</u>
Total Child Nutrition Cluster				<u>3,052,722</u>
Total U.S. Department of Agriculture				<u>3,199,518</u>

See Notes to the Schedule of Expenditures of Federal Awards

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass- Through Number	Federal AL Number	Passed- Through to Subrecipients	Amount
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Head Start		93.600		<u>3,022,200</u>
Total Direct				<u>3,022,200</u>
Indirect Programs:				
Passed through Altru Health System				
Drug-Free Communities Support Program	N/A	93.276		49,008
Passed through Lutheran Social Services				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	N/A	93.566		<u>5,150</u>
Total Indirect				<u>54,158</u>
Total U.S. Department of Health and Human Services				<u>3,076,358</u>
Total Federal Awards			<u>\$ 74,437</u>	<u>\$22,736,194</u>

See Notes to the Schedule of Expenditures of Federal Awards

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards (the "Schedule") are reported on the accrual basis of accounting. Such expenditures are recognized following the applicable cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 2 INDIRECT COST RATE

Grand Forks Public School District No. 1 has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 BASIS OF PRESENTATION

The accompanying Schedule includes the federal award activity of the Grand Forks Public School District No. 1 under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of Grand Forks Public School District No. 1, it is not intended to and does not present the financial position or change in net position of Grand Forks Public School District No. 1. The amounts reported on the schedule have been reconciled to and are in agreement with amounts recorded in the accounting records from which the financial statements have been reported.

NOTE 4 NON-MONETARY TRANSACTIONS

The District receives commodities through the food distribution program and the assistance is valued at the fair value of the commodities received and disbursed. During the year, the District received \$467,818 for commodities and used \$467,818 in commodities.

NOTE 5 PASS-THROUGH ENTITIES

All pass-through entities listed above use the same AL numbers as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

NOTE 6 SUBRECIPIENT TRANSACTIONS

The District acts as the fiscal agent for the 21st Century Community Learning Centers grant. Funds that have been provided to others are as follows:

21st Century	
Emerado	\$ 43,732
Youthworks	30,705
Total	<u>\$ 74,437</u>

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

March 4, 2024
Page 134 of 291

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u> </u> yes <u> x </u> no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> x </u> yes <u> </u> none reported
Noncompliance material to financial statements noted?	<u> </u> yes <u> x </u> no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u> </u> yes <u> x </u> no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u> yes <u> x </u> none reported

Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
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Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> yes <u> x </u> no
--	--------------------------------

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start
84.425	COVID-19 Elementary and Secondary School Emergency Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$750,000</u>
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Auditee qualified as low-risk auditee?	<u> x </u> yes <u> </u> no
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GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

2023-001: Proposition of Journal Entries – Significant Deficiency

Criteria

The District is required to maintain internal controls at a level where underlying support for general ledger accounts can be developed and a determination can be made for the general ledger accounts that they are properly reflected on the generally accepted accounting principles.

Condition

During our audit, adjusting entries to the financial statements were proposed in order to properly reflect the financial statements in accordance with generally accepted accounting principles.

Cause

The District's internal controls have not been designed to address the specific training needs required of its personnel to identify the adjustments necessary to properly reflect the financial statements in accordance with generally accepted accounting principles.

Effect

The District's financial statements were materially misstated prior to adjustments detected as a result of audit procedures.

Recommendation

Accounting personnel will need to determine the proper balance in each general ledger account prior to the audit.

Indication of Repeat Finding

Yes. Prior audit finding 2022-001.

Views of Responsible Officials and Planned Corrective Actions

The District will receive training in the recording of these transactions.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

2023-002: Report Preparation – Significant Deficiency

Criteria

An appropriate system of internal controls requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

The District elected to not allocate resources for the preparation of the financial statements.

Effect

There is an increased risk of material misstatement to the District's financial statements.

Recommendation

We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and consider preparing them in the future. As a compensating control the entity should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Indication of Repeat Finding

Yes. Prior audit finding 2022-002.

Views of Responsible Officials and Planned Corrective Actions

The District will continue to have the auditor prepare the financial statements; however, the District has established an internal control policy to document the annual review of the financial statements.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no findings which are required to be reported in this section.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

2022-001: Proposition of Journal Entries – Significant Deficiency

Criteria

The District is required to maintain internal controls at a level where underlying support for general ledger accounts can be developed and a determination can be made for the general ledger accounts that they are properly reflected on the generally accepted accounting principles.

Condition

During our audit, adjusting entries to the financial statements were proposed in order to properly reflect the financial statements in accordance with generally accepted accounting principles.

Cause

The District's internal controls have not been designed to address the specific training needs required of its personnel to identify the adjustments necessary to properly reflect the financial statements in accordance with generally accepted accounting principles.

Effect

The District's financial statements were materially misstated prior to adjustments detected as a result of audit procedures.

Recommendation

Accounting personnel will need to determine the proper balance in each general ledger account prior to the audit.

Views of Responsible Officials and Planned Corrective Actions

The District will receive training in the recording of these transactions.

Corrective Action Taken

See current finding 2023-001.

GRAND FORKS PUBLIC SCHOOL DISTRICT NO. 1
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

2022-002: Report Preparation – Significant Deficiency

Criteria

An appropriate system of internal controls requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

The District elected to not allocate resources for the preparation of the financial statements.

Effect

There is an increased risk of material misstatement to the District's financial statements.

Recommendation

We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and consider preparing them in the future. As a compensating control the entity should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Views of Responsible Officials and Planned Corrective Actions

The District will continue to have the auditor prepare the financial statements; however, the District has established an internal control policy to document the annual review of the financial statements.

Corrective Action Taken

See current finding 2023-002.



Brandon Baumbach
Business Manager

Department Phone: 701.787.4885
Direct Phone: 701.746.2205, Ext. 7126
Fax: 701.772.7739
bbaumbach020@mygfschools.org

Corrective Action Plan
June 30, 2023

2023-001

Contact Person – Brandon Baumbach, Business Manager

Corrective Action Plan – The District will review the general ledger account balances prior to the annual audit.

Completion Date – Ongoing.

2023-002

Contact Person – Brandon Baumbach, Business Manager

Corrective Action Plan – The District will approve an internal control policy to document the review of the financial statements.

Completion Date – Ongoing.



Mark Sanford Education Center
2400 47th Ave. S
Grand Forks, ND 58201-3405



PO Box 6000
Grand Forks, ND 58206-6000



www.gfschools.org

Equal opportunity employer

Grand Forks School District prohibits discrimination and harassment based on race, color, religion, sex, sexual orientation, gender identity, gender expression, national origin, ancestry, disability, age, or other status protected by law. The District also provides equal access to the Boy Scouts and other designated youth groups, as required by federal law.

MEMORANDUM

TO: Grand Forks School Board
FROM: Dr. Terry Brenner, Superintendent of Schools
SUBJECT: Consent Agenda
DATE: March 4, 2024



Many items of a routine nature can be handled as one item rather than spending additional time on each item. Therefore, the Consent Agenda has been developed for the school board's use to speed up the process of conducting its meetings. Items that may be listed on the Consent Agenda include:

- Appointments (excludes administrative appointments)
- Waivers of Years of Experience and Appointments
- Leave Requests (excludes requests for extension)
- Open Enrollment Applications
- Resignations
- Student Placements
- Student Travel Requests
- Other routine items may be included at the discretion of the board president or superintendent

There should be no discussion concerning an individual item on the Consent Agenda. However, during the approval of the school board meeting agenda, any board member may request an item be removed from the Consent Agenda for further discussion. Once the school board meeting agenda has been approved, all items listed on the Consent Agenda are handled as one item.

Items appearing on the Consent Agenda at the time of the publishing of this agenda packet with their requested considerations are:

Resignations

The administrative recommendation is for approval.

cj
Attachments



Griffin Gillespie, SHRM-CP
Director of Human Resources

Department Phone: 701.787.4878
Direct Phone: 701.746.2205, Ext. 7112
Fax: 701.787.4350
ggillespie080@mygfschools.org

MEMORANDUM

TO: Dr. Terry Brenner, Superintendent
FROM: Griffin Gillespie, Human Resources Director GG
SUBJECT: Teacher Resignations
DATE: March 4, 2024

North Dakota Century Code 15.1-09-33 provides authority for the School Board to act on employment contracts for school district personnel.

Please find attached letter of resignation from the following:

Austin Salyer	Dean of Students	Valley Middle School
Olivia Strid	3 rd Grade Teacher	Winship Elementary School

Administrative recommendation is to approve the resignations effective May 31, 2024.

Attachments
GG



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2400 47th Ave. S
Grand Forks, ND 58201-3405



PO Box 6000
Grand Forks, ND 58206-6000



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Mission Statement
Grand Forks Public Schools will provide an environment of educational excellence that engages all learners to develop their maximum potential for community and global success.

Valley Middle School
Home of the Royals
2100 5th Avenue North
Phone: 701.746.2360
Grand Forks, ND 58203
www.gfschools.org

Austin Salyer
Dean of Students/Athletic Director
asslyer290@mygfschools.org

Dr. Brenner,

This letter represents my official notice of resignation from my position as Title I Coordinator of Valley Middle School, with Grand Forks Public Schools. My final day of employment will be May 31st, 2024. I have accepted a position with Midway Public Schools, as their next Superintendent.

I am grateful for the opportunities for personal and professional development that Valley Middle School has provided me during my tenure. I have enjoyed working with the dedicated team of educators, staff, and administrators who are truly committed to the success and well being of the students.

Thank you for the opportunities and encouragement to grow as an educator during my time at Valley Middle School.

Sincerely,

A handwritten signature in black ink, appearing to read "Austin Salyer", written over a light blue horizontal line.

Austin Salyer

Olivia Strid
[REDACTED]
[REDACTED]
ostrid180@mygfschools.org
[REDACTED]

February 17th, 2024

To Mr. Thorvilson and Dr. Brenner,

I am writing to announce my resignation from my position as a Third Grade Teacher at Winship Elementary, effective at the end of the 2023-2024 academic school year. I have enjoyed my time at Winship Elementary and have made the decision to move closer to family.

I appreciate the experiences and memories I've gained during my time at Winship Elementary. I am committed to ensuring a smooth transition by collaborating with my colleagues and providing necessary information.

Thank you for the support and growth I've experienced at Winship Elementary. I wish the school continued success in the future.

Sincerely,
Olivia Strid





Dr. Terry Brenner
Superintendent of Schools

Phone: 701.787.4880
Fax: 701.772.7739
tbrenner270@mygfschools.org

MEMORANDUM

TO: Grand Forks School Board
FROM: Dr. Terry Brenner, Superintendent of Schools *TB*
SUBJECT: Recommendation to Approve Findings of Fact, Conclusions of Law, and Order for Discharge to be served on Nneka Nwaokeafor, and Board Action
DATE: March 4, 2024

Attached is information from Attorney Meredith Vukelic suggesting action to approve the Findings of Fact, Conclusions of Law, and Order for Discharge in the matter of Nneka Nwaokeafor. No discussion should occur relating to what occurred during the discharge hearing since that was in executive session.

Attachment:
Findings of Fact, Conclusions of Law, and Order for Discharge in the Matter of Nneka Nwaokeafor

GRAND FORKS PUBLIC SCHOOLS

GRAND FORKS, NORTH DAKOTA

IN THE MATTER OF: NNEKA NWAOKEAFOR	FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER FOR DISCHARGE
---	---

The matter of the contemplated discharge of Nneka Nwaokeafor (hereinafter teacher or Nneka Nwaokeafor) came before the School Board of Grand Forks Public Schools (hereinafter District) for hearing pursuant to Section 15.1-15-08 and Chapter 28-32 of the North Dakota Century Code.

APPEARANCES

On February 20, 2024, ALJ Binder commenced the hearing for the purpose of considering the discharge of Nneka Nwaokeafor for insubordination and/or conduct unbecoming a teacher. Present throughout these proceedings were eight (8) of nine (9) members of the School Board¹, ALJ Binder, Superintendent Dr. Terry Brenner, Head Start Director Tracey Johnson, Assistant Superintendent of Elementary Schools Matt Bakke, District Legal Counsel Meredith Vukelic, the teacher Nneka Nwaokeafor, and the teacher's invitee, Cordelia Ekwueme. Board and teacher witnesses were allowed to remain in the room when not testifying.

PROCEDURAL HISTORY

At a meeting of the Board held on November 27, 2023, the Board voted that a special meeting of the Board be held at a time and place to be set by the administrative law judge, at which time the Board will discuss and act upon the contemplated discharge of Nneka Nwaokeafor from her current contract for insubordination and/or conduct unbecoming the position of a teacher.

¹ School Board Member Joel Larson was not present.

Written notice of the action was served on Nneka Nwaokeafor by Dr. Brenner on November 28, 2023 [**Exhibit 5**].² By letter dated November 29, 2023, the Director of the Office of Administrative Hearings, Timothy J. Dawson, appointed Jessica Binder as the Administrative Law Judge to preside over the hearing, as provided by N.D.C.C. § 15.1-15-08. On December 14, 2023, a telephonic prehearing conference was held and attended by ALJ Binder, Dr. Terry Brenner, District Legal Counsel Meredith Vukelic, and Nneka Nwaokeafor. On December 19, 2023, ALJ Binder issued the Notice of Hearing and Prehearing Order to both parties, which set prehearing deadlines and scheduled the hearing for February 20, 2024, continuing on February 21, 2024, if needed. Nneka Nwaokeafor was personally served by the Office of Administrative Hearings via regular mail with documents, including the Notice of Hearing and Prehearing Order, on December 19, 2023.

On February 9, 2024, the List of Charges [**Exhibit 1**]; Witness, Exhibit, and Invitee Lists; and Current Board Member List were served upon ALJ Binder and Nneka Nwaokeafor via electronic mail and regular mail.

Commencing at 2:00 p.m. on February 20, 2024, the hearing was held in executive session pursuant to N.D.C.C. § 15.1-15-08(3), and was recorded digitally. The District presented evidence in support of the discharge through the testimony of Dr. Terry Brenner, Superintendent; Andrea Tyce, Head Start Mental Health and Disability Manager; Katya Morales Monroy, Head Start Teacher Assistant; Natalia Bosch-Santiago, Head Start Paraprofessional; Jordyn Williams, Head Start Paraprofessional; Ashlyn Hanson, Head Start Behavior Interventionist; Eloisa Flores, Head Start Teacher Assistant; Terry Arason, Head Start Educational Manager; Tracey Johnson, Head Start Director; Matt Bakke, District Assistant Superintendent; and Griffin Gillespie, District

² All exhibit references are to Exhibits received in evidence on February 20, 2024.

Human Resources Director. The teacher presented evidence through her own testimony, and through her witness, Cordelia Ekwueme. Exhibits 1 through 16 were admitted into evidence by the District and explained through testimony. The teacher offered no exhibits.

Following closing statements by Nneka Nwaokeafor and District Legal Counsel Meredith Vukelic, ALJ Binder closed the record and turned the matter over to the Board. The Board then commenced its deliberations.

After considering the testimony of the witnesses and the exhibits admitted into evidence, the Board, being fully advised in the premises, makes the following:

FINDINGS OF FACT

1. Nneka Nwaokeafor held a teaching contract with Grand Forks Public Schools for the 2023-2024 school year. Nneka Nwaokeafor's contract provides in part: "...Teacher shall faithfully perform the services prescribed by the School Board or its designated representative during the life of this Contract..." **[Exhibit 2]**
2. Nneka Nwaokeafor was assigned to a Head Start teaching position for the 2023-2024 school year. **[Exhibits 6, 7, 8]**
3. The Head Start Teacher Job Description provides that the teacher is to "Assist children to achieve their School Readiness Goals in a developmentally appropriate classroom environment" and includes one job responsibility is to "Provide emotional support in accordance with CLASS through fostering a Positive Classroom Climate, Teacher Sensitivity and Regard for Student Perspectives." **[Exhibit 7]**
4. The Head Start policies and procedures require staff to "implement positive strategies to support children's well-being and prevent and address challenging behavior", to "not maltreat" children, and to "emphasize nurturing and responsive practices, interactions, and environments that foster trust and emotional security." **[Exhibit 8]**
5. The Staff Conduct Policy (DE) provides, "All staff members are responsible for becoming familiar with and abiding by ... professional codes of ethics associated with their licensure if applicable, the school district's policies, and the regulations designed to implement them" and further provides that "[E]ach staff member is required to: Conduct oneself professionally whenever serving in their official capacity as a school district employee including maintaining professional decorum and professional boundaries in all interactions with students", to "Exercise honesty and integrity when executing all duties", to "adhere to the professional codes of ethics associated with their licensure if applicable", and to "treat all staff, students, and community members with dignity and respect." **[Exhibit 9]**

6. The Maintaining Professional Employee-Student Boundaries Policy (DEBD) provides, “The Board requires employees ... to treat one another with respect and professionalism. District employees ... are legally and ethically obligated to exercise good judgment and maintain professional boundaries at all times when interacting with students on and off school property. Employees ... must not intrude on a student’s physical and emotional boundaries unless the intrusion is necessary to serve a legitimate health, safety, or educational purpose.” **[Exhibit 10]**
7. The Restraint or Seclusion policy (FFC) provides that, “The District prohibits district employees ... from using any form of restraint and/or seclusion on students except when the student is engaging in dangerous behavior” and further prohibits staff from “Using restraint or seclusion as a behavioral intervention when behavior does not pose an immediate risk of physical harm and/or injury or has not resulted in harm to the student or others” and also states that “Only trained staff members should implement physical restraint or seclusion interventions.” **[Exhibit 11]**
8. The Code of Professional Conduct for North Dakota Educators, in the Preamble, provides: “The educator accepts the responsibility to practice the profession according to the highest ethical standards”; and in Principle I – Commitment to the Student, provides: “In fulfilling obligations to students, the North Dakota educator: Shall protect the student from conditions detrimental to learning or to physiological or psychological well-being” and “Shall accord just and equitable treatment to all students as they exercise their educational rights and responsibilities”; and in Principle II – Commitment to the Profession, provides: “In fulfilling obligations to the profession, the North Dakota educator: Shall accord just and equitable treatment of all members of the profession in the exercise of their professional rights and responsibilities.” **[Exhibit 14]**
9. Terry Arason testified that Nneka Nwaokeafor received approximately six (6) weeks of teacher orientation which included training on Head Start and District policies, procedures, and curriculum as well as guidance, coaching, and multiple weeks of observing other teachers and classrooms, to prepare her to lead a classroom in a new country, and Tracey Johnson testified that Nneka Nwaokeafor had received adequate onboarding and training. **[Exhibits 8, 9, 10, 11, 12, 13]**
10. Terry Arason testified the Head Start program purposely did not open Nneka Nwaokeafor’s classroom until October 16, 2023, to give Nneka Nwaokeafor adequate time to prepare to lead her classroom.
11. Terry Arason testified that she and Tracey Johnson provided continued coaching and directives to Nneka Nwaokeafor during the two weeks her classroom was operating and that they detailed multiple issues in need of attention in a Google Document accessible to Nneka Nwaokeafor. **[Exhibit 13]**
12. Tracey Johnson testified she investigated, between November 1, 2023, and November 3, 2023, an incident of alleged physical misconduct by Nneka Nwaokeafor toward a Head

Start student that had occurred on November 1, 2023, and that her investigation also revealed other concerning conduct engaged in by Nneka Nwaokeafor toward students and other Head Start staff, including an admission by Nneka Nwaokeafor that she had restrained students. Terry Arason testified that Nneka Nwaokeafor was not one of the staff members trained to use restraints on students and Nneka Nwaokeafor's use of restraints was in violation of policy. **[Exhibits 4, 10, 11]**

13. Andrea Tyce, Katya Morales Monroy, Natalia Bosch-Santiago, Jordyn Williams, Ashlyn Hanson, Eloisa Flores, and Terry Arason testified that Nneka Nwaokeafor engaged in conduct involving students and/or staff that made them uncomfortable or that did not conform with their training, some of them giving examples of physical restraints used on students, ignoring students who were crying or having emotions, speaking in a rude manner to students and staff, and not engaging with students enough except with Nneka Nwaokeafor's supervisors were present, and Tracey Johnson testified she deemed these witnesses credible because their reports were consistent. **[Exhibits 3, 4, 13]**
14. Andrea Tyce, Katya Morales Monroy, Natalia Bosch-Santiago, Jordyn Williams, Ashlyn Hanson, Eloisa Flores testified they would not feel comfortable working with Nneka Nwaokeafor again and/or would not feel comfortable having Nneka Nwaokeafor work with District students again, and Katya Morales Monroy and Natalia Bosch-Santiago further testified that they personally have children in the Head Start program and would not feel comfortable if Nneka Nwaokeafor returned and taught their children.
15. Andrea Tyce and Katya Morales Monroy testified to discrepancies between what they witnessed Nneka Nwaokeafor had done or not done with students and what Nneka Nwaokeafor reported to Tracey Johnson while being investigated by Tracey Johnson, and Dr. Brenner testified to a determination that this conduct of substantiated dishonesty by Nneka Nwaokeafor led to larger trust issues. **[Exhibits 3, 4]**
16. Terry Arason testified that Nneka Nwaokeafor had not complied with all mission, vision, goals, policies and procedures Nneka Nwaokeafor had been trained on. **[Exhibits 6, 7, 8, 9, 10, 11, 12]**
17. Tracey Johnson testified a foster mother of one of the Head Start students told Tracey Johnson she would not bring their foster daughter back to Head Start if Nneka Nwaokeafor was still employed.
18. Tracey Johnson testified that, as a mandatory reporter, she had reported the November 1, 2023, allegation to the state office that investigates suspected child abuse and neglect, that an Institutional Child Abuse and Neglect assessment occurred, and that she received a letter explaining there was no indication of Institutional Abuse or Neglect having occurred by Grand Forks Head Start because Nneka Nwaokeafor had been provided appropriate training and education, and Head Start followed policies and procedures when made aware of the incident. **[Exhibit 15]**

19. Tracey Johnson, Matt Bake, and Griffin Gillespie testified that, at the conclusion of a meeting between them and Nneka Nwaokeafor in early November 2023, Nneka Nwaokeafor slammed the office door as she left the meeting, making them feel uncomfortable. **[Exhibit 3]**
20. Dr. Brenner and Tracey Johnson testified that Nneka Nwaokeafor had not complied with certain District or Head Start policies and procedures and certain provisions in the North Dakota Code of Professional Conduct for Educators. **[Exhibit 3, 14]**
21. On November 9, 2023, Dr. Brenner issued a letter to Nneka Nwaokeafor explaining the determinations he had made that Nneka Nwaokeafor had engaged in conduct unbecoming her position and insubordination and explaining his intention to recommend the Board contemplate her discharge for cause. **[Exhibit 3]** Dr. Brenner testified he is still recommending Nneka Nwaokeafor be discharged for cause.
22. Dr. Brenner testified that on November 28, 2023, he provided Nneka Nwaokeafor with written notice that the Board had contemplated her discharge. **[Exhibit 5]**
23. Tracey Johnson, Matt Bakke, and Griffin Gillespie testified they supported the recommendation to discharge Nneka Nwaokeafor for cause.

From the foregoing Findings of Fact, the Board makes the following:

CONCLUSIONS OF LAW

1. Nneka Nwaokeafor has a teaching contract with Grand Forks Public Schools for the 2023-2024 school year.
2. All procedural steps required by law for the Board to consider the discharge of Nneka Nwaokeafor for cause have been duly taken.
3. The evidence presented by the Administration, including Exhibits 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, and 13 and the testimony of District witnesses, was credible and sufficient to establish insubordination as a ground for discharge, and was not refuted by the teacher, by a Board vote of 8 to 0.
4. The evidence presented by the Administration, including Exhibits 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, and 15, and the testimony of District witnesses, was credible and sufficient to

establish Nneka Nwaokeafor's conduct unbecoming her position as a teacher/educator as a ground for discharge, and was not refuted by the teacher, by a Board vote of 8 to 0.

5. Pursuant to N.D.C.C. § 15.1-15-07, insubordination and conduct unbecoming the position of a teacher/educator are causes for dismissing a public school teacher prior to the expiration of their contract.

From the foregoing Findings of Fact and Conclusions of Law, the Board issues its:

ORDER FOR DISCHARGE

IT IS HEREBY ORDERED THAT NNEKA NWAOKEAFOR BE, AND HEREBY IS, DISCHARGED FOR CAUSE AS A TEACHER IN GRAND FORKS PUBLIC SCHOOLS, GRAND FORKS, NORTH DAKOTA.

Dated this _____ day of _____, 2024.

**SCHOOL BOARD OF GRAND FORKS
PUBLIC SCHOOLS**

By: _____
Amber Flynn, Board President

GRAND FORKS SCHOOL BOARD
SUPERINTENDENT EVALUATION COMMITTEE
GRAND FORKS PUBLIC SCHOOL DISTRICT #1
MEETING MINUTES
November 7, 2023

The Grand Forks School Board Superintendent Evaluation Committee met on Tuesday, November 7, 2023, at the Mark Sanford Education Center with Josh Anderson presiding.

Committee Members Present: Josh Anderson, Monte Gaukler, Jeff Manley, Cynthia Shabb, and Dr. Terry Brenner.

Committee Members Absent: Michelle Shepperd.

Others Present: Cindy Johnson, Executive Secretary.

Call to Order. The meeting was called to order at 5:06 p.m.

Approved _____
(Date)

Approval of Minutes. It was moved by Gaukler and seconded by Manley to approve the minutes of September 18, 2023, as written. Motion carried unanimously.

Josh Anderson, Meeting Chair

Develop Draft Evaluation of the Superintendent's Performance as per NDCC 15.1-14-03(1.a.).
Committee members were provided a summary of the board member input survey. Eight of nine Grand Forks School Board members and four of five Grand Forks Air Force Base School Board members completed the survey. The rating scale of the evaluation instrument is 4-Highly Effective, 3-Effective, 2-Partially Effective, and 1-Ineffective.

Brenner provided comments and reflections related to the survey input and narratives that board members provided that included recognition of the superintendent's administrative team and common themes to look ahead for. As well, committee members reviewed and discussed board member narratives. Upon review of Board member input, the overall weighted average ranged from 3.42 to 3.67 in all domains.

It was moved by Gaukler and seconded by Shabb to forward a draft evaluation that finds the superintendent's performance to be satisfactory in all areas to the school board with a unanimous recommendation for approval. Motion carried unanimously.

Adjourn. The meeting was adjourned at 6:14 p.m.

Superintendent's Evaluation – March 2024

Board Member Input Scoring Summary

Respondents were eight of nine Grand Forks School Board members and four of four Grand Forks Air Force Base School Board members.

Area of Performance: Leadership

How would you classify the superintendent's overall performance in the area of Leadership?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
8 (66.67%)	4 (33.33%)	0 (0.00%)	0 (0.00%)	3.67

Area of Performance: Administration

How would you classify the superintendent's overall performance in the area of Administration?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
9 (75.00%)	3 (25.00%)	0 (0.00%)	0 (0.00%)	3.75

Area of Performance: Curriculum and Instruction

How would you classify the superintendent's overall performance in the area of Curriculum and Instruction?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
8 (66.67%)	3 (25.00%)	1 (8.33%)	0 (0.00%)	3.58

Area of Performance: Human Resources

How would you classify the superintendent's overall performance in the area of Human Resources?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
6 (50.00%)	6 (50.00%)	0 (0.00%)	0 (0.00%)	3.50

Area of Performance: Communication

How would you classify the superintendent's overall performance in the area of Communication?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
8 (66.67%)	3 (25.00%)	1 (8.33%)	0 (0.00%)	3.58

Strategic Plan Area 1 – Academics – High-Reliability Schools Framework

How would you classify the superintendent's overall implementation of Academic Engagement and Strategies for Student Success?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
7 (58.33%)	4 (33.33%)	1 (8.33%)	0 (0.00%)	3.50

How would you classify the superintendent's overall implementation of Professional Learning & Technology?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
8 (66.67%)	4 (33.33%)	0 (0.00%)	0 (0.00%)	3.67

How would you classify the superintendent's overall implementation of Innovation and Creativity?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
7 (58.33%)	5 (41.67%)	0 (0.00%)	0 (0.00%)	3.58

Strategic Plan Area 2 – Comprehensive School District Mental Health System

How would you classify the superintendent's overall implementation of Mental Health?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
8 (66.67%)	4 (33.33%)	1 (8.33%)	0 (0.00%)	3.67

How would you classify the superintendent's overall implementation of Positive School Climate?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
7 (58.33%)	5 (41.67%)	0 (0.00%)	0 (0.00%)	3.58

How would you classify the superintendent's overall implementation of Social-Emotional Learning?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
8 (66.67%)	4 (33.33%)	0 (0.00%)	0 (0.00%)	3.67

How would you classify the superintendent's overall implementation of Community Engagement?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
8 (66.67%)	4 (33.33%)	0 (0.00%)	0 (0.00%)	3.67

Strategic Plan Area 3 – Resource Management and Long-Term Planning

How would you classify the superintendent's overall implementation of Master Facilities Planning?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
9 (75.00%)	3 (25.00%)	0 (0.00%)	0 (0.00%)	3.75

How would you classify the superintendent's overall implementation of Long-Term Technology Planning?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
9 (75.00%)	3 (25.00%)	0 (0.00%)	0 (0.00%)	3.75

How would you classify the superintendent's overall implementation of Long-Term Financial Planning?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
7 (58.33%)	5 (41.67%)	0 (0.00%)	0 (0.00%)	3.58

Strategic Plan Other Areas – Human Resources

How would you classify the superintendent's overall implementation of Human Resources?

4 - Highly Effective	3 - Effective	2 - Partially Effective	1 - Ineffective	Weighted Average
6 (50.00%)	6 (50.00%)	0 (0.00%)	0 (0.00%)	3.50

Upon review of Board member input and an overall weighted average ranging from 3.50 to 3.75 in all domains, the Superintendent Evaluation Committee and Grand Forks School Board find the superintendent's performance to be SATISFACTORY.

Approved by the Grand Forks School Board on _____.

Amber Flynn, President
Grand Forks School Board
Grand Forks PSD #1

Michelle Shepperd, President
GFAFB School Board
GFAFB PSD #140

Dr. Terry Brenner
Superintendent of Schools

Date

Date

Date

DRAFT

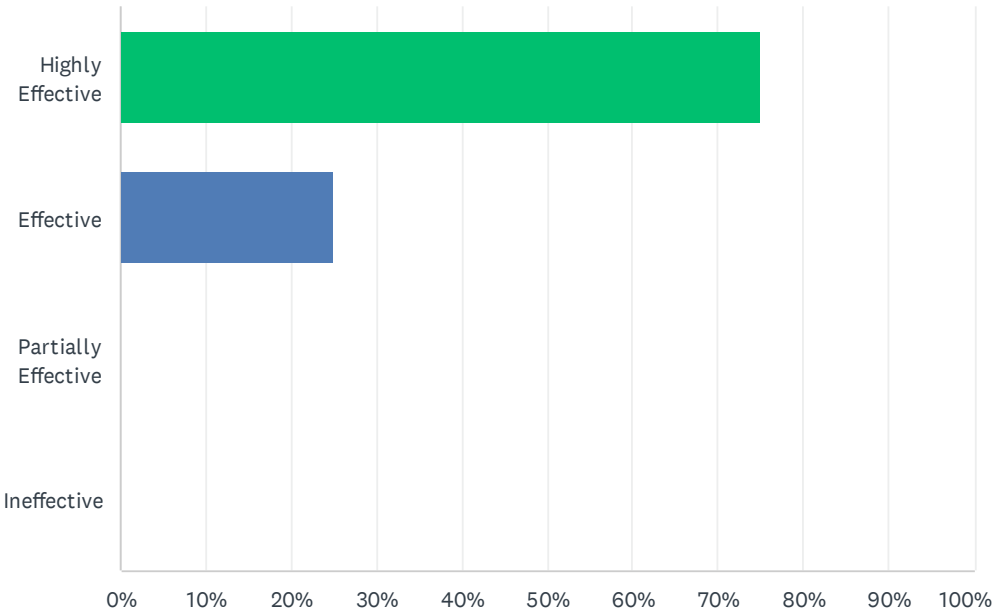
Q1 Board Member Name:

Answered: 12 Skipped: 0

#	RESPONSES	DATE
1	Base Board Michelle Shepperd	2/15/2024 10:04 PM
2	Cynthia Shabb	2/15/2024 2:13 PM
3	Joel Larson	2/14/2024 4:45 PM
4	Base Board Branden Shepperd	2/14/2024 10:49 AM
5	Josh Anderson	2/13/2024 10:22 PM
6	Eric Lunn	2/13/2024 5:34 PM
7	Dave Berger	2/13/2024 2:55 PM
8	Base Board Arielle Neumann	2/12/2024 10:51 AM
9	Monte Gaukler	2/11/2024 9:01 PM
10	Base Board Jennifer Rivera	2/8/2024 7:07 PM
11	Jeff Manley	2/8/2024 1:36 PM
12	Bill Palmiscno	2/8/2024 10:57 AM

Q2 Facilitates school board planning, policy, and monitoring functions.Dr. Brenner's Narrative of Evidence:November 2023:Meets weekly with Board leadership Flynn and Berger to discuss board agenda items among other emerging or just-in-time FYIs. With and through Cindy Johnson, Policy Review meetings are scheduled. In advance of those meetings, the Executive Cabinet works through and wordsmiths policies to be reviewed by the board's Policy Committee. Thus, recommendations come from the superintendent and Executive Cabinet. Typically, the aforementioned group spends hours on policies before being sent on to the committee.

Answered: 12 Skipped: 0

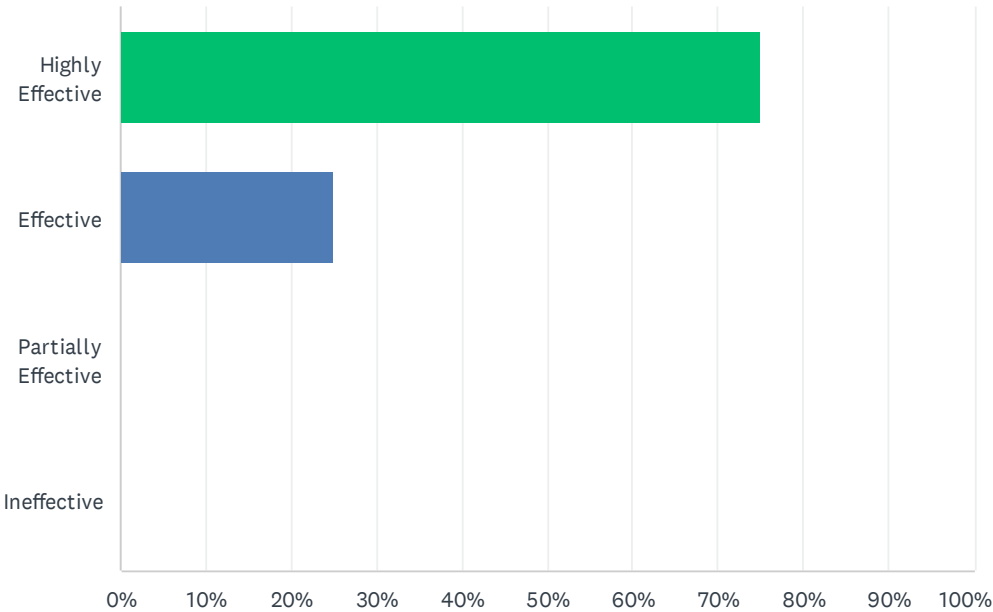


ANSWER CHOICES		RESPONSES	
Highly Effective		75.00%	9
Effective		25.00%	3
Partially Effective		0.00%	0
Ineffective		0.00%	0
TOTAL			12

#	DR. BRENNER'S NARRATIVE OF EVIDENCE	DATE
	There are no responses.	

Q3 Establishes expectations, operational guidelines, and practices that support the realization of the district’s mission and goals.Dr. Brenner's Narrative of Evidence:November 2023:Through weekly superintendents’ meetings, Executive Cabinet, and Administrative Cabinet meetings, expectations tied to the district strategic plan’s big buckets of Academics, Mental Health Systems, and Resource and Facility Management and HRS are clearly delineated.

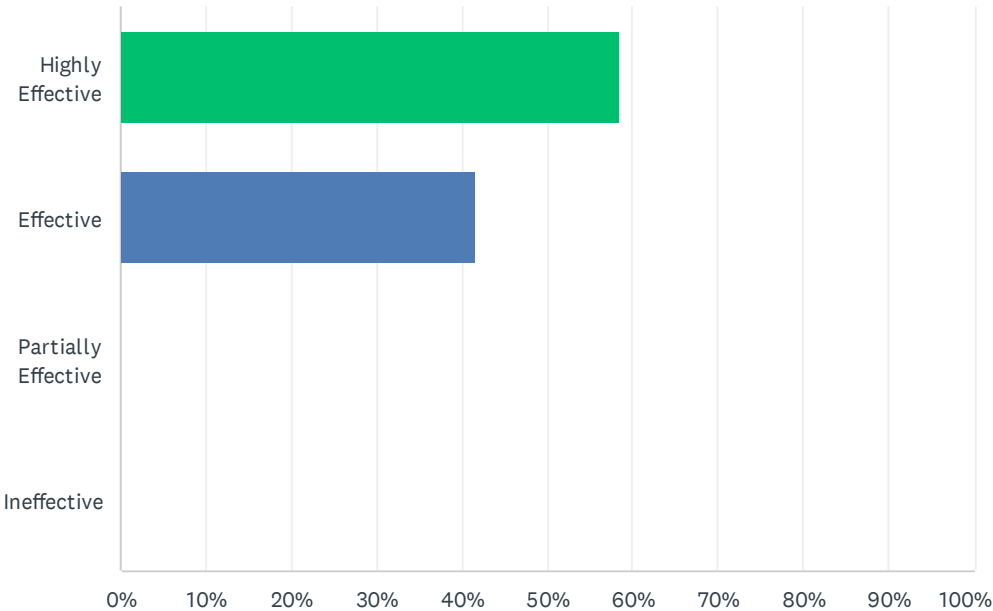
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ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q4 Facilitates staff and Board familiarity with current trends, issues, and practices in education at the local, state, and national levels.Dr. Brenner's Narrative of Evidence:November 2023:Through Friday Focus and weekly videos, the superintendent highlights national trends and other topics “worth mentioning”. Further, the superintendent serves on the North Dakota Association of School Administrators Board of Directors playing a leadership role in the Northeast Region of the state and facilitating two-way communication between the region and state.

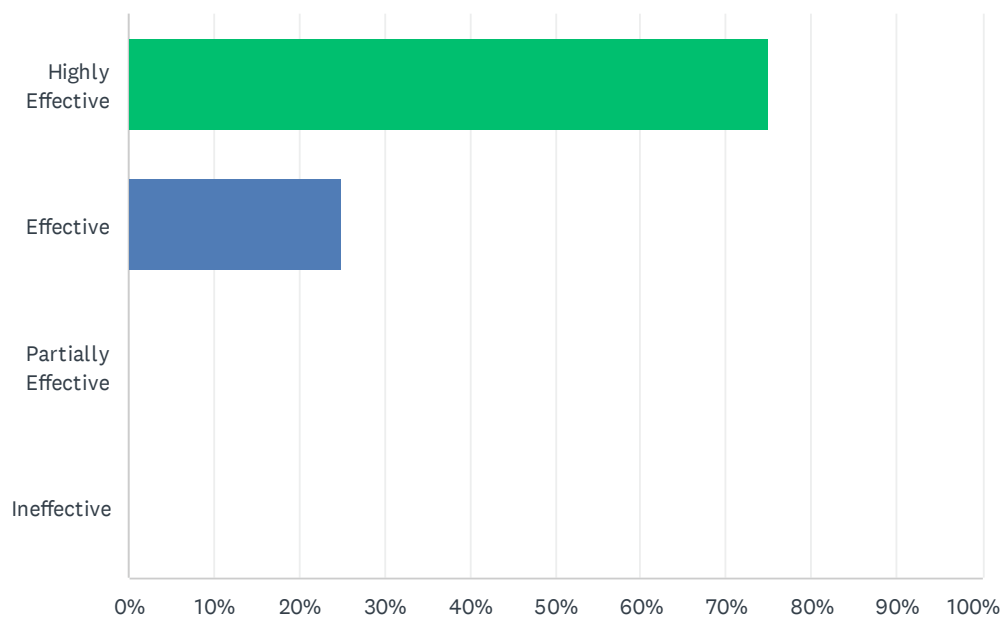
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ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q5 Serves as superintendent of Grand Forks Air Force Base Public School District #140 as fulfillment of the Joint Powers Agreement established by GFPD #1 and GFAFB PSD #140.Dr. Brenner's Narrative of Evidence:February 2024:Yes 😊 November 2023:Yes 😊

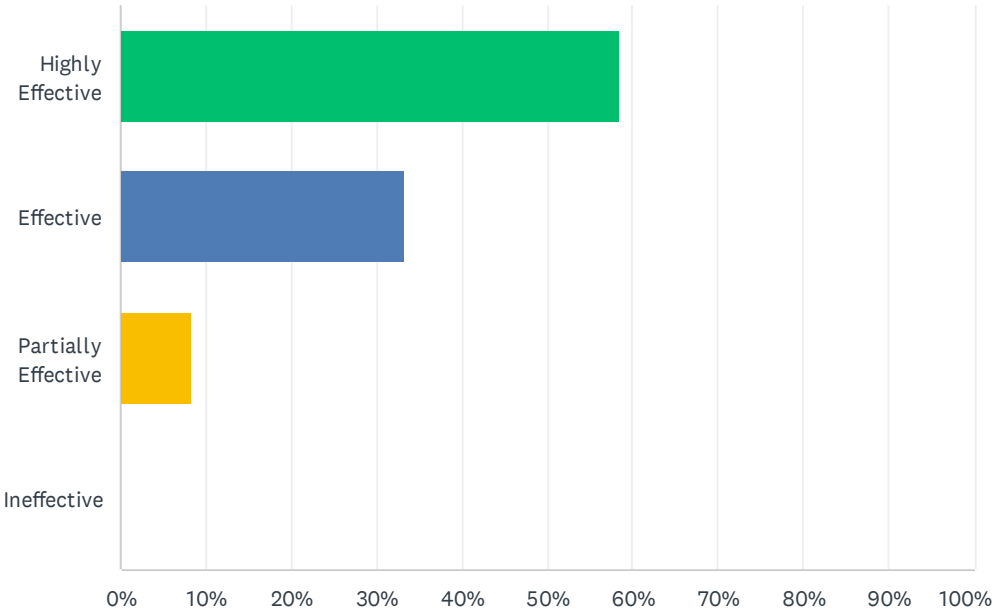
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ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q6 Represents the school district in legislative matters and government relations. Dr. Brenner's Narrative of Evidence: November 2023: Attends weekly North Dakota Council of Educational Leaders meetings that discuss legislative topics, and Century Code interpretations, and frequently network with local legislators on topics relevant to the school district. Examples during the last legislative session were personal testimony on increasing the weighted metric for special education students with additional collaborative efforts opposing topics such as “culture war” legislative issues (banning books, transgender policy). Further, the superintendent participated in lobbying for increased foundation aid to the tune of 8% in year 1 and 8% in year two.

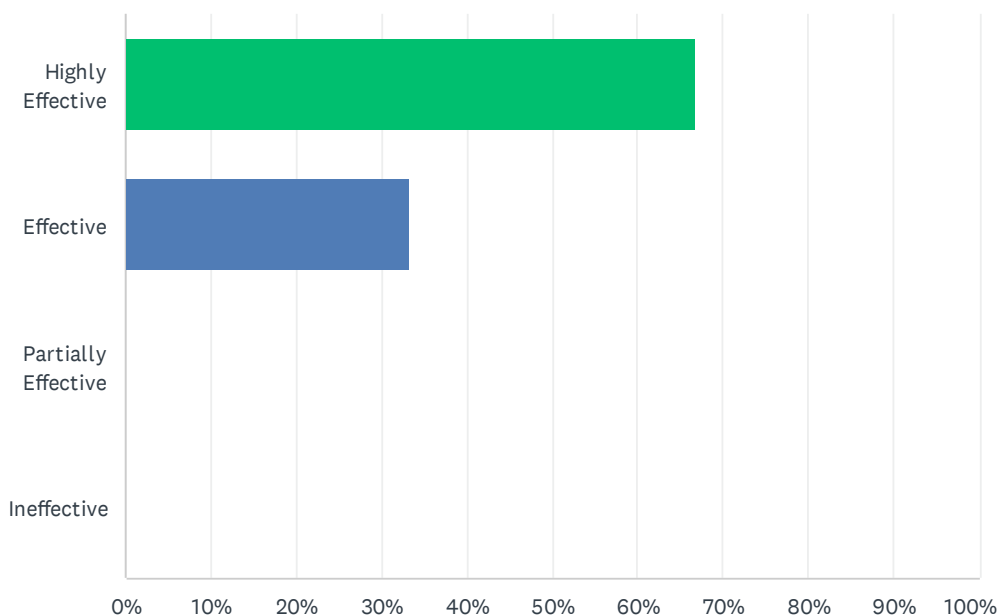
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	33.33%	4
Partially Effective	8.33%	1
Ineffective	0.00%	0
TOTAL		12

Q7 Participates in civic organizations and affairs. Dr. Brenner's Narrative of Evidence: February 2024: Superintendent serves on the interagency committee (UND, City, Park Board, School District) for the new Aquatics & Turf facility recently approved through a city-wide referendum. It is now public knowledge that UND's Hyslop Pool will remain functional for GFPS swim teams through March 2025, thus one more full season. Central's pool will be refilled later this spring to see if it will be functional for the interim period of the fall of 2025 through 2026 for swim teams and public swimming lessons along with other potential rental agreements. Superintendent will provide an update to the Base Retention and Investment Committee (BRIC) on the new Twining School project (along with the Career Impact Academy, Valley Middle School, and Central Kitchen). November 2023: DC Board of Directors (Ex-Officio), UND's Education and Human Development Fundraising Committee, Member of "Team Grand Forks" regarding legislative issues, member of GF Herald Altru's Business Leadership Committee, Advisory Committee, Chamber of Commerce Business & Government Affairs Committee, The Beacon Advisory Committee, active member in UND's Alumni Association.

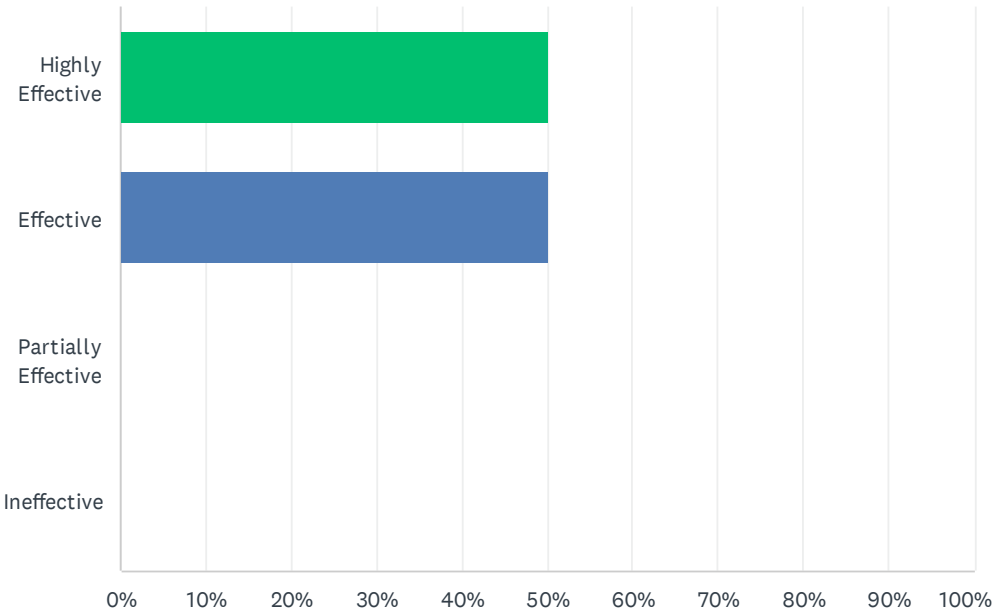
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q8 Serves as an affiliate with state and national professional organizations.Dr. Brenner's Narrative of Evidence:November 2023:NDASA Board of Directors, Red River Valley Education Cooperative Board of Directors (lead administrator), American Association of School Administrators.

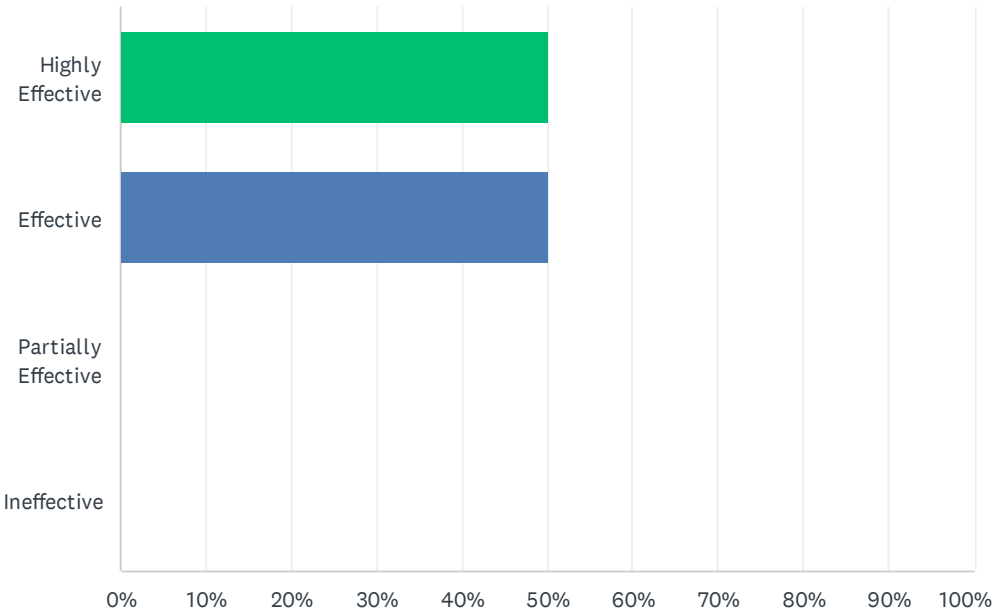
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q9 Coordinates joint efforts with such agencies as the Park Board and the City of Grand Forks.Dr. Brenner's Narrative of Evidence:November 2023:The superintendent facilitates and attends “Big 5” quarterly meetings between the school district, City, County, Airport Authority, and Park District where information is shared collaboratively.

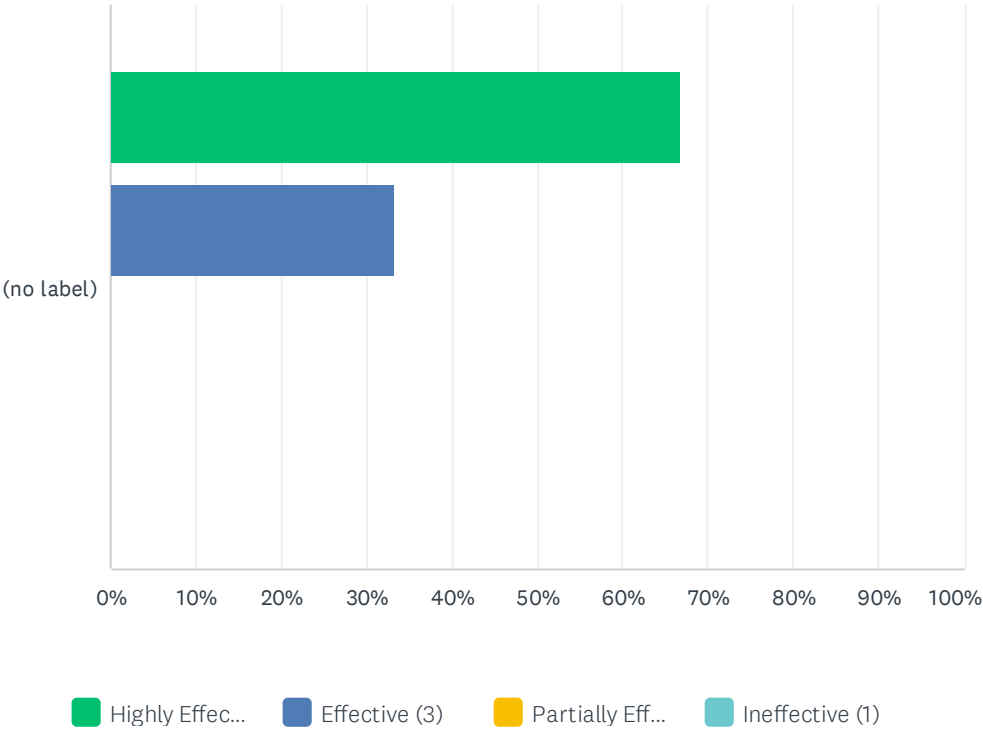
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ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q10 How would you classify the superintendent's overall performance in the area of Leadership?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	66.67% 8	33.33% 4	0.00% 0	0.00% 0	12	3.67

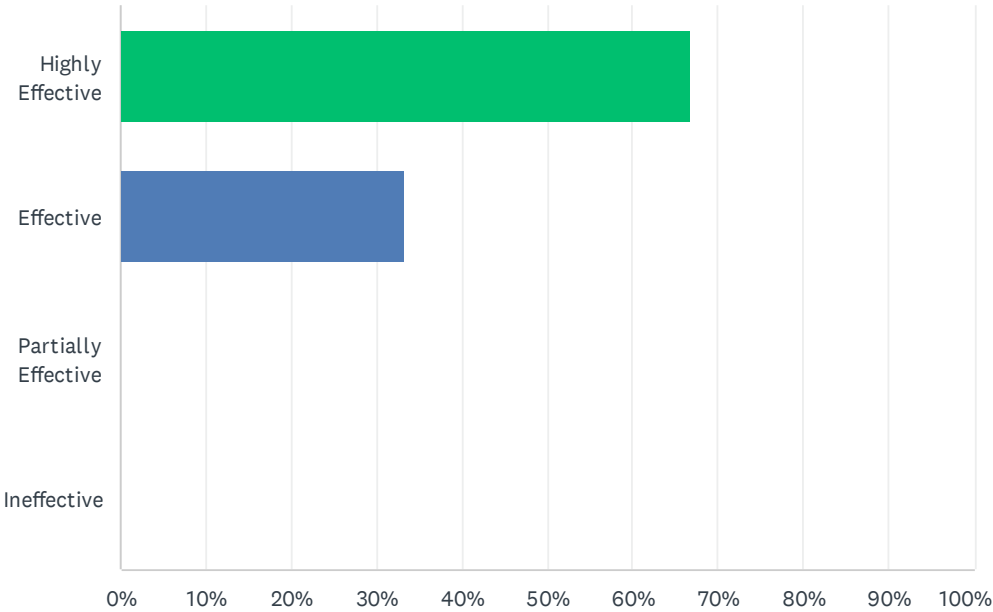
Q11 Please share any other comments you have below:

Answered: 7 Skipped: 5

#	RESPONSES	DATE
1	I appreciate the successful efforts made to connect relationships not only between the two boards but amongst the schools in the district as well as the community. Dr. Brenner realizes the importance of these relations and how they are mutually beneficial to the future of the community in which he serves. Updates are not only provided on an ongoing basis but invitations to join joint meetings with the "Big 5". These avenues strengthen the ability to make crucial decisions about the district and its needs.	2/15/2024 10:13 PM
2	Dr. Brenner's leadership is apparent in many areas. The establishment of operational guidelines and practices has been very clear and followed.	2/13/2024 10:22 PM
3	Dr. Brenner has exceptional leadership skills that has served the district tremendously during these last few years of extreme turbulence.	2/13/2024 5:42 PM
4	There have been no updates on legislative matters, my opinion is that Dr. Brenner and the District should take a student, and parent focused approach when engaging future legislative sessions. The previous focus, in my opinion was more concerned with the needs of School Administrators and District Employees as opposed to being focused primarily on families and children. The progress for the new Twining School is satisfactory and I appreciate transparency with updates. No further comments.	2/12/2024 11:05 AM
5	Dr. Brenner maintains a very active schedule to create and support community relations with several organizations and entities.	2/11/2024 9:06 PM
6	Appreciate the work he does on all of the additional boards and committees. North Dakota Association of School Administrators Board of Directors, North Dakota Council of Educational Leaders, DC Board of Directors (Ex-Officio), UND's Education and Human Development Fundraising Committee, Member of "Team Grand Forks", GF Herald Altru's Business Leadership Committee, Advisory Committee, Chamber of Commerce Business & Government Affairs Committee, The Beacon Advisory Committee, UND's Alumni Association, NDASA Board of Directors, Red River Valley Education Cooperative Board of Directors, American Association of School Administrators.	2/8/2024 1:58 PM
7	Dr. Brenner has led the School District through the Valley Middle/Central Kitchen referendum, also on the salaries negotiations.	2/8/2024 11:03 AM

Q12 Plans school board meetings, prepares reports, and advises the school board on policies and actions.Dr. Brenner's Narrative of Evidence:November 2023:A comprehensive school board agenda(s) shell is created in July of each year that clearly lays out necessary timelines for specific topics. As a result of the Be Legendary school board training in June 2023, Board Education topics will be enhanced with more focus on student outcomes shared with the school board. Continued refinement of “consent agenda” items will continue to gain more efficiency in school board meetings allowing for more academic information to be present. An example of a recent policy adjustment was the liquidated damages policy tied to contracted staff resigning within a school year.

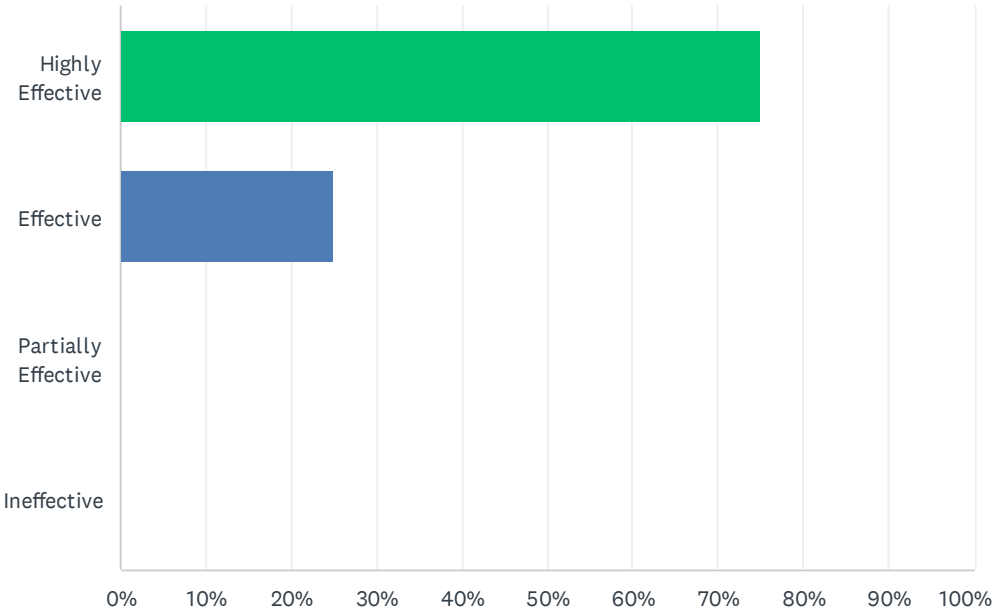
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q13 Implements rules, regulations, and policies of the school board through direction and delegation of the administrative staff.Dr. Brenner's Narrative of Evidence:November 2023:Through various Cabinet meetings, Joint Administrative meetings (all K-12 administrators), and specific principal meetings, updated board policies are discussed and can, at times, drive information that goes into student handbooks.

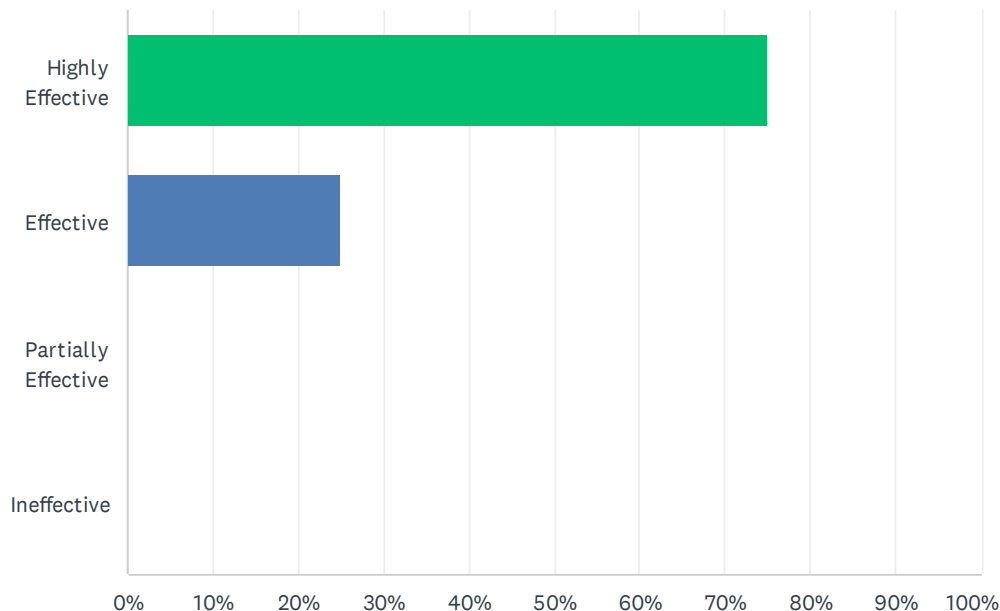
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ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q14 Maintains safe and educationally appropriate school buildings and sites. Develops long-range site and facility plans. Dr. Brenner's Narrative of Evidence: November 2023: Through the latest work of ICON's walkthroughs of each of our schools, a comprehensive list was generated relative to facility priorities that included safety and security, laid out roofing projects, and anticipation of when a next referendum may be put before taxpayers. Further, the 10 mills approved by voters in September 2021, generated a new \$2.6 million of which we bonded \$1 million over 20 years to free up \$14.4 million for major HVAC upgrades. Projects completed in the summer of 2023: Viking Elementary, Ben Franklin Elementary, Wilder Elementary, Cushman Track and Field (Altru Corporate Sponsorship). Projects scheduled for summer, 2024: Lewis & Clark Elementary, Lake Agassiz Elementary, Kelly Elementary. Projects previously completed using ESSER dollars: Central High School HVAC, Red River High School HVAC/Air Compressors. Century Elementary School upgraded the chiller and boiler.

Answered: 12 Skipped: 0

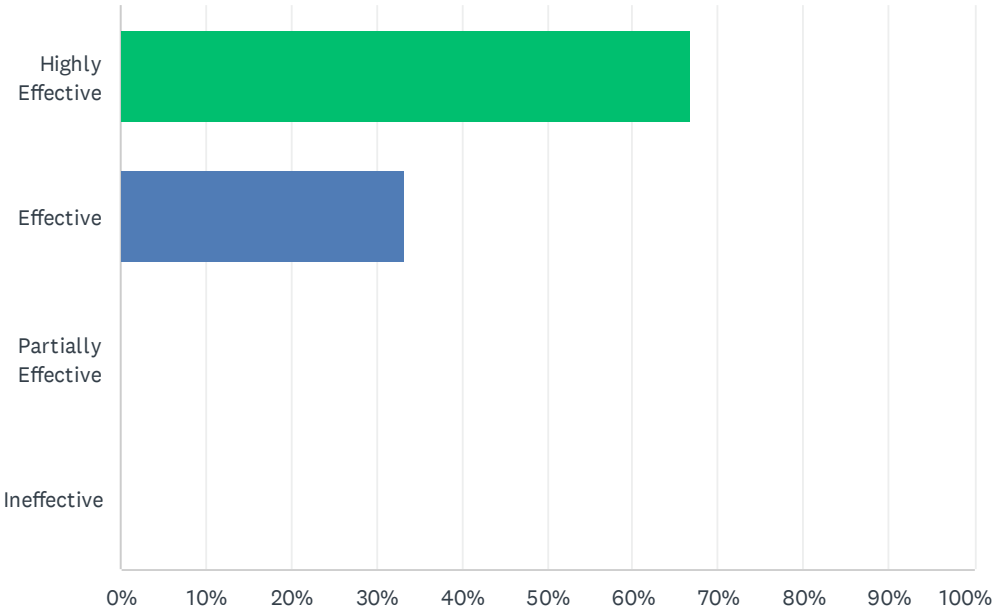


ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q15 Organizes the business affairs of the school system and makes annual budget recommendations. Signs employment, service, and purchase contracts on behalf of the district.

Dr. Brenner's Narrative of Evidence: November 2023: The Superintendent participated in all contract negotiating sessions as a resource member for the school board. Negotiating sessions were held with GFEA, GFPA, GFDA, and Classified Staff in the spring and summer of 2023. Through the HR Department, contracts were generated, signed, and implemented. The superintendent works closely with the Business Manager on “all things budget” in preparation for each fiscal year. Comprehensive budget planning moving forward is a budget reduction process with a goal of \$2-4 million over the next two fiscal years to balance the ledger with a two-year \$7 million increase for all staff.

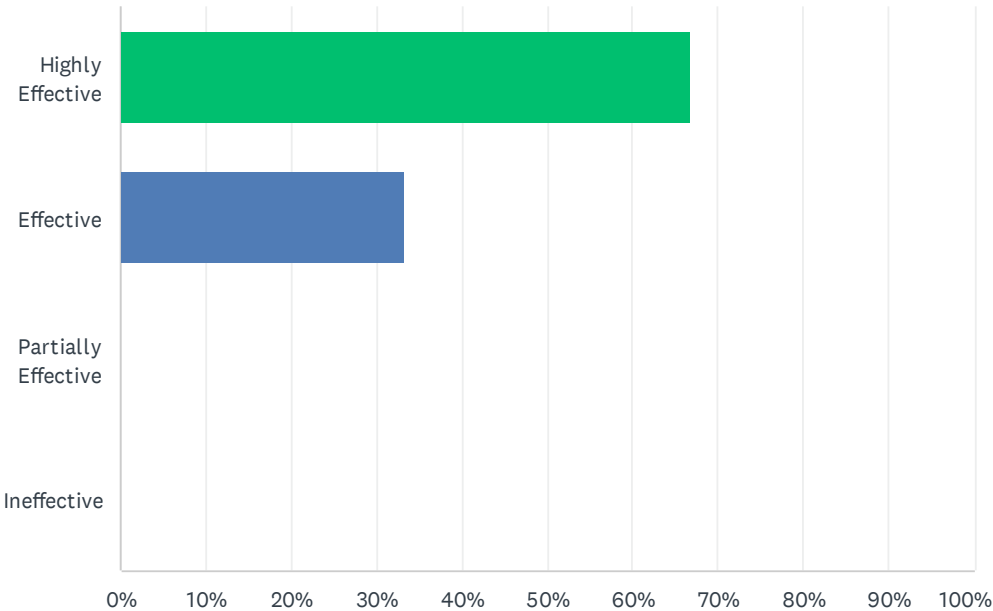
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q16 Administers the Impact Aid Program.Dr. Brenner's Narrative of Evidence:November 2023:Through legislative work two sessions ago, the school district will eventually see a \$3 million revenue stream due to our advocacy to change the Century Code. We are presently in year 3 of seeing an annual positive net impact of \$350,000 with the full realization of Impact Aid in 2026. This will be a critical funding piece for a new Twining School build within the next two years. Business Manager Brandon Baumbach, who reports directly to the superintendent, is front and center with Impact Aid.

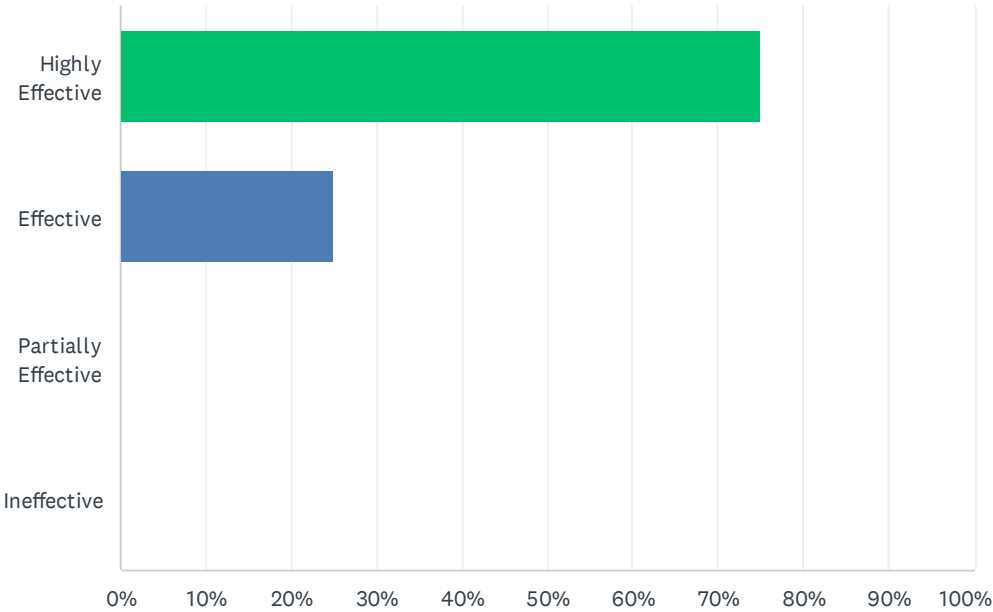
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q17 Submits reports to the Department of Public Instruction and various federal agencies.Dr. Brenner's Narrative of Evidence:November 2023:Through the STARS state reporting system, all reports have been submitted on or before applicable deadlines.

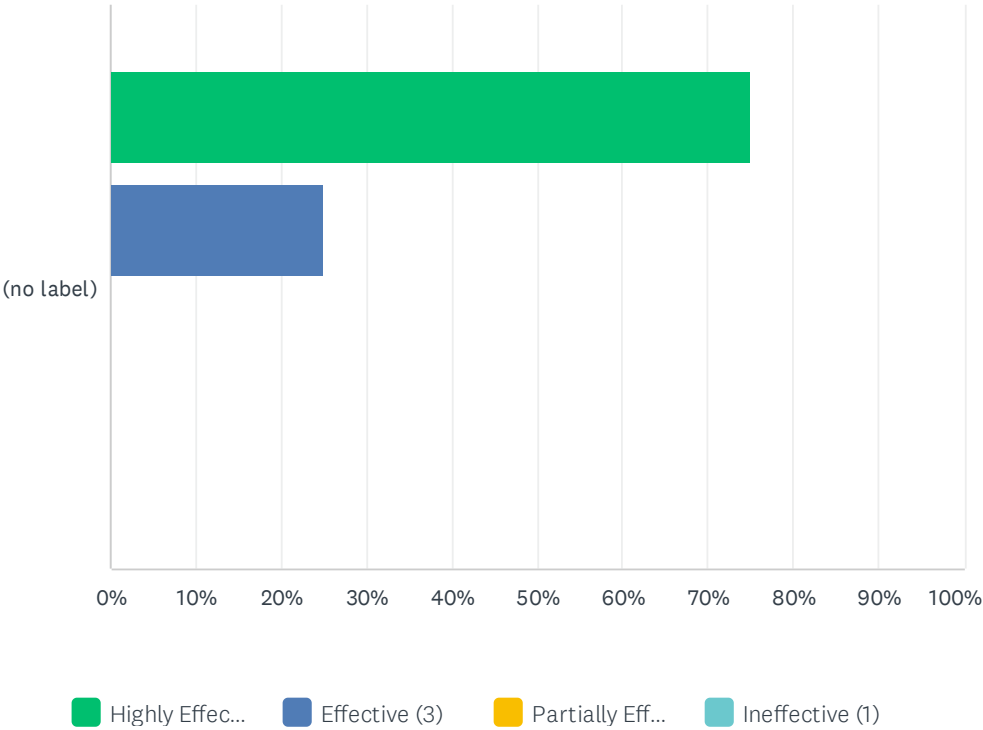
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ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q18 How would you classify the superintendent’s overall performance in the area of Administration?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	75.00% 9	25.00% 3	0.00% 0	0.00% 0	12	3.75

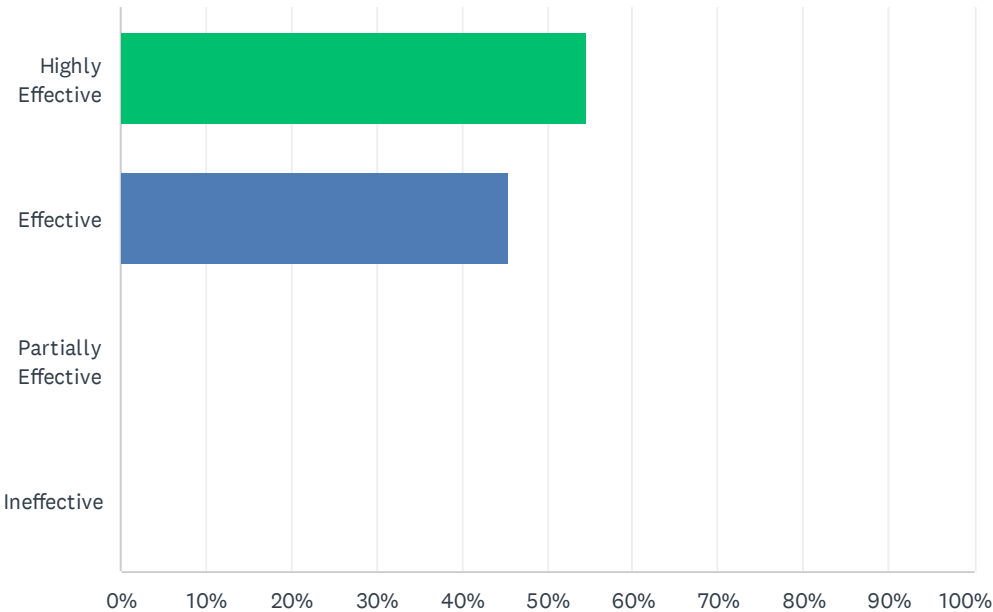
Q19 Please share any other comments you have below:

Answered: 7 Skipped: 5

#	RESPONSES	DATE
1	Dr. Brenner leads an effective team. Decisions are well thought through to ensure allocations of funds are dispersed equitably throughout the district. Decisions are based on a well-informed process with not only staff of the district and individual schools in mind, but the district as the whole.	2/15/2024 10:20 PM
2	While this year has been busy, we need to keep reviewing policies. I know there is an upcoming meeting of the policy review committee. Special attention needs to be given for the one we implemented last year regarding a time when teachers break their contracts.	2/15/2024 2:16 PM
3	Dr. Brenner demonstrates a high level of administrative function. The regular updates provided and continual flow of information along with pointing to policy in necessary situations is highly effective. Along with that he operational work on budget challenges and directives provided by the board are providing a positive motion forward with a look to the future.	2/13/2024 10:22 PM
4	Dr. Brenner has superb administrative skills.	2/13/2024 5:42 PM
5	The new Twining School Project funding is an area of top concern, I appreciate the transparency in updates. No concerns.	2/12/2024 11:07 AM
6	As we continue to learn more, I will be eager to have more academic information presented at meetings. This was a goal that was set when we met with the "Be Legendary" school board training. The planning and preparations for school safety and maintenance are comprehensive and will provide important goal posts as time goes on. I'm really glad that all schools will soon have air-conditioning, and that a comprehensive safety plan for all schools is being worked on.	2/11/2024 9:25 PM
7	I appreciate that we have a comprehensive list of repairs dur to the work on the long-range site and facility plan.	2/8/2024 2:00 PM

Q20 Facilitates organization and evaluation of classroom and extracurricular programs. Dr. Brenner's Narrative of Evidence: February 2024: Chief Academic Officer Amy Bartsch, Assistant Superintendent Matt Bakke, Associate Superintendent Catherine Gillach, and Superintendent participate in bi-weekly "Learning Walks" where the 4 spend time in classrooms across the district, with principals, monitoring curriculum implementation. These are 2-3 hour school visits which have been productive for two reasons: 1) monitoring curriculum implementation; 2) being visible in and connected with school personnel. November 2023: The superintendent is the direct supervisor of Chief Academic Officer Amy Bartsch who meets weekly with the superintendent. CAO is responsible for overseeing MTSS Coordinators and District Assessment Coordinator to ensure professional development and just-in-time training align with learning gaps illustrated by data. Through the restructuring of the district athletics department more than a year ago, the district now has a District Activities Coordinator in concert with Athletic Directors at each of the high schools—a model that did not exist previously. While the superintendent doesn't take credit for the remarkable co- and extra-curricular success last school year as a result of the restructure, testimonial and anecdotal conversations with coaches and building-level principals suggest that the model, based on having Athletic Directors at each high school, there is more intimate oversight of the aforementioned at the building level. Last year, Red River girls basketball won the state tournament; Red River boys basketball finished runner-up in the state tournament; Red River boys hockey finished runner-up in the state tournament; both Central and Red River girls qualified for the state softball tournament (Central—the first time in a long, long time!); both high school girls and boys track teams faired well at the state meet; both girls and boys cross country teams scored well at the state meet; Central boys tennis just won the state tournament; Red River girls golf finished runner-up at the state meet missing the championship by one stroke and the list goes on. Summer Performing Arts saw record numbers of participants from elementary to secondary to special needs.

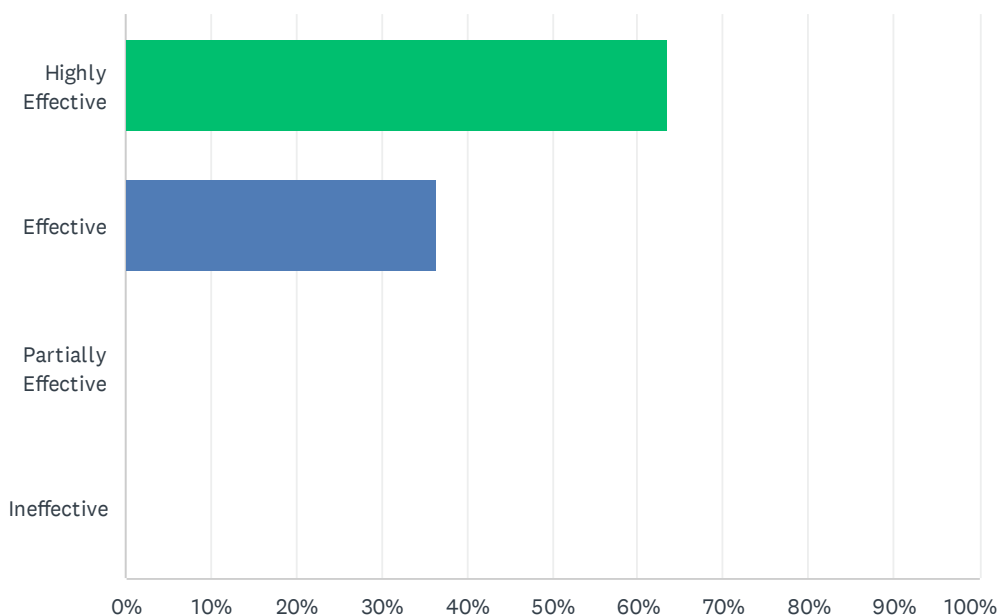
Answered: 11 Skipped: 1



ANSWER CHOICES	RESPONSES	
Highly Effective	54.55%	6
Effective	45.45%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		11

Q21 Arranges for the coordination and integration of technology into all instructional and management functions. Dr. Brenner's Narrative of Evidence: February 2024: With the support of the Finance Committee and the full school board, the Information Technology position will be filled by Darin King effective July 1, 2024. Mr. King has already begun his work as he has been looped into conversations that will serve him and his department well when he officially commences duties. November 2023: With our one-to-one device initiative, ESSER dollars were used to augment and update close to \$2 million worth of technology. CTE & Technology Executive Director Eric Ripley has a formalized plan for replacement moving forward as we continue with lease agreements that best meet the financial and academic needs of the district. More conversation will take place at the board level about the possibility of a virtual secondary school—a stand-alone campus with its own name, enrollment, branding, etc.

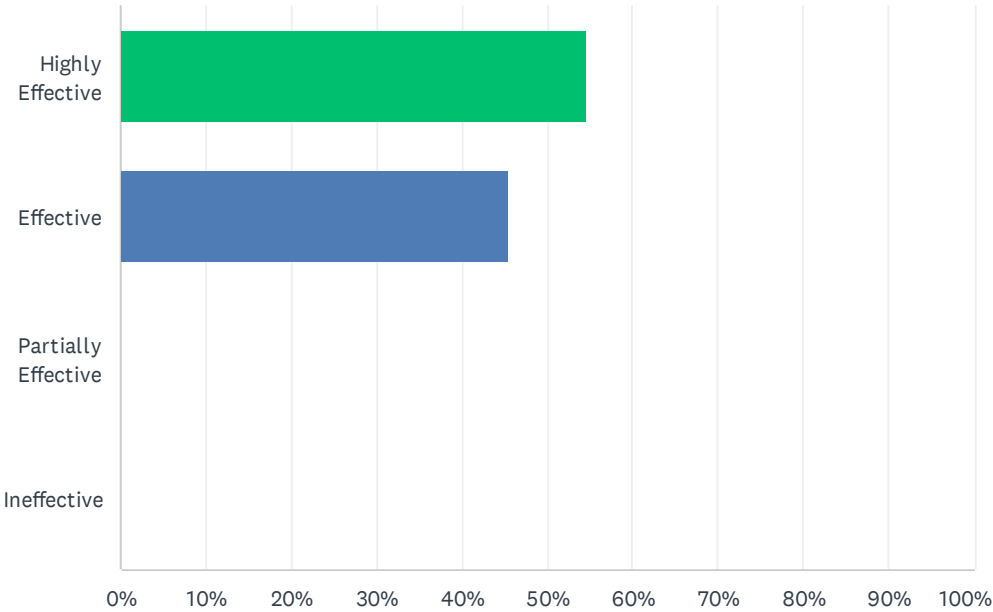
Answered: 11 Skipped: 1



ANSWER CHOICES	RESPONSES	
Highly Effective	63.64%	7
Effective	36.36%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		11

Q22 Organizes an appropriate system of assessment of all students' progress.Dr. Brenner's Narrative of Evidence:November 2023:Chief Academic Officer Amy Bartsch, under the direction of the superintendent, uses a variety of assessment platforms (STAR, NDSA, ACT) and other formative assessments as predictors of student success in criterion or norm-referenced assessments. Through the PLC/MTSS Early Release schedule, there are district expectations and learning standards as per the Be Legendary School Board training (identifying Literacy and Math as district-level academic goals all the while monitoring other subgroup data such as a low Native American graduation rate and monitoring the percent of students qualifying for special education.

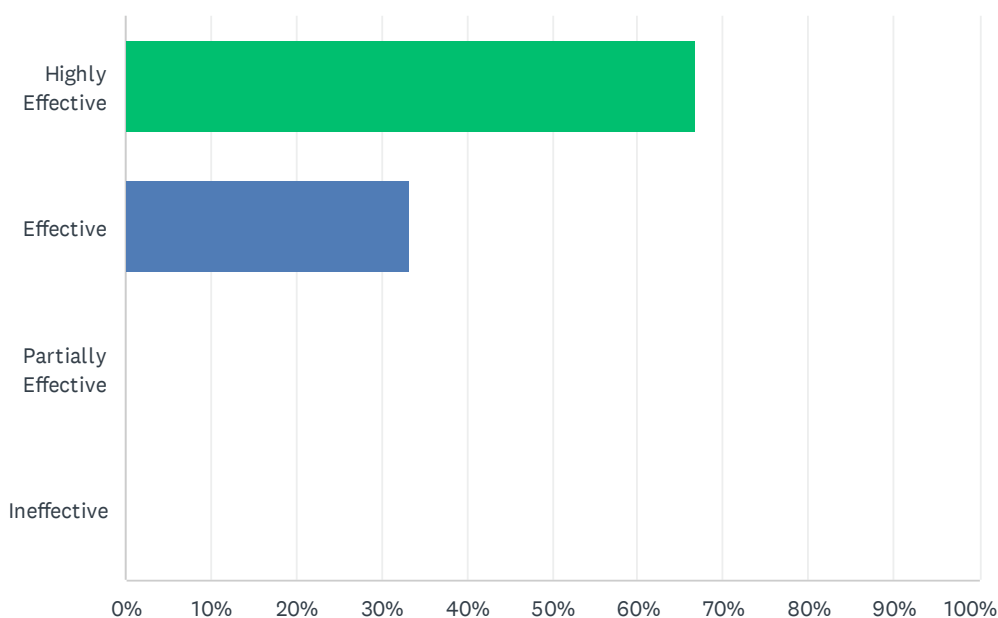
Answered: 11 Skipped: 1



ANSWER CHOICES	RESPONSES	
Highly Effective	54.55%	6
Effective	45.45%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		11

Q23 Cooperates with other local, state, and national educational agencies that influence curriculum and instruction. Dr. Brenner's Narrative of Evidence: February 2024: Superintendent participated in the North Dakota Association of School Administrators Conference January 28-30, 2024. Superintendent served as a panelist regarding teacher burnout, retention and recruitment and facilitated round table discussions around the topics of school board meetings/agendas and the non-renewal process. Further, Superintendent serves as one of two superintendents on the Red River Valley Education Cooperative (RRVEC) leadership council. November 2023: Same response from the Leadership domain (attends weekly North Dakota Council of Educational Leaders meetings that discuss legislative topics, Century Code interpretations, and frequently network with local legislators on topics relevant to the school district. Examples during the last legislative session were personal testimony on increasing the weighted metric for special education students with additional collaborative efforts opposing topics such as "culture war" legislative issues (banning books, transgender policy). Further, the superintendent participated in lobbying for increased foundation aid to the tune of 8% in year 1 and 8% in year two.)

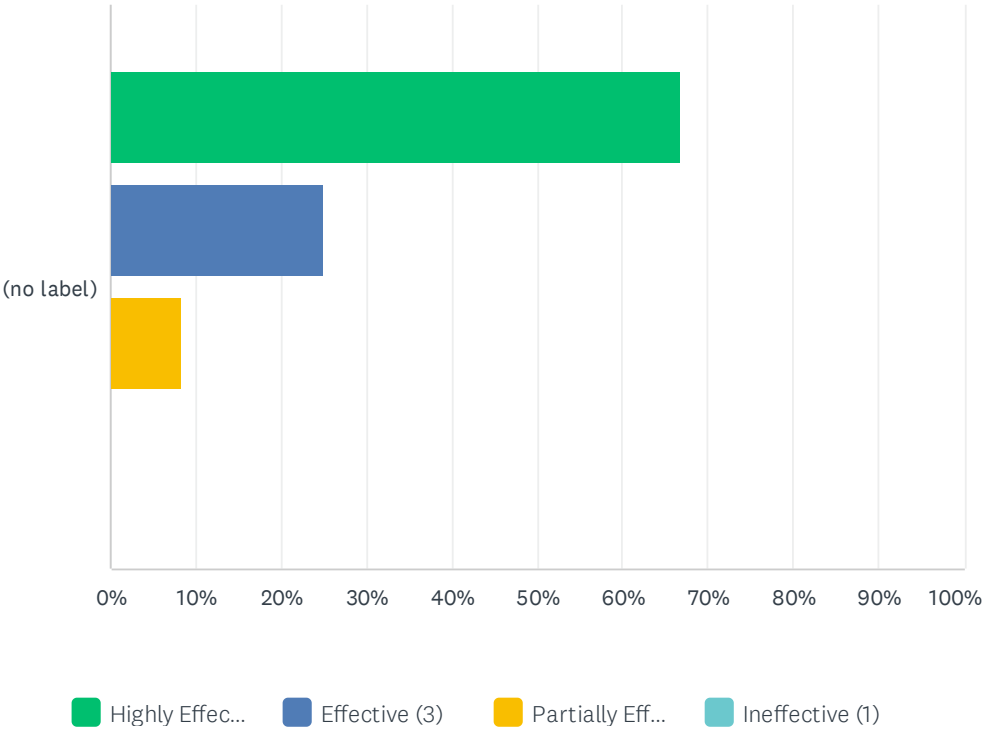
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q24 How would you classify the superintendent’s overall performance in the area of Curriculum and Instruction?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	66.67% 8	25.00% 3	8.33% 1	0.00% 0	12	3.58

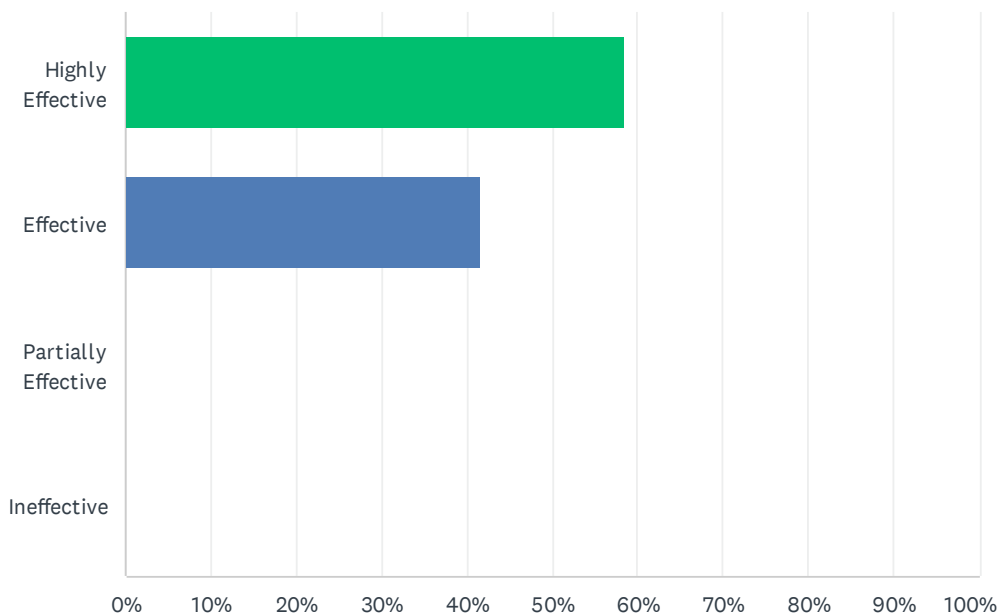
Q25 Please share any other comments you have below:

Answered: 6 Skipped: 6

#	RESPONSES	DATE
1	This is an area of strength. The superintendent realizes the importance of up to date resources regarding instruction.	2/15/2024 2:18 PM
2	I am happy to see this area continuing to be a focus. With the many pieces of Dr. Brenner's day, the importance of finding time to focus on this is great. I am excited to continue to see this grow and watch curriculum adoptions, testing to provide data, and implementation of methods to address curricular challenges become rewarding for students. This all can help us meet education goals set by the board.	2/13/2024 10:23 PM
3	As it pertains to the area of performance in curriculum and instruction, for the 2023-2024 Superintendent Professional Goal of: " A. GFPS will increase district-wide student ELA proficiency levels from 46% to 51% B. GFPS will increase district-wide student mathematical proficiency levels from 40% to 45%." I look forward to updates on these goals. Additionally, if there will be evidence to support continued utilization of a Cultural Competence mindset with a Diversity Equity and Inclusivity Committee when developing curriculum. At this time I am not convinced it is effective. Finally, district-wide proficiency levels are currently not at ideal numbers as anything bellow 60-70% in my opinion should not be considered highly effective, highly effective would be 80-90%. In order for me to consider the Superintendent to be highly effective for curriculum and instruction, proficiency levels would need to dramatically increase.	2/12/2024 11:20 AM
4	Thank you for participating in "learning walks" as I think that these walks are important for many reasons. I'm also happy to see that SPA was highlighted. I think that SPA is one of the premiere programs of our school district.	2/11/2024 9:31 PM
5	Very interested in the possibility of a virtual secondary school.	2/8/2024 2:07 PM
6	Darin King will be a great hire to direct our IT Department, the Be Legendary Training has helped the School Board move forward with our academic goals.	2/8/2024 11:11 AM

Q26 Oversees the development of a comprehensive personnel system that provides policies, procedures, and authority for recruitment, employment, supervision, evaluation, and termination practices related to all positions in the district. Dr. Brenner's Narrative of Evidence: November 2023: As the direct supervisor of the HR Director, the superintendent is engaged weekly in processes and protocols related to personnel. The e-platform for personnel records was actually completed under the superintendent's direction as the former Director of Curriculum, Instruction, Assessment & Professional Development so the superintendent is intimately familiar with the platform iObservation. Moreover, the superintendent approved a new HR Generalist position understanding that 3 FTEs cannot adequately support 1,600 people on payroll. The superintendent also approved an HR intern who worked full-time last summer dealing with updating records and who continues to work with us this academic year on more of a part-time basis as she is a senior in college majoring in HR Management.

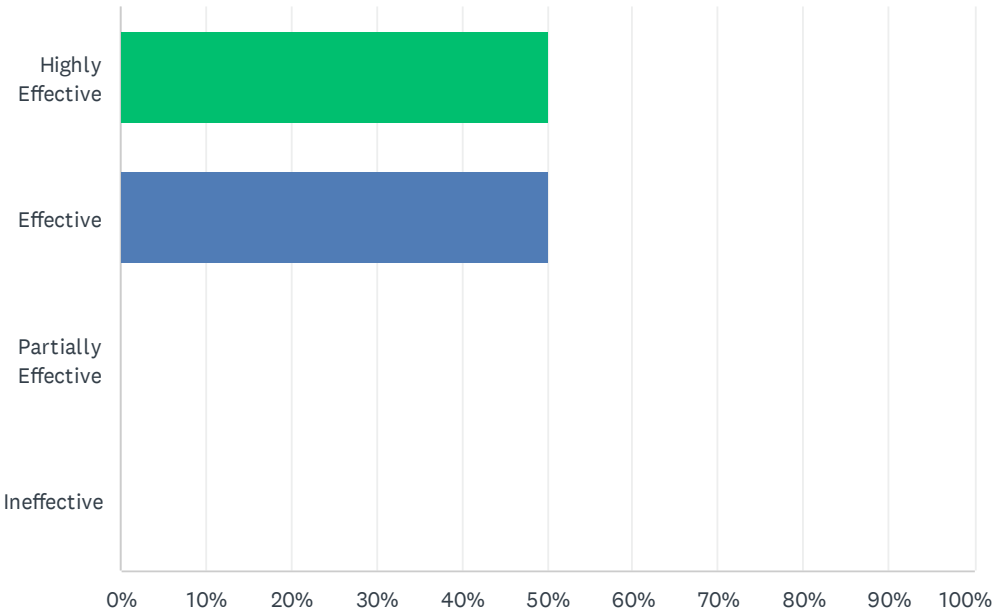
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q27 Organizes and supervises the administrative team, delegating tasks in an efficient manner.Dr. Brenner's Narrative of Evidence:November 2023:Due to the superintendent’s weekly meeting with the HR Director, there is plenty of delegation related to attracting and maintaining high-quality staff, ongoing conversations about the negotiated agreement and interpretation of new language, and approving or not approving unique leave requests from across the district.

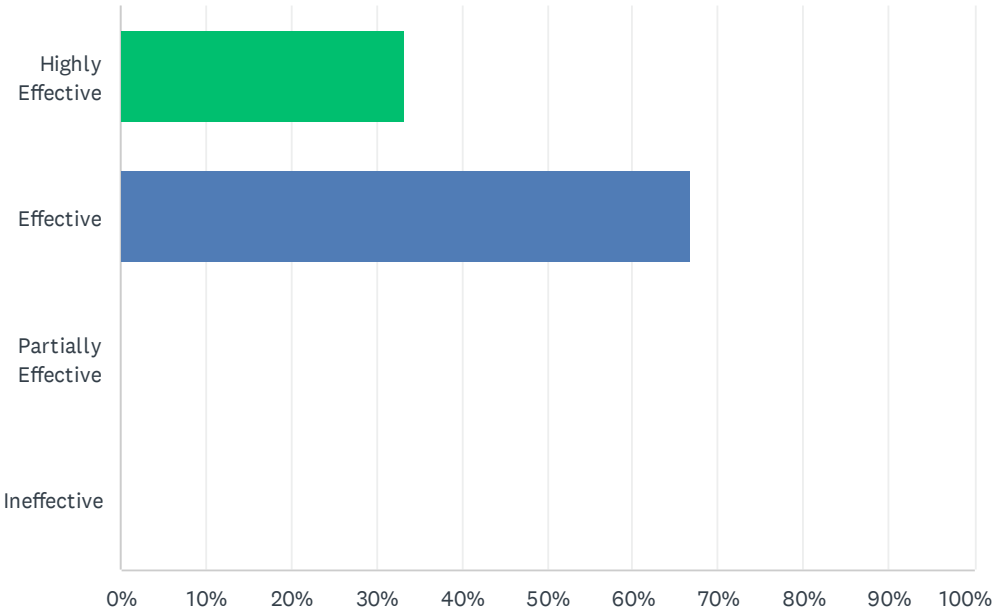
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ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q28 Oversees the employment, supervision, and evaluation of all employees. Dr. Brenner's Narrative of Evidence: November 2023: The superintendent is responsible to supervise and evaluate those under his direction. All department heads and/or building principals are responsible for staff evaluations. HR serves as the gatekeeper/monitor of those yearly tasks.

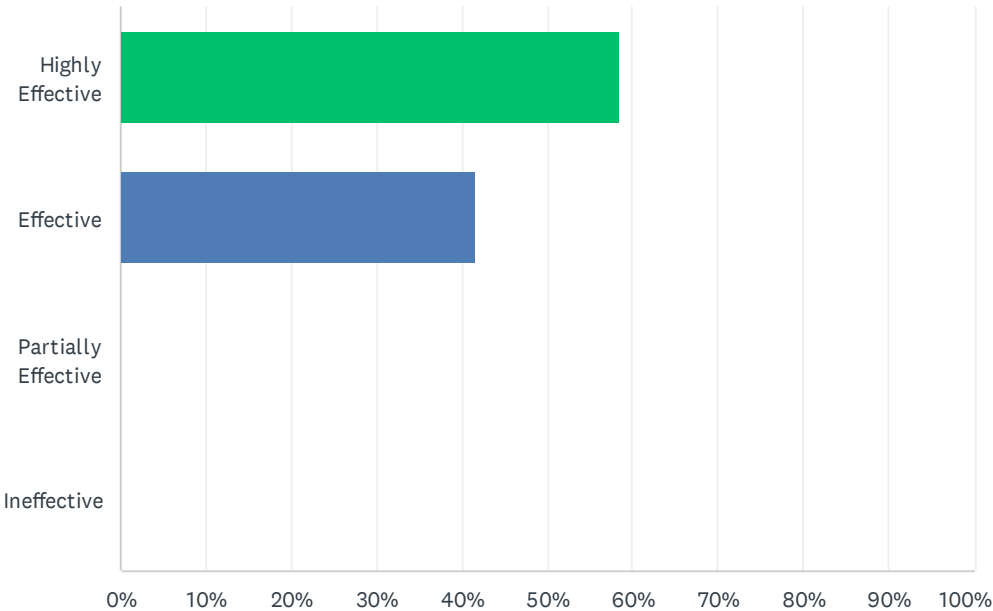
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	33.33%	4
Effective	66.67%	8
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q29 Plans staff development activities designed to maximize student learning and teacher effectiveness.Dr. Brenner's Narrative of Evidence:November 2023>Data used to drive professional development is entrusted to Chief Academic Officer Amy Bartsch who reports directly to the superintendent. She, along with her department of Instructional Coaches, Curriculum Coordinators, and MTSS Coordinators, have already addressed the pandemic’s influence on learning gaps. All told, with high-dosage tutoring and with the training provided on the science of reading, learning gaps have closed rapidly.

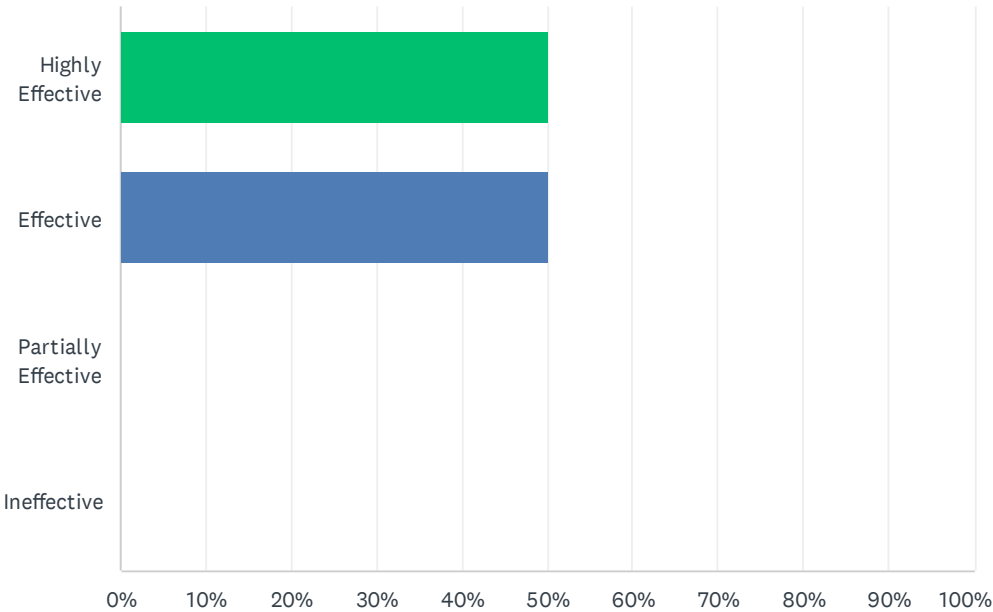
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q30 Expedites school board salary negotiations with employee groups.Dr. Brenner's Narrative of Evidence:November 2023:The superintendent cannot take credit for the last round of “expedited negotiations” as there was a series of meetings with the teachers and principals transpiring over months rather than weeks. That said, what the board was able to achieve with all groups was remarkable and historic in terms of total compensation packages which included paid parental leave.

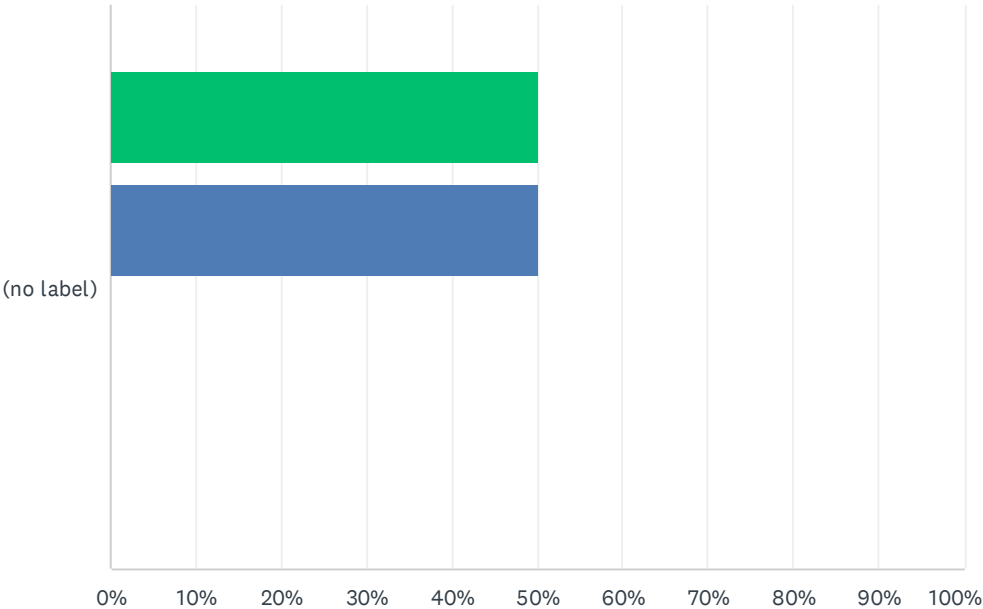
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ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q31 How would you classify the superintendent’s overall performance in the area of Human Resources?

Answered: 12 Skipped: 0



Highly Effec... Effective (3) Partially Eff... Ineffective (1)

	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	50.00% 6	50.00% 6	0.00% 0	0.00% 0	12	3.50

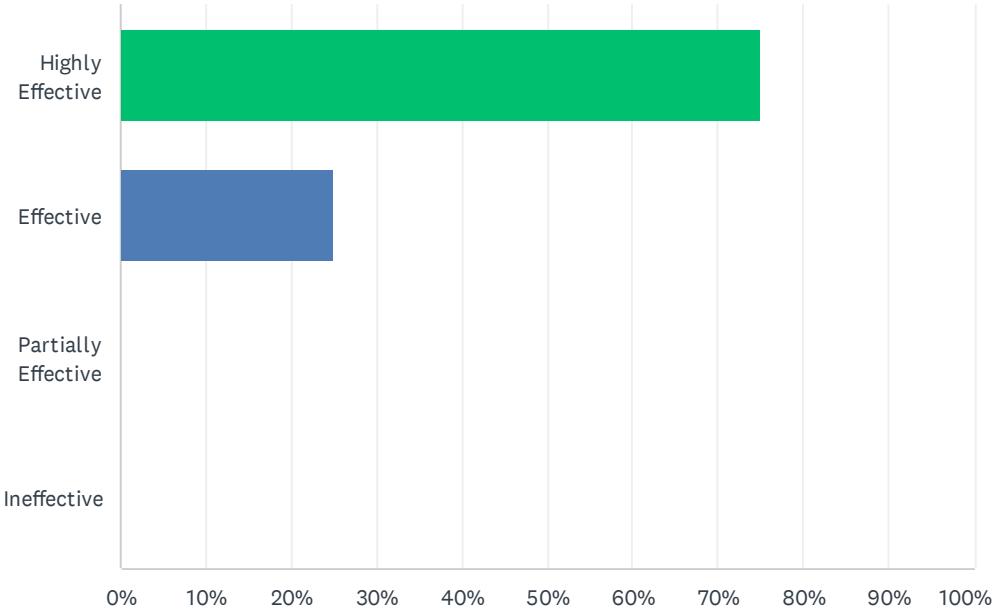
Q32 Please share any other comments you have below:

Answered: 4 Skipped: 8

#	RESPONSES	DATE
1	I would enjoy seeing more information about staff development activities.	2/13/2024 10:23 PM
2	No concerns.	2/12/2024 11:21 AM
3	Dr Brenner is making great strides in attracting and maintaining high-quality staff!	2/8/2024 2:09 PM
4	Dr. Brenner and Amy Bartsch with their team has help close the our learning gap created by the pandemic.	2/8/2024 11:17 AM

Q33 Operates a community-wide public information program that includes meetings with members of the media. Dr. Brenner's Narrative of Evidence: February 2024: Continually ongoing. The district effectively utilizes a combination of communication strategies including BlackBoard Connect in pushing information to our families both at the district and school level, along with maintaining the district websites, mobile app, and social media accounts. The district website has transitioned over to Finalsite, to both update the webpages and ensure they meet accessibility requirements. A "Need to Know" communication is sent out each Monday to all staff from the Communications Department. This, in concert with the Superintendent's Friday Focus and weekly video, provides several touchpoints of communication each week to internal school district stakeholders. November 2023: The superintendent avails himself to the media, most notably the GF Herald, KNOX Radio, and WDAY TV. There has been engagement with KVLV TV as well. Important to note is the GF Herald editor, beat reporter, and KNOX newsmen have my personal cell number and contact me directly for just-in-time information or interviews. It should also be noted that the Communications Department has undergone a reboot with the departure of the former Communications Coordinator. The district webpage will be rebranded and more aggressive marketing plans will be front and center. As one example, the Communications Department has highlighted one principal per day during October on the district's Facebook page. Both colleagues (Melissa Bakke & Alexis Loomer) are aggressively seeking photo and digital opportunities by spending time IN SCHOOLS. The superintendent meets with this department each Monday for intentional interfacing.

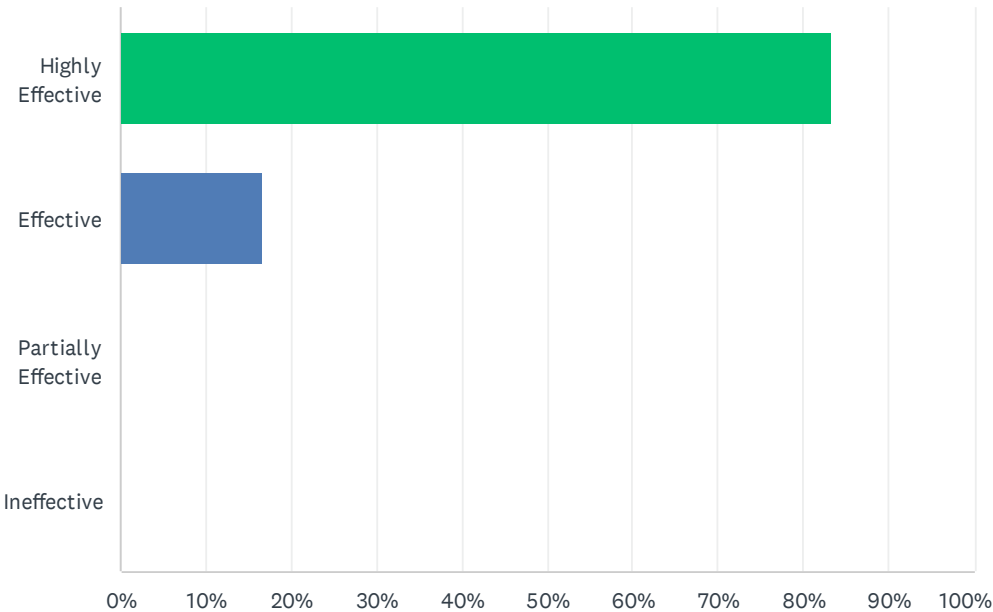
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ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q34 Maintains communications with officials at the Grand Forks Air Force Base and Grand Forks Air Force Base School District #140 School Board. Dr. Brenner's Narrative of Evidence: February 2024: For the first time in his tenure, the Superintendent led a "District Report to the Community" breakfast/presentation at the Alerus Center on October 25, 2023. Over 150 community members registered through the GF/EGF Chamber of Commerce, Central & Red River High School students participated through the singing of the Star Spangled Banner, Drum Line, a solo vocalist from last summer's Mama Mia SPA performance, along with a duet that included Board member Berger's participation via lead guitar (superintendent played along as well). The Chamber Board of Directors voted the next day to continue facilitating this endeavor which is scheduled for November 14, 2024. The superintendent goes on KNOX every 2-3 weeks to provide updates and to take calls and text messages from listeners. Business Manager Brandon Baumbach has been central to this endeavor as well. November 2023: During the past two years, there has been more intentional engagement with GFAFB leadership, particularly with now retired Col Tim Curry, new Wing Commander Col Tim Monroe, Col Del Rivera, and Col David Castor. Due to the potential new Twining School build, there has been great synergy between the superintendent and the aforementioned. Further, there is frequent interfacing with District 140 School Board President Michelle Shepperd which included our collective travels together to Alexandria, VA, to pitch a new school project. District 140 board members are kept apprised of weather-related decisions in advance of formal announcements and are communicated with regarding just-in-time information (example: Hatton/Northwood bus accident that involved former Twining principal). It should also be noted that the superintendent has conversations with all board members regarding any topic that needs clarification, review, or simply a deeper conversation. All board members are apprised of anticipated weather-related decisions before formalized communications going to staff and families.

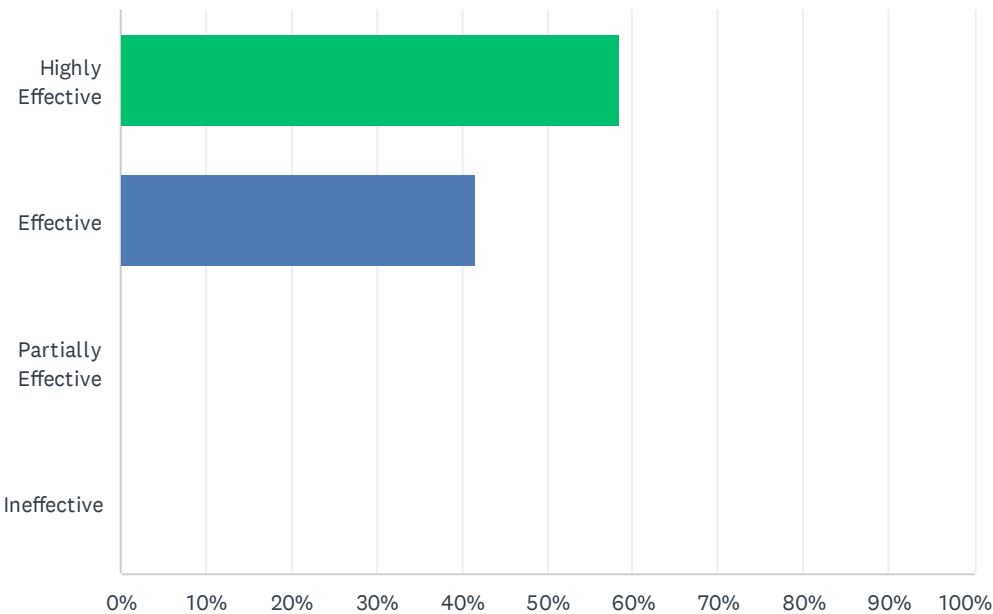
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ANSWER CHOICES		RESPONSES	
Highly Effective		83.33%	10
Effective		16.67%	2
Partially Effective		0.00%	0
Ineffective		0.00%	0
TOTAL			12

Q35 Maintains communications with building and district personnel.Dr. Brenner's Narrative of Evidence:November 2023:Through the Teacher Advisory Council, Cabinet meetings, and Joint Admin meetings, the superintendent is present. The superintendent provides a weekly video update for all 1,600 employees along with providing “Friday Focus” for both school boards and all administrators (this also goes to the media as per their request). The Communications Department pushes out a “Need to Know” each Monday to all staff that includes relevant district information.

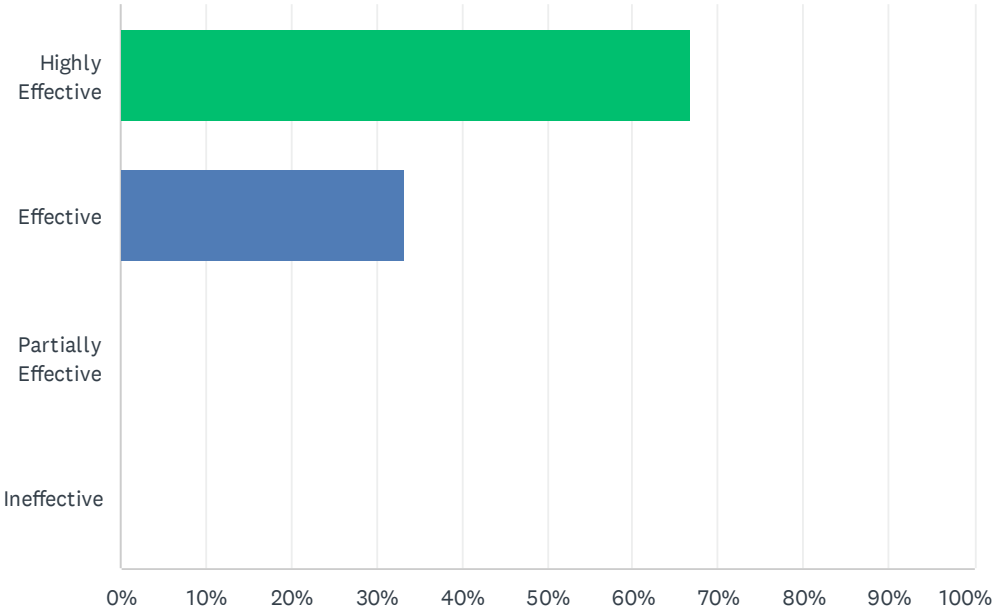
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ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q36 Collaborates with other educational and social agencies in the community. Dr. Brenner's Narrative of Evidence: February 2024: The superintendent collaborated with both UND and Mayville State University on the "Para to Teacher" grant application submitted to the state. Mayville State was chosen as one of the universities to participate under the grant, was afforded \$100,000 and will enroll 4 Grand Forks Public Schools' paraprofessionals in their program. Thus, we will have four future teachers in the pipeline. The superintendent completed teaching the first course during the first semester (Leadership & Organizational Behavior) for the UND/GFPS Master's in Teaching and Leadership partnership. The superintendent is teaching American Sign Language the spring semester at UND as the university strategizes to reinstate ASL and Deaf Studies as those classes/ Deaf Studies Program were eliminated due to budget reductions in 2017. November 2023: Just this year, GFPS and UND entered into an empirical partnership standing up a new UND-District Master of Science in Teaching & Leadership Program—Thank you to UND's Dr. Laura Link, Dr. Joel Schleicher, and district leadership for collaborative efforts in standing up this program specifically designed for GFPS teachers. With 16 GFPS teachers enrolled as the inaugural graduate school class, UND has waived 20% of the tuition and the school district is sponsoring textbooks and online platforms to assist financially. Students are taking 2 courses per semester with 13 different certification pathways and all of them have me for their Intro to Leadership and Organizational Behavior class. Trust me, the pressure is on ME, not them. Another way we have addressed the teacher shortage is through international talent. 2 years ago, we stood up the District to be an H1B sponsoring school district. And over the course of 2 years, this has yielded 37 international teachers landing in our school district. Domestic talent is always our first priority; however, the applicant pools have been small and sometimes, nonexistent.

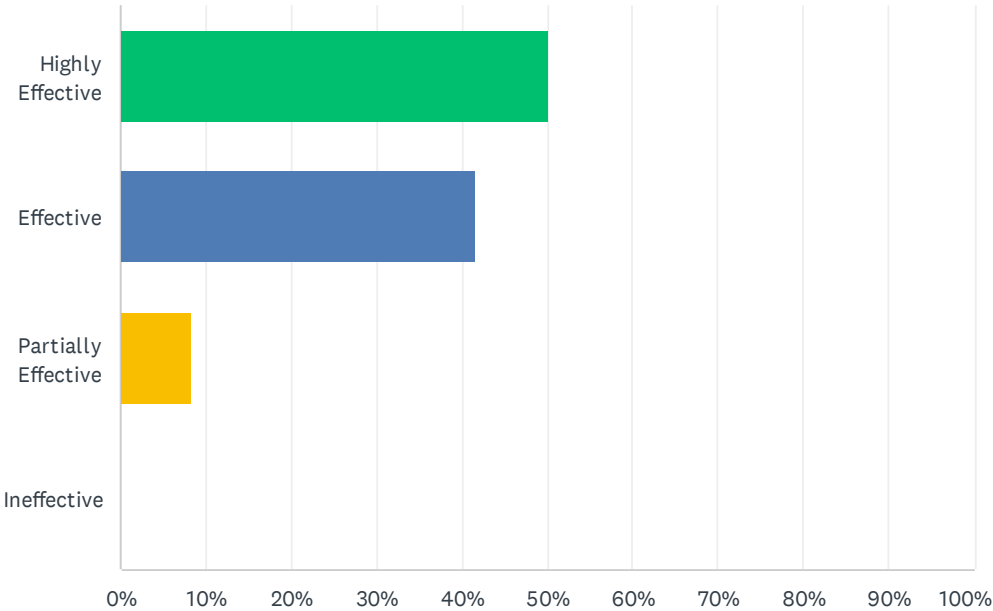
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ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q37 Encourages and promotes parent involvement in the schools.Dr. Brenner's Narrative of Evidence:February 2024: The superintendent provided a tour of Central High School for a new family considering a move to Grand Forks. Their “thank you” note suggested they will be arriving soon. November 2023:The superintendent met with all PTOs last school year leading up to the May 16 referendum. Further, Title I school principals are required to have a parent involvement plan with the use of Title I federal dollars. The superintendent has communicated to parents through video pushes and has encouraged parents to meet personally with him (and that has happened frequently) if they share a concern. Superintendent personally recruited new students through parent conversation and those students moved from private schools to GFPS.

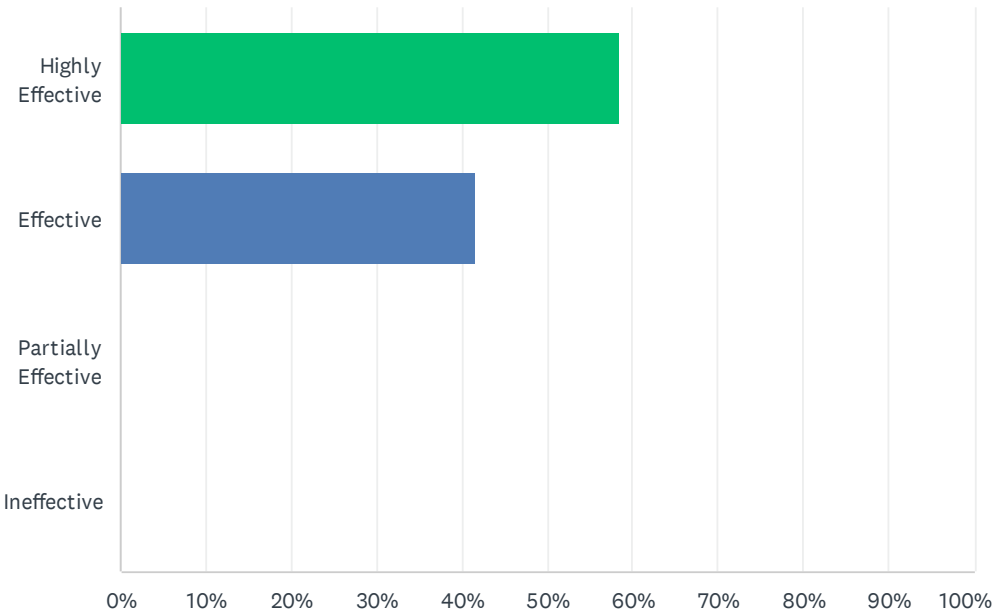
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	41.67%	5
Partially Effective	8.33%	1
Ineffective	0.00%	0
TOTAL		12

Q38 Organizes public forums as appropriate to work on specific local education issues.Dr. Brenner's Narrative of Evidence:November 2023:Every other even-numbered year, the superintendent schedules and facilitates a comprehensive Public Forum that exceeds the state requirement. Further, if the spring of 2023 had been an even number year, the number of public presentations the superintendent made engaged public participants about the May 16, 2023 referendum. All told, between presentations and media spots, the superintendent engaged the public 64 times from March 1 to May 15. The 2024 public forum is scheduled for March 25.

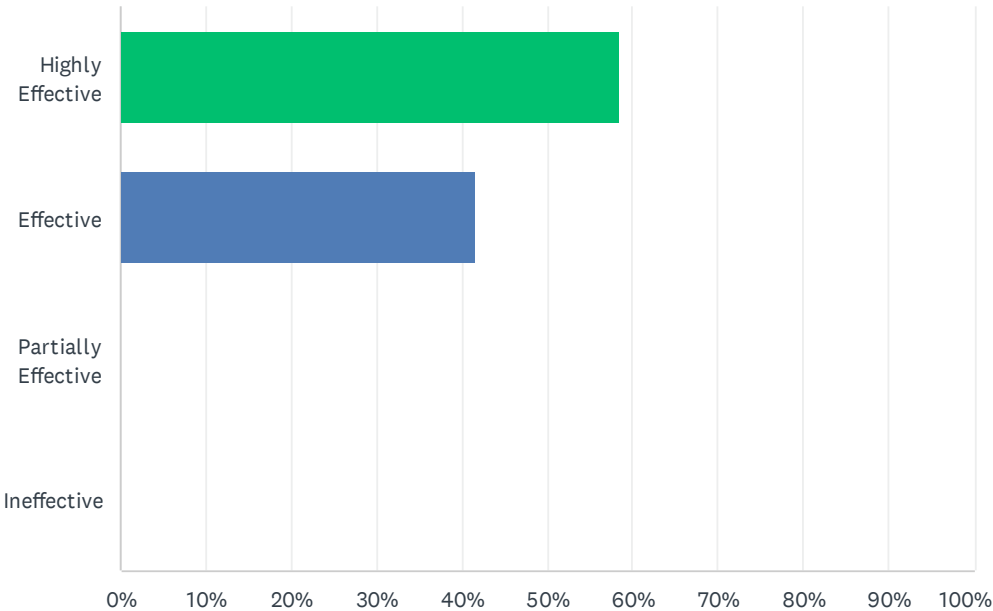
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ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q39 Develops communication systems with state and federal agencies as well as local, state, and federal legislators.Dr. Brenner's Narrative of Evidence:November 2023:During the last legislative session, the superintendent engaged frequently with local legislators either in person, by phone, or by text messaging. Further, with a new Twining School build on the horizon, the superintendent invited several legislators, GFAGB community ambassadors, and other city leaders to enlist support and commitments for a portion of the 20% match District 140 will need to secure.

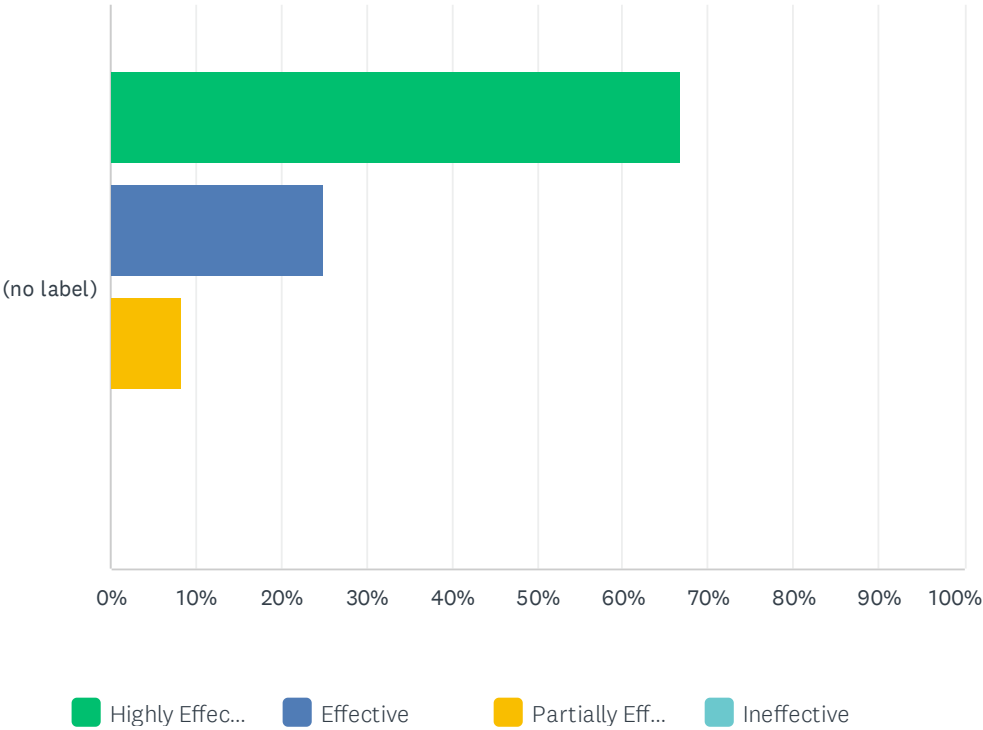
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ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q40 How would you classify the superintendent’s overall performance in the area of Communication?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE	EFFECTIVE	PARTIALLY EFFECTIVE	INEFFECTIVE	TOTAL	WEIGHTED AVERAGE
(no label)	66.67%	25.00%	8.33%	0.00%	12	3.58
	8	3	1	0		

Q41 Please share any other comments you have below:

Answered: 8 Skipped: 4

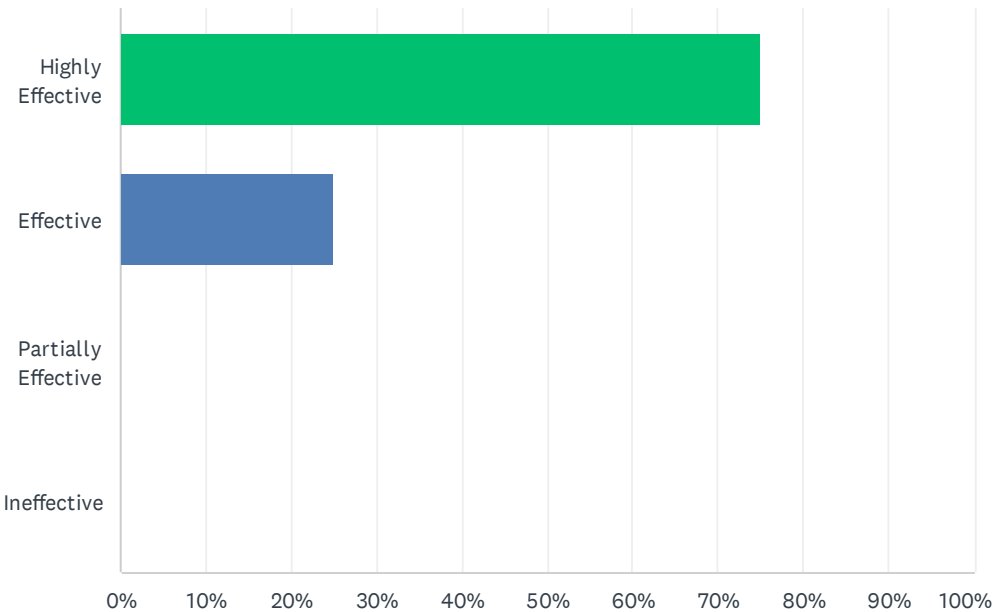
#	RESPONSES	DATE
1	Dr. Brenners communications to the staff of the district are never short of highly effective, thoughtful and all encompassing. Between the 'Need to Know', 'Friday Focus', 'Weekly Message' staff are communicated with with information pertaining to the district, themselves and the local/national news. Longevity and development of staff is highly encouraged and supported through trainings, communications and opportunities to grow. The continued positive and impactful relationship despite constant change of command at GFAFB has never lacked always ensuring the growth, safety and future of the military base and its families as they come through the district. Safety of staff and families commuting to work/school is always present when there could be possible impacts to their drive during winter.	2/15/2024 10:35 PM
2	The superintendent is often out in the community and at UND. This is great. The more people see him, the better. Teachers appreciate administrator's presence and visibility.	2/15/2024 2:21 PM
3	I appreciate the continued communication improvements. I feel there is still room to improve on website use.	2/13/2024 10:24 PM
4	Br. Brenner has many strong leadership skills, with communication being one of his strongest skills.	2/13/2024 5:46 PM
5	My recommendation is to focus on parents and students more than school administrators, district employees, and faculty for 2024 interactions with State Legislatives and for policy developments.	2/12/2024 11:24 AM
6	The breakfast at the Alerus was a great way to identify and share all of the great things that are happening in the school district. I think that this should be continued.	2/11/2024 9:44 PM
7	Dr. Brenner attempts to engage members of the community to become involved in their childrens education.	2/8/2024 2:14 PM
8	Continue to add additional communication ideas to (District Report to the Community this year), to kept the community updated on the District.	2/8/2024 11:22 AM

Q42 Goal 1 - Effective Teaching in Every Classroom. Effective teaching in every classroom will be defined by a common language for instructional practices and strategies. Effective teaching in every school is defined by the myriad conditions a teacher creates for learning. Dr. Brenner's Narrative of Evidence: Strategies:

1. School leaders (principals) will communicate a clear vision as to how teachers should address instruction in the school. High-Reliability Schools leading indicator 2.1. February 2024: Each school continues to monitor and work alongside their teacher to revisit and reaffirm their building's instructional framework.
2. Support will be provided to teachers to continually enhance their pedagogical skills through reflection and professional growth plans. High-Reliability Schools leading indicator 2.2. February 2024: Complete but continually revisited, revised, and affirmed. Teachers receive feedback through the iObservation platform on their professional growth goals. Principals provided evidence of progress and coaching on the goal areas in a non-evaluative manner throughout this academic year. Principals are using new guidelines to ensure more feedback is given throughout the year.
3. Predominant instructional practices throughout the school will be known and monitored. High-Reliability Schools leading indicator 2.3. February 2024: Complete but continually revisited, revised, and affirmed. Staff participated in instructional rounds throughout this academic year. Administrators have been collecting evidence of predominant instructional practices through their observations of teachers and staff. This information is collected and available for review in the iObservation platform. Principals are using new guidelines to ensure more feedback is given throughout the course of the year.
4. Teachers will be provided with clear, ongoing evaluations of their pedagogical strengths and weaknesses that are based on multiple sources of data and are consistent with student achievement data. High-Reliability Schools leading indicator 2.4. November 2023: Complete but continually revisited, revised, and affirmed. Campus-level leadership provides clear ongoing evaluations for each teacher. Guidelines for frequency of observations have been set by the GFPS Teacher Evaluation Committee. Principals are using new guidelines to ensure more feedback is given throughout the course of the year.
5. Grand Forks Public Schools will provide ongoing and continued support to teachers and administrators to attain High-Reliability Level 2 Certification. February 2024: Complete but

continually revisited, revised, and affirmed. Campus-level leadership provides clear ongoing evaluations for

Answered: 12 Skipped: 0



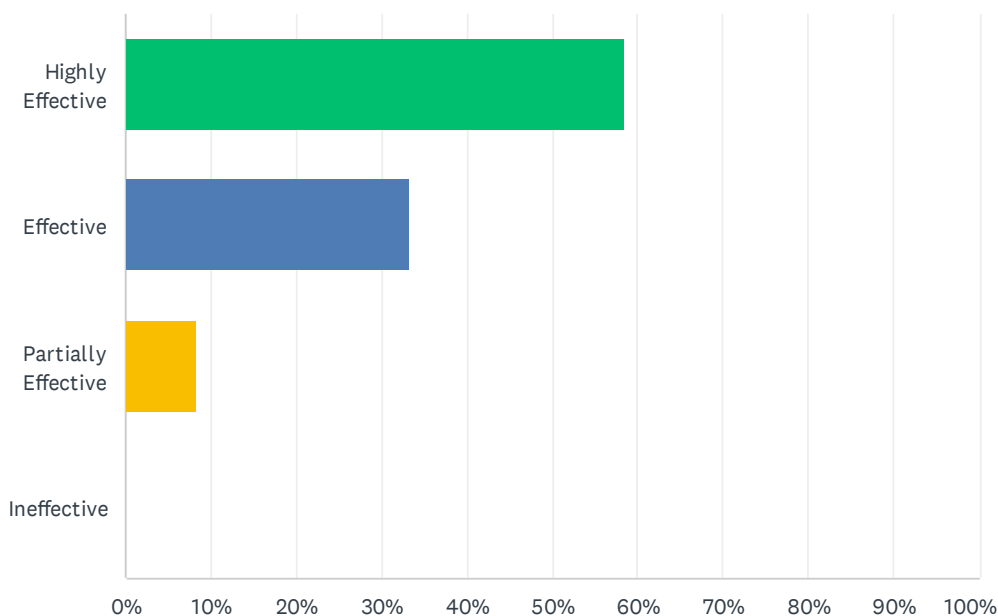
ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q43 Goal 2 – Emphasize cultural competence in our K-12 curriculum. Cultural Competence is a mindset, a worldview, a way a person or an organization makes assumptions for effectively describing, responding to, and planning for issues that arise in diverse environments. Cultural proficiency is a paradigm shift from viewing cultural differences as problematic to learning how to interact effectively with a variety of cultures.

Therefore, as a result of our efforts, students and staff will accept and respect the diversity of gender, race, culture, and age differences. Dr. Brenner's Narrative of Evidence: Strategies: 1. Update our curriculum review process to include a section on diversity and representation. February 2024: Complete but continually revisited, revised, and affirmed. The curriculum team created an adoption form for the review of curriculum. The form was revised to include more student perception of the new resources along with teacher feedback. November 2023 Update: Complete but continually revisited, revised, and affirmed.

The curriculum team created an adoption form for the review of curriculum. The form was revised to include more student perception of the new resources along with teacher feedback.

Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	33.33%	4
Partially Effective	8.33%	1
Ineffective	0.00%	0
TOTAL		12

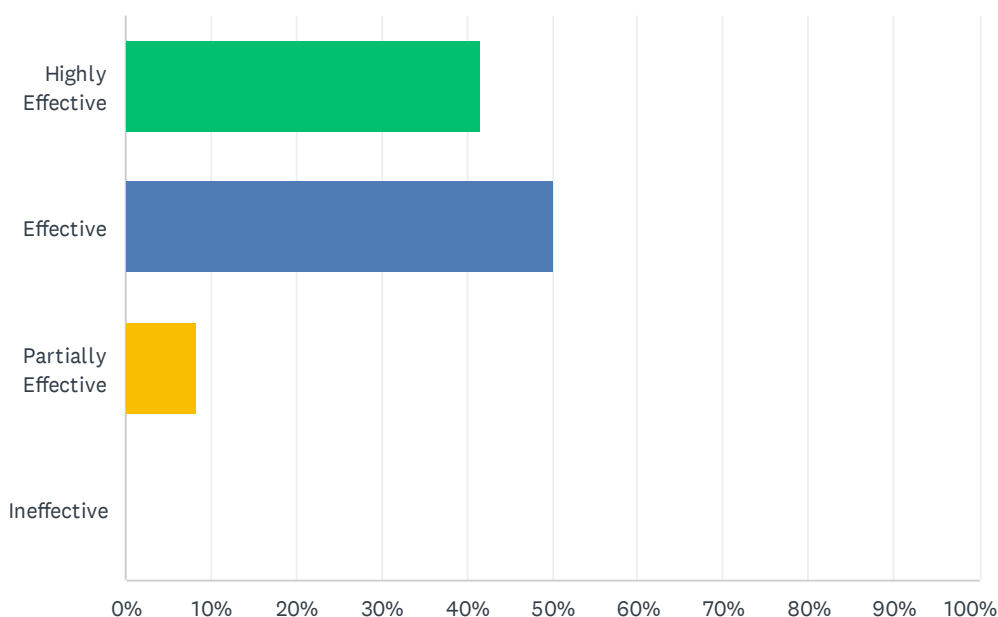
Q44 Goal 3 - Provide district staff, principals, and teachers with professional development to help them assess their own cultural viewpoints and biases and effectively engage diverse families and community members.

Dr. Brenner's Narrative of Evidence:

February 2024: Several district leaders are involved with a “Courageous Leadership Institute” that focuses on the deep work of Diversity, Equity, Inclusivity and Belonging. Some leaders are in Year 1 while others are in Year 2 of this work. Regarding academic engagement and strategies for student success, the board has heard student achievement updates from Chief Academic Officer Amy Barstch along with schools reporting their data under “Celebrating Success”. A most recent example at the board table was Viking Elementary School’s update on the positive trajectory student achievement was on while focusing on absenteeism of one specific subgroup, of which, has improved through intentional monitoring and establishing deep relationships with applicable families.

December 2022: Professional development concerning Diversity, Equity, Inclusion, and Belonging continues to happen with administrators at Joint Administration meetings. This work takes on the form of data review and analysis by student groups, as well as modeling various strategies for leaders to use with their staff.

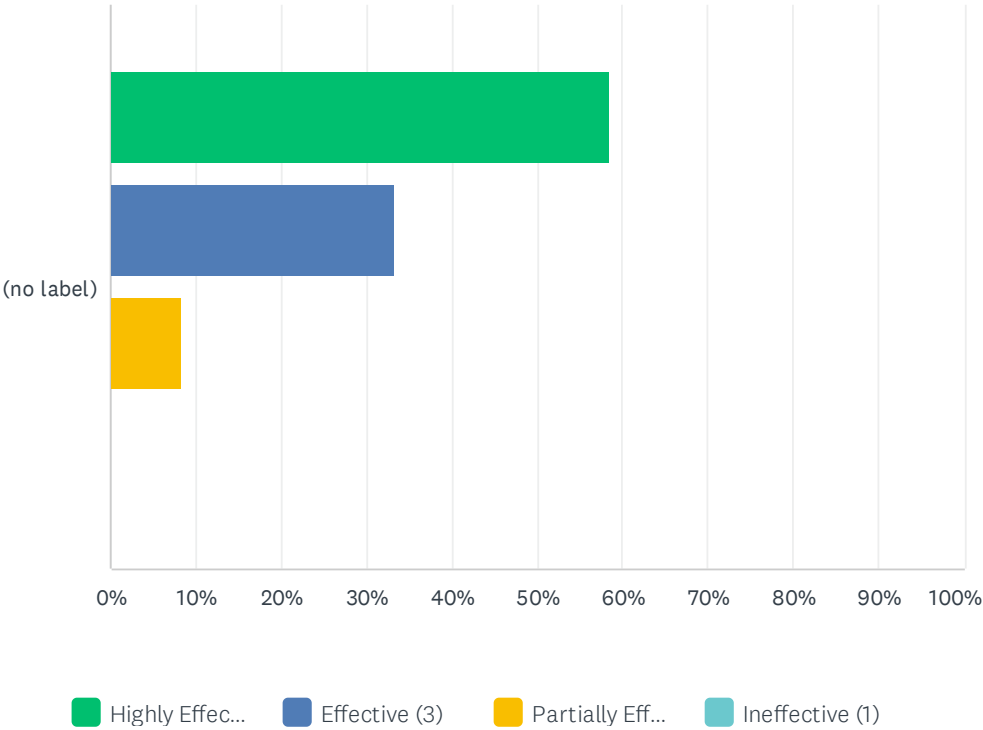
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	41.67%	5
Effective	50.00%	6
Partially Effective	8.33%	1
Ineffective	0.00%	0
TOTAL		12

Q45 How would you classify the superintendent’s overall implementation of Academic Engagement and Strategies for Student Success?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	58.33% 7	33.33% 4	8.33% 1	0.00% 0	12	3.50

Q46 Please share any other comments you have below:

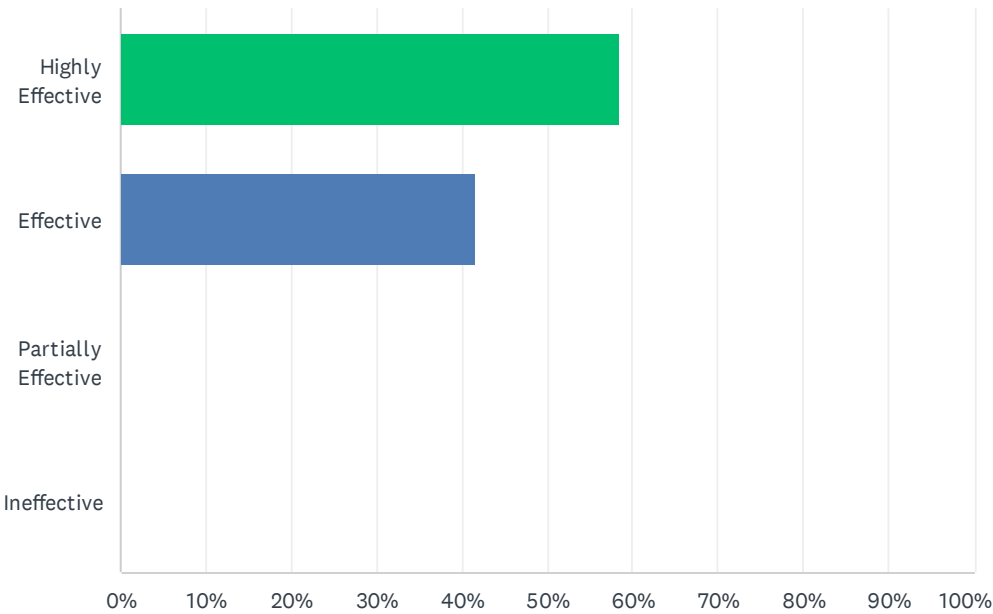
Answered: 4 Skipped: 8

#	RESPONSES	DATE
1	I appreciate the theme of “continually revisited” as key to success in this area.	2/13/2024 10:24 PM
2	As it pertains to the area of performance academic engagement and strategies for student success, please see my comments for curriculum and instruction evaluation, as my areas of concern are the same for both categories.	2/12/2024 11:26 AM
3	Could we learn more about the "Courageous Leadership Institute?" Celebrating success is one of my favorite areas to hear about at a Board meeting. It was great to hear how Viking is focusing on absenteeism at their school and making a difference.	2/11/2024 9:52 PM
4	With High Reliability Schools student scores are improving!	2/8/2024 2:31 PM

Q47 Goal 1 - Effective Teaching in Every Classroom. Effective teaching in every classroom will be defined by a common language for instructional practices and strategies. Effective teaching in every school is defined by the myriad conditions a teacher creates for learning. Dr. Brenner's Narrative of Evidence: Strategies: 1. Administrators, teachers, and staff members will be provided with professional learning opportunities and necessary supports to achieve professional growth goals. October 2023: Administrators, teachers, and staff are provided with opportunities for growth from Colleagues, Instructional Coaches as well as building leaders. This will be an ongoing practice. 2. Administrators, teachers, and staff members will be provided with opportunities to observe and reflect upon effective teaching practices. October 2023: Administrators, teachers, and staff have the opportunity to participate in instructional rounds to observe and reflect upon effective teaching practices. This will be an ongoing practice. 3. Administrators, teachers, and staff members will be provided learning opportunities to utilize the identified technology to ensure effective teaching in every classroom. October 2023: Teachers are provided on-demand and districtwide professional learning opportunities from Instructional Design Coaches on the effective use of required technological resources. The district also utilizes Clever, a single, sign-on platform, to provide ease of access for staff and students to digital resources. This will be an ongoing practice. 4. The school district will identify and monitor the necessary technology at each grade level or content area to ensure access to and effective use of technology for instructional practices in every classroom. February 2024: The district supports a 1:1 implementation of student devices, devices for all instructional staff, and support for all users. Teachers are provided on-demand and districtwide professional learning opportunities from Instructional Design Coaches on the effective use of required technological resources. This will be an ongoing practice. 5. The school district will provide the financial resources to acquire, support, and maintain the identified technology to ensure effective teaching in every classroom. (Long-Term Technology and Financial Planning Documents). February 2024: Ongoing. A long-range technology plan continues to be reviewed annually to include the replacement cycles for technology resources of the district including student and staff devices, interactive boards/projectors, network infrastructure, security cameras,

printers/copiers, and auxiliary equipment. New additions within the planning document will also need to include the new District s

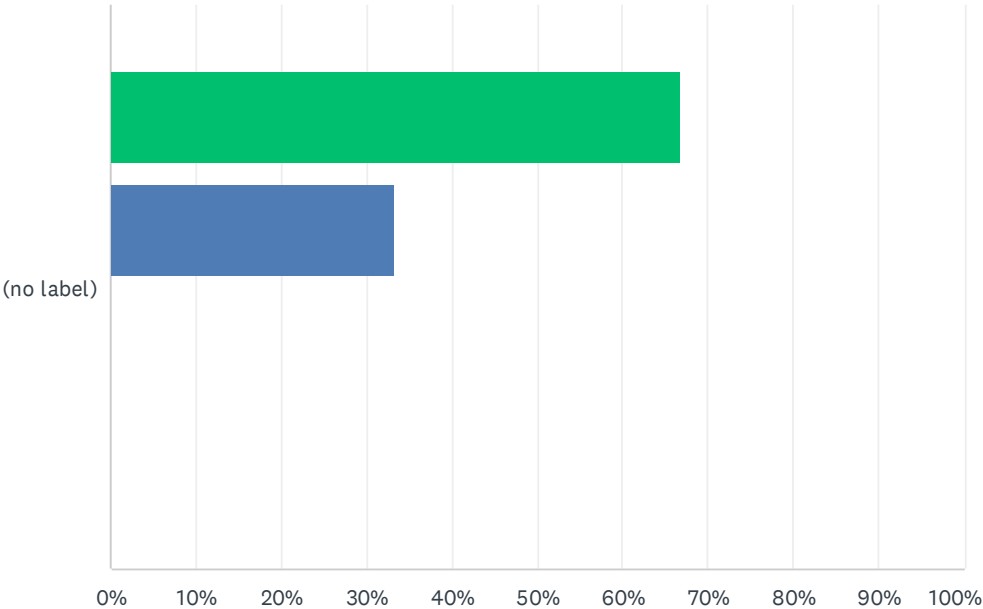
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q48 How would you classify the superintendent’s overall implementation of Professional Learning and Technology?

Answered: 12 Skipped: 0



Highly Effec... Effective (3) Partially Eff... Ineffective (1)

	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	66.67% 8	33.33% 4	0.00% 0	0.00% 0	12	3.67

Q49 Please share any other comments you have below:

Answered: 3 Skipped: 9

#	RESPONSES	DATE
1	No concerns.	2/12/2024 11:27 AM
2	Reviewing the long-range technology plan, providing instructional design coaches, and providing professional development opportunities on Wednesday afternoons is a great way to invest in learning.	2/11/2024 9:55 PM
3	Providing all students with updated devices.	2/8/2024 11:25 AM

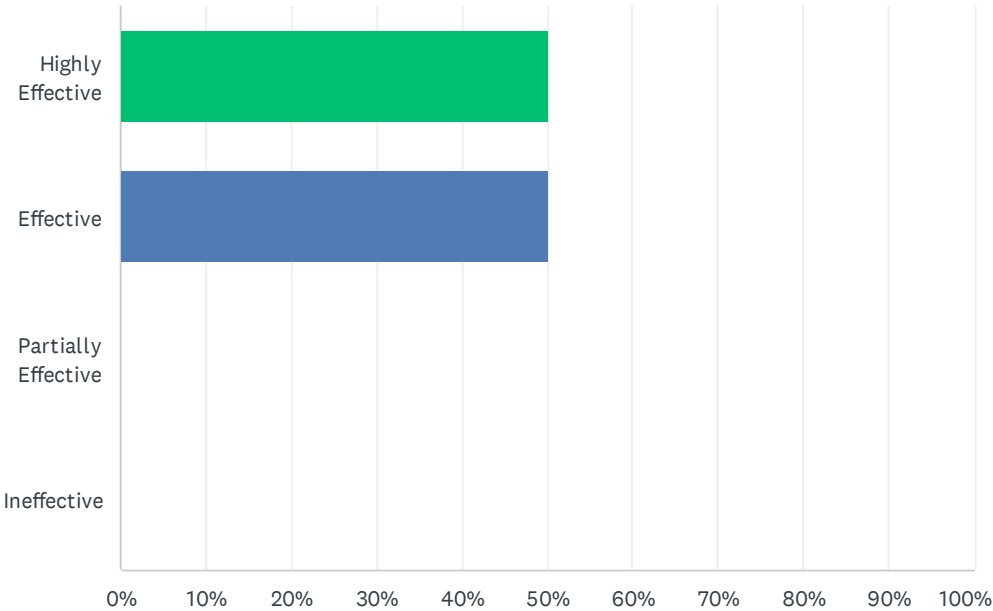
Q50 Goal 1 - Empower persons at all levels of Grand Forks Public Schools (students, support staff, teachers, administration) to explore and develop ideas, passions, and leadership skills as they align with the District's mission, vision, and goals.

Dr. Brenner's Narrative of Evidence: February 2024: The only additional report since four months ago comes from the high school curriculum review process. The committee approved a cadre of workforce development and readiness courses designed to give students high school credit for on-site workplace apprenticeship experiences in a variety of fields ranging from business to technology. In addition, a "successful school and life skills" half-credit course was approved for students attending alternative educational settings, which allows students to participate in a series of choice-based seminars and field experiences that culminate in high school credit.

October 2023: The Innovations Committee has sunsetted, yet student engagement couched in high quality, relevant, rigorous tier one instruction remains the focal point of collaborative work within the High Reliability Schools Framework, culturally responsive teaching, and building instructional frameworks. Ongoing commitment to refining alternative pathways toward graduation continues at the secondary level. In the past year and a half, high schools and Valley Middle School have incorporated "school within a school" programs designed to support students with lagging skills at the main campus; redesigned an off-campus program called the SAIL (Social Academic Intervention Learning) Center to better engage students both from a curriculum and pro-social standpoint; created a new Credit Recovery Option ("CRO") for students who completed significant coursework but did not pass a class -- CRO allows them to pick up where they left off and acquire a passing grade without retaking the entire semester; Invested in new online courseware that is more engaging in both delivery and assessment; and is exploring school to work program expansion not only through the pending career impact academy but also on campus targeting our most at-risk youth. Schroeder Middle School is piloting a problem-based learning program in partnership with UND designed to dually provide aspiring teachers with more student contact time earlier in their programming. This is in partnership with UND. Finally, the Career Impact Academy (CIA) has broken ground on its way to opening in two years and offering students hands-on, industry-based learning opportunities. The

Mentor Center, an innovative after-school educational and social-emotional support program, might be in its final year pending additional grant funding (has been funded by ESSER). The Mentor Center has provided academic, mental health, and social-emotional supports for students in a unique and tailored manner since opening during the pandemic. It also provides ongoing enrichment opportunities for students ranging from art to cultural exploration to nature-oriented activities. Student survey feedback has proven this program as highly effective and engaging, allowing students to stay on track academically yet also experience broader personal connections while uncovering new passions and experiences.

Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

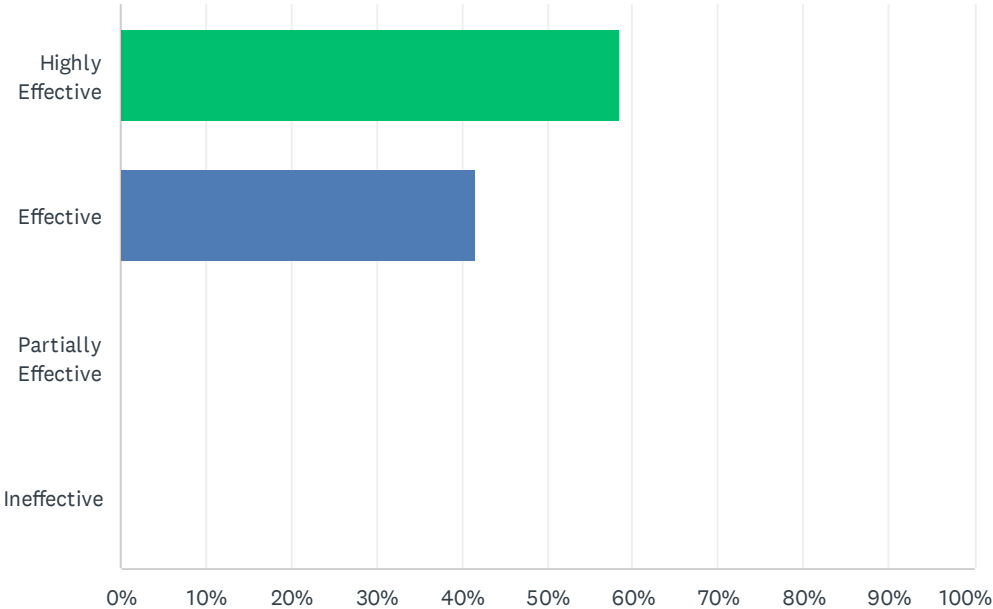
Q51 Goal 2 - Invest in building teacher capacity around innovative practices in a student-centered classroom, acknowledging that an effective teacher is the most important factor affecting student achievement and personal development.

Dr. Brenner's Narrative of Evidence:

February 2024: During the January 15, 2024, professional development day, the district brought a Solution Tree consultant in to speak on the ties between professional learning communities (PLCs), high-quality tier one and tier two instruction, and how those elements progress the entire "Response to Intervention" framework. Specific buildings will follow up during the February professional development session by making ties to their instructional models, student engagement and achievement data, and the like.

October 2023: This work has primarily fallen under the "Choice Ready" framework at the high school level as administrators work with teams to ensure students build relevant transferable skills that prepare students for their next step beyond high school be it straight into the workforce, college, or the military. High school capstone projects are in the process of being defined, and schools continue basing coursework on student interest annually. Project-based learning piloted along with UND's support this school year may branch out to other middle schools once assessed. All campuses continue to work with instructional coaches to integrate high-quality, tier one instruction that engages students in higher-order thinking and hands-on learning experiences.

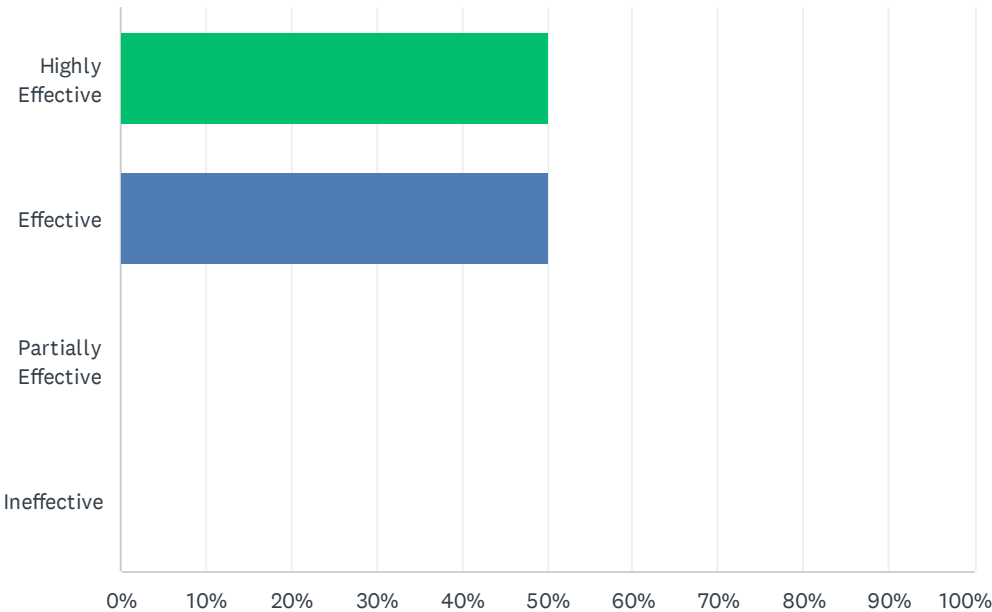
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ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q52 Goal 3 - Ensure equitable access to rigorous, meaningful learning experiences for all students, regardless of the schools they attend, their triumphs or challenges, or perceived abilities. Dr. Brenner's Narrative of Evidence: February 2024: Student engagement levels continue to lag, and buildings continue to discuss mechanisms for increasing engagement, primarily at the secondary level. This is a work in progress and ties directly to the previous goal area that discussed "multiple pathways" to graduation. Individual buildings are collecting classroom data through learning walks, informal observations, and instructional rounds to assess predominant practices as they align with building goals and instructional models. This is part of the HRS level two accreditation process. Additionally, district personnel have begun a series of "learning walks," scheduled for each campus, in order to provide administrators and teachers with additional feedback and data. October 2023: Survey data continues to be collected and analyzed annually produced by the required state engagement survey and Panorama data. In addition, RRHS is utilizing the "Wellington Engagement Survey" to help staff recognize student perceptions of task relevance and meaning. Administrators and teachers provide feedback to teachers observed on instructional rounds and audit walks, and our observation model and Cognia accreditation preparation focus on how the learner responds to instructional strategies, all focused on engagement indicators.

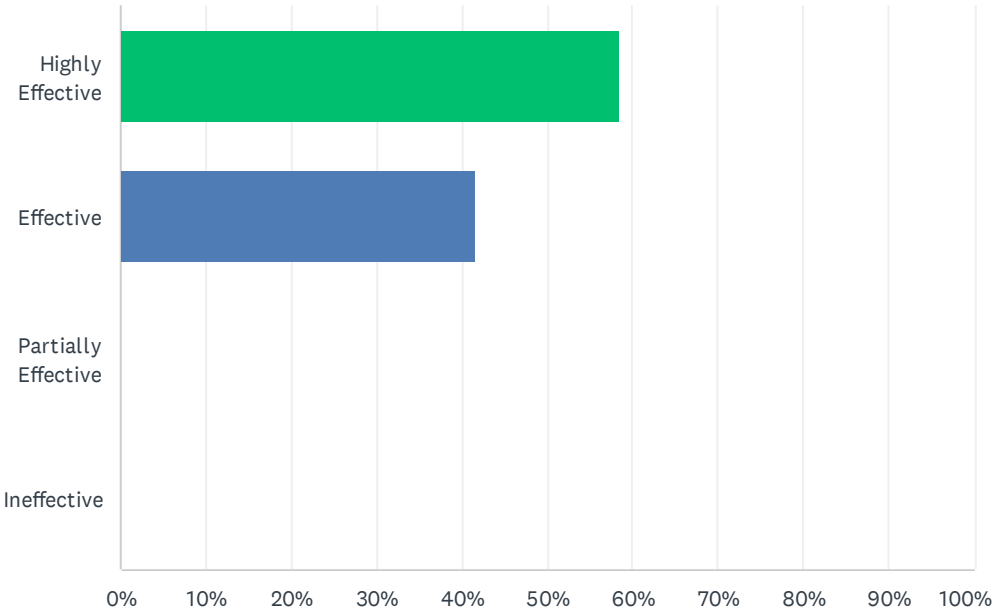
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q53 Goal 4 - Challenge the conventional constructs of age, time, schedules, and other facets of the traditional school day to ensure purposeful learning.Dr. Brenner's Narrative of Evidence:October 2023:- The Career Impact Academy broke ground in October 2023 in preparation for opening in 2025. - Alternative pathways discussions remain ongoing, including the continued development of programs such as SWIS and SAIL designed to teach students social, behavioral, or academic gap skills that will afford them greater success on campus.- State legislation has expanded online course access through NDCDE, providing students another viable alternative they can engage in asynchronously, paid for through district funding.

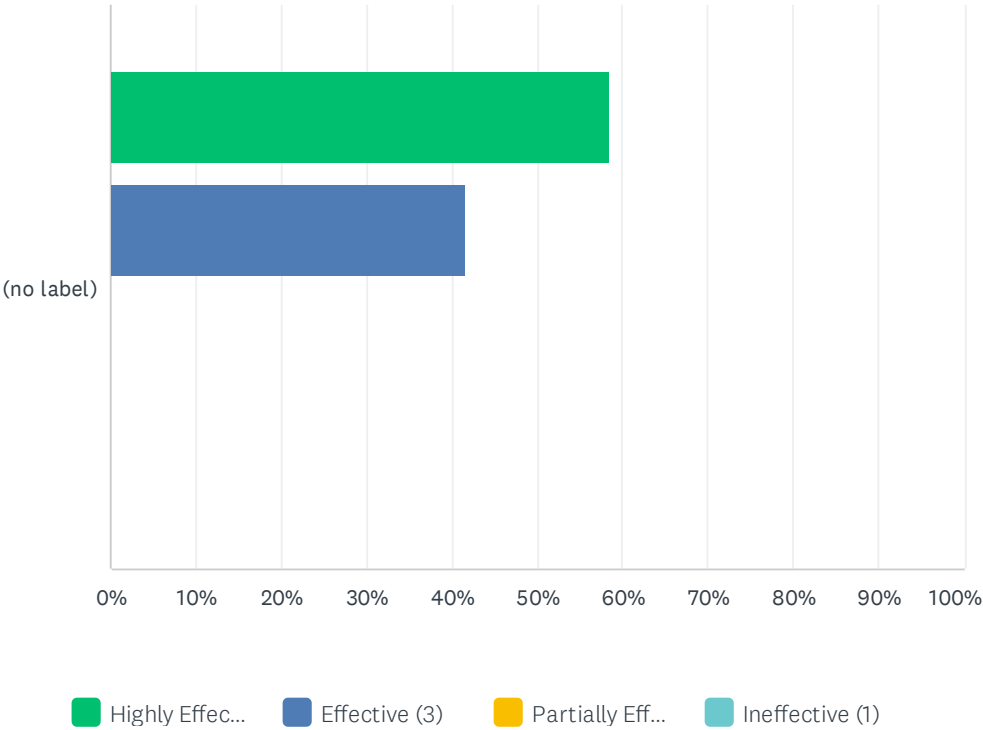
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q54 How would you classify the superintendent’s overall implementation of Innovation and Creativity?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	58.33% 7	41.67% 5	0.00% 0	0.00% 0	12	3.58

Q55 Please share any other comments you have below:

Answered: 5 Skipped: 7

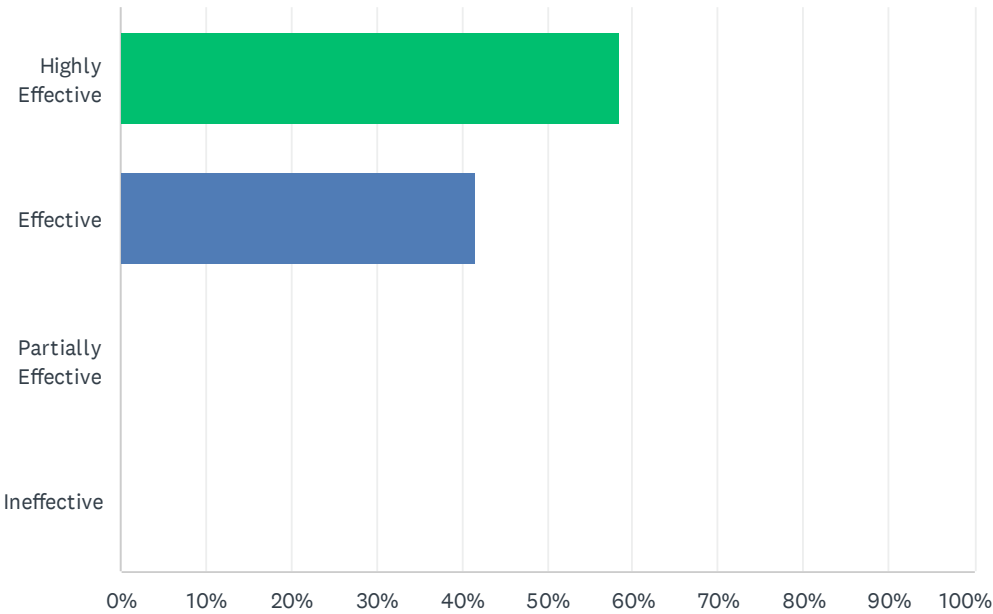
#	RESPONSES	DATE
1	The district needs to ensure that programs are available to all for equity and inclusion. Transportation needs to be available.	2/15/2024 2:26 PM
2	I commend the idea for "learning walks" as it will ensure direct communication and visuals of the status of each school.	2/12/2024 11:29 AM
3	I would like to hear how RTI discussions are progressing and how buildings are responding and implementing plans. Great job implementing independent building conversations.	2/11/2024 10:08 PM
4	Dr. Brenner is focusing on engagement levels which is appreciated!	2/8/2024 2:45 PM
5	The Career Impact Academy will be a great addition to our district.	2/8/2024 11:28 AM

Q56 Goal 1 - Increase mental health literacy for all students, families, and staff. Mental health literacy is defined as understanding how to foster and maintain good mental health, understanding mental disorders, and their treatments, decreasing stigma, and understanding how to seek help effectively.

Dr. Brenner's Narrative of Evidence: October 2023:- Summer work funded by the Behavioral health grant allowed for K-12 Sources leads to meet and complete strategic planning for the 23-24 school year. In K-5 that meant a subset of school counselors met to continue Sources curriculum development and implementation K-5. For 6-12 Sources leads created implementation plans for the upcoming school year. - Sources of Strength 6-12 Training continues across the district. Community High School has provided student and staff training this fall. Other campuses are determining and scheduling training needs.- Regular district Sources of Strength meetings have been scheduled monthly for check-ins on implementation and support. - A list of all district Sources leads has been created. - Funding for all Sources leads has been requested through the behavioral health grant to create sustainability in implementation.- Sources training funding has been requested through the Behavioral health grant to support new counselors in their implementation of the Sources curriculum.-

Two Sources teams (South and Community) participated in Altru's community TEARS walk. - All staff will be trained in Sources of Strength on January 15th as part of the Stronger Connections grant. - Four mental health team members have been trained in YMHFA. A minimum of three staff trainings will be offered this year to continue mental health education across the district. - Additional mental health literacy offerings through the behavioral health grant this year will include Psychological First Aid and Trauma Informed Skills for Educators (TISE).- Monthly newsletters go out in the Need To Know to inform staff of mental health updates and opportunities.

Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q57 Goal 2 - Implement best practices for mental health screening to determine whether students may be at risk for a mental health concern. Dr.

Brenner's Narrative of Evidence: October 2023: The two screening Panorama window continues (Fall and Spring). Committee discussion was

held on the frequency and content of the Panorama screener. The measures for well-being and SEL remain the same. Discussion continues about the possibility of a three-window screening for Panorama. Student

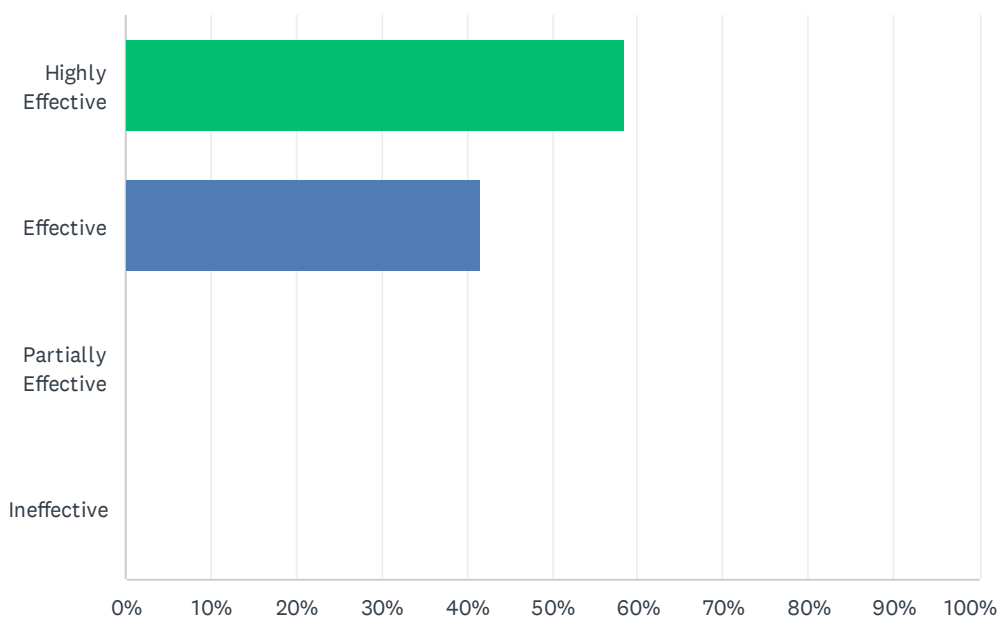
Support + Environment has been updated to serve as pre and post (fall and spring) to assist schools with school climate information. Sense of

Belonging was added to the school climate and safety measures. K-2 teachers assessed all students in the following areas during each survey administration: 1. Self-Management 2. Social Awareness 3. Self-Efficacy 4.

Emotion Regulation 5. Engagement Students in grades 3-12 assessed themselves in the following areas during each survey administration: 1.

Self-Management 2. Social Awareness 3. Self-Efficacy 4. Emotion Regulation 5. Supportive Relationships 6. Challenging Feelings 7. Positive Feelings

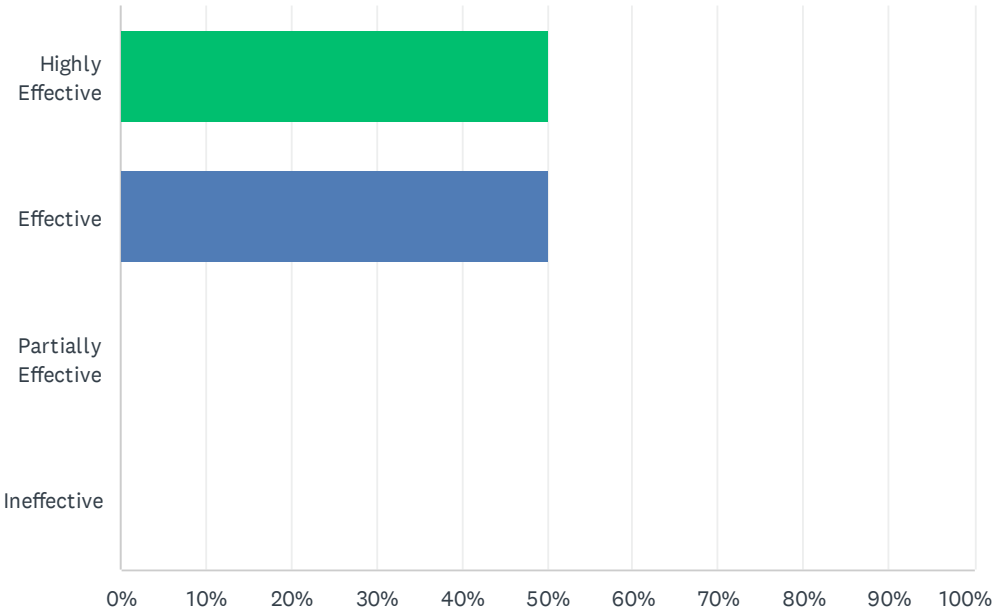
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q58 Goal 3 - Provide mental health promotion services and supports for all students.Dr. Brenner's Narrative of Evidence:October 2023::The Shape assessment was completed for the end of the 2022-2023 school year. The committee needs to meet again to assess if SHAPE will continue or merge into MTSS processes that are being developed in the 23-24 school year.

Answered: 12 Skipped: 0

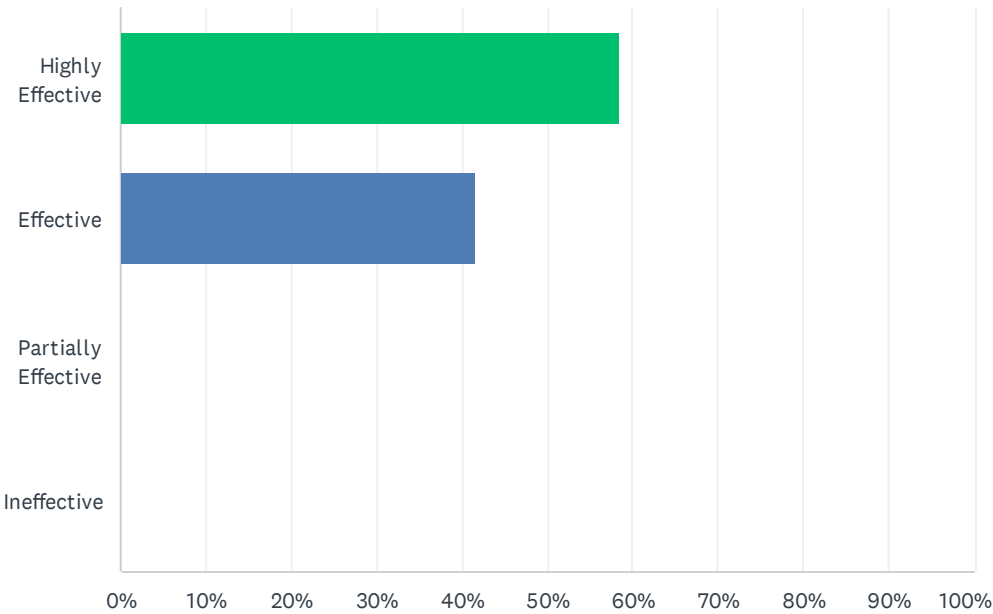


ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q59 Goal 4 - Provide early intervention services and supports to address the mental health concerns of students who are experiencing mild distress, functional impairment, or are at risk for a given problem or concern. Dr.

Brenner's Narrative of Evidence: February 2024: Lewis and Clark volunteered as a pilot for a midwinter screening. Their survey window is currently underway. Content matches the fall survey and includes the Sense of Belonging measure. A district committee will revisit the frequency of the Panorama survey based on pilot feedback. October 2023: District-wide training was held for CBITS, Bounce Back, and Anger Coping this fall for School Psychologists, School Counselors, School Social Workers and mental health therapists. 20 elementary mental health staff were trained in Bounce Back, 21 middle and high school staff were trained in CBITS, and 28 mental health staff were trained in Anger Coping. A group facilitator will be contracted through CVIC to support all group implementation through the Stronger Connections grant. Ongoing implementation support will be offered for CBITS, Bounce Back, and Anger Coping through the Behavioral Health grant. Panorama training for staff continues. One training has been completed so far this fall and training next week on interpreting Panorama Well-being data. Dialectical Behavior Training (DBT) training will be held in December through the Stronger Connections grant for all mental health team members. Behavioral Grant funds will continue to Support Connect and Support services through Together Counseling. Behavioral Health Grant funding will also pay for a pilot of a Clinical Psych Practicum at one of our elementary schools to provide additional therapeutic services in the schools.

Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

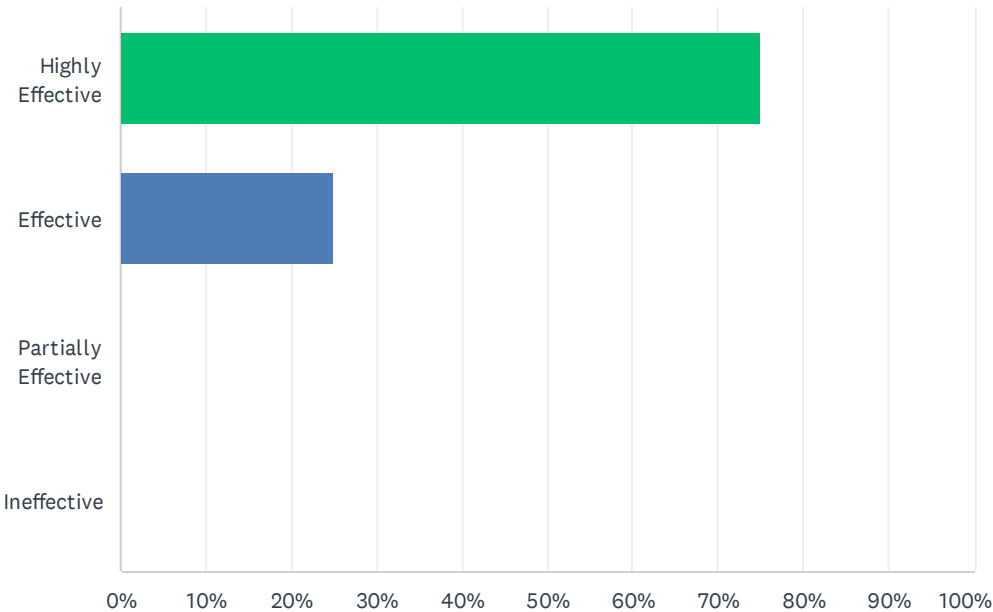
Q60 Goal 5 - Provide treatment services and supports to address mental health concerns for students experiencing significant distress and functional impairment. Dr. Brenner's Narrative of Evidence: February 2024:

Staff Sources training was completed on January 15th. Sources funding was established for all Sources leads across the district through the Behavioral Health Grant. Red River and Valley have requested Sources training in their buildings this spring. K-5 Sources instruction continues through lessons with the school counselors. Group implementation continues. In addition to district training in CBITS, Bounce Back and Anger Coping, five additional mental health team members were training in STRONG through our NCS3 partnership. We recently partnered with CVIC to train 6 additional mental health team members in Anger Coping. DBT initial training for the mental health team is complete. One hour of follow-up support remains and will be scheduled this spring. Together Counseling services are being utilized at the elementary and middle levels. The pilot with the clinical psych student has been successful. The PhD student carries a caseload of 10-15 students and is beginning group co-facilitation. The TLC is now open. We have begun our second cohort of students. All other services listed previously continue.

October 2023:-

- Mental Health Quarterly Collaborations continue. - The Therapy prioritization rubric has been shared and discussed with the mental health team.
- The TLC is currently looking at a soft opening the week of October 23rd focusing on students ages 10-14. Two teachers are in place and regular collaborative meetings are occurring between GFPS and Altru.
- Mental Health Rounds continue for this school year and will take place November-December 23.
- The Village Schools Based therapy services have been secured for an additional three years through the Stronger Connections grant.
- Access for All was the recipient of Giving Hearts Day and received over \$50,000 to support mental health needs K-12 through NPCC.
- An NPCC school-based therapist has been in place since last spring for grades 6-12 for insurance-based mental health support in our middle and high schools.

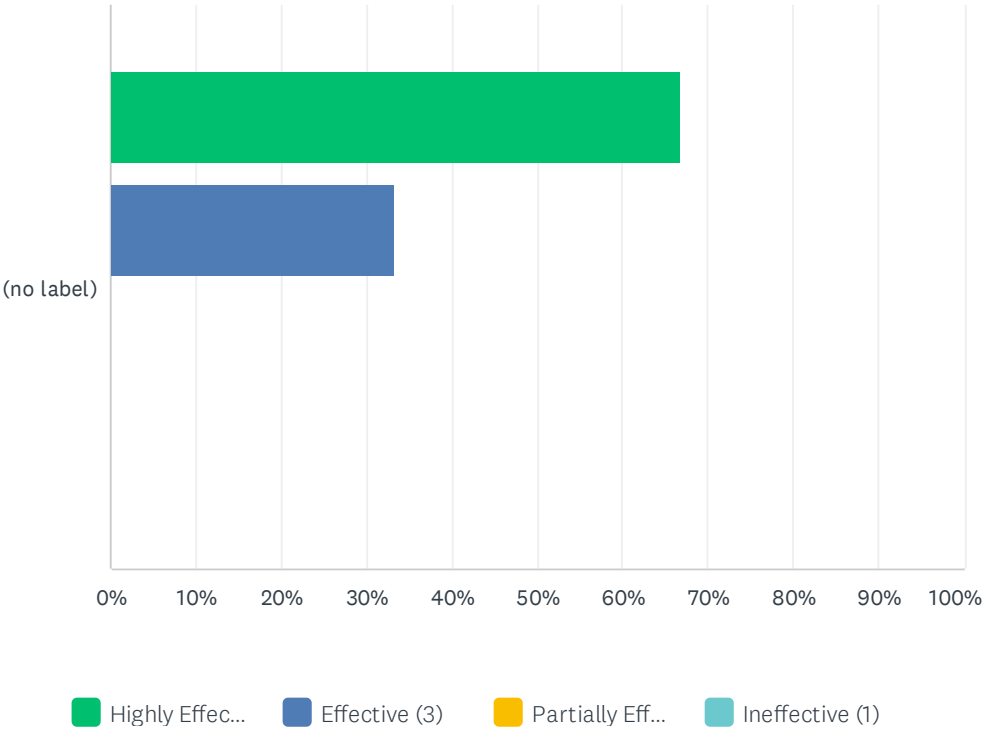
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q61 How would you classify the superintendent’s overall implementation of Mental Health?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	66.67% 8	33.33% 4	0.00% 0	0.00% 0	12	3.67

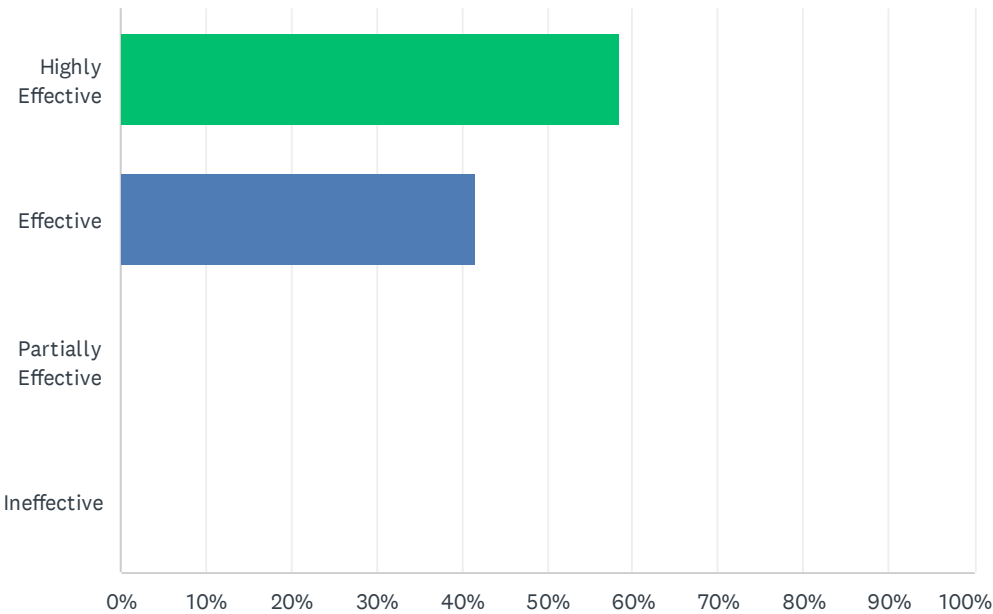
Q62 Please share any other comments you have below:

Answered: 4 Skipped: 8

#	RESPONSES	DATE
1	Mental health issues needs to be a high priority. Services to youth in Grand forks are poor. They are underserved as there are not enough opportunities for youth, especially for those who are low income. Thank you for your focus in this area.	2/15/2024 2:42 PM
2	The focus on increasing mental health for students and staff is a great goal for the Superintendent to have. I appreciate updates on all new options for engaging these subjects.	2/12/2024 11:31 AM
3	Thank you for providing multiple paths for mental health concerns and training.	2/11/2024 10:26 PM
4	Appreciate the focus on behavioral/mental health.	2/8/2024 2:50 PM

Q63 Goal 1 - Assess and improve school climate.Dr. Brenner's Narrative of Evidence:February 2024:· Panorama school climate data was shared with building leaders.· Pet Therapy continues. The volunteer teams have grown to 13. We continue to advertise for additional volunteer teams.October 2023:- School Climate was assessed in the spring of 23. Staff climate data was also collected and shared across the district.- For the 2023-24 year, Student Support + Environment will be offered in the fall and spring to offer pre- and post-results for the year. - Pet Therapy continues. A meet and greet was held and requests for teams are open for the 23-24 school year. The teams did shrink down to 8 core teams. Advertising and recruitment have taken place to regrow the volunteers through the Grand Forks Kennel Club.

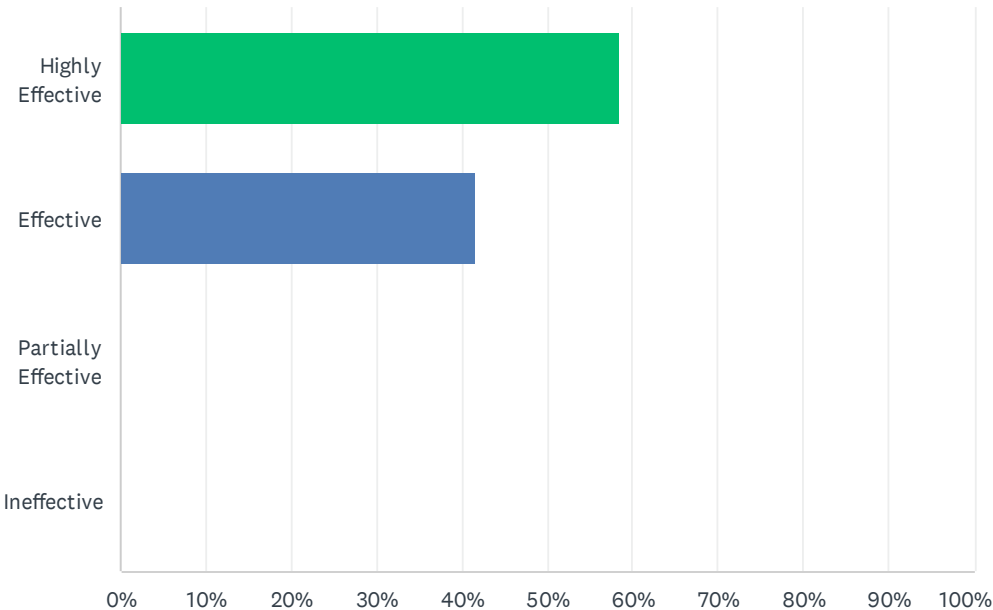
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q64 Goal 2 - Assess and improve trauma-informed practices.Dr. Brenner's Narrative of Evidence:February 2024:- Calm Classroom is currently underway- TISE, Psychological First Aid, Students Exposed to Trauma, and Youth Mental Health First Aid are all being offered to staff as prism courses this spring.- CBITS, Bounce Back, and Anger Coping have all been offered to our mental health team to support students' mental health needs, particularly in the area of trauma.October 2023:- Calm Classroom Level 1 will be held as a Prism Course this fall.- The TRS-IA was completed in the spring of 23.- Two hours of Trauma-informed PD was held for all staff in the spring of 23. - TISE will be offered to 200 staff this year. - CBITS and Bounce Back are evidence-based trauma interventions and all mental health staff were trained this fall based on their appropriate level.

Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

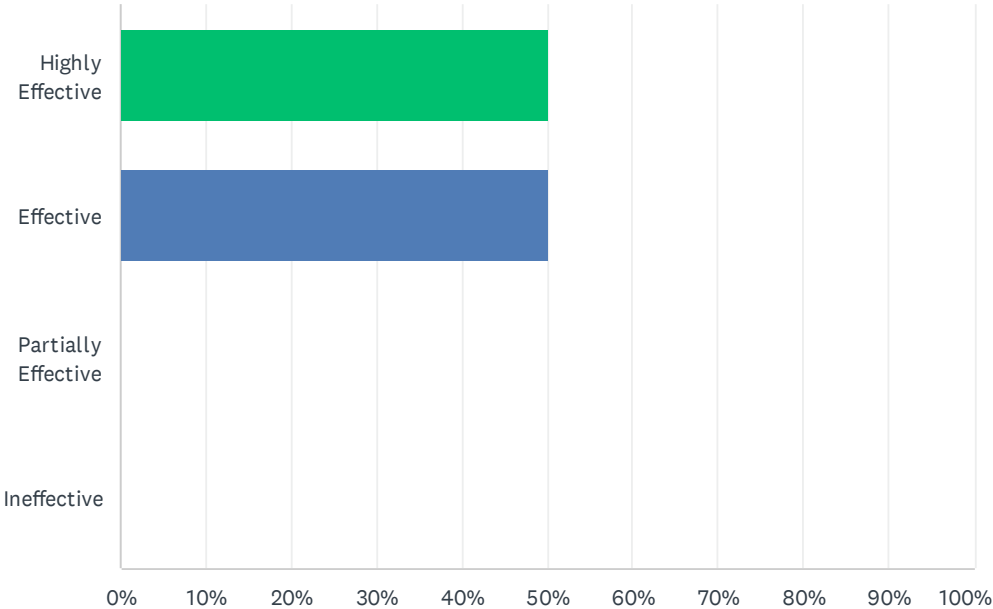
Q65 Goal 3 – Strengthen expectations of students and staff and ensure accountability of students and staff to address any harassing, offensive, hateful or discriminatory speech directed at individuals or groups of individuals based on race, religion, color, national origin, gender, sexual orientation or disability.

Dr. Brenner's Narrative of Evidence:

February 2024: Under the Superintendent's direction, and facilitated by the Superintendent, the district has engaged with Vital Network, an external vendor who specializes in assisting school districts to improve teacher retention and reduce teacher stress and burnout. The North Dakota Department of Public Instruction is funding this two year relationship between GFPS and Vital Network. A survey by Vital Network was distributed to all "student facing" staff, that is, those who work directly with students. The results of the survey will be building specific yet will yield results applicable for district leadership reflection in determining next steps. To that end, Superintendent has enlisted the support of a District Steering Committee who will be front and center in determining how the survey results will be used in future decision-making. As a result of the above, Superintendent was part of a panel discussion with Vital Network leaders at the North Dakota Association of School Administrators Conference January 28-30, 2024.

October 2023: Restorative Practices Circles were provided to all middle school staff as part of back-to-school PD.

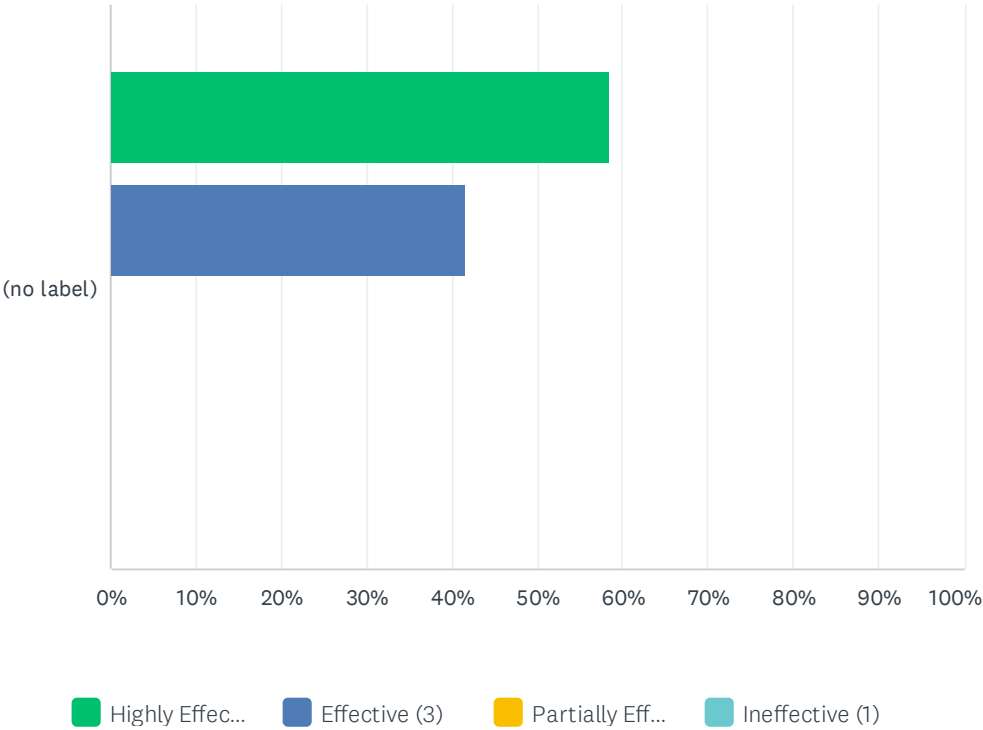
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q66 How would you classify the superintendent’s overall implementation of Positive School Climate and Culture?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	58.33% 7	41.67% 5	0.00% 0	0.00% 0	12	3.58

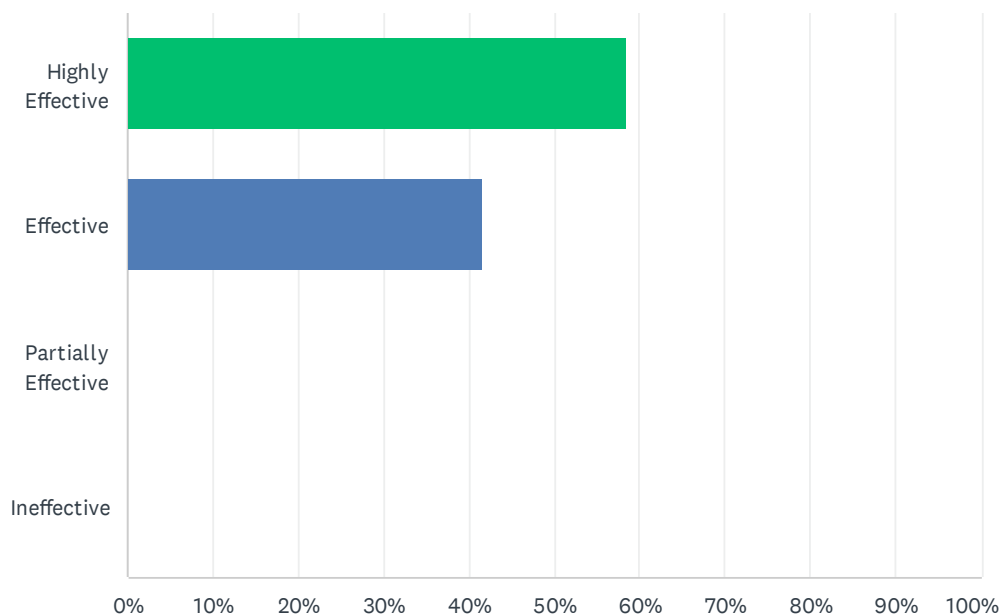
Q67 Please share any other comments you have below:

Answered: 5 Skipped: 7

#	RESPONSES	DATE
1	Given that we are seeing some teachers resign before the end of the year, and from what I hear, teachers have a lot of stress. Anything the district can do to improve the climate and culture is a step in the right direction. As a board member I would appreciate seeing the panorama data so we are more aware of needs, strengths.	2/15/2024 4:38 PM
2	The continued investment of time and resources in climate along with addressing teacher burn out and stress are highly important. Finding creative way to have resources to address these is great.	2/13/2024 10:29 PM
3	No concerns, the Superintendent is moving the climate forward in a more positive manner at this time.	2/12/2024 11:32 AM
4	Working on positive school climate and culture is a continuing process. Being a teacher in today's climate is full of challenges and I appreciate any efforts made to support staff and students.	2/11/2024 10:34 PM
5	The focus on teacher retention and reducing teacher stress and burnout is a great thing to focus on!	2/8/2024 2:52 PM

Q68 Goal 1 - Increase social and emotional learning skills for all students and staff. Dr. Brenner's Narrative of Evidence: February 2024: CASEL participation is ongoing. The SEL committee identified the standards they would like to move forward with. These are the 2018 ND SEL/MTSS standards. The committee will have subcommittees to continue the standards alignment with Second Step K-8. October 2023: An SEL essential standards committee will be established in the 23-24 school year to set K-12 essential standards for SEL. Essential standards will be shared with the district so buildings can build SEL lessons aligned to the essentials in the 24-25 school year. Second Step was adopted at the K-5 level for Bullying prevention curriculum and full SEL curriculum access. This mirrors the middle schools. The mental health coordinator was selected as a CASEL Fellow as part of their national SEL fellows' program. Information from this training will be discussed as part of the GFPS plans for SEL implementation planning.

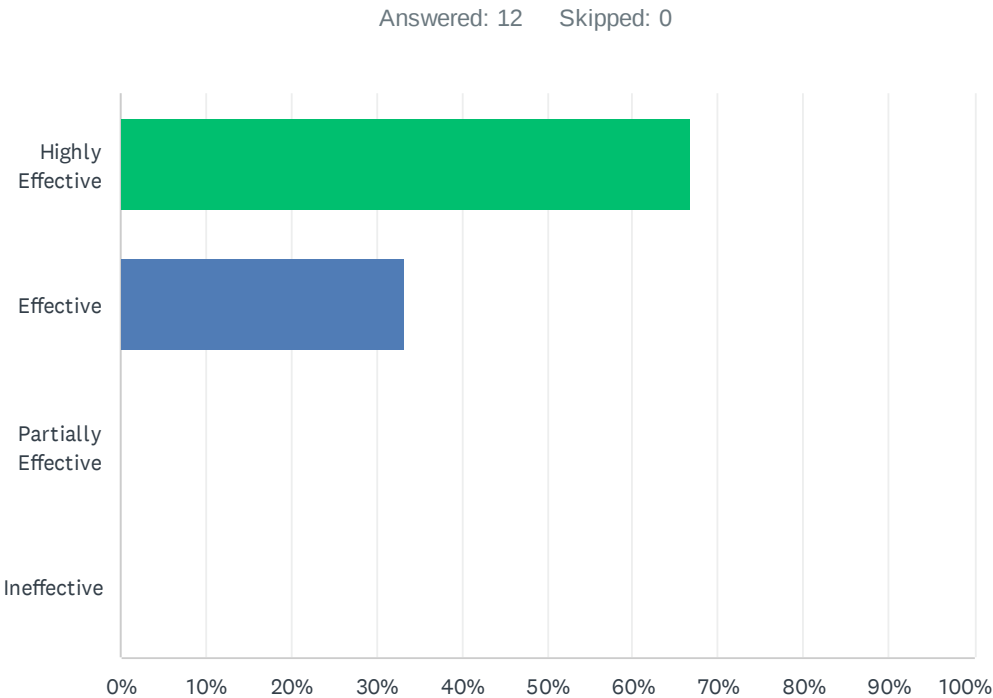
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q69 Goal 2 - Identify student strengths and developmental assets (e.g., school connectedness, social skills, self-determination, decision-making, etc.) and commit to improving SEL-related systems and practices continuously.Dr. Brenner's Narrative of Evidence:February 2024:- All certified staff participated in an MTSS B training on January 15th.-

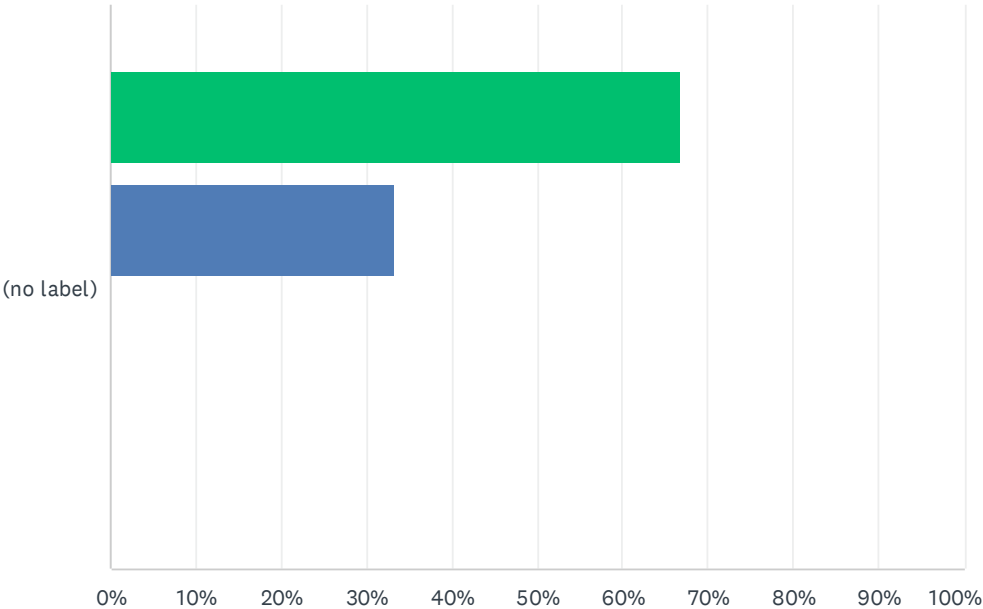
Panorama Fall survey data was shared with building administrators.October 2023:A review of SEL and MTSS B is planned to assess if the newly formed MTSS B committees can fulfill SEL needs to include data analysis, prevention, and intervention in the areas of the Panorama well-being survey. District-wide training in MTSS B has been requested through the Behavioral Health Grant for the January 15 PD day.



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q70 How would you classify the superintendent’s overall implementation of Social-Emotional Learning?

Answered: 12 Skipped: 0



Highly Effec... Effective (3) Partially Eff... Ineffective (1)

	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	66.67% 8	33.33% 4	0.00% 0	0.00% 0	12	3.67

Q71 Please share any other comments you have below:

Answered: 1 Skipped: 11

#	RESPONSES	DATE
1	No concerns.	2/12/2024 11:32 AM

Q72 Goal 1 - Support a full continuum of care within a multi-tiered system of support by school and community partners working together and maximizing their knowledge and resources.

Dr. Brenner's Narrative of Evidence:

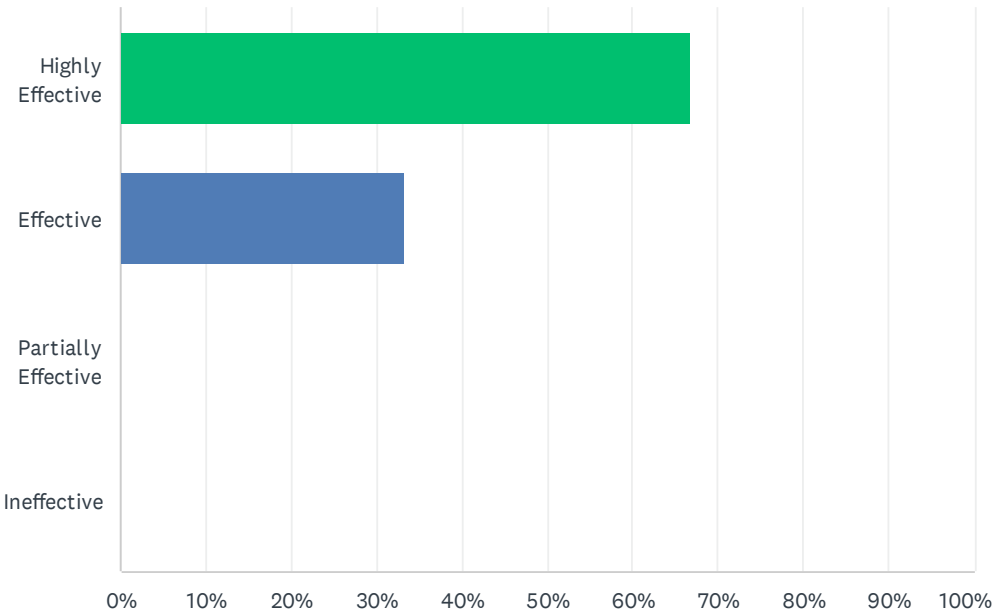
February 2024:

- Continued participation on MHM Advisory Board.
- TEARS and Altru have separated. The mental health coordinator is engaging with both entities.
- Serving on the ND Family Based Services Board.
- Serving on the Mid America School Mental Health Conference Board.
- Presented with a collaborative team at the National Conference for Advancing School Mental Health.
- Serving on the ethics committee for GF Public Health.

October 2023:

- Continued participation on the Mental Health Matters Advisory Board.
- Participation in the TEARS governance board and community activities.
- Nominated to the North Dakota Family Based Services Governance Board.
- Serving on the Grand Forks Public Health Committee.
- A collaborative team from GFPS and CVIC is presenting on comprehensive school-based mental health services at the National Advancing School Mental Health Conference.
- The Mental Health Coordinator will also be speaking to the new Safe and Supportive School cohort on continued comprehensive mental health services.
- The Mental Health Coordinator is also an advisory board member for the Mid-America Mental Health Conference.
- Continued participation in the GF Community Partners Meetings.

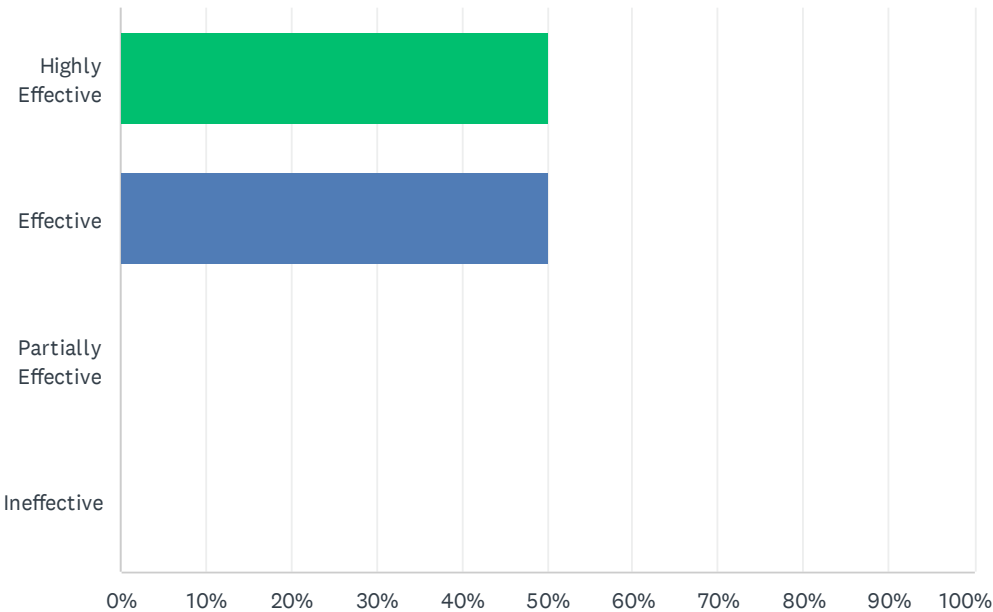
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q73 Goal 2 - Involve students and families in all aspects of prevention, intervention, and health promotion design, implementation, and evaluation.Dr. Brenner's Narrative of Evidence:October 2023:School Counseling Advisory Councils remain in place.

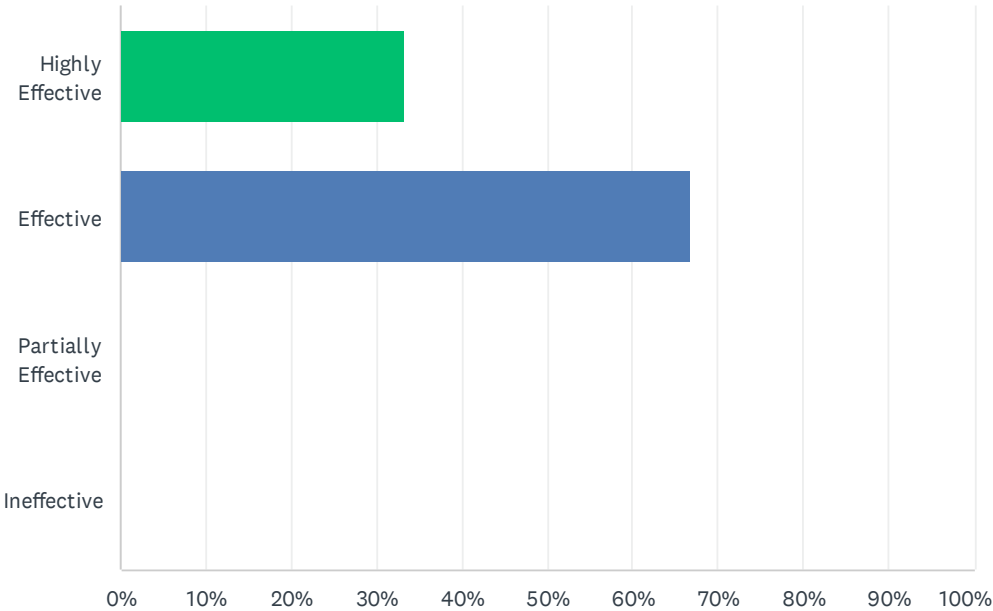
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	50.00%	6
Effective	50.00%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q74 Goal 3 - Ensure that all staff, students, families, and community members have a sense of belonging at our schools and that we provide opportunities inside and outside of the classroom where everyone can learn about each other’s diverse backgrounds.Dr. Brenner's Narrative of Evidence:February 2024:Sense of Belonging was added as a measure in the Panorama SurveyOctober 2023:No current updates.

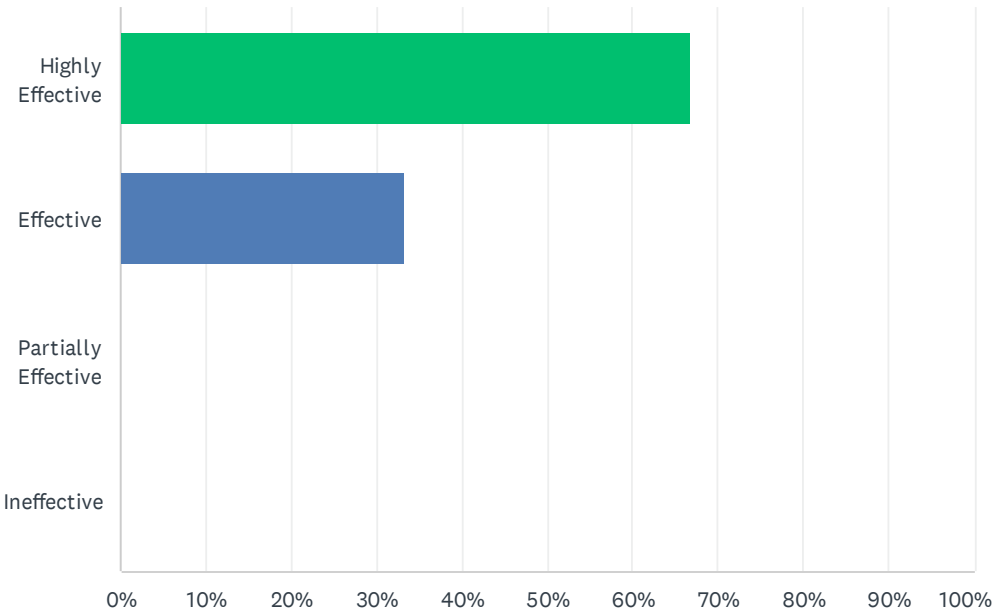
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	33.33%	4
Effective	66.67%	8
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q75 Goal 4 - Build upon our existing school partnerships with diverse community organizations.Dr. Brenner's Narrative of Evidence:October 2023:The Stronger Connections grant for \$793,045 was secured by GFPS for comprehensive mental health services at Tiers 1, 2, and 3. The Behavioral Health Grant continues as a funding source for mental health resources. The mental health coordinator has formed a committee to pursue 1915i Medicaid billing for mental health to pursue a sustainable funding stream for mental health services.Christine Litzinger, Catherin Gillach, and Brandon Baumbach met to discuss an additional opportunity to extend mental health services throughout the district via the Stronger Communities Grant. Furthermore, the Mental Health Coordinator position is now in the general fund, prioritizing the work in future budgets beyond grant dollars.

Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	66.67%	8
Effective	33.33%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q76 Goal 5 - Use multiple and diverse funding sources (District, local, state, and federal) and types of funding (grants, private foundation funding, etc.) to support a sustainable, comprehensive school district mental health system. Dr. Brenner's Narrative of Evidence: February 2024: Pursuit of 1915i

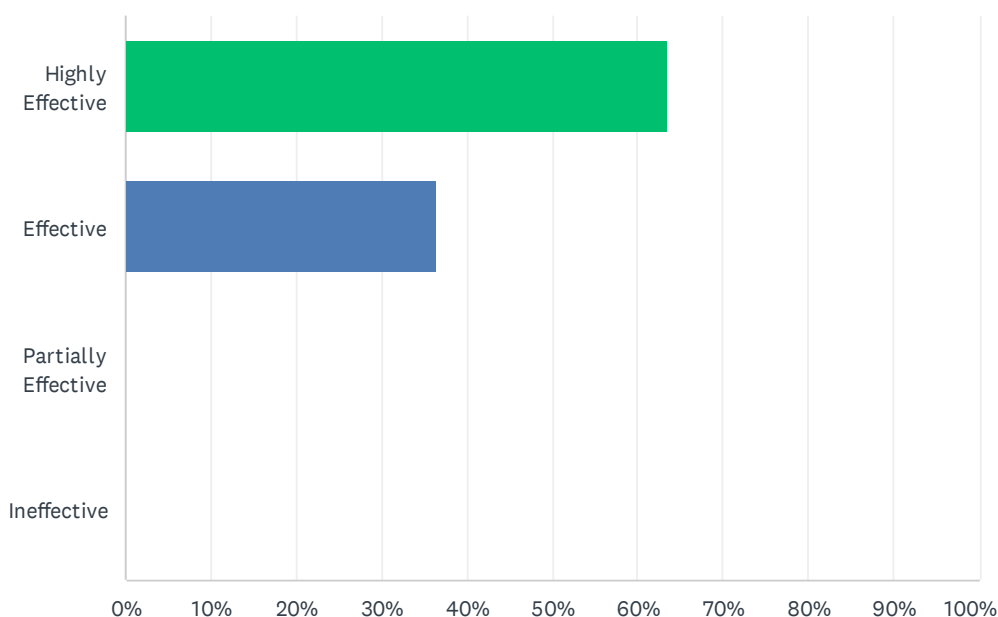
Medicaid billing continues. Application is submitted and awaiting review.

October 2023:- Mental Health Quarterly Collaborations continue. - A Behavioral Health Grant has been secured for \$175,547.59. The grant runs from Oct 2023 through June 30, 2024- The Therapy prioritization rubric has been shared and discussed with the mental health team.- The

TLC is currently looking at a soft opening the week of October 23rd focusing on students ages 10-14. Two teachers are in place and regular collaborative meetings are occurring between GFPS and Altru. - Mental Health Rounds continue for this school year and will take place November-December 23. - The Village Schools Based therapy services have been secured for an additional three years through the Stronger Connections grant. - Access for All was the recipient of Giving Hearts Day and received over \$50,000 to support mental health needs K-12 through NPCC.- An

NPCC school-based therapist has been in place since last spring for grades 6-12 for insurance-based mental health support in our middle and high schools.

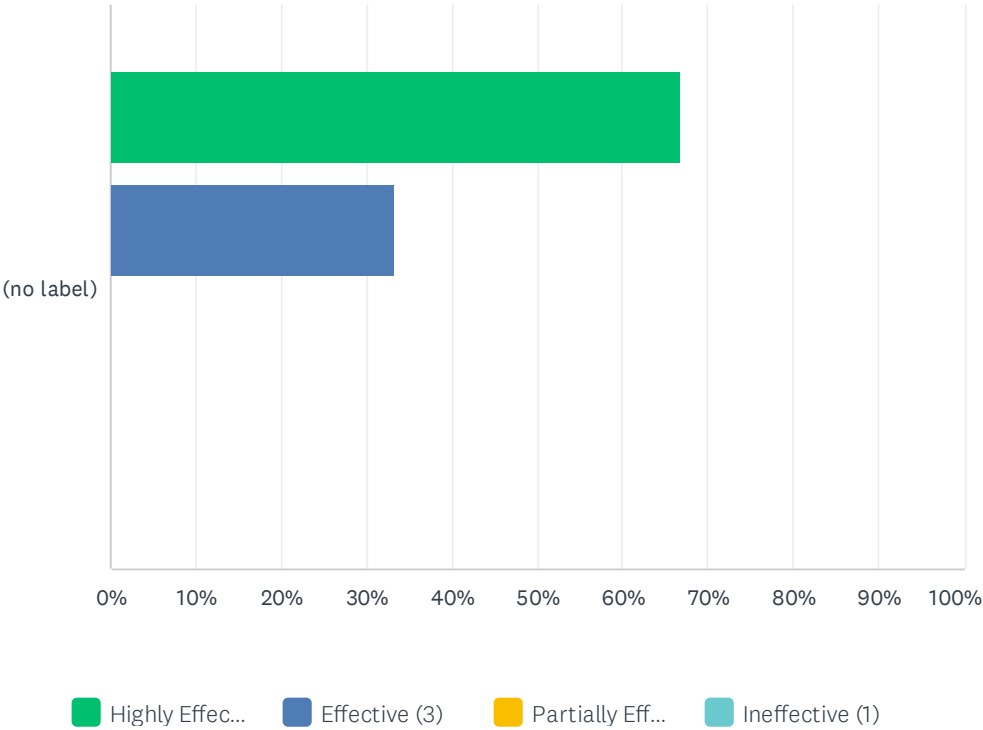
Answered: 11 Skipped: 1



ANSWER CHOICES	RESPONSES	
Highly Effective	63.64%	7
Effective	36.36%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		11

Q77 How would you classify the superintendent’s overall implementation of Community Engagement?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	66.67% 8	33.33% 4	0.00% 0	0.00% 0	12	3.67

Q78 Please share any other comments you have below:

Answered: 3 Skipped: 9

#	RESPONSES	DATE
1	I think from what we see at board meetings through celebrating success, school leaders are emphasizing school engagement. This is a good thing. Helping ALL kids to have a trusted person in the school is a good thing.	2/15/2024 4:41 PM
2	No concerns.	2/12/2024 11:33 AM
3	Stronger Connections grant for \$793,045 was secured by GFPS for comprehensive mental health services at Tiers 1, 2, and 3. A Behavioral Health Grant has been secured for \$175,547.59. Received over \$50,000 to support mental health needs K-12 through NPCC. Awesome!	2/8/2024 2:55 PM

Q79 Goal 1 - Grand Forks Public Schools will engage in a process to ensure long-term planning for school district facilities and associated operational and maintenance costs.

Dr. Brenner's Narrative of Evidence:

February 2024: Buildings and Grounds Director Jonathan Ellwein provided a year Facilities Master Plan (inclusive of Maintenance planning) to the school board on January 22, 2024. A link to that information is found [HERE](#).

October 2023: On May 16, 2023, voters passed a \$79MM referendum including \$55MM for construction of a new Valley Middle School, \$6MM for a new Central Kitchen, and \$18MM for district-wide Safety and Security upgrades. ICON Architects will provide A&E services for Valley Middle School, and EAPC will provide A&E services for Safety and Security. Construction Engineers will oversee construction across all scopes of the referendum. Currently, Valley MS and Central Kitchen are in the design phase, with expected start dates in Spring 2024. Safety and Security is in the assessment phase with expected start dates in Spring/Summer 2024.

The Career Impact Academy project was approved and broke ground on October 2, 2023 thanks to efforts by GFPS, The City of Grand Forks, Grand Forks County, and industry partners. The project is due to be completed in the summer of 2025 and will provide much-needed technical education programming for the community.

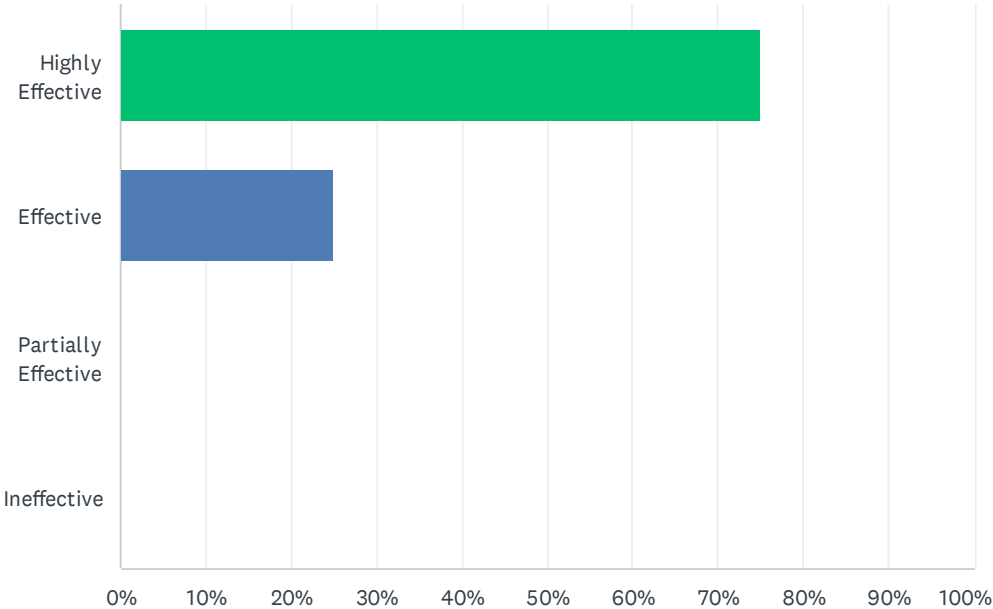
Summer 2023:- Ben Franklin Elementary, Viking Elementary, and Lake Agassiz Elementary received HVAC upgrades related to ESSER funds and mill bonding executed in 2021.- Wilder Elementary was also provided portable AC units as part of the effort to air condition all schools by 2025.- Ben Franklin Elementary received new flooring in the East wing, in classroom bathrooms, and upgraded casework in the hallways.

The Guaranteed Energy Savings project is nearing completion and includes district-wide lighting upgrades to LED and motion sensor lighting.

The district is exploring options to recommission the pool at Central High School. A plan is to be in place by late 2023.

Upcoming Projects: The district will address HVAC concerns in Lewis and Clark Elementary and J. Nelson Kelly Elementary summer of 2024, with the hope to have both schools air-conditioned by the beginning of the 2024-2025 school year.

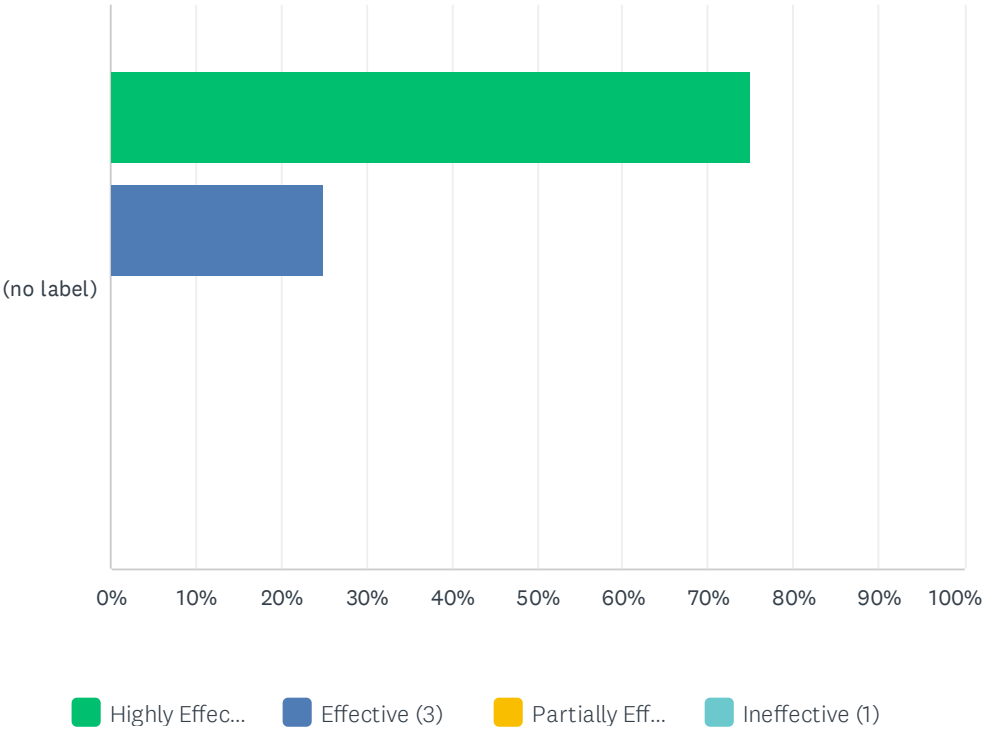
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q80 How would you classify the superintendent’s overall implementation of Master Facilities Planning?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	75.00% 9	25.00% 3	0.00% 0	0.00% 0	12	3.75

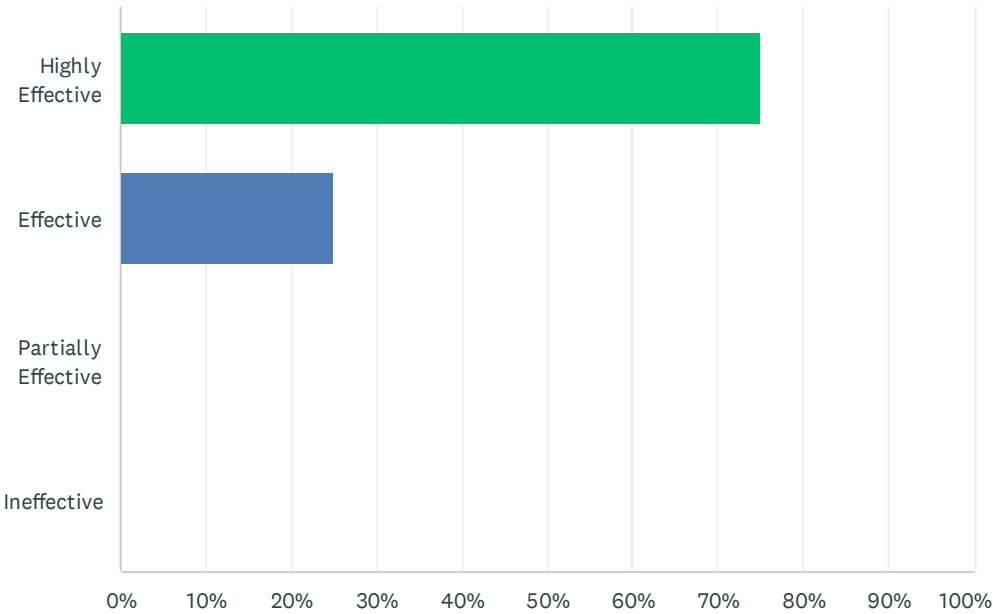
Q81 Please share any other comments you have below:

Answered: 6 Skipped: 6

#	RESPONSES	DATE
1	Dr. Brenner's persistence in this area has continued to be a positive. The presentation of this plan was impressive and is step one. Continued focus and persistence to follow and complete the plan will be key in my opinion.	2/13/2024 10:29 PM
2	Br. Brenner has done an excellent job at managing the district's resources and long-term planning.	2/13/2024 5:55 PM
3	No concerns.	2/12/2024 11:33 AM
4	Great planning for the future of the District.	2/11/2024 10:46 PM
5	Long-term planning is shaping up and we have plans for well into the future.	2/8/2024 2:57 PM
6	B & G Director, Jonathan Ellwein provided the Board with the district 5 year plan to maintain our schools moving forward, this will be a great help when we start the budget process.	2/8/2024 11:35 AM

Q82 Goal 1 - Grand Forks Public Schools will create a long-term plan for technology to maximize digital learning opportunities. Dr. Brenner's Narrative of Evidence: February 2024: Ongoing. A long-range technology plan continues to be reviewed annually to include the replacement cycles for technology resources of the district including student and staff devices, interactive boards/projectors, network infrastructure, security cameras, printers/copiers, and auxiliary equipment. New additions within the planning document will also need to include the new District school buildings (Valley Middle School, Career Impact Academy, and potentially, Twining Middle School). October 2023: In progress. A long-range technology plan continues to be finalized to include the replacement cycles for technology resources of the district including student and staff devices, interactive boards/projectors, network infrastructure, security cameras, printers/copiers, and auxiliary equipment. New additions within the planning document include the new District school buildings (Valley Middle School, Career Impact Academy, and Twining Middle School). The district supports a 1:1 implementation of student devices, devices for all instructional staff, and support for all users. Teachers are provided on-demand and districtwide professional learning opportunities from Instructional Design Coaches on the effective use of required technological resources. This will be an ongoing practice.

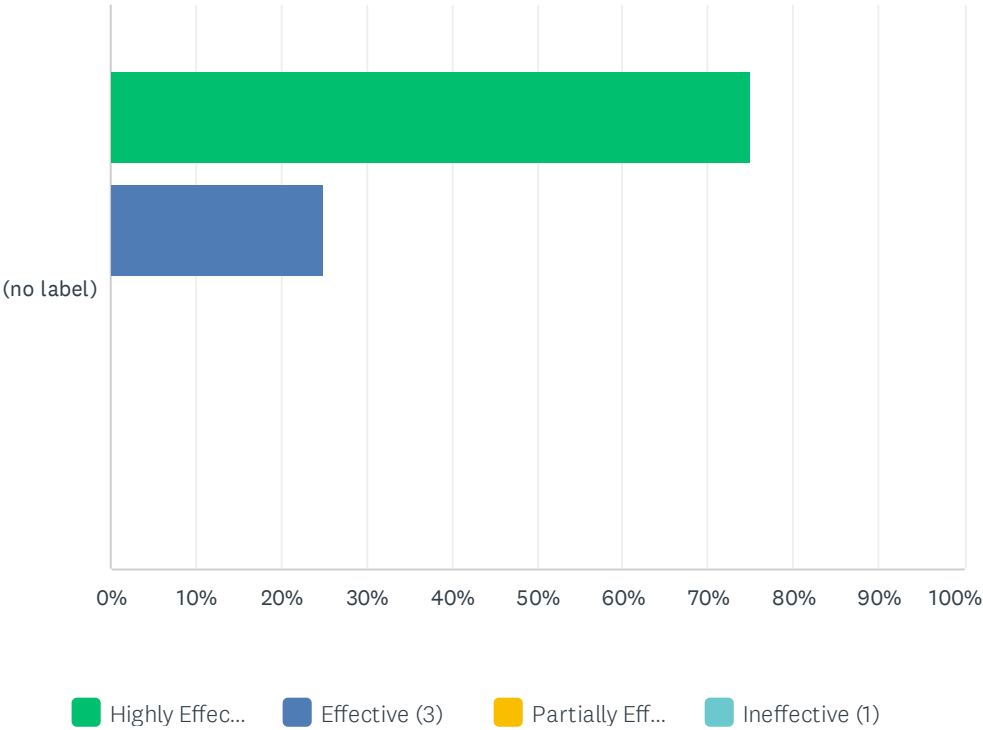
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	75.00%	9
Effective	25.00%	3
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q83 How would you classify the superintendent’s overall implementation of Long-Term Technology Planning?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	75.00% 9	25.00% 3	0.00% 0	0.00% 0	12	3.75

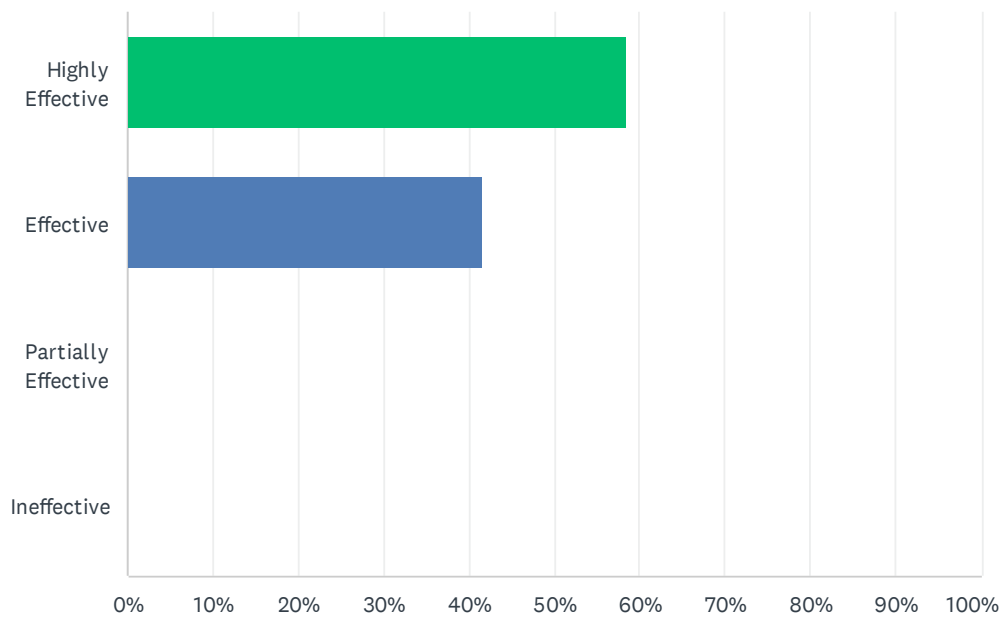
Q84 Please share any other comments you have below:

Answered: 4 Skipped: 8

#	RESPONSES	DATE
1	Safety and security is top of mind.	2/15/2024 4:42 PM
2	I am excited to see the work of the new IT Manager begin as he looks to make improvements and review areas of need. I would like to see a Technology presentation to the board in the future.	2/13/2024 10:30 PM
3	No concerns.	2/12/2024 11:33 AM
4	Thank you for hiring a technology manager. This role will prove to be critical in the long-range plans for the school district.	2/11/2024 10:48 PM

Q85 Goal 1 - Grand Forks Public Schools will develop a sustainable, long-term financial plan. Dr. Brenner's Narrative of Evidence: February 2024: A great deal of effort is being put in to meet the goal of having a general fund balance equal to 15% of total expenditures. This goal also is facing the headwind of ESSER dollars being sunset at the end of FY24. With more investment into people, there has been a lot of deliberate conversation about the budget characteristics moving forward. To this end, the FY25 budget work began just as soon as the FY24 budget was passed in October 2023. The process is inclusive of administration across the district and, for this reason, is well-informed. Another component of the strategy involves the building fund. With an increase in the building fund mill levy, we have been able to rid the general ledger of construction projects and even leases. This shift has allowed the general ledger to stay focused on operations and not capital expenditures. October 2023: The board negotiated a large increase in compensation packages for all employees. The work since that time has been on the FY24 budget to realign resources to pay for these increases. This work is ongoing and will continue into the FY25 budget. The aim is still to reach a general fund balance equal to 15% of expenditures by 2026.

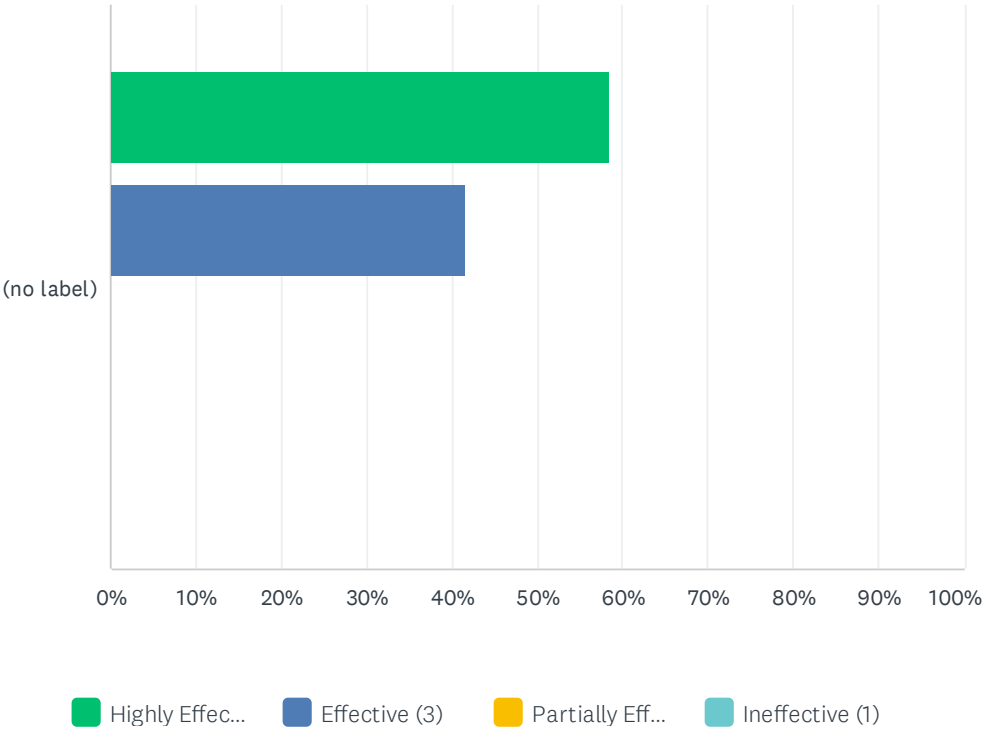
Answered: 12 Skipped: 0



ANSWER CHOICES	RESPONSES	
Highly Effective	58.33%	7
Effective	41.67%	5
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		12

Q86 How would you classify the superintendent’s overall implementation of Long-Term Financial Planning?

Answered: 12 Skipped: 0



	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	58.33% 7	41.67% 5	0.00% 0	0.00% 0	12	3.58

Q87 Please share any other comments you have below:

Answered: 8 Skipped: 4

#	RESPONSES	DATE
1	Based on my knowledge seeking input from stakeholders is essential to success.	2/15/2024 4:43 PM
2	Thank you for your efforts in this area to create a path to achieve goals set forth in the board guiding change document while continuing to balance all needs of the district, students and staff.	2/13/2024 10:30 PM
3	Br. Brenner has done a wonderful job at managing the district's resources and long-term financial planning.	2/13/2024 5:56 PM
4	I appreciate all of the work Dr. Brenner has done and continues to do in order to build consensus at the building level and meet our long-term budgetary goals.	2/13/2024 3:03 PM
5	No concerns.	2/12/2024 11:34 AM
6	Long-term financial planning is in the best interest of everyone in the District. Thank you for making sure that the general fund balance is moving towards a balance equal to 15%.	2/11/2024 10:50 PM
7	The finances are looking good. We are getting back to where we should be.	2/8/2024 3:00 PM
8	With the addition of the 10 mil building fund will help our goal of reaching the 15% by 2026.	2/8/2024 11:37 AM

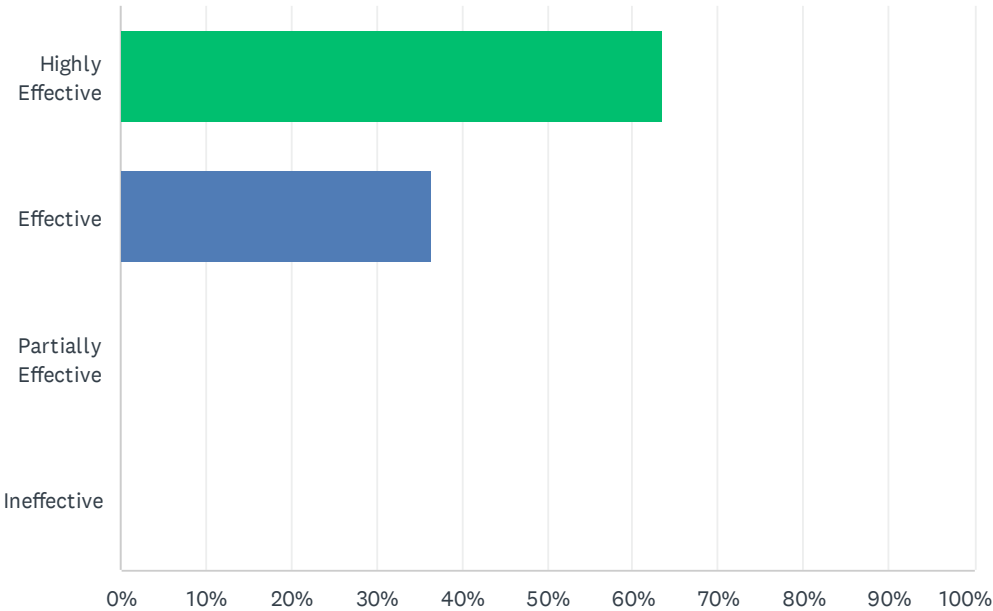
Q88 Goal 1 - Workplace Culture – Grand Forks Public Schools will create a culture and work environment that makes the District an employer of choice. Several motivating factors attract applicants and retain employees. It is vital to create a culture that recognizes human motivators and allows for flexibility in meeting a wide range of needs facing our existing or potential workforce.

Dr. Brenner's Narrative of Evidence: February 2024: The state contracted with Vital Network to work with school districts to analyze and address teacher burnout. We have had some initial meetings with Vital Network to discuss how they can support us. A survey that Vital Network created was distributed by the principals to their schools at the end of January. We will meet in February to analyze the results and develop action plans. We are in the process of re-launching the wellness committee to help promote and engage our staff in various wellness initiatives with the goal of increasing wellness and also reducing associated healthcare costs for both the employee and employer. We conducted an initial meeting with Blue Cross Blue Shield to learn about their wellness programs as well as receive guidance on how to effectively launch a wellness committee. A 3rd party wellness survey will be sent out to staff in February to gain feedback on what wellness initiatives are most important to our staff. This data will help guide the wellness committee's recommendations for programming.

October 2023: The market review with Public Sector Personnel Consultants was completed in February 2023. The data showed the district's compensation for classified staff was more than 5% lower than the market for 89% of the classified positions. The data also showed that the entry wage for teachers, principals, and directors was significantly lower than the market. This data was used to drive decisions during the spring negotiation cycle. The result was an average of around 12% aggregate compensation increase for all staff over the next 2 years. Teachers also now receive their hourly rate for most of the extra work they do rather than the preset \$25-30/hr. A major benefit that was added during negotiations was 6 weeks of paid parental leave for teachers, directors, and principals. To improve the onboarding experience an additional day of new teacher workshops was added. Leaders were also encouraged to bring their classified staff in 1-2 days before school started to complete training and development activities. We launched PowerSchool Records to create a more efficient onboarding process by moving the new hire

paperwork online. We tested this out with the new teachers that started this summer and it worked extremely well. We will roll out to classified new hires this fall. We also utilized PowerSchool Records to launch training modules electronically. This streamlined the process by having all the training information in one spot and allowed us to easily track and monitor the completion of the modules.

Answered: 11 Skipped: 1



ANSWER CHOICES	RESPONSES	
Highly Effective	63.64%	7
Effective	36.36%	4
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		11

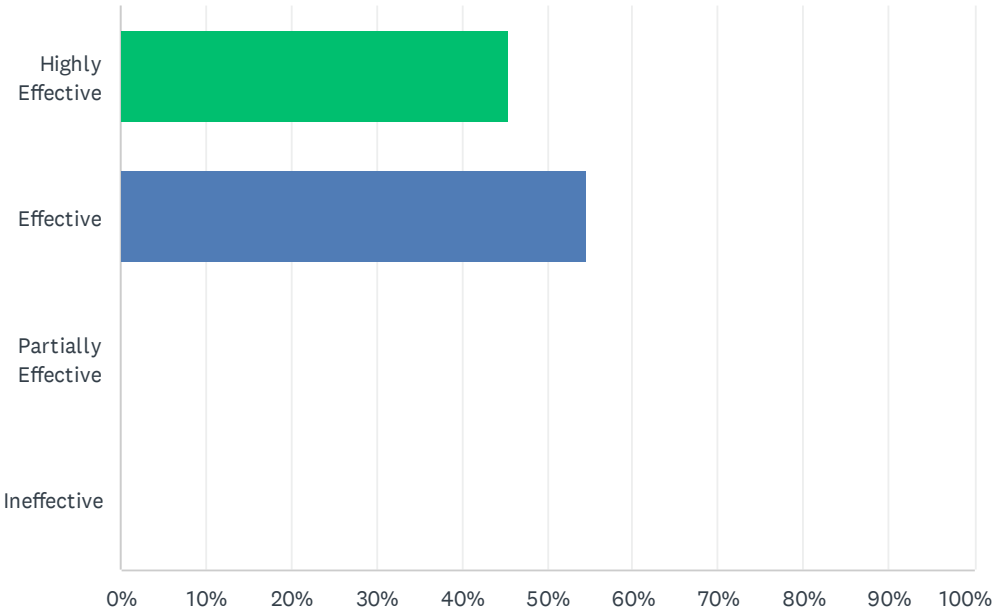
Q89 Goal 2 – Recruitment, Outreach, and Promotions – Grand Forks Public Schools will promote the District as a major employer in the state and region and will continually review recruitment efforts and expand efforts when necessary to attract the best candidates at all levels. Also, the District will seek to recruit a diverse applicant pool for all openings.

Dr. Brenner's Narrative of Evidence: February 2024: The state received funding to start a Registered Teacher Apprenticeship program. We worked with both Mayville State University and the University of North Dakota to submit proposals for us to receive funding for this program. Mayville was awarded enough funding for 4 spots in this program for Grand Forks Public Schools. We are in the process of selecting the 4 individuals (Paras or Classroom Specialists) who will start the Special Education program at MSU this summer. UND was not awarded any funding this round. We have working with our marketing team to get photos of our staff for our recruitment advertisements so we can replace the stock images that Forum is currently using. The new advertisements with our employees have been positive and have received increased engagement on our sites compared to the previous advertisements. We have also been working with our marketing team to improve our HR landing page to improve the experience for our current hires, new hires, and any prospective candidates. The new landing page provides significantly more information than the past website and is more efficiently organized making it easier for individuals to navigate. We are trialing out some targeted geofencing with specific positions in an effort to attract more candidates to some of our niche positions. We have expanded our general advertisements by signing an agreement with “Off-the-Wall” advertising to promote our custodian, cook, and para openings at restaurants and bars throughout the community.

October 2023: In January 2023 we signed a marketing agreement with Forum Communications. This agreement pushes our job postings to dozens of job boards as well as strategically marketing Grand Forks Public Schools career opportunities through various media outlets including streaming services and YouTube. This marketing has been successful as we have seen a significant increase in applications for all positions compared to the same time last year. We also started an advertisement agreement with Off the Wall Advertising to market our openings in 14 different restaurants/businesses across Grand Forks. In February 2023 we

hired an HR Generalist who is focused on recruitment. She has worked diligently to increase the exposure of our opening to various job boards, colleges, and associations. She has also increased our attendance at the local and regional job fairs and college career fairs. She has grown our partnership with Job Service of Grand Forks to promote our job openings to those individuals who work with Job Service through their various programs. We continue to supplement our teacher openings by recruiting international teachers. This year we have hired 25 international teachers from Canada, the Philippines, Nigeria, and India. Of the new international teachers hired this year, 17 were hired for Special Education which helped us fill all our Special Education teacher openings.

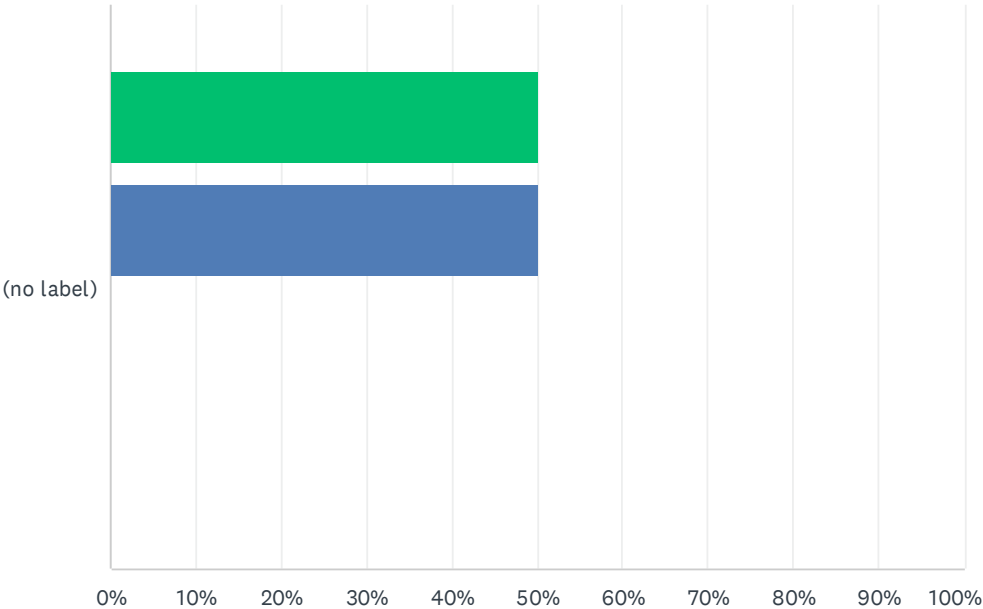
Answered: 11 Skipped: 1



ANSWER CHOICES	RESPONSES	
Highly Effective	45.45%	5
Effective	54.55%	6
Partially Effective	0.00%	0
Ineffective	0.00%	0
TOTAL		11

Q90 How would you classify the superintendent’s overall implementation of Human Resources?

Answered: 12 Skipped: 0



Highly Effec... Effective (3) Partially Eff... Ineffective (1)

	HIGHLY EFFECTIVE (4)	EFFECTIVE (3)	PARTIALLY EFFECTIVE (2)	INEFFECTIVE (1)	TOTAL	WEIGHTED AVERAGE
(no label)	50.00% 6	50.00% 6	0.00% 0	0.00% 0	12	3.50

Q91 Please share any other comments you have below:

Answered: 4 Skipped: 8

#	RESPONSES	DATE
1	Please continue to improve the hiring/application process. Additionally, think about ways to support people when onboarding who are from diverse backgrounds.	2/15/2024 4:56 PM
2	The number of resignations and retirements is concerning, however Dr. Brenner has taken steps to increase recruitment. The only concern is retaining faculty, and identifying what is the biggest factor for lack of retention.	2/12/2024 11:36 AM
3	Great plans for workplace culture. I have seen the ads placed with "Off-the-Wall" advertising, and the more we can advertise our District open positions, the better.	2/11/2024 10:57 PM
4	Dr. Brenner is focused on treating teachers and all staff well.	2/8/2024 3:03 PM

**GRAND FORKS PUBLIC SCHOOL DISTRICT #1
SUPERINTENDENT CONTRACT
2023-2024**

AGREEMENT made and entered into this 6th day of March 2023, by and between the School Board of Grand Forks Public School District #1 (hereinafter School Board) and Dr. Terry Brenner.

TERM: Three (3) years starting July 1, 2023, and ending June 30, 2026.

JOB DESCRIPTION: To faithfully perform the services prescribed by the School Board or its designated representative(s) during the life of this contract. The above name Administrator shall also be required to meet or exceed, during the life of this contract, the following requirement: SUPERINTENDENT OF SCHOOLS job description as outlined in School Board Regulation CAAA-BR.

SALARY: \$203,913 per year for the fiscal year July 1, 2023, through June 30, 2024, and thereafter subject to negotiation. Salary shall be payable in 12 equal installments on the 15th of each month beginning July 15, 2023.

WORK YEAR: 52 Weeks (260 days)

RETIREMENT: The District will contribute 12.75% of individual's salary to North Dakota Teacher's Fund for Retirement (TFFR). Also, an additional 11.75% of the individual's salary will be contributed through salary deduction to TFFR.

BENEFITS:

Health Insurance: The District will provide the same contribution level and policy as provided to the teaching staff (78% of annual premiums).

Life Insurance: The District will purchase \$50,000 of term life insurance. The employee may purchase, at his own expense, an additional \$50,000.

Long Term Disability Insurance: The District provides long-term disability coverage that provides a benefit of 66 2/3 of the employee's salary if disabled for more than 90 days. From and after the expiration of nine (9) months from the date on which the income protection plan begins to provide compensation to an individual or upon the expiration of the current contract year, whichever is later, all other fringe benefits provided by the District shall terminate.

Sick Leave: 65 days. Sick leave accumulation not to exceed 65 days will be restored annually at the start of each fiscal year.

Vacation: Twenty-five (25) days per year. Up to five (5) days unused vacation may be carried over into the next fiscal year. Accrued unused vacation will be paid upon termination.

Paid Holidays: The following days are paid days off: July 4, Labor Day, Veterans Day, Thanksgiving Day and the Friday after, December 24, Christmas Day, January 1, January 2 (if not a regular school day), Martin Luther King, Jr. Day (if not a District-wide assigned workday), Good Friday, Easter Monday (if not a regular school day), and Memorial Day.

Family Illness: In case of serious illness of a member of the individual's immediate family, six (6) days leave of absence with full pay may be granted per school year. The immediate family shall be defined as including husband or wife, parents of both, children, sisters, or brothers. "Serious illness" shall be

defined to include only those illnesses that require either hospitalization or a direct consultation between the ill person and a medical doctor. This illness provision may include a father's leave for the birth of a child. The District, or its designee, may request a doctor's certificate of proof of serious illness or a statement from another person acceptable to the District. This certification shall be filed by the individual after the leave has been taken and shall be submitted to the Human Resources Office.

Bereavement: Bereavement leave, up to but not exceeding five (5) days, may be granted. Bereavement Leave may be used only in the event of death in the immediate family. The immediate family shall be defined to include husband or wife, parents of both, children, grandparents of both, grandchildren, sisters, brothers, sisters-in-law, brothers-in-law, uncles, nieces or nephews. In the event of the death of other relatives or close friends, up to one (1) day per year bereavement year will be granted.

Mileage: In and out-of-district mileage paid as permitted by state law.

Professional Dues: The District will contribute to dues for professional organizations, up to a maximum of \$2,000.

State/National Conventions: Superintendent shall, at his discretion, participate in appropriate meetings and conferences at local and state levels and may attend at least one national convention/conference each year. The meeting expenses of the Superintendent shall be paid by the District. Additional national conventions and conferences will be upon School Board approval.

GRAND FORKS PUBLIC SCHOOL DISTRICT #1

Dr. Terry Brenner
Superintendent of Schools

~~Eric R. Lunn~~ Amber Flynn
School Board President

Date

Date

Brandon Baumbach
Business Manager

Department Phone: 701.787.4885
Direct Phone: 701.746.2205, Ext. 7126
Fax: 701.772.7739
bbaumbach020@mygfschools.org

MEMORANDUM

TO: Grand Forks School Board
FROM: Brandon Baumbach, Business Manager
SUBJECT: Consideration of Temporary Construction Easement related to North Dakota Department of Transportation Signal Rehab Project Adjacent to Career Impact Academy
DATE: March 4, 2024



The North Dakota Department of Transportation (NDDOT) will be doing some signal rehabilitation along Gateway Drive (US 2), North Dakota. The anticipated start date is May 2025. In order to complete the work, a permanent right of way (fee acquisition) and a temporary construction easement is needed.

On October 23, the board approved a fee acquisition and a temporary construction easement for property at the Wilder location. An additional temporary construction easement is needed for this same project on the Career Impact Academy (CIA) site. This came later as the ownership of the land transferred from the City of Grand Forks to the school district while NDDOT was securing permissions.

A temporary construction easement is needed for contractor access to the property in the area indicated (red square pattern - Parcel 7-1) on the attached exhibits, to remove the traffic signal pole and foundation which is inside private property. Surrounding area after existing signal removal will be filled in with grass. For this temporary access, they are offering \$300 compensation. The \$300 payment is just a flat payment that does not represent any specific value. It was determined to be a fair payment to compensate for the time the landowner is using to go over the paperwork and to sign.

Administrative recommendation is to approve the execution of the attached documents including:

- Memorandum of Offer to Landowner
- Memorandum agreement
- Temporary construction easement for parcel 7-1
- Notification and appraisal waiver
- Agreement for entry and construction (no compensation)

Attachments:

Map of Parcels 7-1

Memorandum of Offer to landowner

Memorandum agreement

Temporary construction easement for parcel 7-1

Notification and appraisal waiver

Agreement for entry and construction (no compensation)



MEMORANDUM OF OFFER TO LANDOWNER

North Dakota Department of Transportation
Environmental & Transportation Services
SFN 6777 (3-2017)

PCN

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Project NHU-6-999(051)
County Grand Forks
Parcel(s) 7-1

Landowner(s) Grand Forks Public School District No. 1			
Landowner Address 2400 47th Ave South	City Grand Forks	State ND	ZIP Code 58201

Valuation Type <input type="checkbox"/> Appraisal <input checked="" type="checkbox"/> Waiver Valuation	Approved Compensation \$300.00
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On behalf of the North Dakota Department of Transportation, the right of way agent is hereby authorized to offer the above approved amount as full compensation for the permanent and/or temporary acquisition of the above-identified parcels and all damages incidental thereto.

The attached Compensation and Parcel Breakdown is incorporated with this offer and describes the parcels and/or temporary easement areas that are being acquired for highway purposes.

Notes

ROW AGENT

Name (Type or Print) Nicole Maier	
Agency Jorge Pagan Appraisal Consulting	
Signature <i>Nicole Maier</i>	Date 02/29/2024

NDDOT MANAGEMENT APPROVAL

Name (Type or Print) Raymond Barchenger/Program Manager	
Signature	Date

COMPENSATION & PARCEL BREAKDOWN

North Dakota Department of Transportation
Environmental & Transportation Services

SFN 61188 (3-2020)

PCN

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Addendum to:

- ☐ Memorandum of Offer Page of
☒ Memorandum Agreement Page 3 of 3

Project NHU-6-999(051)
County Grand Forks
Parcel(s) 7-1

Landowner Name(s) (Type or Print) Grand Forks Public School District No. 1	Initial	Date
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The following valuation breakdown describes parcels and/or temporary easement areas that are being acquired for highway purposes:

Permanent Acquisition ☐ Yes ☒ No

Temporary Acquisition <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
Parcel #	Type of Temporary Acquisition	<input type="checkbox"/> Acres <input checked="" type="checkbox"/> Sqft	X	Value (Per Acre/Sqft)	=	Parcel Values
7-1	Construction Easement	100	X	\$1.44	=	\$144.00

Total Temporary Parcel Value	\$144.00
Total Temporary Compensation	\$300.00

Compensation Breakdown	
Total Permanent Compensation	
Total Temporary Compensation	\$300.00
Total Curb Ramp Compensation	
Fencing	
Damages	
Total Compensation Due	\$300.00

MEMORANDUM AGREEMENT

North Dakota Department of Transportation
Environmental & Transportation Services

SFN 6776 (3-2020)

PCN

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Project NHU-6-999(051)
County Grand Forks
Parcel(s) 7-1

Landowner Name(s) Grand Forks Public School District No. 1			
Landowner Address 2400 47th Ave South	City Grand Forks	State ND	ZIP Code 58201

Executed Document(s) (check all applicable): ☒ Temporary Construction Easement, ☒ Agreement for Entry Without Compensation,
☐ Warranty Deed, ☐ Subordination of Rights, ☐ Permanent Maintenance Easement, ☐ Other Type(s)

Date Executed	Total Compensation \$300.00
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The Landowner(s), listed above, did execute a document on the date listed above, conveying to the state of North Dakota for the use and benefit of the North Dakota Department of Transportation, hereinafter referred to as (NDDOT), the above-identified parcel(s) of property, as shown on the right of way plats.

The attached Compensation and Parcel Breakdown is incorporated with this agreement and describes the parcels and/or temporary easement areas that are being acquired for highway purposes.

Check and initial the following applicable terms of this agreement

Landowner(s) Initials

<input type="checkbox"/>	1. The state assumes ownership of all trees within the right of way excepting that the Landowner(s) may remove or use said trees prior to construction.	
<input type="checkbox"/>	2. feet of fence to be moved by the owner prior to construction of the highway.	
<input type="checkbox"/>	3. The Landowner(s) will be permitted to use any cattle pass or drainage structures installed for a cattle or stock pass at their own risk. The state will provide the necessary maintenance for highway purposes. The Landowner(s) will provide the necessary maintenance for use as a stock pass.	
<input type="checkbox"/>	4. NDDOT will not maintain any service road except those shown on the right of way plat.	
<input checked="" type="checkbox"/>	5. Access will be provided throughout the construction process.	
<input type="checkbox"/>	6. The Landowner(s) agree(s) to joint payment with mortgagee, if requested by the mortgagee.	
<input type="checkbox"/>	7. The Landowner(s) shall inform any and all tenant(s) of proposed work.	

Additionally Payment to be made to Grand Forks Public School District No. 1	Landowner(s) Initials
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This agreement is now made and entered as a memorandum of all of the terms, and the only terms agreed upon in connection with this settlement.

The NDDOT director, or his/her assigns, must approve all settlements. NDDOT will notify the Landowner(s) in writing **if this settlement is not approved**. Payment by the state must await approval of title and processing of a voucher and warrant through the offices of the state auditor and treasurer. Now, therefore, as a memorandum agreement of the parties, the undersigned do hereby execute and deliver this document. This agreement was reached without coercion, or promises other than those shown in the agreement, or threats of any kind whatsoever by, or to, either party. The right of way agent has no direct or indirect present or contemplated future personal interest in the parcels or in any benefit from the acquisition of such property.

This Agreement may be executed in several counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.

EXECUTED the date last signed below.

LANDOWNER

Name (Type or Print) Amber Flynn, Board President of Grand Forks Public School District No. 1	
Signature	Date

WITNESS

Name (Type or Print)	
Signature	Date

LANDOWNER

Name (Type or Print) Brandon Baumbach, Business Manager of Grand Forks Public School District No. 1	
Signature	Date

WITNESS

Name (Type or Print)	
Signature	Date

ROW Agent

Name (Type or Print) Nicole Maier	
Agency/Firm Jorge Pagan Appraisal Consulting	
Signature	Date

NDDOT ROW Agent

Name (Type or Print) Stacy Wilz	
Signature	Date

NDDOT Management Approval

Name (Type or Print) Raymond Barchenger/Program Manager	
Signature	Date

COMPENSATION & PARCEL BREAKDOWN

North Dakota Department of Transportation
Environmental & Transportation Services

SFN 61188 (3-2020)

PCN

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Addendum to:

- ☐ Memorandum of Offer Page of
☒ Memorandum Agreement Page 3 of 3

Project NHU-6-999(051)
County Grand Forks
Parcel(s) 7-1

Landowner Name(s) (Type or Print) Grand Forks Public School District No. 1	Initial	Date
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The following valuation breakdown describes parcels and/or temporary easement areas that are being acquired for highway purposes:

Permanent Acquisition ☐ Yes ☒ No

Temporary Acquisition ☒ Yes ☐ No

Parcel #	Type of Temporary Acquisition	<input type="checkbox"/> Acres <input checked="" type="checkbox"/> Sqft	X	Value (Per Acre/Sqft)	=	Parcel Values
7-1	Construction Easement	100	X	\$1.44	=	\$144.00

Total Temporary Parcel Value	\$144.00
Total Temporary Compensation	\$300.00

Compensation Breakdown	
Total Permanent Compensation	
Total Temporary Compensation	\$300.00
Total Curb Ramp Compensation	
Fencing	
Damages	
Total Compensation Due	\$300.00

TEMPORARY EASEMENT

North Dakota Department of Transportation
Environmental & Transportation Services
SFN 5417 (1-2019)

TEMPORARY CONSTRUCTION EASEMENT

PCN

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Project
NHU-6-999(051)

Parcel(s)

7-1

Purpose of Easement (Check all that apply): ☐ Grading (including fills/cuts for driveway/highway, slope tie-ins/transitions)
☐ Drainage ☐ Fencing ☐ Staging area ☐ Sidewalk and/or curb ramp improvements ☒ Other
 Removing existing signal

Grantor(s)
Grand Forks Public School District No. 1

Grantor(s) Address
2400 47th Ave South

City
Grand Forks

State
ND

ZIP Code
58201

Date

County
Grand Forks

This easement, between Grantor(s) whose name and address is listed above and state of North Dakota for the use and benefit of the North Dakota Department of Transportation, hereinafter referred to as the NDDOT, whose address is 608 East Boulevard Avenue, Bismarck, North Dakota 58505-0700.

WITNESSETH, that the Grantor(s), for and in consideration of the sum of one dollar and other valuable consideration to them in hand paid by NDDOT, the receipt whereof is hereby acknowledge, hereby grant, unto NDDOT, its successor and assigns, a temporary easement over land lying and being in the county listed above, State of North Dakota, and more specifically described as follows, to wit:

Parcel 7-1

A portion of Lot 2, Block 2, Airport 6th Resubdivision to the City of Grand Forks in Section 6, Township 151 N, Range 50 W, of the 5th Principal Meridian, County of Grand Forks, State of North Dakota, described as follows and as shown on plat 7 of 7:

The north 10.00 feet of the east 10.00 feet of said Lot 2, as measured at a right angle to and parallel with the north and east lines of said Lot 2.

It is a condition of this easement that it shall not be filed for record and that all rights conveyed to the state of North Dakota and North Dakota Department of Transportation by this instrument shall terminate upon completion of construction of said project, or in five years from the date of conveyance, whichever comes first.

Said strip is shown on the plat as parcel 7-1 and contains 100 SF more or less, and is subject to any easements or rights of way previously acquired.

END OF DESCRIPTION

The legal description was prepared by Shawn M. Thomasson, Bolton & Menk Inc., 3168 41st Street South, Fargo, North Dakota 58104.

This easement grants to the NDDOT, the right of ingress and egress for the purpose of this project as stated above, so long as this easement shall remain in full force and effect. This easement does not change the current use of the subject parcel(s).

Grantor(s) shall not alter the condition of the land during the term of this easement. Grantor(s) shall not store equipment or other property on the easement during the term of the easement, except for those existing fixtures

that will not interfere with NDDOT's use of this easement.

It is a condition of this easement that it shall not be filed for record and that all rights conveyed to the state of North Dakota and NDDOT by this instrument shall terminate upon completion of construction of said project, or in five years from the date of conveyance, whichever comes first. If an easement is necessary for more than one construction year, the temporary easement payment (as shown on the compensation and parcel breakdown within the memorandum agreement) will be made for each additional year of construction, up to four years.

This Agreement may be executed in several counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.

EXECUTED the date last signed below.

GRANTOR(S)

Name (Type or Print) Amber Flynn, Board President of Grand Forks Public School District No. 1	
Signature	Date

WITNESS

Name (Type or Print)	
Signature	Date

GRANTOR(S)

Name (Type or Print) Brandon Baumbach, Business Manager of Grand Forks Public School District No. 1	
Signature	Date

WITNESS

Name (Type or Print)	
Signature	Date

ROW AGENT

Name (Type or Print) Nicole Maier	
Agency/Firm Jorge Pagan Appraisal Consulting	
Signature	Date

NDDOT APPROVAL

Name (Type or Print) Raymond Barchenger	
Title Program Manager	
Signature	Date

NOTIFICATION AND APPRAISAL WAIVER

North Dakota Department of Transportation
Environmental & Transportation Services
SFN 60794 (1-2019)

PCN

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Project
NHU-6-999(051)

County
Grand Forks

Parcel(s)

7-1

Landowner(s)
Grand Forks Public School District No. 1

Landowner(s) Address
2400 47th Ave South

City
Grand Forks

State
ND

ZIP Code
58201

State and federal laws require just compensation be established and that a prompt written offer be made to acquire your property for the full fair market value. In no event will the amount offered be less than the state's approved value. The NDDOT will provide you with a written summary of the value established as just compensation in your offer.

I/we, the undersigned, understand that we are entitled to receive just compensation for our property being acquired by the North Dakota Department of Transportation (NDDOT) to construct the above-named highway project.

Check One of the Following:

<input type="checkbox"/>	I/we do not wish to receive just compensation, but agree to donate the area, or a portion thereof, necessary for construction as shown on the plat(s).
<input checked="" type="checkbox"/>	I/we acknowledge payment is based on waiver valuation. (NDDOT minimum payment policy is \$300 for temporary acquisition or \$600 for permanent acquisition)
<input type="checkbox"/>	The acquisition was valued over \$10,000 but under \$25,000. I/we agree to receive the payment based on waiver valuation.
<input type="checkbox"/>	The acquisition was valued over \$10,000 but under \$25,000. I/we wish to have my property interest appraised. (Please note that if an Appraisal is requested, the appraised value will replace the value based on waiver valuation.) -In compliance with the Uniform Relocation Assistance and Land Acquisition Policies Act of 1970 (Public Law 91-646), the owner or their designated representative shall be given an opportunity to accompany the appraiser during the inspection of the property. I/we <input type="checkbox"/> do <input type="checkbox"/> do not wish to accompany the appraiser during the inspection of the property.
<input type="checkbox"/>	I/we acknowledge payment is based on the Appraisal and the opportunity was given to accompany the appraiser during the property inspection. (Appraisals are required if the acquisition is complicated or estimated to be over \$25,000.)

It is understood that any changes in these plans, adverse to our property, will make this agreement null and void.

This Agreement may be executed in several counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.

LANDOWNER(S)

Name (Type or Print) Amber Flynn, Board President of Grand Forks Public School District No. 1		Name (Type or Print) Brandon Baumbach, Business Manager of Grand Forks Public School District No. 1	
Signature	Date	Signature	Date

ROW AGENT

Name (Type or Print) Nicole Maier	Agency/Firm Jorge Pagan Appraisal Consulting
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Signature	Date
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AGREEMENT FOR ENTRY AND CONSTRUCTION (NO COMPENSATION)

North Dakota Department of Transportation
Environmental & Transportation Services
SFN 50882 (10-2017)

PCN

2	3	3	4	8
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Project
NHU-6-999(051)

Parcel(s)

7-1

Purpose of Project
Signal Replacement

Landowner(s)
Grand Forks Public School District No. 1

Landowner(s) Address
2400 47th Ave South

City
Grand Forks

State
ND

ZIP Code
58201

This agreement, is between the state of North Dakota, acting by and through its Director of Transportation, hereinafter referred to as NDDOT, whose address is 608 East Boulevard Avenue, Bismarck, North Dakota 58505- 0700, and the above-named Landowner.

WITNESSETH, that the Landowner(s), for and in consideration of the sum of one dollar and other valuable consideration, the receipt of which is hereby acknowledged, does hereby grant to the NDDOT, the right to enter upon the property of the Landowner(s) for the purpose of the project stated above and as shown in plans on file with NDDOT. The parcel(s) of land is located in:

Location
Lot 2, Block 2 of Airport 6th Resubdivision to the City of
Grand Forks, North Dakota

Section
6

Township
151

Range
50

County
Grand Forks

This Agreement may be executed in several counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.

EXECUTED the date last signed below.

GRANTOR(S):

Name (Type or Print)
Amber Flynn, Board President of Grand Forks Public School District No. 1

Signature

Date

WITNESS

Name (Type or Print)

Signature

Date

GRANTOR(S):

Name (Type or Print) Brandon Baumbach, Business Manager of Grand Forks Public School District No. 1	
Signature	Date

WITNESS

Name (Type or Print)	
Signature	Date

ROW AGENT

Name (Type or Print) Nicole Maier	
Agency Jorge Pagan Appraisal Consulting	
Signature	Date

NDDOT APPROVAL

Name (Type or Print) Raymond Barchenger	
Title Program Manager	
Signature	Date