



Excellence. For each and every student.

## **BOARD OF EDUCATION**

Regular Meeting - December 9, 2024 - 7:00 PM  
Creekside  
16000 41st Ave N.  
Plymouth, MN 55446

### **AGENDA**

1.	<b>CALL TO ORDER/ROLL CALL</b>	<b>2</b>
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	A. Get on the Bus Event/ 287 Year in Review	
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In case of inclement weather, the meeting will be held on the next business day at the same time and same place, unless a quorum of the board is not available.



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Call to Order

**ITEM:** Roll Call Attendance

**COMMENTS BY:** Milind Sohoni, Board Chair

	<b>PRESENT</b>	<b>ABSENT</b>
Heidi Kader	_____	_____
Sheila Prior	_____	_____
Sarah Johansen	_____	_____
Paras Bhende	_____	_____
Valentina Eyres	_____	_____
Dan Ginestra	_____	_____
Milind Sohoni	_____	_____
Chace Anderson, ex-officio	_____	_____



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Approval of Agenda and Consent Agenda Items

**ITEM:** Approval of Agenda and Consent Agenda Items

**COMMENTS BY:** Milind Sohoni, Board Chair

Consent Agenda items are considered to be routine in nature and will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so requests, in which event, the item will be removed as a Consent Agenda item and addressed. Consent Agenda items are as follows:

- A. Approval of Minutes
  - 1. Regular Meeting 11.12.24
- B. Finance and Operations Recommendations
  - 1. Monthly Reports
    - i. Gifts and Bequests- November 2024
    - ii. Check Report- November 2024
    - iii. Wire, EFT & ACH Report- October 2024
- C. Human Resource Recommendations
  - 1. Monthly Recommendations
  - 2. University Agreements
    - i. MN State University- Nursing and Allied Health

**Recommended Action:** Approve the full agenda as presented, and the consent agenda items.

**Motion by:** \_\_\_\_\_

**Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_

**Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Approval of Agenda and Consent Agenda Items

**ITEM:** Approval of Board Minutes

**COMMENTS BY:** Milind Sohoni, Board Chair

Approve the minutes of the following meetings:

- 11.12.24 Regular Meeting

**Recommended Action:** Approve the minutes of the Board meeting(s).

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_ **4** \_\_\_\_\_

Regular Meeting  
Tuesday, November 12, 2024 7:00 PM Central

Creekside  
16000 41st Ave N.  
Plymouth, MN 55446

- Paras Bhende: Absent
- Valentina Eyres: Present
- Dan Ginestra: Present
- Sarah Johansen: Present
- Heidi Kader: Present
- Sheila Prior: Present
- Milind Sohoni: Present

Present: 6, Absent: 1.  
Meeting called to order at 7pm.

**1. CALL TO ORDER/ROLL CALL**

**2. APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS**

Approve the full agenda as presented, and the consent agenda items. This motion, made by Sarah Johansen and seconded by Heidi Kader, Passed.

Paras Bhende: Absent, Valentina Eyres: Aye, Dan Ginestra: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Sheila Prior: Aye, Milind Sohoni: Aye  
Aye: 6, Nay: 0, Absent: 1

**2.A. Approval of Minutes**

**2.B. Finance and Operations**

**2.B.1. Monthly Reports**

2.B.1.i. Gifts and Bequests- October 2024

2.B.1.ii. Check Report- October 2024

2.B.1.iii. Wire, EFT & ACH Report- September 2024

**2.C. Human Resource Services**

2.C.1. Monthly Recommendations

**3. REPORTS FROM ORGANIZATIONS**

3.A. Wayzata High School Student Council Representative

**4. RECOGNITIONS**

4.A. Girls Soccer State Champions

4.B. Girls Cross Country State Champions

4.C. Wayzata Youth Hockey Association

4.D. Oakwood Elementary- National Blue Ribbon School

4.E. Employee of the Month

4.F. Retiree Recognition

**5. SCHOOL SPOTLIGHT PRESENTATION- GREENWOOD ELEMENTARY**

**6. AUDIENCE OPPORTUNITY TO ADDRESS SCHOOL BOARD**

**7. ADMINISTRATIVE REPORTS AND RECOMMENDATIONS**

7.A. Superintendent- No report this meeting

7.B. Teaching and Learning- No report this meeting

7.C. Finance and Operations

7.C.1. Financial Reports

7.D. Human Resource Services

7.D.1. Approval of Principals Contract

Approve the contract with the Wayzata Principal Association, for the period of July 1, 2024 through June 30, 2026 as agreed upon by the bargaining team and ratified by the Wayzata Principal Bargaining Unit. This motion, made by Sarah Johansen and seconded by Sheila Prior, Passed.

Paras Bhende: Absent, Valentina Eyres: Aye, Dan Ginestra: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Sheila Prior: Aye, Milind Sohoni: Aye  
Aye: 6, Nay: 0, Absent: 1

**8. OTHER BOARD ACTION**

**9. BOARD REPORTS**

**10. ADJOURN**

Call the meeting to a close at 8:45pm. This motion, made by Sarah Johansen and seconded by Heidi Kader, Passed.

Paras Bhende: Absent, Valentina Eyres: Aye, Dan Ginestra: Aye, Sarah Johansen: Aye, Heidi Kader: Aye, Sheila Prior: Aye, Milind Sohoni: Aye  
Aye: 6, Nay: 0, Absent: 1



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Approval of Agenda and Consent Agenda Items

**ITEM:** Finance and Operation Services Recommendations

**COMMENTS BY:** Scott LeSage, Executive Director of Finance and Operations

**Finance and Operations Recommendations**

These routine items are presented for Board of Education review and approval through a single consent motion.

**Monthly Bills**

The attached lists itemize claims for which the Board of Education is requested to authorize payment.

**Acknowledgement of Contributions**

Minn. Stat. 465.03 - GIFTS TO MUNICIPALITIES.

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

**Recommended Action:** Approve the checking account and wire transfer payments and accept with appreciation the donations, listed on the following page, which are in compliance with current district policy and guidelines.

**Motion by:** \_\_\_\_\_ **ROLL CALL** **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_ **7** \_\_\_\_\_

# 2024-25 School Year

## Gifts & Bequests

For the Month Ended November 30, 2024



Excellence. For each and every student.

### Acknowledgment of Contributions:

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

A schedule of such gifts received in November of 2024 can be found below:

Donated By	Purpose	Amount
Plymouth Creek PTO	Plymouth Creek - Field Trip Grant for PTO	\$ 10,245.00
Blackbaud Giving Fund	Plymouth Creek - Charity Donation	\$ 100.00
Gleason Lake Elementary PTO	Gleason Lake - Gator Grant - Kindergarten iPad Covers	\$ 579.64
Gleason Lake Elementary PTO	Gleason Lake - Gator Grant - 3rd Grade iPad Carts	\$ 1,812.60
Greenwood PTA	Greenwood - To purchase movie license	\$ 510.00
Blackbaud Giving Fund	Greenwood - To purchase classroom supplies	\$ 150.00
Gleason Lake Elementary PTO	Gleason Lake - L. Marx Kinder Art Drying Racks Gator Grant Reimbursement	\$ 298.38
Gleason Lake Elementary PTO	Gleason Lake - Music Recorders PTO Reimbursement	\$ 593.55
Charities Aid Foundation America	Kimberly Lane - CyberGrant	\$ 10.00
Charities Aid Foundation America	Kimberly Lane - CyberGrant	\$ 15.00
Charities Aid Foundation America	Kimberly Lane - CyberGrant	\$ 10.00
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement - School Supplies	\$ 88.97
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement - 2nd Grade Supplies	\$ 198.52
Kimberly Lane PTA	Kimberly Lane - PTA Reimbursement - RAZ Kids Subscription	\$ 1,056.00
CAF	East Middle School - Scholarship Fund	\$ 30.00
Meadow Ridge PTO	Meadow Ridge - PTO Reimbursement for student planners	\$ 1,442.38
Casey & Nicki Black	Wayzata High School - WHS Orchestra	\$ 20.00
Mahesh Gunasekarau	Wayzata High School - WHS Orchestra	\$ 50.00
Anna Lubowicz, Brett Borchardt	Wayzata High School - WHS Orchestra	\$ 100.00
Jagdish & Rachana Agrawal	Wayzata High School - WHS Orchestra	\$ 100.00
Kaja Terlson	Wayzata High School - WHS Orchestra	\$ 200.00
Bryan Nelson & Janice Sinclair	Wayzata High School - WHS Orchestra	\$ 500.00
Greenwood PTA	Wayzata High School - Gratuity to Volunteer Club for 24-25	\$ 250.00
Jennifer & Jonathan Frank	Wayzata High School - Music Fundraiser Band	\$ 75.00
Kylee & Kelly Decker Community	Wayzata High School - LeaAnne Jasper Scholarship	\$ 250.00
Community Foundation	Wayzata High School - LeaAnne Jasper Scholarship	\$ 250.00

Kimberly Lane PTA	Wayzata High School - Gratuity to Volunteer Club for 24-25	\$ 250.00
Plymouth Creek PTO	Wayzata High School - Gratuity to Volunteer Club for 24-25	\$ 250.00
Birchview PTA	Wayzata High School - Gratuity to Volunteer Club for 24-25	\$ 250.00
Oakwood PTA	Wayzata High School - Gratuity to Volunteer Club for 24-25	\$ 250.00
Sunset Hill PTSA	Wayzata High School - Gratuity to Volunteer Club for 24-25	\$ 250.00
The Blackbaud Giving Fund	North Woods - Best Buy Employee Giving Program	\$ 20.60
North Wood PTO	North Woods - PTO Donation to North Woods	\$ 21,305.00
Gleason Lake Elementary PTO	Gleason Lake - Gator Grant - Soccer Nets	\$ 179.99
The Blackbaud Giving Fund	Sunset Hill - Wells Fargo Employee Charitable Giving Program	\$ 20.00
Greenwood PTA	Greenwood - To purchase playground equipment	\$ 146.77
Greenwood PTA	Greenwood - To purchase media center supplies and books	\$ 2,050.00
Greenwood PTA	Greenwood - To purchase classroom supplies	\$ 1,303.62
Greenwood PTA	Greenwood - To provide scholarships for planners and field trip fees	\$ 121.00
The Blackbaud Giving Fund	North Woods - Medtronic Foundation Volunteer Program	\$ 150.00
Oakwood PTA	Oakwood - Gr. 2 purchase of Math subscription	\$ 306.00
Oakwood PTA	Oakwood - Grant for poster maker paper, ink and blades	\$ 483.96
Oakwood PTA	Oakwood - Grant for Andi Cohen Gr. 2 classroom items	\$ 31.97
Oakwood PTA	Oakwood - Grant for Quinn Hobbs for classroom lanyards	\$ 9.99

**Total Cash Donations**     \$ 46,313.94

**Total In-Kind Donations**     \$ -

**Total 2024 -25 School Year Gifts and Donations\***     \$ 46,313.94

*\*Total amount for the 2024-25 school year reflects cash gifts and in-kind donations submitted for School Board approval in 2024-25.*

# 2024- 25 School Year Check Report



For the Month Ended November 30, 2024

Excellence. For each and every student.

Check No.	Vendor	Description	Date	Amount
38383	SKILLS USA-MINNESOTA	CONF FEES	11/19/2024	\$ (275.00)
38383	SKILLS USA-MINNESOTA	CONF FEES	11/19/2024	\$ (275.00)
38383	SKILLS USA-MINNESOTA	CONF FEES	11/19/2024	\$ (550.00)
41348	RESILIENCE IMPACT LLC	REGISTRATION: TRAUMA-INFORMED SCHOOLS INSTITUTE	11/19/2024	\$ (2,500.00)
41883	MN DEPT OF COMMERCE	UNCLAIMED PROPERTY	11/1/2024	\$ 1,698.57
41884	MISSISSIPPI DEPT OF HUMAN SERVICES	Payroll accrual	11/4/2024	\$ 339.00
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 156.50
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 6,097.40
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 34.00
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 2,582.74
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 117.50
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 1,848.55
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 65.50
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 2,146.85
41886	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/4/2024	\$ 49.23
41887	WAYZATA EDUCATION ASSN	Payroll accrual	11/4/2024	\$ 72,980.67
41888	1ST CHOICE PEDIATRIC HOME CARE	CONTRACTED NURSING SERVICES	11/5/2024	\$ 379.50
41889	A.P.I. GARAGE DOOR, INC	KL SVCS	11/5/2024	\$ 672.00
41890	AAA LABOR	CMS DOME UP STAFFING	11/5/2024	\$ 15,334.40
41891	ABLENET	SPED - KELSEY COLEY	11/5/2024	\$ 330.00
41892	ABSOLUTE COMMERCIAL FLOORING INC	Trans - Flooring	11/5/2024	\$ 2,431.00
41893	ALLINA HEALTH	SVCS	11/5/2024	\$ 95.00
41893	ALLINA HEALTH	SVCS	11/5/2024	\$ 95.00
41893	ALLINA HEALTH	SVCS	11/5/2024	\$ 95.00
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 386.17
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 26.84
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 410.35
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 60.20
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ (60.20)
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 293.64
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 9.99
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 299.38
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ (55.90)
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 38.39
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 451.06
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 140.43
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 85.95
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 129.56
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 248.82
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 137.60
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 87.76
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 73.99
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 152.40
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 141.43
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 116.17
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 41.31
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 61.57
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 79.99
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 67.95
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 349.79
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 35.63
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 59.96
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 89.47
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 257.34
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 41.99
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 297.87
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 481.86
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 267.74
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 487.21
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 192.94
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 11.17
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 49.95
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 9.99
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 224.87
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 100.86
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 134.78
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 140.38
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 45.26

41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	42.60
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	35.25
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	579.64
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	180.62
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	59.13
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	59.97
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	179.99
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	621.66
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	337.34
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	135.80
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	88.99
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	238.32
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	49.68
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	43.60
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	125.54
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	165.61
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	49.71
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	29.56
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	21.12
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	78.39
41907	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$	68.31
41908	AMERICAN BOTTLING CO	SUPPLIES	11/5/2024	\$	583.17
41909	AMIOT SCHOLASTIC RECOGNITION INC	LINK SHIRTS	11/5/2024	\$	580.00
41910	ANDRUS, MICHAEL	OFCL 10/15/24	11/5/2024	\$	178.00
41911	ARCHKEY SOLUTIONS	CMS SVCS	11/5/2024	\$	953.37
41912	ARVIG	SVCS 10/28-11/27/24	11/5/2024	\$	4,503.95
41913	B & H PHOTO & ELECTRONICS	Audio cables	11/5/2024	\$	60.00
41914	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/5/2024	\$	1,736.00
41914	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/5/2024	\$	1,519.00
41915	BAYFIELD FRUIT CO LLC	BAYFIELD APPLES, NOT FTS	11/5/2024	\$	1,402.50
41916	BENCHMARK EDUCATION COMPANY LLC	SPED - BENCHMARK CONSUMABLES	11/5/2024	\$	404.80
41917	BIO CORPORATION	WHS DAVE BRATTAIN MARINE BIO SUPPLIES	11/5/2024	\$	152.15
41919	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/5/2024	\$	62.40
41919	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/5/2024	\$	3,367.03
41919	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/5/2024	\$	198.46
41919	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/5/2024	\$	1,640.99
41919	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/5/2024	\$	388.85
41919	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/5/2024	\$	644.38
41919	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/5/2024	\$	85.70
41919	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/5/2024	\$	845.93
41919	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/5/2024	\$	474.69
41919	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/5/2024	\$	14.40
41919	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/5/2024	\$	560.69
41919	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/5/2024	\$	683.57
41920	BLAKE SCHOOL	FINAL REIMBURSEMENT FY23-24	11/5/2024	\$	21,843.05
41921	BLICK ART MATERIALS	ART TEMPERA CAKES	11/5/2024	\$	217.26
41921	BLICK ART MATERIALS	Art classroom supplies	11/5/2024	\$	49.84
41922	BROWN'S ICE CREAM CO	WMS BROWNS ICE CREAM	11/5/2024	\$	243.36
41922	BROWN'S ICE CREAM CO	WMS BROWNS ICE CREAM	11/5/2024	\$	212.88
41923	BUDD, JOHN	OFCL 10/21/24	11/5/2024	\$	70.00
41924	CABLE WHOLESALE	SPED - DHH	11/5/2024	\$	293.85
41925	CAPTIVATE MEDIA + CONSULTING	VIDEO	11/5/2024	\$	3,000.00
41926	CHEN, RYAN	DEBATE 10/12/24	11/5/2024	\$	85.00
41927	CHEN, YUCHENG	DEBATE 10/14/24	11/5/2024	\$	85.00
41927	CHEN, YUCHENG	DEBATE 9/29/24	11/5/2024	\$	85.00
41927	CHEN, YUCHENG	DEBATE 10/5/24	11/5/2024	\$	85.00
41927	CHEN, YUCHENG	DEBATE 10/12/24	11/5/2024	\$	85.00
41931	CITY OF PLYMOUTH	BV 9/16-10/15/24	11/5/2024	\$	921.43
41931	CITY OF PLYMOUTH	GL 9/16-10/15/24	11/5/2024	\$	1,122.17
41931	CITY OF PLYMOUTH	GW 9/16-10/15/24	11/5/2024	\$	1,041.76
41931	CITY OF PLYMOUTH	KL 9/16-10/15/24	11/5/2024	\$	1,659.04
41931	CITY OF PLYMOUTH	MR 9/16-10/15/24	11/5/2024	\$	1,619.93
41931	CITY OF PLYMOUTH	NW 9/16-10/15/24	11/5/2024	\$	2,536.53
41931	CITY OF PLYMOUTH	OW 9/16-10/15/24	11/5/2024	\$	1,984.70
41931	CITY OF PLYMOUTH	PC 9/16-10/15/24	11/5/2024	\$	1,172.23
41931	CITY OF PLYMOUTH	SH 9/16-10/15/24	11/5/2024	\$	1,294.30
41931	CITY OF PLYMOUTH	CMS 9/16-10/15/24	11/5/2024	\$	2,994.56
41931	CITY OF PLYMOUTH	EMS 9/16-10/15/24	11/5/2024	\$	1,542.63
41931	CITY OF PLYMOUTH	WHS 9/16-10/15/24	11/5/2024	\$	9,187.95
41931	CITY OF PLYMOUTH	ECB 9/16-10/15/24	11/5/2024	\$	154.61
41931	CITY OF PLYMOUTH	STA 9/16-10/15/24	11/5/2024	\$	111.09
41931	CITY OF PLYMOUTH	DSC 9/16-10/15/24	11/5/2024	\$	604.29
41931	CITY OF PLYMOUTH	CKS 9/16-10/15/24	11/5/2024	\$	441.89
41931	CITY OF PLYMOUTH	DOME 9/16-10/15/24	11/5/2024	\$	83.91
41931	CITY OF PLYMOUTH	ARENA 9/16-10/15/24	11/5/2024	\$	199.20
41931	CITY OF PLYMOUTH	CSF 9/16-10/15/24	11/5/2024	\$	104.70
41931	CITY OF PLYMOUTH	EMS FIELDS 9/16-10/15/24	11/5/2024	\$	1,471.91

41931	CITY OF PLYMOUTH	GW FIELDS 9/16-10/15/24	11/5/2024	\$ 2,096.08
41931	CITY OF PLYMOUTH	OW FIELDS 9/16-10/15/24	11/5/2024	\$ 1,661.88
41932	CONTEMPORARY IMAGES INC	DIST BOOKMARK	11/5/2024	\$ 337.50
41933	CROWN PLASTICS	Dist Use	11/5/2024	\$ 328.00
41934	CUB FOODS	FOOD	11/5/2024	\$ 57.20
41935	DEMCO, INC.	SUPPLIES	11/5/2024	\$ 315.06
41936	DOHENY, KEVIN	COSTUME RENTAL	11/5/2024	\$ 500.00
41937	DOORWAY TO COLLEGE FOUNDATION INC	ACT CLASS	11/5/2024	\$ 7,290.00
41938	DOWNES, TYLER	OFCL 10/17/24	11/5/2024	\$ 89.00
41939	DOYLE SECURITY PRODUCTS	CSF STOCK	11/5/2024	\$ 172.72
41940	EBC (EDUCATORS BENEFIT CONSULTANTS)	admin and compliance service	11/5/2024	\$ 526.48
41941	ECMECC	SECURITY IQ 2024-25	11/5/2024	\$ 4,625.00
41942	EDUCATIONAL TESTING SERVICE	SPED - PARAPRO ASSESSMENT KEYS	11/5/2024	\$ 165.00
41943	ELLE BAUER DESIGNS LLC	A - DANCE TEAM COSTUMES	11/5/2024	\$ 3,965.13
41944	EROSION PRODUCTS LLC	MR GARDENS	11/5/2024	\$ 555.78
41945	EXPIRED MEDICAL SUPPLIES	SUPPLIES	11/5/2024	\$ 324.00
41946	FREEBERG, RYAN	OFCL 10/17/24	11/5/2024	\$ 89.00
41947	FRICK, KATIE	OFCL 10/09/24	11/5/2024	\$ 70.87
41948	GOODIN CO	CSF REPAIR PARTS	11/5/2024	\$ 162.00
41949	GOPHER SPORT	EMS PE EQUIP.	11/5/2024	\$ 310.61
41949	GOPHER SPORT	CREDIT MEMO	11/5/2024	\$ (9.48)
41949	GOPHER SPORT	PE Items	11/5/2024	\$ 115.43
41949	GOPHER SPORT	RETURN AUTH	11/5/2024	\$ (115.43)
41952	GRAINGER INC., W. W.	CSF STOCK	11/5/2024	\$ 280.25
41952	GRAINGER INC., W. W.	CSF STOCK	11/5/2024	\$ 1,506.82
41952	GRAINGER INC., W. W.	CSF STOCK	11/5/2024	\$ 311.55
41952	GRAINGER INC., W. W.	ICE ARENA	11/5/2024	\$ 540.04
41952	GRAINGER INC., W. W.	CMS REPAIR PART	11/5/2024	\$ 180.41
41952	GRAINGER INC., W. W.	OW PARTS	11/5/2024	\$ 97.30
41952	GRAINGER INC., W. W.	EMS POOL SUMP PARTS	11/5/2024	\$ 48.18
41952	GRAINGER INC., W. W.	CSF TR#25 PARTS	11/5/2024	\$ 37.54
41952	GRAINGER INC., W. W.	WHS REPAIR PARTS	11/5/2024	\$ 40.91
41952	GRAINGER INC., W. W.	WHS REPAIR PARTS	11/5/2024	\$ 19.64
41952	GRAINGER INC., W. W.	EMS POOL SUMP PARTS	11/5/2024	\$ 14.20
41952	GRAINGER INC., W. W.	EMS SINK PARTS	11/5/2024	\$ 16.06
41952	GRAINGER INC., W. W.	EMS POOL SUMP	11/5/2024	\$ 86.04
41952	GRAINGER INC., W. W.	EMS SINK	11/5/2024	\$ 184.11
41952	GRAINGER INC., W. W.	EMS FOUNTAINS	11/5/2024	\$ 107.94
41953	GRIZZLY INDUSTRIAL, INC.	WHS NIRA RAJAN ROBOTICS	11/5/2024	\$ 170.00
41954	HAMMER SPORTS LLC	VOLLEYBALL REFS	11/5/2024	\$ 100.00
41955	HIBBARD, ELLIOT	OFCL 9/25/24	11/5/2024	\$ 178.00
41956	HILL CO, ROBERT B.	Dist use - Salt	11/5/2024	\$ 193.77
41956	HILL CO, ROBERT B.	Dist use - Salt	11/5/2024	\$ 143.55
41957	HIRSCH, JAMES	OFCL 10/21/24	11/5/2024	\$ 70.00
41958	HIRSHFIELD'S INC	CSF SHOP SUPPLIES	11/5/2024	\$ 395.56
41959	IMAGINATION PLAYGROUND LLC	WEF Grant	11/5/2024	\$ 3,495.00
41960	IMAGINE LEARNING LLC	ENROLLMENT 3/28-5/21/24	11/5/2024	\$ 7,350.00
41963	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/5/2024	\$ 3,595.86
41963	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/5/2024	\$ 1,665.48
41963	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/5/2024	\$ 10,115.50
41963	INDIANHEAD FOODSERVICE DISTR. INC	GL FOOD SUPPLIER	11/5/2024	\$ 2,605.25
41963	INDIANHEAD FOODSERVICE DISTR. INC	HB-NW SNACKS	11/5/2024	\$ 1,543.20
41963	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/5/2024	\$ 4,765.35
41963	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/5/2024	\$ 3,489.03
41963	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/5/2024	\$ 69.39
41963	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/5/2024	\$ 12,828.97
41963	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/5/2024	\$ 5,988.20
41963	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/5/2024	\$ 4,149.08
41963	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/5/2024	\$ 3,650.72
41963	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/5/2024	\$ 500.25
41963	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/5/2024	\$ 7,448.60
41963	INDIANHEAD FOODSERVICE DISTR. INC	HB-OW SNACKS	11/5/2024	\$ 788.16
41963	INDIANHEAD FOODSERVICE DISTR. INC	EMS FOOD SUPPLIER	11/5/2024	\$ 2,907.12
41963	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/5/2024	\$ 3,446.15
41964	INFINITE HEALTH COLLABORATIVE, PA	ATHLETIC TRAINING	11/5/2024	\$ 500.00
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - SPECIAL EDUCATION	11/5/2024	\$ 55.00
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/5/2024	\$ 215.00
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/5/2024	\$ 85.00
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/5/2024	\$ 186.80
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/5/2024	\$ 55.00
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/5/2024	\$ 300.00
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/5/2024	\$ 110.00
41966	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/5/2024	\$ 150.00
41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 447.43
41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 40.66
41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 298.07
41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 442.39

41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 47.17
41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 206.00
41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 496.02
41968	INGRAM LIBRARY SERVICES	BOOKS	11/5/2024	\$ 344.22
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 495.16
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 14.15
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 358.13
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 89.22
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 469.35
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 213.46
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 26.37
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 16.91
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 189.20
41970	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/5/2024	\$ 1,047.77
41971	INTERMEDIATE DIST 287	FY 25 C&T TUITION	11/5/2024	\$ 176.80
41972	INTERMEDIATE DIST 287	SVCS NOV 2024	11/5/2024	\$ 153,843.99
41973	ISCORP (INTEGRATED OFFICE SYSTEMS CORP)	TEST DATABASE	11/5/2024	\$ 2,250.00
41974	JOHN A DAL SIN & SON INC	PC - 2023 Roof Rehab	11/5/2024	\$ 19,026.60
41975	JOHNSON, MELISSA	OFCL 10/15/24	11/5/2024	\$ 70.87
41976	JOHNSTONE SUPPLY	FREIGHT CHGS	11/5/2024	\$ 385.66
41977	JORGENSON CONSTRUCTION INC	KL - 2024/2025 Improvements	11/5/2024	\$ 480,700.00
41978	KAPLAN EARLY LEARNING CO	WEF Grant	11/5/2024	\$ 426.59
41979	KEYSTONE INTERPRETING SOLUTIONS	INTERPRETATION SERVICES B-22	11/5/2024	\$ 781.00
41980	KFI ENGINEERS	PC PROJ# 23-0454.00	11/5/2024	\$ 1,652.14
41980	KFI ENGINEERS	KL - 2024/2025 LTFM PROJ#24-0315.00	11/5/2024	\$ 1,607.50
41981	KIM, PETER	BACKGROUND CK	11/5/2024	\$ 38.00
41982	KINDEM DESIGN INC.	SVCS OCT 2024	11/5/2024	\$ 2,020.00
41983	LIBRARY COMPUTER TUTOR	CLASS	11/5/2024	\$ 115.50
41983	LIBRARY COMPUTER TUTOR	CLASS	11/5/2024	\$ 77.00
41984	LIFETIME FITNESS, INC.	Locker Room Rental - Monthly	11/5/2024	\$ 3,335.93
41985	MAIN LINE TRANSPORTATION INC (MTI)	TRANS 9/3-9/30/24	11/5/2024	\$ 714,501.02
41986	MANUELL, MONICA	MEDIA CTR CURTAINS	11/5/2024	\$ 103.23
41987	MARSHALL MEMO LLC	MARSHALL MEMO-PL SUB. AUG24-AUG25	11/5/2024	\$ 500.00
41988	MERRY, VANESSA	CLASS	11/5/2024	\$ 160.00
41989	METRO HARDWOODS	WOOD	11/5/2024	\$ 1,249.80
41989	METRO HARDWOODS	CREDIT	11/5/2024	\$ (78.00)
41990	MISSION FILTRATION	BV FILTERS	11/5/2024	\$ 44.20
41990	MISSION FILTRATION	MR FILTERS	11/5/2024	\$ 540.84
41991	MN ASSN FOR COLLEGE ADMISSIONS COUNSELING	2024 FALL FORUM REGISTRATION	11/5/2024	\$ 75.00
41992	MN ELEM SCH PRINCIPALS' ASSN	MESPA INST. 2025	11/5/2024	\$ 500.00
41993	MN JUNIOR HIGH SCHOOL MATH LEAGUE	REGISTRATION 2024-25 SEASON	11/5/2024	\$ 500.00
41994	MVP CRICKET LLC	CLASS	11/5/2024	\$ 2,275.00
41995	NAC (NORTHERN AIR CORP)	GW SVCS	11/5/2024	\$ 11,904.89
41996	NAPA AUTO PARTS OF CORCORAN	PARTS/MAINT. 2013 FORD EXPLORER	11/5/2024	\$ 131.11
41997	NATIONAL ARCHERY IN THE SCHOOLS PROGRAM INC	WHS KRIS JONES PHYS ED FLETCHING TOOL REPLACEMENT	11/5/2024	\$ 105.00
41998	NCS PEARSON INC	SPEED - PROTOCOLS	11/5/2024	\$ 318.75
41999	NELSON, KASSEE	TRANSPORT REIMBURSEMENT	11/5/2024	\$ 86.40
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 225.00
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 75.00
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 75.00
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 548.00
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 248.00
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 248.00
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 248.00
42001	ON SITE SANITATION	RENTAL	11/5/2024	\$ 150.00
42002	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/5/2024	\$ 1,697.53
42002	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/5/2024	\$ 531.88
42003	PANTHER BOOSTER CLUB	ENTRY FEE	11/5/2024	\$ 325.00
42004	PEPSI BEVERAGES COMPANY	BEVERAGES FOR HS ALA CARTE	11/5/2024	\$ 2,808.07
42005	PHASOR ELECTRIC CO	AUD BOOTH TRACK LIGHTING	11/5/2024	\$ 750.00
42006	PLYMOUTH ICE CTR	WHS BROOMBALL	11/5/2024	\$ 300.00
42007	PREMIUM WATERS INC	SUPPLIES	11/5/2024	\$ 291.69
42007	PREMIUM WATERS INC	MACHINE RENTAL NOV 2024	11/5/2024	\$ 45.95
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 172.91
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 224.85
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 167.06
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 174.08
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 157.70
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 174.08
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 157.70
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 157.70
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 168.82
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 224.85
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 158.87

42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 166.48
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 169.40
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 161.21
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 157.70
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 172.91
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 184.61
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 181.74
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 157.70
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 157.70
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 164.72
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 172.33
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 170.57
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 170.57
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 171.74
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 151.85
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 153.02
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 167.06
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 156.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 157.70
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 156.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42014	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/5/2024	\$ 146.00
42015	PROMOWEAR	DIST. LANYARDS	11/5/2024	\$ 2,834.15
42016	R&R SPECIALTIES, INC.	Arena - Zamboni repair	11/5/2024	\$ 26,843.86
42017	RAMETTE, JAMES	CLASS	11/5/2024	\$ 325.00
42018	RAMSEY COUNTY HISTORICAL SOCIETY	GR 1 FIELD TRIP	11/5/2024	\$ 832.00
42019	RATHMANN, NICK	OFCL 10/17/24	11/5/2024	\$ 89.00
42020	REGENTS OF THE UNIV OF MN	MN PRINCIPAL ACADEMY ENROLLMENT FEE	11/5/2024	\$ 1,750.00
42021	SALITA, WENDY	CLASS	11/5/2024	\$ 168.00
42022	SHEEHAN, JAMES	SVCS	11/5/2024	\$ 225.00
42023	SMARTFILE	RENEWAL OF SERVICE	11/5/2024	\$ 2,250.00
42024	SONOVA USA INC	SPED - IAN PAUL - DHH	11/5/2024	\$ 24.16
42025	SOUTHWEST METRO INTERMEDIATE DISTRICT 288	FY25 SUMMER	11/5/2024	\$ 2,159.16
42026	SPORTS ATTACK LLC	ACTIVITIES ACCOUNT - BASEBALL TEAM EQUIPMENT	11/5/2024	\$ 4,439.10
42027	ST FRANCIS AREA SCHOOLS	FY 24 TUITION	11/5/2024	\$ 954.42
42028	STAR AUTISM SUPPORT INC	SPED - TRAINING	11/5/2024	\$ 1,250.00
42028	STAR AUTISM SUPPORT INC	SPED - TRAINING	11/5/2024	\$ 465.30
42029	STAR TRIBUNE	RENEWAL M-F 11/424-7/28/25	11/5/2024	\$ 145.00
42030	STEVE WEISS MUSIC INC	WHS BAND ACTIVITY WEISS MUSIC	11/5/2024	\$ 269.03
42031	STEWART, CHARLES	OFCL 10/05/24	11/5/2024	\$ 89.00
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/5/2024	\$ 204.10
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/5/2024	\$ 58.78
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/5/2024	\$ 175.33
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/5/2024	\$ 212.38
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/5/2024	\$ 133.03
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/5/2024	\$ 143.78
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/5/2024	\$ 112.60
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/5/2024	\$ 128.00
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/5/2024	\$ 1,377.65
42033	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/5/2024	\$ 157.30
42034	THE GOOD ACRE	FOOD	11/5/2024	\$ 401.22
42034	THE GOOD ACRE	FOOD	11/5/2024	\$ 1,231.52
42034	THE GOOD ACRE	FOOD	11/5/2024	\$ 449.70
42034	THE GOOD ACRE	FOOD	11/5/2024	\$ 166.06
42035	TOLL GAS & WELDING SUPPLY	CSF WELDING GAS	11/5/2024	\$ 79.64
42036	TRANSPORTATION PLUS INC	SVCS	11/5/2024	\$ 75.00
42037	US BANK	ADMIN FEES 10/1/24-09/30/25	11/5/2024	\$ 1,975.00
42038	UZAGEN ORGANICS LLC	FOOD	11/5/2024	\$ 1,559.00
42039	VOIGT'S BUS CO	EMS-MTKA MSE	11/5/2024	\$ 399.70
42040	WALBRAN, SHARON	CLASS 10/21/24	11/5/2024	\$ 87.50
42041	WALSH ASSOCIATES LLC	25% DOWN PMT FOR 3/5/25 SPEAKER	11/5/2024	\$ 300.00
42042	WAYZATA RESULTS, INC	MS XC MEET TIMING/SCORING	11/5/2024	\$ 1,067.50
42043	WELLIVER, SHERRY	A - G SOCCER BANQ SUPPLIES	11/5/2024	\$ 37.96
42044	WELLS, JASON	WHS 10/21 & 10/22 7 SEC.	11/5/2024	\$ 350.00
42045	WILDLIFE SCIENCE CTR	PROGRAM 10/23/24	11/5/2024	\$ 525.00
42046	XCEL ENERGY	EMS SVCS 7/1-7/31/24	11/5/2024	\$ 16,360.35
42047	XCEL ENERGY	SH 7/1-7/31/24 DSC 7/2-8/1/24 SVCS	11/5/2024	\$ 10,988.59
42048	XCEL ENERGY	DIST SVCS 9/16-10/15/24	11/5/2024	\$ 158,367.89
42049	XEROX FINANCIAL SERVICES	DSC-WC XEROX C7025T2 LEASE	11/5/2024	\$ 144.00
42050	ZOYOGA & FITNESS	CLASS	11/5/2024	\$ 21.75
42051	ZRUST, DAN	OFCL 10/10/24	11/5/2024	\$ 143.00



42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	17.88
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	49.38
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	353.61
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	(46.99)
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	71.91
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	35.94
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	86.97
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	60.28
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	36.36
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	314.96
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	36.99
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	157.81
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	229.45
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	16.33
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	6.18
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	33.81
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	17.99
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	83.76
42073	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$	175.68
42074	AMERICAN FLAGPOLE & FLAG CO	DIST FLAGS	11/12/2024	\$	718.80
42075	AQUA NORTH SOLUTIONS LLP	HS AQUA NORTH SOLUTIONS	11/12/2024	\$	217.00
42076	ARCHKEY SOLUTIONS	KL SVCS	11/12/2024	\$	733.00
42076	ARCHKEY SOLUTIONS	BV SVCS	11/12/2024	\$	900.00
42076	ARCHKEY SOLUTIONS	KL CAMERA REPAIR	11/12/2024	\$	794.48
42076	ARCHKEY SOLUTIONS	WHS - Electrical	11/12/2024	\$	76,099.00
42077	AUFDERWORLD CORP	OW AV EQUIPMENT	11/12/2024	\$	3,390.00
42077	AUFDERWORLD CORP	AV EQUIPMENT	11/12/2024	\$	5,236.00
42078	AVANT ASSESSMENT LLC	BI-LINGUAL SEAL PROGRAM - STUDENT PROFICIENCY LANGU	11/12/2024	\$	582.90
42079	B & H PHOTO & ELECTRONICS	WHS Mobile cart	11/12/2024	\$	2,352.92
42079	B & H PHOTO & ELECTRONICS	WHS Mobile cart	11/12/2024	\$	181.67
42080	BATTERIES R US	Dist use - Batteries	11/12/2024	\$	47.96
42080	BATTERIES R US	Dist use - Batteries	11/12/2024	\$	77.94
42081	BAYFIELD FRUIT CO LLC	BAYFIELD APPLES, NOT FTS	11/12/2024	\$	1,402.50
42082	BENJAMIN BUS, INC.	FAN BUSES 10/29/24 WHS-USB STADIUM	11/12/2024	\$	1,000.00
42083	BERRY COFFEE COMPANY	HS COFFEE FOR EXPRESSWAY	11/12/2024	\$	617.01
42084	BINSFELD, THOMAS	A - OFCL 11/2/24	11/12/2024	\$	225.00
42091	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/12/2024	\$	(38.30)
42091	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/12/2024	\$	91.35
42091	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/12/2024	\$	401.64
42091	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/12/2024	\$	652.75
42091	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/12/2024	\$	532.28
42091	BIX PRODUCE COMPANY LLC	CMS PRODUCE VENDOR	11/12/2024	\$	1,156.87
42091	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/12/2024	\$	500.50
42091	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/12/2024	\$	251.18
42091	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/12/2024	\$	27.25
42091	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/12/2024	\$	(27.25)
42091	BIX PRODUCE COMPANY LLC	CMS PRODUCE VENDOR	11/12/2024	\$	1,586.84
42091	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/12/2024	\$	449.42
42091	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/12/2024	\$	86.70
42091	BIX PRODUCE COMPANY LLC	SSH CREDIT	11/12/2024	\$	(86.70)
42091	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/12/2024	\$	542.07
42091	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/12/2024	\$	412.97
42091	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/12/2024	\$	500.50
42091	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/12/2024	\$	56.70
42091	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/12/2024	\$	446.98
42091	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/12/2024	\$	532.28
42091	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/12/2024	\$	394.19
42091	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/12/2024	\$	532.28
42091	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/12/2024	\$	492.41
42091	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/12/2024	\$	843.30
42091	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/12/2024	\$	209.34
42091	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/12/2024	\$	500.50
42091	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/12/2024	\$	229.16
42091	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/12/2024	\$	2,748.87
42091	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/12/2024	\$	1,672.63
42091	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/12/2024	\$	74.90
42091	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/12/2024	\$	572.98
42091	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/12/2024	\$	239.82
42091	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/12/2024	\$	75.90
42091	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/12/2024	\$	462.90
42091	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/12/2024	\$	397.37
42091	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/12/2024	\$	184.25
42091	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/12/2024	\$	186.02
42091	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/12/2024	\$	279.94
42091	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/12/2024	\$	556.02
42091	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/12/2024	\$	125.62
42091	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/12/2024	\$	49.43



42130	FIRST STUDENT INC	WHS-GALE WOODS FARM	11/12/2024	\$	308.97
42130	FIRST STUDENT INC	WHS-HOPKINS HS	11/12/2024	\$	353.48
42130	FIRST STUDENT INC	WHS-HOPKINS HS	11/12/2024	\$	358.80
42130	FIRST STUDENT INC	WHS-CHAMPLIN PK HS	11/12/2024	\$	270.43
42130	FIRST STUDENT INC	WHS-LAKEVILLE S HS	11/12/2024	\$	542.30
42130	FIRST STUDENT INC	WHS-LAKEVILLE S HS	11/12/2024	\$	2,148.83
42130	FIRST STUDENT INC	WHS-EDINA SVIEW MS	11/12/2024	\$	419.92
42130	FIRST STUDENT INC	WHS-U OF M	11/12/2024	\$	728.27
42130	FIRST STUDENT INC	WHS-US BANK STAD	11/12/2024	\$	245.18
42130	FIRST STUDENT INC	WHS-US BANK STAD	11/12/2024	\$	445.74
42130	FIRST STUDENT INC	WHUS BANK STAD	11/12/2024	\$	611.54
42130	FIRST STUDENT INC	WHS-USB STADIUM	11/12/2024	\$	510.75
42130	FIRST STUDENT INC	WHS-LES BOLSTAD GOLF	11/12/2024	\$	263.39
42130	FIRST STUDENT INC	WHS-USB STADIUM	11/12/2024	\$	584.04
42130	FIRST STUDENT INC	WHS-USB STADIUM	11/12/2024	\$	771.92
42130	FIRST STUDENT INC	WHS-LES BOLSTAD GOLF	11/12/2024	\$	488.89
42130	FIRST STUDENT INC	WHS-BVILLE HS DEBATE	11/12/2024	\$	981.94
42130	FIRST STUDENT INC	WHS-LES BOLSTAD GOLF	11/12/2024	\$	430.90
42130	FIRST STUDENT INC	WHS-BVILLE HS QUIZ BOWL	11/12/2024	\$	651.10
42130	FIRST STUDENT INC	WHS-HOSA CONF	11/12/2024	\$	447.82
42131	FLEISCHHACKER, JOHN	A - OFCL 11/2/24	11/12/2024	\$	225.00
42132	FUN ENGINEERZ LLC	CLASSES SEP/OCT	11/12/2024	\$	10,192.00
42133	GENERATION NOW ENTERTAINMENT	CMS STUDENT DANCE EVENT EXPENSE	11/12/2024	\$	1,804.00
42134	GENERAL REPAIR SERVICE BURAND INC	CMS REPAIR	11/12/2024	\$	610.00
42135	GIA PUBLICATIONS INC	HISPANIC HERITAGE MONTH ITEMS	11/12/2024	\$	244.77
42136	GOPHER SPORT	UNIFIED GRANT - DAPE	11/12/2024	\$	1,300.18
42137	GRAINGER INC., W. W.	DOME REPAIR PART	11/12/2024	\$	71.64
42137	GRAINGER INC., W. W.	KL REPAIR PARTS	11/12/2024	\$	202.45
42137	GRAINGER INC., W. W.	CSF REPAIR PARTS	11/12/2024	\$	1,301.49
42137	GRAINGER INC., W. W.	CSF REPAIR PARTS	11/12/2024	\$	31.96
42137	GRAINGER INC., W. W.	WHS REPAIR PARTS	11/12/2024	\$	43.86
42138	HIESTAND, DEBORAH	OFCL 11/4/24	11/12/2024	\$	70.00
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	244.75
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	110.07
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	126.84
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	244.75
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	108.70
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	199.40
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	154.05
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	143.55
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	269.10
42140	HILL CO, ROBERT B.	Dist use - Salt	11/12/2024	\$	350.00
42141	HOUSE OF NOTE	2 BASS BOWS QH450	11/12/2024	\$	200.00
42141	HOUSE OF NOTE	REHAIR CELLO BOW	11/12/2024	\$	85.00
42146	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/12/2024	\$	(39.75)
42146	INDIANHEAD FOODSERVICE DISTR. INC	MR FOOD SUPPLIER	11/12/2024	\$	(67.09)
42146	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/12/2024	\$	256.69
42146	INDIANHEAD FOODSERVICE DISTR. INC	CMS FOOD SUPPLIER	11/12/2024	\$	6,836.08
42146	INDIANHEAD FOODSERVICE DISTR. INC	CMS FOOD SUPPLIER	11/12/2024	\$	4,372.65
42146	INDIANHEAD FOODSERVICE DISTR. INC	CMS FOOD SUPPLIER	11/12/2024	\$	4,340.56
42146	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/12/2024	\$	3,215.10
42146	INDIANHEAD FOODSERVICE DISTR. INC	HB-MR SNACKS	11/12/2024	\$	530.97
42146	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/12/2024	\$	2,462.94
42146	INDIANHEAD FOODSERVICE DISTR. INC	HB-KL SNACKS	11/12/2024	\$	601.66
42146	INDIANHEAD FOODSERVICE DISTR. INC	HB-PC SNACKS	11/12/2024	\$	589.76
42146	INDIANHEAD FOODSERVICE DISTR. INC	MR FOOD SUPPLIER	11/12/2024	\$	4,964.85
42146	INDIANHEAD FOODSERVICE DISTR. INC	PC FOOD SUPPLIER	11/12/2024	\$	3,459.65
42146	INDIANHEAD FOODSERVICE DISTR. INC	KL FOOD SUPPLIER	11/12/2024	\$	3,836.65
42146	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/12/2024	\$	12,507.50
42146	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/12/2024	\$	2,857.80
42146	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/12/2024	\$	2,531.58
42146	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/12/2024	\$	10,717.95
42146	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/12/2024	\$	4,966.54
42146	INDIANHEAD FOODSERVICE DISTR. INC	GL FOOD SUPPLIER	11/12/2024	\$	3,528.99
42146	INDIANHEAD FOODSERVICE DISTR. INC	EMS FOOD SUPPLIER	11/12/2024	\$	3,317.54
42146	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/12/2024	\$	5,509.39
42146	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/12/2024	\$	80.50
42146	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/12/2024	\$	6,538.30
42146	INDIANHEAD FOODSERVICE DISTR. INC	PC FOOD SUPPLIER	11/12/2024	\$	4,479.24
42146	INDIANHEAD FOODSERVICE DISTR. INC	MR FOOD SUPPLIER	11/12/2024	\$	5,759.50
42146	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/12/2024	\$	2,543.16
42146	INDIANHEAD FOODSERVICE DISTR. INC	EMS FOOD SUPPLIER	11/12/2024	\$	3,354.09
42146	INDIANHEAD FOODSERVICE DISTR. INC	EMS FOOD SUPPLIER	11/12/2024	\$	1,991.98
42146	INDIANHEAD FOODSERVICE DISTR. INC	HB-GL SNACKS	11/12/2024	\$	627.53
42146	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/12/2024	\$	7,409.58
42146	INDIANHEAD FOODSERVICE DISTR. INC	HB=OW SNACKS	11/12/2024	\$	3,138.30
42147	INFINITE HEALTH COLLABORATIVE, PA	ATH TRAINER	11/12/2024	\$	525.00

42148	INGRAM LIBRARY SERVICES	BOOKS	11/12/2024	\$ 14.24
42148	INGRAM LIBRARY SERVICES	BOOKS	11/12/2024	\$ 401.77
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 95.98
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 521.88
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 54.93
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 3,565.91
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 51.41
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 220.20
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 35.52
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 714.86
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 50.81
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 38.24
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 106.58
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 163.53
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 163.53
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 434.90
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 54.40
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 129.60
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 137.99
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 108.00
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 48.71
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 409.76
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 43.49
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 434.90
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 108.96
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 391.15
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 14.25
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 40.61
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 27.18
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 75.02
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 65.80
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 96.30
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 260.94
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 521.88
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 90.20
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 304.98
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 652.35
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 538.60
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 31.69
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 81.61
42155	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/12/2024	\$ 28.62
42157	INSPEC, INC.	2024 STORMWATER SVCS	11/12/2024	\$ 1,200.00
42157	INSPEC, INC.	WHS/PC/Bus garage - Pavement Rehab	11/12/2024	\$ 7,000.00
42157	INSPEC, INC.	GW - Site Improvements	11/12/2024	\$ 600.00
42157	INSPEC, INC.	GL/WMS - Pavement Rehab	11/12/2024	\$ 500.00
42158	INSTITUTE FOR MULTI-SENSORY EDUCATION LLC	CMS READING INTERVENTION CLASSROOM RESOURCES	11/12/2024	\$ 50.00
42158	INSTITUTE FOR MULTI-SENSORY EDUCATION LLC	ORTON GILLINGHAM SMALL CARD DECK- BARSNESS	11/12/2024	\$ 82.95
42159	ISD #276 MINNETONKA PUBLIC SCHOOLS	ALL DIST FB FEES	11/12/2024	\$ 92.93
42160	JESSEN, CHRISTOPHER	A - OFCL 11/2/24	11/12/2024	\$ 225.00
42161	JOHNSON FITNESS & WELLNESS	CENTRAL MIDDLE FITNESS - CAPITAL EQUIPMENT - SY 24-25	11/12/2024	\$ 5,985.80
42161	JOHNSON FITNESS & WELLNESS	EMS - PE CAPITAL EQUIPMENT - APPROVED BY ABHI	11/12/2024	\$ 2,616.77
42162	KARLSBURGER FOODS, INC	CSF KITCHEN SEASONINGS	11/12/2024	\$ 153.60
42162	KARLSBURGER FOODS, INC	CSF KITCHEN SEASONINGS	11/12/2024	\$ 282.48
42162	KARLSBURGER FOODS, INC	CSF KITCHEN SEASONINGS	11/12/2024	\$ 517.20
42163	KIDCREATE STUDIO	CLASS	11/12/2024	\$ 2,550.00
42164	KINECT ENERGY INC	MONTHLY MGMT FEE	11/12/2024	\$ 914.00
42165	LANO EQUIPMENT INC	CSF REPAIR PART	11/12/2024	\$ 37.97
42166	LAURENT, TIMOTHY	CLASS	11/12/2024	\$ 304.50
42167	LIFE REMEMBERED	CLASS	11/12/2024	\$ 200.00
42168	LVC (LOW VOLTAGE CONTRACTORS)	CMS REPAIR	11/12/2024	\$ 483.68
42168	LVC (LOW VOLTAGE CONTRACTORS)	CMS REPAIR	11/12/2024	\$ 1,743.00
42168	LVC (LOW VOLTAGE CONTRACTORS)	KL REPAIR	11/12/2024	\$ 1,643.60
42169	MAIN LINE TRANSPORTATION INC (MTI)	OW-GIBBS FARM	11/12/2024	\$ 349.14
42169	MAIN LINE TRANSPORTATION INC (MTI)	WMS-BASE CAMP	11/12/2024	\$ 1,291.56
42169	MAIN LINE TRANSPORTATION INC (MTI)	GL-GIBBS FARM	11/12/2024	\$ 682.50
42170	MASON, MARSA	CAFES	11/12/2024	\$ 75.40
42171	MEDINA GOLF & COUNTRY CLUB	B GOLF SPRING RANGE/COURSE	11/12/2024	\$ 770.00
42172	MEI - MINNESOTA ELEVATOR INC	DSC REPAIR	11/12/2024	\$ 276.75
42172	MEI - MINNESOTA ELEVATOR INC	NOV 2024 MONTHLY FEE	11/12/2024	\$ 2,077.40
42173	METRO GARAGE DOOR CO	KL REPAIR	11/12/2024	\$ 360.00
42174	MIDWEST MOUNTAIN GUIDES	ROCK CLIMBING	11/12/2024	\$ 1,150.00
42175	MILLER, JEFFREY	FALL MUSICAL	11/12/2024	\$ 696.00
42176	MINNESOTA HOSA	FALL LEADERSHIP CONF 11/1/24	11/12/2024	\$ 4,200.00
42177	MN TEACHERS OF ENG TO SPEAKERS OF OTHER LANG.	CONFERENCE REGISTRATION	11/12/2024	\$ 110.00
42177	MN TEACHERS OF ENG TO SPEAKERS OF OTHER LANG.	CONFERENCE REGISTRATION	11/12/2024	\$ 910.00
42177	MN TEACHERS OF ENG TO SPEAKERS OF OTHER LANG.	CONFERENCE REGISTRATION	11/12/2024	\$ 4,550.00
42178	MN ASSN OF SCHOOL BUSINESS OFFICIALS	LEADERSHIP ACADEMY	11/12/2024	\$ 1,895.00

42179	MN ASSN OF STUDENT COUNCILS	FALL LEADERSHIP FORUM	11/12/2024	\$ 2,520.00
42180	MN CLAY USA - MIDWEST	WHS JOANNA PROSSER CERAMICS SUPPLIES	11/12/2024	\$ 1,706.30
42180	MN CLAY USA - MIDWEST	EMS Art Blanket PO	11/12/2024	\$ 97.50
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 379.00
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 379.00
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 379.00
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 379.00
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 379.00
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 379.00
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 379.00
42182	MN COMMUNITY ED ASSN	MCEA FALL CONFERENCE REGISTRATION	11/12/2024	\$ 429.00
42183	MN JUNIOR HIGH SCHOOL MATH LEAGUE	CMS MATH LEAGUE 2024-25	11/12/2024	\$ 200.00
42184	MN SAFETY COUNCIL	WORKBOOKS	11/12/2024	\$ 368.00
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 78.45
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 43.50
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 86.90
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 140.00
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 60.00
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 20.00
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 114.00
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 30.00
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 10.00
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 226.90
42187	MRI SOFTWARE LLC	MRI BACKGROUND CHECKS FY 24-25	11/12/2024	\$ 592.00
42188	MVP FUNDRAISING CARDS	FUNDRAISING CARDS	11/12/2024	\$ 3,668.00
42189	NAC (NORTHERN AIR CORP)	WMS REPAIR	11/12/2024	\$ 5,691.45
42190	NATIVE TEACHING AIDS LLC	EMS GR 7 SOC STUDIES	11/12/2024	\$ 157.50
42191	NAYAR, MICHELLE	A - G SOCCER TEAM	11/12/2024	\$ 47.15
42191	NAYAR, MICHELLE	A - G SOCCER BANQ	11/12/2024	\$ 419.68
42192	NEAL SLATE CO, W E	SVCS	11/12/2024	\$ 3,395.00
42192	NEAL SLATE CO, W E	DR. G DISPLAY RAILS	11/12/2024	\$ 140.00
42193	NORTHERN STAR COUNCIL/BSA	WMS GR 7 FIELD TRIP	11/12/2024	\$ 1,440.00
42194	NOVAK, JANICE	CLASS	11/12/2024	\$ 20.00
42195	O'BRIAN, TOM	A - OFCL 11/2/24	11/12/2024	\$ 225.00
42196	OIE, DANIEL	FALL MUSICAL	11/12/2024	\$ 846.00
42197	ONEKA RIDGE LLC	B GOLF BAGS	11/12/2024	\$ 6,360.00
42198	ON SITE SANITATION	RENTAL	11/12/2024	\$ 248.00
42198	ON SITE SANITATION	RENTAL	11/12/2024	\$ 248.00
42198	ON SITE SANITATION	CREDIT MEMO	11/12/2024	\$ (186.00)
42198	ON SITE SANITATION	CREDIT MEMO	11/12/2024	\$ (186.00)
42198	ON SITE SANITATION	CREDIT MEMO LAX TOURN.	11/12/2024	\$ (670.00)
42198	ON SITE SANITATION	RENTAL LAX TOURN.	11/12/2024	\$ 1,314.00
42199	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/12/2024	\$ 1,853.27
42199	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/12/2024	\$ 783.79
42199	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/12/2024	\$ 377.28
42199	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/12/2024	\$ 684.34
42200	PARENTSQUARE, INC	SVCS 7/1/24-6/30/25	11/12/2024	\$ 55,921.50
42201	PAYDHEALTH	SVCS	11/12/2024	\$ 4,890.85
42202	PEPSI BEVERAGES COMPANY	BEVERAGES FOR HS ALA CARTE	11/12/2024	\$ 2,031.62
42203	PHASOR ELECTRIC CO	OW REPAIR	11/12/2024	\$ 322.00
42203	PHASOR ELECTRIC CO	DSC REPAIR	11/12/2024	\$ 1,442.00
42203	PHASOR ELECTRIC CO	MR REPAIR	11/12/2024	\$ 1,646.00
42204	PLYMOUTH GUN CLUB	MS TRAP	11/12/2024	\$ 1,290.00
42205	PREMIUM WATERS INC	WATER BOTTLE VENDOR, LOGO	11/12/2024	\$ 133.00
42205	PREMIUM WATERS INC	FEES NOV2024	11/12/2024	\$ 6.99
42205	PREMIUM WATERS INC	FEES NOV2024	11/12/2024	\$ 11.00
42205	PREMIUM WATERS INC	SVC NOV 2024	11/12/2024	\$ 45.95
42206	PROMOWEAR	CSF UNIFORMS	11/12/2024	\$ 1,351.95
42207	REGION 5AA	TICKET SALES VB 10/22/24	11/12/2024	\$ 1,830.00
42208	REINDERS	Dist Use - Grounds supplies	11/12/2024	\$ 288.33
42209	RETROFIT COMPANIES INC	SVCS	11/12/2024	\$ 4,015.00
42210	RISK ADMINISTRATION SERVICES INC	DEDUCTIBLE INV.	11/12/2024	\$ 15,414.41
42211	RIVERSIDE INSIGHTS	PROTOCOL - GRISMER - ELS	11/12/2024	\$ 360.00
42212	ROOT-O-MATIC	WHS REPAIR	11/12/2024	\$ 425.00
42213	RUSH CREEK GOLF CLUB	A - G GOLF TEAM BANQ	11/12/2024	\$ 3,022.97
42214	SCHNEIDER, MICHELLE	OFCL 11/4/24	11/12/2024	\$ 70.00
42215	SCHUTT SPORTS LLC	FOOTBALL PADS	11/12/2024	\$ 5,159.50
42216	SCIENCE EXPLORERS	CLASS KL	11/12/2024	\$ 320.00
42216	SCIENCE EXPLORERS	CLASS PC	11/12/2024	\$ 320.00
42217	SEESAW	EL SOFTWARE 9/1/24-6/29/25	11/12/2024	\$ 2,485.00
42218	SONOVA USA INC	SPED - IAN PAUL - DHH	11/12/2024	\$ 181.25
42218	SONOVA USA INC	DHH - IAN PAUL	11/12/2024	\$ 794.27
42219	SPRAYING SYSTEMS CO	MONTHLY FEE NOV 2024	11/12/2024	\$ 700.00
42220	ST FRANCIS AREA SCHOOLS	FY 24 TUITION	11/12/2024	\$ 318.14
42221	STEWART, PETER	OFCL 10/1/24	11/12/2024	\$ 58.59
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/12/2024	\$ 339.55
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/12/2024	\$ 1,388.07

42227	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/12/2024	\$ 148.25
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/12/2024	\$ 90.25
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/12/2024	\$ 119.10
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/12/2024	\$ 197.60
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/12/2024	\$ 189.25
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/12/2024	\$ 1,370.81
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/12/2024	\$ 228.93
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/12/2024	\$ 344.20
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/12/2024	\$ 196.13
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/12/2024	\$ 330.55
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/12/2024	\$ 232.40
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/12/2024	\$ 57.00
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/12/2024	\$ 133.13
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/12/2024	\$ 91.80
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/12/2024	\$ 157.30
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/12/2024	\$ 213.23
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/12/2024	\$ 134.95
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/12/2024	\$ 116.24
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/12/2024	\$ 103.68
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/12/2024	\$ 118.77
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/12/2024	\$ 86.50
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/12/2024	\$ 228.60
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/12/2024	\$ 1,277.61
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/12/2024	\$ 172.10
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/12/2024	\$ 115.52
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/12/2024	\$ 92.56
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/12/2024	\$ 157.91
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/12/2024	\$ 70.32
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/12/2024	\$ 80.72
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/12/2024	\$ 217.30
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/12/2024	\$ 406.22
42227	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/12/2024	\$ 128.08
42228	TEAMWORKS INTERNATIONAL, INC	SVCS	11/12/2024	\$ 15,865.18
42229	TECH ACADEMY	CLASS	11/12/2024	\$ 30.00
42230	THE MATH LEARNING CTR	SUPPLIES	11/12/2024	\$ 37.00
42231	THE REINALT-THOMAS CORP.	TR#23 TIRES	11/12/2024	\$ 1,582.08
42231	THE REINALT-THOMAS CORP.	TR#1 TIRES	11/12/2024	\$ 1,161.64
42231	THE REINALT-THOMAS CORP.	TR#7 TIRES	11/12/2024	\$ 1,234.44
42231	THE REINALT-THOMAS CORP.	TR#19 TIRES	11/12/2024	\$ 1,508.08
42231	THE REINALT-THOMAS CORP.	TR#5 TIRES	11/12/2024	\$ 1,542.00
42232	THEISEN, CHAD	A - OFCL 11/2/24	11/12/2024	\$ 225.00
42233	THEISEN, TRENTON	A - OFCL 11/2/24	11/12/2024	\$ 225.00
42234	THREE RIVERS PARK DISTRICT	CMS 8TH GRADE FRENCH PARK FIELD TRIP	11/12/2024	\$ 5,911.00
42235	TRANSPORTATION PLUS INC	SVCS	11/12/2024	\$ 1,056.00
42235	TRANSPORTATION PLUS INC	SVCS	11/12/2024	\$ 90.00
42235	TRANSPORTATION PLUS INC	SVCS	11/12/2024	\$ 45.00
42236	TRICKSTER TACOS LLC	WIAC EVENT AT NATIVE COLLEGE FAIR	11/12/2024	\$ 40.00
42237	TRILLIUM WOODS	33 BACKGROUND CHECKS	11/12/2024	\$ 1,452.00
42238	UNITED RENTALS	DOME UP	11/12/2024	\$ 193.07
42239	UNLIMITED SUPPLIES	Dist use - Grounds supplies	11/12/2024	\$ 248.73
42240	US AIR FORCE ACADEMY	SCHOLARSHIP	11/12/2024	\$ 1,000.00
42241	US GAMES	OW-SCOOTERS FOR PE CLASS	11/12/2024	\$ 1,699.20
42242	UZAGEN ORGANICS LLC	FARM TO SCHOOL	11/12/2024	\$ 351.50
42243	VERSACON, INC	CMS - Elevator Replacement	11/12/2024	\$ 197,364.54
42243	VERSACON, INC	CMS - Elevator Replacement	11/12/2024	\$ 288,521.72
42245	VOIGT'S BUS CO	CMS-HOPKINS WMS	11/12/2024	\$ 435.29
42245	VOIGT'S BUS CO	WMS-EXCELSIOR	11/12/2024	\$ 363.53
42245	VOIGT'S BUS CO	WMS-TF CAMP	11/12/2024	\$ 1,876.92
42245	VOIGT'S BUS CO	WMS-FRENCH PARK	11/12/2024	\$ 1,807.05
42245	VOIGT'S BUS CO	WMS-ST PAUL	11/12/2024	\$ 2,071.74
42245	VOIGT'S BUS CO	WMS-FRENCH PARK	11/12/2024	\$ 1,807.05
42245	VOIGT'S BUS CO	WHS-PC ELEM	11/12/2024	\$ 448.53
42245	VOIGT'S BUS CO	WHS-GL	11/12/2024	\$ 470.59
42245	VOIGT'S BUS CO	HYATT REGENCY-WHS	11/12/2024	\$ 315.00
42245	VOIGT'S BUS CO	WHS-INTERSTATE PK	11/12/2024	\$ 890.44
42246	WARD'S SCIENCE	WHS SCIENCE OLYMPIAD SUPPLIES	11/12/2024	\$ 41.18
42246	WARD'S SCIENCE	WHS SCIENCE OLYMPIAD SUPPLIES	11/12/2024	\$ 80.81
42247	WARZECHA, SAMUEL	A - OFCL 11/2/24	11/12/2024	\$ 225.00
42248	WOLD ARCHITECTS AND ENGINEERS	SVCS	11/12/2024	\$ 3,277.01
42249	CIGNA HEALTH & LIFE INSURANCE COMPANY	Payroll accrual	11/19/2024	\$ 5,103.07
42249	CIGNA HEALTH & LIFE INSURANCE COMPANY	Payroll accrual	11/19/2024	\$ 4,984.23
42250	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/19/2024	\$ 7,825.34
42250	LIFE INSURANCE CO OF NORTH AMERICA	Payroll accrual	11/19/2024	\$ 7,758.16
42251	MISSISSIPPI DEPT OF HUMAN SERVICES	Payroll accrual	11/19/2024	\$ 339.00
42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 194.00
42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 5,292.78
42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 34.00

42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 2,654.31
42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 117.50
42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 1,523.35
42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 65.50
42253	SCHOOL SERVICE EMPLOYEES	Payroll accrual	11/19/2024	\$ 2,017.13
42254	WAYZATA EDUCATION ASSN	Payroll accrual	11/19/2024	\$ 523.20
42254	WAYZATA EDUCATION ASSN	Payroll accrual	11/19/2024	\$ (523.20)
42254	WAYZATA EDUCATION ASSN	Payroll accrual	11/19/2024	\$ 72,906.47
42255	A+ DRIVING SCHOOL NORTH, INC.	SVCS	11/19/2024	\$ 3,150.00
42256	ACADEMIC HALLMARKS LLC	EMS ENRICHMENT	11/19/2024	\$ 60.00
42259	ADVANCED COMMERCIAL KITCHENS	EM/MS REPAIR AND REFRIGERATION FOR CAFE'S EQUIPTME	11/19/2024	\$ 475.25
42259	ADVANCED COMMERCIAL KITCHENS	EM/MS REPAIR AND REFRIGERATION FOR CAFE'S EQUIPTME	11/19/2024	\$ 5,330.00
42259	ADVANCED COMMERCIAL KITCHENS	REPAIR AND REFRIGERATION FOR CAFE'S EQUIPMENT HS	11/19/2024	\$ 801.59
42259	ADVANCED COMMERCIAL KITCHENS	EM/MS REPAIR AND REFRIGERATION FOR CAFE'S EQUIPTME	11/19/2024	\$ 2,023.31
42259	ADVANCED COMMERCIAL KITCHENS	EM/MS REPAIR AND REFRIGERATION FOR CAFE'S EQUIPTME	11/19/2024	\$ 350.25
42259	ADVANCED COMMERCIAL KITCHENS	EM/MS REPAIR AND REFRIGERATION FOR CAFE'S EQUIPTME	11/19/2024	\$ 1,104.10
42259	ADVANCED COMMERCIAL KITCHENS	EM/MS REPAIR AND REFRIGERATION FOR CAFE'S EQUIPTME	11/19/2024	\$ 1,291.48
42260	ALVAREZ, YING	A - G SOCCER	11/19/2024	\$ 77.95
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ (25.99)
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 36.84
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 185.48
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 231.94
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 47.49
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 231.90
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 136.05
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 155.66
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 37.16
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 37.33
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 247.99
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 142.50
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 315.36
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 52.95
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 117.25
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 77.62
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 32.52
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 41.10
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 135.22
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 158.61
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 411.60
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 116.58
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 166.98
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 88.99
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 1,299.00
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 86.13
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 55.74
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 185.19
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 134.33
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 85.22
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 88.99
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 273.17
42268	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 336.48
42269	ARCHKEY SOLUTIONS	GL REPAIR	11/19/2024	\$ 576.48
42270	ARETELABS	NW ENRICHMENT - MATH MADNESS	11/19/2024	\$ 139.00
42271	AUFDERWORLD CORP	GW AV EQUIP	11/19/2024	\$ 1,572.00
42271	AUFDERWORLD CORP	KL AV EQUIP	11/19/2024	\$ 710.00
42271	AUFDERWORLD CORP	BV AV EQUIPMENT	11/19/2024	\$ 1,710.00
42271	AUFDERWORLD CORP	BV AV EQUIPMENT	11/19/2024	\$ 730.00
42272	BECKER ARENA PRODUCTS INC	Arena - Dasher boards	11/19/2024	\$ 14,500.00
42275	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/19/2024	\$ 357.21
42275	BIX PRODUCE COMPANY LLC	CMS PRODUCE VENDOR	11/19/2024	\$ 834.34
42275	BIX PRODUCE COMPANY LLC	CMS PRODUCE VENDOR	11/19/2024	\$ 522.24
42275	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/19/2024	\$ 179.88
42275	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/19/2024	\$ 3,126.39
42275	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/19/2024	\$ 550.11
42275	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/19/2024	\$ 439.37
42275	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/19/2024	\$ 139.00
42275	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/19/2024	\$ 468.21
42275	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/19/2024	\$ 249.32
42275	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/19/2024	\$ 502.54
42275	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/19/2024	\$ 347.78
42275	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/19/2024	\$ 301.62
42275	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/19/2024	\$ 727.46
42276	BLICK ART MATERIALS	ART SUPPLIES	11/19/2024	\$ 10.20
42277	BOILER SERVICES, INC	WHS REPAIR	11/19/2024	\$ 339.50
42278	BRANDED CUSTOM SPORTSWEAR INC	CLUB FLEECE CREW	11/19/2024	\$ 1,808.00
42278	BRANDED CUSTOM SPORTSWEAR INC	PHOENIX FLEECE CREW	11/19/2024	\$ 1,928.00
42279	BROWN'S ICE CREAM CO	EMS BROWNS ICE CREAM	11/19/2024	\$ 177.36

42279	BROWN'S ICE CREAM CO	WMS BROWNS ICE CREAM	11/19/2024	\$ 189.36
42279	BROWN'S ICE CREAM CO	CMS BROWNS ICE CREAM	11/19/2024	\$ 789.12
42280	BUSINESS PROFESSIONALS OF AMERICA	MEMBERSHIP	11/19/2024	\$ 6,024.00
42281	CANON FINANCIAL SERVICES INC	DISTRICT CANON COPIER FLEET LEASE	11/19/2024	\$ 2,156.93
42281	CANON FINANCIAL SERVICES INC	WHS-COPY CENTER CANON COPIERS LEASE	11/19/2024	\$ 1,580.66
42282	CAPITOL BEVERAGE SALES LP	HS CAPITAL BEVERAGE SALES	11/19/2024	\$ 2,073.44
42283	CAROLINA BIOLOGICAL SUPPLY CO	SEA URCHIN	11/19/2024	\$ 97.81
42284	CENTERPOINT ENERGY	SVCS 9/30-10/29/24	11/19/2024	\$ 205.81
42285	CLASSEN, ERIC	CAFES	11/19/2024	\$ 31.20
42286	COREMARK METALS	CSF TRUCK BOX	11/19/2024	\$ 1,872.66
42287	CUB FOODS	FOOD	11/19/2024	\$ 91.23
42287	CUB FOODS	FOOD	11/19/2024	\$ 27.88
42288	CULINEX	NORTH WOODS SMALLWARES	11/19/2024	\$ 27.60
42288	CULINEX	OAKWOOD SMALLWARES	11/19/2024	\$ 970.04
42288	CULINEX	HIGH SCHOOL SMALLWARES	11/19/2024	\$ 761.77
42288	CULINEX	WEST SMALLWARES	11/19/2024	\$ 130.32
42289	EDUCATORS THRIVING LLC	SPED - SURVEY	11/19/2024	\$ 1,065.00
42290	EDWARDS, JODI	CAFES	11/19/2024	\$ 42.85
42291	ENSEMBLE'S EDGE	WHS ELIZA LEWIS O CONNOR	11/19/2024	\$ 515.00
42295	FIRST STUDENT INC	GL WK-GRAND SLAM	11/19/2024	\$ 558.47
42295	FIRST STUDENT INC	GL WK-GOOD TIME PARK	11/19/2024	\$ 615.51
42295	FIRST STUDENT INC	MR WK-RIVER CTY EXTREME	11/19/2024	\$ 345.67
42295	FIRST STUDENT INC	MR WK-MOA	11/19/2024	\$ 425.96
42295	FIRST STUDENT INC	GW WK-MOA	11/19/2024	\$ 398.54
42295	FIRST STUDENT INC	GW WK-RIVER CTY EXTREME	11/19/2024	\$ 376.22
42295	FIRST STUDENT INC	EMS-CMS	11/19/2024	\$ 203.99
42295	FIRST STUDENT INC	WHS-WILDLIFE SCI CTR	11/19/2024	\$ 602.42
42295	FIRST STUDENT INC	OW-BAKKEN	11/19/2024	\$ 643.17
42295	FIRST STUDENT INC	CMS-NO STAR BASE CAMP	11/19/2024	\$ 333.92
42295	FIRST STUDENT INC	GL-BAKKEN	11/19/2024	\$ 579.40
42295	FIRST STUDENT INC	TRAN-MEDINA ENT	11/19/2024	\$ 203.99
42295	FIRST STUDENT INC	OW-GIBBS FARM	11/19/2024	\$ 465.59
42295	FIRST STUDENT INC	KL-STAGES THTR	11/19/2024	\$ 407.98
42295	FIRST STUDENT INC	TRAN-MPLS INST OF ARTS	11/19/2024	\$ 275.73
42295	FIRST STUDENT INC	MR-PLY MANN TH	11/19/2024	\$ 611.97
42295	FIRST STUDENT INC	TRAN-WHS	11/19/2024	\$ 125.58
42295	FIRST STUDENT INC	GW-BAKER PARK	11/19/2024	\$ 323.58
42295	FIRST STUDENT INC	WHS-CRAGUNS	11/19/2024	\$ 566.81
42295	FIRST STUDENT INC	GW-BAKER PARK	11/19/2024	\$ 311.62
42295	FIRST STUDENT INC	OW-BAKER PARK	11/19/2024	\$ 640.52
42295	FIRST STUDENT INC	WHS-ST FRANCIS HS	11/19/2024	\$ 786.82
42295	FIRST STUDENT INC	PIC-AV SPORTS ARENA	11/19/2024	\$ 565.16
42295	FIRST STUDENT INC	WHS-MTKA HS	11/19/2024	\$ 390.02
42295	FIRST STUDENT INC	WHS-MTKS MS	11/19/2024	\$ 352.15
42296	FLAGSHIP RECREATION	GW PLAYGROUND	11/19/2024	\$ 5,567.12
42297	FRSECURE LLC	Renewal of vCISO 2024-2025	11/19/2024	\$ 9,975.00
42298	FUN EXPRESS LLC	WHS KELLY KOEHN UNIFIED THEATER PROPS	11/19/2024	\$ 69.90
42299	GARVIN BROTHERS LLC	APPLES	11/19/2024	\$ 3,000.00
42300	GATEWAY MUSIC FESTIVALS & TOURS INC	NOV 2024 PMT SHELLEY GUO	11/19/2024	\$ 253.00
42300	GATEWAY MUSIC FESTIVALS & TOURS INC	FUNDRAISER	11/19/2024	\$ 1,194.00
42301	GOPHER SPORT	EMS PE EQUIP	11/19/2024	\$ 163.93
42302	GRAINGER INC., W. W.	ARENA REPAIR PART	11/19/2024	\$ 114.00
42302	GRAINGER INC., W. W.	CSF REPAIR PART	11/19/2024	\$ 187.01
42302	GRAINGER INC., W. W.	CSF STOCK	11/19/2024	\$ 288.34
42302	GRAINGER INC., W. W.	PC FILTERS	11/19/2024	\$ 271.08
42303	GREGOR FARM & GREENHOUSE, INC	HOLIDAY FLOWERS	11/19/2024	\$ 787.60
42304	HAAN, MEGAN	CAFES	11/19/2024	\$ 31.05
42305	HAMEL BUILDING CTR	SUPPLIES	11/19/2024	\$ 11.99
42305	HAMEL BUILDING CTR	SUPPLIES	11/19/2024	\$ 18.99
42305	HAMEL BUILDING CTR	SUPPLIES	11/19/2024	\$ 13.78
42305	HAMEL BUILDING CTR	SUPPLIES	11/19/2024	\$ 31.46
42306	HEGER'S DAIRY, LLC	BULK MILK FOR WMS	11/19/2024	\$ 269.50
42306	HEGER'S DAIRY, LLC	BULK MILK FOR WMS	11/19/2024	\$ 123.85
42306	HEGER'S DAIRY, LLC	BULK MILK FOR WMS	11/19/2024	\$ 172.40
42306	HEGER'S DAIRY, LLC	BULK MILK FOR WMS	11/19/2024	\$ 195.85
42306	HEGER'S DAIRY, LLC	BULK MILK FOR WMS	11/19/2024	\$ 174.05
42307	HENNEPIN COUNTY	RADIO FEES OCT 2024	11/19/2024	\$ 305.58
42312	HOME DEPOT/GEFC	CREDIT MEMO	11/19/2024	\$ (118.55)
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 109.78
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 109.24
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 67.38
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 47.81
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 72.96
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 26.02
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 24.97
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 7.29
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$ 51.07

42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	55.36
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	228.90
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	40.48
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	30.44
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	49.33
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	204.20
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	31.86
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	37.92
42312	HOME DEPOT/GEFC	SUPPLIES	11/19/2024	\$	98.73
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	425.52
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	149.82
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	215.82
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	114.94
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	92.16
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	414.60
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	52.82
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	378.00
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	239.52
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	378.00
42312	HOME DEPOT/GEFC	ARENA	11/19/2024	\$	503.27
42313	HORIZON EQUIPMENT	EM/MS only FOOD SERVICE SMALLWARES/EQUIPMENT	11/19/2024	\$	5,609.00
42314	HOUSE OF NOTE	REPAIR CELLO	11/19/2024	\$	40.00
42315	IMAGINE LEARNING LLC	SPED - TRAINING	11/19/2024	\$	375.00
42319	INDIANHEAD FOODSERVICE DISTR. INC	KL FOOD SUPPLIER	11/19/2024	\$	(21.77)
42319	INDIANHEAD FOODSERVICE DISTR. INC	KL FOOD SUPPLIER	11/19/2024	\$	4,290.24
42319	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/19/2024	\$	7,448.11
42319	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/19/2024	\$	385.25
42319	INDIANHEAD FOODSERVICE DISTR. INC	HB=OW SNACKS	11/19/2024	\$	1,490.52
42319	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/19/2024	\$	4,348.22
42319	INDIANHEAD FOODSERVICE DISTR. INC	EMS FOOD SUPPLIER	11/19/2024	\$	4,645.81
42319	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/19/2024	\$	465.75
42319	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/19/2024	\$	1,851.43
42319	INDIANHEAD FOODSERVICE DISTR. INC	GL FOOD SUPPLIER	11/19/2024	\$	2,005.51
42319	INDIANHEAD FOODSERVICE DISTR. INC	EMS FOOD SUPPLIER	11/19/2024	\$	2,925.82
42319	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/19/2024	\$	4,996.70
42319	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/19/2024	\$	219.68
42319	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/19/2024	\$	1,421.41
42319	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/19/2024	\$	3,045.21
42319	INDIANHEAD FOODSERVICE DISTR. INC	GL FOOD SUPPLIER	11/19/2024	\$	2,308.70
42319	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/19/2024	\$	5,319.02
42319	INDIANHEAD FOODSERVICE DISTR. INC	KL FOOD SUPPLIER	11/19/2024	\$	4,406.67
42319	INDIANHEAD FOODSERVICE DISTR. INC	CMS FOOD SUPPLIER	11/19/2024	\$	5,376.59
42319	INDIANHEAD FOODSERVICE DISTR. INC	CMS FOOD SUPPLIER	11/19/2024	\$	6,512.25
42319	INDIANHEAD FOODSERVICE DISTR. INC	CMS FOOD SUPPLIER	11/19/2024	\$	7,499.86
42319	INDIANHEAD FOODSERVICE DISTR. INC	HB-KL SNACKS	11/19/2024	\$	770.91
42320	INGCO INTERNATIONAL	INTERPRETATION SERVICES - ENGLISH LEARNERS	11/19/2024	\$	195.56
42321	INGRAM LIBRARY SERVICES	BOOKS	11/19/2024	\$	197.71
42321	INGRAM LIBRARY SERVICES	BOOKS	11/19/2024	\$	176.43
42321	INGRAM LIBRARY SERVICES	BOOKS	11/19/2024	\$	94.43
42321	INGRAM LIBRARY SERVICES	BOOKS	11/19/2024	\$	89.73
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	3,212.80
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	35.61
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	303.46
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	81.85
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	103.39
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	252.83
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	309.74
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	434.90
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	44.38
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	34.51
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	173.96
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	4,281.57
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	10.90
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	1,544.50
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	497.30
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	3,196.48
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	27.09
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	206.48
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	3,112.50
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	304.43
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	39.42
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	50.14
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	270.00
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	80.52
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	26.02
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	92.06
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$	595.67

42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 38.20
42327	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/19/2024	\$ 5,575.76
42328	INTERDEPENDENT LEARNING LLC	LCTS: CE PARENTING SEMINARS 10/8 & 10/29/24	11/19/2024	\$ 4,000.00
42329	INTEREUM	OW WINDOW	11/19/2024	\$ 1,712.81
42330	JOHNSON CONTROLS	EMS REPAIR	11/19/2024	\$ 1,648.00
42331	KARLSBURGER FOODS, INC	HS KITCHEN SEASONINGS	11/19/2024	\$ 278.16
42332	KATTI, SMITHA	DWALI EVENT SUPPLIES	11/19/2024	\$ 197.58
42333	KEYSTONE INTERPRETING SOLUTIONS	INTERPRETATION SERVICES B-22	11/19/2024	\$ 994.00
42334	KOMPLELIEN, DENLEY	CAFES	11/19/2024	\$ 30.70
42335	KRUEGER, CHRISTINE	CAFES	11/19/2024	\$ 11.10
42336	KUPHAL, BRENT M	OFCL 11/11/24	11/19/2024	\$ 134.00
42337	LANGUAGE LINE SERVICES	INTERPRETATION SERVICES	11/19/2024	\$ 1,352.07
42338	LVC (LOW VOLTAGE CONTRACTORS)	CMS REPAIR	11/19/2024	\$ 461.04
42338	LVC (LOW VOLTAGE CONTRACTORS)	NW REPAIR	11/19/2024	\$ 230.52
42339	MARS CO, W. P. & R.S.	SUPPLIES	11/19/2024	\$ 15,975.00
42340	MATH MASTERS OF MN	FEES 4 TEAMS	11/19/2024	\$ 500.00
42340	MATH MASTERS OF MN	FEES 5 TEAMS	11/19/2024	\$ 625.00
42341	MEI - MINNESOTA ELEVATOR INC	WHS REPAIR	11/19/2024	\$ 738.00
42342	MIDWEST MECHANICAL SOLUTIONS, INC	MR REPAIR	11/19/2024	\$ 1,039.00
42343	MINT ROOFING INC	Creekside - Roof rehab	11/19/2024	\$ 2,052.00
42344	MISSION FILTRATION	CREDIT MEMO	11/19/2024	\$ (310.72)
42344	MISSION FILTRATION	CREDIT MEMO	11/19/2024	\$ (373.28)
42344	MISSION FILTRATION	WMS FILTERS	11/19/2024	\$ 1,047.56
42345	MKM BRANDS INC.	FRZ YOGURT CUPS SEPT2024	11/19/2024	\$ 216.00
42346	MN IT SERVICES	45566	11/19/2024	\$ 1,223.31
42347	MN CHILDRENS MUSEUM	WKNSD GW 11/7/24 FT	11/19/2024	\$ 351.00
42348	MN CLAY USA - MIDWEST	WIRE STYLUS	11/19/2024	\$ 132.60
42348	MN CLAY USA - MIDWEST	UNDERGLAZE	11/19/2024	\$ 135.24
42348	MN CLAY USA - MIDWEST	UNDERGLAZE/LATE FEE	11/19/2024	\$ 51.65
42350	MN DEPT OF LABOR AND INDUSTRY	OW BOILER/PRES VSL FEES	11/19/2024	\$ 70.00
42350	MN DEPT OF LABOR AND INDUSTRY	WHS BOILER/PRES VSL FEES	11/19/2024	\$ 90.00
42350	MN DEPT OF LABOR AND INDUSTRY	WMS BOILER/PRS VSL FEES	11/19/2024	\$ 70.00
42350	MN DEPT OF LABOR AND INDUSTRY	KL BOILER/PRS VSL FEES	11/19/2024	\$ 60.00
42350	MN DEPT OF LABOR AND INDUSTRY	CMS BOLIER/PRS VSL FEES	11/19/2024	\$ 90.00
42350	MN DEPT OF LABOR AND INDUSTRY	EMS BOILER/PRS VSL FEES	11/19/2024	\$ 60.00
42350	MN DEPT OF LABOR AND INDUSTRY	GW BOILER FEES	11/19/2024	\$ 30.00
42350	MN DEPT OF LABOR AND INDUSTRY	CSF BOILER/PRS VSL FEE	11/19/2024	\$ 20.00
42350	MN DEPT OF LABOR AND INDUSTRY	BV BOILER/PRS VSL FEES	11/19/2024	\$ 40.00
42350	MN DEPT OF LABOR AND INDUSTRY	PC BOLIER/PRS VSL FEES	11/19/2024	\$ 30.00
42350	MN DEPT OF LABOR AND INDUSTRY	SH BOILER FEES	11/19/2024	\$ 30.00
42350	MN DEPT OF LABOR AND INDUSTRY	GL BOILER/PRS VSL FEES	11/19/2024	\$ 30.00
42351	MN ELEM SCH PRINCIPALS' ASSN	WINTER INSTITUTE: J. BERG	11/19/2024	\$ 500.00
42352	MN JUNIOR HIGH SCHOOL MATH LEAGUE	WMS FEES	11/19/2024	\$ 200.00
42353	MRI SOFTWARE LLC	CE SVCS	11/19/2024	\$ 100.00
42353	MRI SOFTWARE LLC	CE SVCS	11/19/2024	\$ 30.00
42353	MRI SOFTWARE LLC	SVCS	11/19/2024	\$ 200.00
42353	MRI SOFTWARE LLC	SVCS	11/19/2024	\$ 10.00
42354	MY MUSIC FOLDERS	WHS Don Krubsack Music Folders	11/19/2024	\$ 7,499.75
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 169.71
42356	NAPA AUTO PARTS OF CORCORAN	CSF - CREDIT MEMO	11/19/2024	\$ (517.36)
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 216.31
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 58.63
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 344.42
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 70.78
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 300.20
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 73.18
42356	NAPA AUTO PARTS OF CORCORAN	CSF - Repair parts	11/19/2024	\$ 253.09
42356	NAPA AUTO PARTS OF CORCORAN	CSF - CREDIT MEMO	11/19/2024	\$ (12.23)
42357	NATIONAL AFTERSCHOOL ASSOCIATION	NAA25 REGISTRATION X7	11/19/2024	\$ 4,165.00
42358	NEW WAY HYPNOSIS CLINIC, INC	CLASS	11/19/2024	\$ 352.00
42359	NOKOMIS SHOE SHOP INC	SHOES TIMBE A5Z4F	11/19/2024	\$ 129.95
42359	NOKOMIS SHOE SHOP INC	SHOES X3	11/19/2024	\$ 399.90
42360	NOVINSKA, TOD	CLASSES	11/19/2024	\$ 450.00
42361	OPEN TEXT INC	SVCS 10/1-10/31/24	11/19/2024	\$ 292.09
42362	OPG-3 INC	ANNUAL DOC MGMT	11/19/2024	\$ 32,240.00
42363	OSTROM, DANIEL	OFCL 11/7/24	11/19/2024	\$ 134.00
42364	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/19/2024	\$ 2,357.28
42364	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/19/2024	\$ 418.86
42364	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/19/2024	\$ 537.40
42364	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/19/2024	\$ 351.00
42364	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/19/2024	\$ 2,297.63
42365	PARK NICOLLET HEALTH SERVICES	MOBILE MAMMO SVCS 08/27/24	11/19/2024	\$ 8,710.00
42365	PARK NICOLLET HEALTH SERVICES	MOBILE MAMMO SVCS 2/13-2/15/24	11/19/2024	\$ 1,550.00
42366	PEPSI BEVERAGES COMPANY	BEVERAGES FOR HS ALA CARTE	11/19/2024	\$ 2,102.80
42366	PEPSI BEVERAGES COMPANY	BEVERAGES FOR HS ALA CARTE	11/19/2024	\$ 2,201.00
42367	PHASOR ELECTRIC CO	CMS REPAIR	11/19/2024	\$ 1,664.00
42367	PHASOR ELECTRIC CO	TRANS REPAIR	11/19/2024	\$ 4,360.00

42368	PREMIUM WATERS INC	WATER	11/19/2024	\$	78.99
42369	PRINT MEDIA	SIGNAGE	11/19/2024	\$	240.10
42370	PRO-TEC DESIGN	CSF CARD READER	11/19/2024	\$	725.35
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	157.70
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	160.04
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	146.00
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	163.55
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	146.00
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	151.85
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	160.04
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	157.70
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	187.59
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	158.87
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	154.78
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	146.00
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	178.76
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	160.04
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	169.40
42374	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/19/2024	\$	160.04
42375	PROMOWEAR	DECA SHIRTS W/LOGO	11/19/2024	\$	1,228.25
42375	PROMOWEAR	STUDENT COUNCIL SWEATS	11/19/2024	\$	691.00
42375	PROMOWEAR	BLACK TSHIRTS ST COUNCIL	11/19/2024	\$	338.00
42375	PROMOWEAR	CSF UNIFORMS	11/19/2024	\$	1,182.00
42376	RADAR TALENT SOLUTIONS	WK RECRUITING SVC	11/19/2024	\$	3,500.00
42377	RESILIENCE IMPACT LLC	REGISTRATION: TRAUMA-INFORMED SCHOOLS INSTITUTE	11/19/2024	\$	2,500.00
42378	R J MECHANICAL INC	WHS REPAIR	11/19/2024	\$	377.47
42379	RUSH CREEK GOLF CLUB	A - B SOCCER BANQUET	11/19/2024	\$	1,717.00
42380	RYCHNER, ROBERT	OFCL 11/7/24	11/19/2024	\$	70.00
42381	SCHUTT SPORTS LLC	FB HELMETS	11/19/2024	\$	7,764.00
42381	SCHUTT SPORTS LLC	A - FB HELMET DECALS	11/19/2024	\$	510.00
42381	SCHUTT SPORTS LLC	A - FB DECALS	11/19/2024	\$	80.00
42382	SHEET MUSIC PLUS	MUSIC SUPPLIES	11/19/2024	\$	68.48
42383	SHERMAN, JULIE	BOOTCAMP	11/19/2024	\$	216.00
42384	SKILLS USA-MINNESOTA	CONF FEES	11/19/2024	\$	588.36
42385	SKILLS USA-MINNESOTA	CONF FEES	11/19/2024	\$	275.00
42385	SKILLS USA-MINNESOTA	CONF FEES	11/19/2024	\$	275.00
42385	SKILLS USA-MINNESOTA	CONF FEES	11/19/2024	\$	550.00
42386	SONOVA USA INC	DHH - IAN PAUL	11/19/2024	\$	238.99
42386	SONOVA USA INC	DHH - IAN PAUL	11/19/2024	\$	238.99
42387	SOUTHPAW ENTERPRISES	SPED - EMMA DRISCOLL	11/19/2024	\$	63.00
42388	SQUIRES, WALDSPURGER & MACE PA	SVCS 09/24	11/19/2024	\$	3,474.61
42389	ST PAUL LINOLEUM & CARPET CO	PC SVCS	11/19/2024	\$	10,480.00
42390	STEVENS, JUSTIN	OFCL 11/7/24	11/19/2024	\$	70.00
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/19/2024	\$	314.38
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/19/2024	\$	191.99
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/19/2024	\$	262.65
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/19/2024	\$	122.02
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/19/2024	\$	217.48
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/19/2024	\$	162.10
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/19/2024	\$	285.85
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/19/2024	\$	216.40
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/19/2024	\$	769.89
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/19/2024	\$	170.66
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	MR MILK FOR SCHOOLS	11/19/2024	\$	115.52
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/19/2024	\$	124.74
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	GW MILK FOR SCHOOLS	11/19/2024	\$	311.04
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/19/2024	\$	266.58
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/19/2024	\$	15.91
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/19/2024	\$	189.46
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/19/2024	\$	192.71
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/19/2024	\$	92.56
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/19/2024	\$	231.58
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/19/2024	\$	230.76
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/19/2024	\$	203.25
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/19/2024	\$	219.29
42394	ST PAUL BEVERAGE SOLUTIONS, LLC	CMS MILK FOR SCHOOLS	11/19/2024	\$	171.56
42395	SUSSNER, MICHELE	CAFES	11/19/2024	\$	26.55
42396	TANEJA, PRAMOD	CAFES	11/19/2024	\$	28.35
42397	THE MATH LEARNING CTR	PC BIRDGES CURRICULUM REPLACEMENT	11/19/2024	\$	473.31
42398	TOLL GAS & WELDING SUPPLY	CSF	11/19/2024	\$	25.93
42399	TRIMARK MARLINN LLC	EQUIPMENT AND SMALLWARES FOR CAFE'S	11/19/2024	\$	1,639.44
42400	TRUGREEN	WWC WEEDING	11/19/2024	\$	65.52
42401	UNLIMITED SUPPLIES	Dist use - Grounds supplies	11/19/2024	\$	309.84
42402	USI INSURANCE SERVICES LLC	INSTALLMENT 1 OF 4	11/19/2024	\$	3,000.00
42403	VELAZQUEZ PRESS	RnE_FY25_Velazquez-Academic Learning Company Book & Wor	11/19/2024	\$	136.69
42403	VELAZQUEZ PRESS	RnE_FY25_Velazquez-Academic Learning Company Word-Word	11/19/2024	\$	88.18
42404	VERSAACON, INC	PC - 2023/2024 LTFM	11/19/2024	\$	527.25

42405	VISTAR	HS ALA CARTE FOOD AND BEVERAGE	11/19/2024	\$ 767.64
42406	WAJDA, JAMES	OFCL 11/7/24	11/19/2024	\$ 134.00
42407	WAYZATA COUNTRY CLUB	A - G SOCCER BANQ	11/19/2024	\$ 2,868.46
42408	XEROX CORPORATION	NW XEROX B9910	11/19/2024	\$ 1,038.16
42408	XEROX CORPORATION	NW XEROX B7135H2	11/19/2024	\$ 121.90
42408	XEROX CORPORATION	NW XEROX B9910	11/20/2024	\$ (1,038.16)
42408	XEROX CORPORATION	NW XEROX B7135H2	11/20/2024	\$ (121.90)
42409	A+ DRIVING SCHOOL NORTH, INC.	SVCS	11/26/2024	\$ 450.00
42410	ADVANCED COMMERCIAL KITCHENS	EM/MS REPAIR AND REFRIGERATION FOR CAFE'S EQUIPTME	11/26/2024	\$ 579.28
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 140.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 95.00
42412	ALLINA HEALTH SYSTEM	SVCS	11/26/2024	\$ 140.00
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 95.50
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 58.97
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 146.06
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 329.67
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 334.77
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 24.99
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 46.66
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 69.95
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 59.97
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 232.60
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 14.11
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 33.87
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 52.52
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 540.28
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 21.89
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 385.10
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 129.24
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 124.37
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 88.31
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 49.98
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 337.32
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 98.88
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 108.98
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 197.94
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 242.91
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 68.38
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 244.74
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 158.35
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 291.64
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 141.81
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 2,049.65
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ (2,049.65)
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 196.95
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 490.53
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 18.98
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 122.83
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 205.96
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 110.61
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 740.46
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 139.82
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 40.17
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 69.39
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 207.46
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 152.05
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 96.98
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 409.06
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 210.66
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 81.95
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 407.55
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ (19.99)
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 47.96
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 50.06
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 78.68
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 1,002.23
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 89.47
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 89.85
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 90.67
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 65.12

42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 639.21
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 55.95
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 33.56
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 85.16
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 59.53
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 55.82
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 68.57
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 28.91
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 36.98
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 108.06
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 121.57
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 214.88
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 52.79
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 31.22
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 49.98
42427	AMAZON CAPITAL SERVICES INC	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ (49.98)
42428	AMERICAN BOTTLING CO	SUPPLIES	11/26/2024	\$ 671.42
42429	APPLE INC	WHS - Mobile Carts	11/26/2024	\$ 298.00
42429	APPLE INC	Culinary Apple Tv	11/26/2024	\$ 149.00
42429	APPLE INC	WMS Apple Tv	11/26/2024	\$ 149.00
42429	APPLE INC	Blanket PO for Apple	11/26/2024	\$ 878.24
42429	APPLE INC	Blanket PO for Apple	11/26/2024	\$ 6.95
42430	ARMSTRONG BOYS CROSS COUNTRY BOOSTERS INC	EXTRA RUNNER REG FEES	11/26/2024	\$ 204.00
42431	ASSN FOR SUPERVISION & CURRICULUM DEVELOPMENT	PREMIUM MEMBERSHIP	11/26/2024	\$ 275.00
42432	B & H PHOTO & ELECTRONICS	Culinary TV	11/26/2024	\$ 970.21
42433	BATTERIES R US	Dist use - Batteries	11/26/2024	\$ 259.80
42434	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/26/2024	\$ 651.00
42434	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/26/2024	\$ 1,302.00
42434	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/26/2024	\$ 1,302.00
42434	BAYADA HOME HEALTH CARE INC	SPED - CONTRACTEED NURSING SERVICES	11/26/2024	\$ 434.00
42435	BAYFIELD FRUIT CO LLC	BAYFIELD APPLES, NOT FTS	11/26/2024	\$ 1,402.50
42436	BEDI, BINDU	CLASS	11/26/2024	\$ 297.00
42437	BHS QUIZ BOWL BOOSTERS	TOURNAMENT FEES	11/26/2024	\$ 460.00
42442	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/26/2024	\$ 532.28
42442	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/26/2024	\$ 521.03
42442	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/26/2024	\$ 279.96
42442	BIX PRODUCE COMPANY LLC	PC PRODUCE VENDOR	11/26/2024	\$ 710.16
42442	BIX PRODUCE COMPANY LLC	WMS PRODUCE VENDOR	11/26/2024	\$ 444.64
42442	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/26/2024	\$ 543.74
42442	BIX PRODUCE COMPANY LLC	GL PRODUCE VENDOR	11/26/2024	\$ 279.96
42442	BIX PRODUCE COMPANY LLC	EMS PRODUCE VENDOR	11/26/2024	\$ 675.92
42442	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/26/2024	\$ 642.56
42442	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/26/2024	\$ 367.34
42442	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/26/2024	\$ 326.62
42442	BIX PRODUCE COMPANY LLC	NW PRODUCE VENDOR	11/26/2024	\$ 688.02
42442	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/26/2024	\$ 279.96
42442	BIX PRODUCE COMPANY LLC	BV PRODUCE VENDOR	11/26/2024	\$ 442.10
42442	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/26/2024	\$ 279.96
42442	BIX PRODUCE COMPANY LLC	OW PRODUCE VENDOR	11/26/2024	\$ 662.80
42442	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/26/2024	\$ 326.62
42442	BIX PRODUCE COMPANY LLC	GW PRODUCE VENDOR	11/26/2024	\$ 515.28
42442	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/26/2024	\$ 913.72
42442	BIX PRODUCE COMPANY LLC	MR PRODUCE VENDOR	11/26/2024	\$ 326.62
42442	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/26/2024	\$ 326.62
42442	BIX PRODUCE COMPANY LLC	SSH PRODUCE VENDOR	11/26/2024	\$ 602.24
42442	BIX PRODUCE COMPANY LLC	HS PRODUCE VENDOR	11/26/2024	\$ 3,278.33
42442	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/26/2024	\$ 279.96
42442	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/26/2024	\$ 279.96
42442	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/26/2024	\$ 279.96
42442	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/26/2024	\$ (279.96)
42442	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/26/2024	\$ (186.64)
42442	BIX PRODUCE COMPANY LLC	KL PRODUCE VENDOR	11/26/2024	\$ (186.64)
42443	BLUUM OF MINNESOTA, LLC	BV - Audio Items	11/26/2024	\$ 478.00
42443	BLUUM OF MINNESOTA, LLC	BV - AV items	11/26/2024	\$ 296.97
42443	BLUUM OF MINNESOTA, LLC	BV - Audio Items	11/26/2024	\$ 645.26
42444	BOUTWELL, KAMI	A - FB SR POSTERS	11/26/2024	\$ 715.20
42445	BREADSMITH	BREADSMITH FOR EXPRESSWAY	11/26/2024	\$ 320.04
42445	BREADSMITH	BREADSMITH FOR EXPRESSWAY	11/26/2024	\$ 355.60
42446	BROWN'S ICE CREAM CO	EMS BROWNS ICE CREAM	11/26/2024	\$ 248.40
42447	BUNKER HILLS	G GOLF PRACTICE ROUNDS	11/26/2024	\$ 216.00
42448	BUSCKO COUNSELING LLC	DECEMBER 2024 SVCS	11/26/2024	\$ 7,625.00
42449	CAPITOL BEVERAGE SALES LP	HS CAPITAL BEVERAGE SALES	11/26/2024	\$ 2,891.52
42450	CENGAGE LEARNING INC	MGMT (K12 MINDTAP) 11TH ED.	11/26/2024	\$ 1,359.75
42451	CHEN, RYAN	DEBATE JUDGE 10/12/24	11/26/2024	\$ 85.00
42452	CHEN, YUCHENG	DEBATE JUDGE 11/9/24	11/26/2024	\$ 85.00
42452	CHEN, YUCHENG	DEBATE JUDGE 10/26/24	11/26/2024	\$ 85.00
42452	CHEN, YUCHENG	DEBATE JUDGE 11/2/24	11/26/2024	\$ 85.00

42453	CITI-CARGO & STORAGE	DOME STG NOV24	11/26/2024	\$ 261.00
42454	COLE, LAURA	CAFES	11/26/2024	\$ 52.40
42456	CONTEMPORARY IMAGES INC	SVCS	11/26/2024	\$ 542.91
42456	CONTEMPORARY IMAGES INC	CE THANK YOU CARD	11/26/2024	\$ 480.00
42456	CONTEMPORARY IMAGES INC	K EVENT FRAMES	11/26/2024	\$ 465.47
42456	CONTEMPORARY IMAGES INC	K BUS RIDE POST CARD	11/26/2024	\$ 854.33
42456	CONTEMPORARY IMAGES INC	CONNECT AT 3 POSTCARD	11/26/2024	\$ 117.47
42456	CONTEMPORARY IMAGES INC	CMS PROFESSIONAL PRINT PRODUCTION	11/26/2024	\$ 420.58
42457	CRYSTEEL TRUCK EQUIPMENT INC	CSF - Brine tank	11/26/2024	\$ 20,348.00
42459	CULINEX	PLYMOUTH CREEK SMALLWARES	11/26/2024	\$ 551.01
42459	CULINEX	CSF/WAREHOUSE SMALLWARES	11/26/2024	\$ 617.87
42459	CULINEX	SUNSET HILL SMALLWARES	11/26/2024	\$ 93.24
42459	CULINEX	CENTRAL SMALLWARES	11/26/2024	\$ 2,187.85
42459	CULINEX	CSF/WAREHOUSE SMALLWARES	11/26/2024	\$ 1,998.86
42459	CULINEX	GREENWOOD SMALLWARES	11/26/2024	\$ 254.92
42459	CULINEX	HIGH SCHOOL SMALLWARES	11/26/2024	\$ 156.71
42460	DAO, REGINA	DEBATE JUDGE 11/2/24	11/26/2024	\$ 85.00
42460	DAO, REGINA	DEBATE JUDGE	11/26/2024	\$ 85.00
42461	DISCOVER YOURSELF INC	13 PROFILES	11/26/2024	\$ 1,597.69
42462	EMC INSURANCE COMPANIES	SVCS	11/26/2024	\$ 25,000.00
42463	ENERGYPRINT	SVCS	11/26/2024	\$ 1,440.00
42464	ENVIROBATE INC	WMS - Asbestos abatement	11/26/2024	\$ 37,168.75
42465	FACEPUNCH FOODS LLC	F2S - HOT SAUCE	11/26/2024	\$ 114.00
42466	FIRST STUDENT INC	TRANS-SPECIAL OLYMPICS MN	11/26/2024	\$ 203.99
42468	FIRST STUDENT INC	GLWK-CONQ NINJA WARRIOR	11/26/2024	\$ 340.81
42468	FIRST STUDENT INC	MRWK-EDINBOROUGH PK	11/26/2024	\$ 321.35
42468	FIRST STUDENT INC	CMS-PMS	11/26/2024	\$ 203.99
42468	FIRST STUDENT INC	WHS-MEDINA ENT CTR	11/26/2024	\$ 203.99
42468	FIRST STUDENT INC	GWWK-SCI MUSEUM	11/26/2024	\$ 682.52
42468	FIRST STUDENT INC	GLWK-CINEMA GRILL	11/26/2024	\$ 414.62
42468	FIRST STUDENT INC	GWWK-CHILDREN'S MUSEUM	11/26/2024	\$ 388.38
42468	FIRST STUDENT INC	OW-MN STATE FAIR GROUNDS	11/26/2024	\$ 274.68
42468	FIRST STUDENT INC	WHS-CUB FOODS	11/26/2024	\$ 203.99
42468	FIRST STUDENT INC	CMS-EMS	11/26/2024	\$ 215.28
42468	FIRST STUDENT INC	WHS-EP QUIZ BOWL	11/26/2024	\$ 290.36
42469	FUN ENGINEERZ LLC	EMS CODING CLUB	11/26/2024	\$ 665.00
42470	FUTURA LANGUAGE PROFESSIONALS	FALL CLASSES	11/26/2024	\$ 5,101.00
42471	GELMO, IBSAA	OFCL 11/14/24	11/26/2024	\$ 134.00
42472	GOPHER SPORT	PTO PE	11/26/2024	\$ 163.93
42472	GOPHER SPORT	EMS PE EQUIP	11/26/2024	\$ 83.73
42472	GOPHER SPORT	CMS PHY.ED CLASSROOM SUPPLIES	11/26/2024	\$ 266.40
42473	GROTH MUSIC CO	INSTRUMENT	11/26/2024	\$ 17.95
42474	HANSON, MICHAEL	OFCL 11/12/24	11/26/2024	\$ 70.00
42475	HELLER, DIANE	CAFES	11/26/2024	\$ 38.40
42476	HERMAN, RYAN	CAFES	11/26/2024	\$ 391.85
42477	HEZEBU, RAMA	CAFES	11/26/2024	\$ 50.25
42478	HOLMBERG, PAULA	CHOIR 11/5/24	11/26/2024	\$ 110.43
42479	HORIZON EQUIPMENT	FOOD SERVICE SMALLWARES/EQUIPMENT	11/26/2024	\$ 760.00
42480	HOWERTON, CHRIS	OFCL 11/11/24	11/26/2024	\$ 134.00
42485	INDIANHEAD FOODSERVICE DISTR. INC	HB-NW SNACKS	11/26/2024	\$ 47.36
42485	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/26/2024	\$ 3,081.11
42485	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/26/2024	\$ 9,394.46
42485	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/26/2024	\$ 44.23
42485	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/26/2024	\$ 7,268.79
42485	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/26/2024	\$ 5,599.84
42485	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/26/2024	\$ 3,885.57
42485	INDIANHEAD FOODSERVICE DISTR. INC	HB-NW SNACKS	11/26/2024	\$ 1,321.95
42485	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/26/2024	\$ 11,323.48
42485	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/26/2024	\$ 3,747.89
42485	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/26/2024	\$ 2,569.36
42485	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/26/2024	\$ 6,825.65
42485	INDIANHEAD FOODSERVICE DISTR. INC	HB-MR SNACKS	11/26/2024	\$ 804.01
42485	INDIANHEAD FOODSERVICE DISTR. INC	MR FOOD SUPPLIER	11/26/2024	\$ 4,175.95
42485	INDIANHEAD FOODSERVICE DISTR. INC	WMS FOOD SUPPLIER	11/26/2024	\$ 2,919.15
42485	INDIANHEAD FOODSERVICE DISTR. INC	PC FOOD SUPPLIER	11/26/2024	\$ 4,840.58
42485	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/26/2024	\$ 10,263.38
42485	INDIANHEAD FOODSERVICE DISTR. INC	HS FOOD SUPPLIER	11/26/2024	\$ 12,990.51
42485	INDIANHEAD FOODSERVICE DISTR. INC	GL FOOD SUPPLIER	11/26/2024	\$ 3,557.19
42485	INDIANHEAD FOODSERVICE DISTR. INC	EMS FOOD SUPPLIER	11/26/2024	\$ 3,086.62
42485	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/26/2024	\$ 5,921.14
42485	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/26/2024	\$ 281.75
42485	INDIANHEAD FOODSERVICE DISTR. INC	CSF FOOD SUPPLIER	11/26/2024	\$ 8,986.41
42485	INDIANHEAD FOODSERVICE DISTR. INC	NW FOOD SUPPLIER	11/26/2024	\$ 4,116.97
42485	INDIANHEAD FOODSERVICE DISTR. INC	GL CM INV-544000	11/26/2024	\$ (22.15)
42485	INDIANHEAD FOODSERVICE DISTR. INC	CSF CM INV-547266	11/26/2024	\$ (757.80)
42485	INDIANHEAD FOODSERVICE DISTR. INC	WMS CM INV-547274	11/26/2024	\$ (31.02)
42486	INGCO INTERNATIONAL	INTERPRETATION SERVICES - B-3 AND ECSE	11/26/2024	\$ 320.00

42487	INGRAM LIBRARY SERVICES	CMS MEDIA CENTER STUDENT RESOURCES	11/26/2024	\$ 240.04
42487	INGRAM LIBRARY SERVICES	BOOKS	11/26/2024	\$ 243.90
42487	INGRAM LIBRARY SERVICES	BOOKS	11/26/2024	\$ 94.96
42487	INGRAM LIBRARY SERVICES	BOOKS	11/26/2024	\$ 35.18
42487	INGRAM LIBRARY SERVICES	BOOKS	11/26/2024	\$ 252.20
42487	INGRAM LIBRARY SERVICES	BOOKS	11/26/2024	\$ 314.68
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 8.82
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 652.35
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 167.67
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 14.37
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 183.71
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 372.00
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 10.38
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 774.83
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 308.56
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 161.00
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 137.48
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 6.84
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 54.10
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 114.65
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 67.52
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 41.06
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 81.86
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 264.62
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 30.52
42491	INNOVATIVE OFFICE SOLUTIONS	CLASSROOM & OFFICE SUPPLIES	11/26/2024	\$ 434.90
42492	INSPEC, INC.	FACILITY INSPECTIONS	11/26/2024	\$ 2,000.00
42493	INTERDEPENDENT LEARNING LLC	10.21.24 TRAINING FOR ELEM SPECIALISTS	11/26/2024	\$ 2,762.00
42494	KARLSBURGER FOODS, INC	CSF KITCHEN SEASONINGS	11/26/2024	\$ 189.12
42494	KARLSBURGER FOODS, INC	CSF KITCHEN SEASONINGS	11/26/2024	\$ 517.20
42495	KATHLEEN SCHULTZ LLC	DEC 2024 SVCS	11/26/2024	\$ 7,725.00
42496	KEYSTONE INTERPRETING SOLUTIONS	INTERPRETATION SERVICES B-22	11/26/2024	\$ 852.00
42497	KFI ENGINEERS	KL - 2024/2025 LTFM SVCS TO 10/31/24 PROJ#24-0315.00	11/26/2024	\$ 1,607.50
42497	KFI ENGINEERS	EMS - SVCS TO 10/31/24 PROJ#24-0316.00	11/26/2024	\$ 951.00
42497	KFI ENGINEERS	SVCS TO 10/31/24 PROJ#23-0454.00	11/26/2024	\$ 304.50
42498	KINECT ENERGY INC	SVCS OCT 2024	11/26/2024	\$ 30,512.86
42499	KUPHAL, BRENT M	OFCL 11/14/24	11/26/2024	\$ 134.00
42500	L2 BRANDS LLC	DECA	11/26/2024	\$ 446.13
42501	LARSON YOUTH SOCCER LLC	CLASSES	11/26/2024	\$ 11,685.00
42502	LAURSEN PIANO SERVICES	PIANO TUNING	11/26/2024	\$ 140.00
42503	LIFETIME FITNESS, INC.	OCT 2024 ROCKWALL	11/26/2024	\$ 1,056.00
42504	LRS PORTABLES, LLC	RENTAL	11/26/2024	\$ 176.82
42504	LRS PORTABLES, LLC	RENTAL	11/26/2024	\$ 88.41
42504	LRS PORTABLES, LLC	RENTAL	11/26/2024	\$ 88.41
42505	MACKIN EDUCATIONAL RESOURCES	MEDIA SUPPLIES	11/26/2024	\$ 42.33
42506	MAIN LINE TRANSPORTATION INC (MTI)	SPEL 10/1-10/31/24	11/26/2024	\$ 747,586.84
42507	MALLOY MONTAGUE KARNOWSKI RADOSEVICH & CO PA	SVCS THROUGH 10/31/24	11/26/2024	\$ 17,700.00
42508	MARCO TECHNOLOGIES LLC	SVCS	11/26/2024	\$ 80.00
42509	MATH MASTERS OF MN	NW TEAM	11/26/2024	\$ 52.00
42510	MENARD, MARY	CAFES	11/26/2024	\$ 10.00
42511	MIDWEST EDUCATIONAL CONSULTANTS, INC	WORKSHOP 8/5/24	11/26/2024	\$ 475.00
42512	MN CLAY USA - MIDWEST	SUPPLIES	11/26/2024	\$ 250.14
42513	MN COMMUNITY ED ASSN	MEMBERSHIP 2025	11/26/2024	\$ 2,543.00
42514	MN DECA	DIST 7 EVENT 01/26/25	11/26/2024	\$ 24,990.00
42515	MN JUNIOR HIGH SCHOOL MATH LEAGUE	ADDITIONAL TEAM	11/26/2024	\$ 50.00
42516	MN SAFETY COUNCIL	WORKBOOKS	11/26/2024	\$ 69.00
42517	MN SCHOOL BOARDS ASSN	ZOOM MTGS	11/26/2024	\$ 420.00
42518	MN TROPHIES & GIFTS	REMOVED SALES TAX FROM INVOICE	11/26/2024	\$ 133.50
42519	MOHN, MONICA	CLASS	11/26/2024	\$ 105.00
42520	MORCOMB, DEREK	OFCL 11/11/24	11/26/2024	\$ 134.00
42521	MUSIC K-8 MARKETPLACE	MUSIC SUBSCRIPTION	11/26/2024	\$ 155.45
42522	MUSIC THEATRE INTL	CMS MUSICAL WINTER 2024-25	11/26/2024	\$ 1,296.50
42523	NASCO-FORT ATKINSON	Science classroom supplies	11/26/2024	\$ 67.85
42524	NCS PEARSON INC	PROTOCOLS	11/26/2024	\$ 2,287.50
42524	NCS PEARSON INC	PROTOCOLS	11/26/2024	\$ 5,437.20
42525	NORTH HENNEPIN COMMUNITY COLLEGE	FALL 2024 WHS PSEO CONTRACT	11/26/2024	\$ 54,598.29
42526	NORTH LIGHT COLOR	A - B HOCKEY DECALS	11/26/2024	\$ 61.50
42527	NOVAK, JANICE	CLASSES	11/26/2024	\$ 100.00
42528	NOVINSKA, TOD	CLASS	11/26/2024	\$ 225.00
42529	ON SITE SANITATION	RENTAL	11/26/2024	\$ 150.00
42529	ON SITE SANITATION	CREDIT MEMO	11/26/2024	\$ (75.00)
42530	OSTERBAUER, CELLEA (LEO)	DEBATE JUDGE 10/26/24	11/26/2024	\$ 85.00
42531	PAN-O-GOLD BAKING CO	HS BREAD FOR SCHOOLS	11/26/2024	\$ 527.94
42531	PAN-O-GOLD BAKING CO	CSF BREAD FOR SCHOOLS	11/26/2024	\$ 1,728.13
42532	PARAGON VISUAL LLC	PAPER	11/26/2024	\$ 494.80
42533	PARTY CRASHERS RC RACING	CE EVENT	11/26/2024	\$ 171.00
42534	PEBBLE CREEK PAINTING	WHS PAINT NURSE RM & HALLWAY	11/26/2024	\$ 865.00

42534	PEBBLE CREEK PAINTING	WMS ADDTL PAINTING CAFE WALLS	11/26/2024	\$ 770.00
42535	PELLEGRINESCHI, BERTHA	CAFES	11/26/2024	\$ 49.03
42536	PEPSI BEVERAGES COMPANY	BEVERAGES FOR HS ALA CARTE	11/26/2024	\$ 2,363.08
42537	PETERSON, JENNIFER	CAFES	11/26/2024	\$ 234.60
42537	PETERSON, JENNIFER	CAFES	11/26/2024	\$ 253.65
42538	PETRY, BRAD	CAFES	11/26/2024	\$ 23.60
42539	POESCHEL, RON	OFCL 11/14/24	11/26/2024	\$ 134.00
42540	PREMIUM WATERS INC	WATER LINE REPLACEMENT	11/26/2024	\$ 6.99
42540	PREMIUM WATERS INC	CMS WATER SUPPLY FOR 2024-25	11/26/2024	\$ 59.29
42540	PREMIUM WATERS INC	CSF - Water	11/26/2024	\$ 256.13
42541	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/26/2024	\$ 158.87
42541	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/26/2024	\$ 186.95
42541	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/26/2024	\$ 169.40
42541	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/26/2024	\$ 175.25
42541	PROFESSIONAL INTERPRETING	INTERPRETATION SERVICES	11/26/2024	\$ 188.76
42542	PSYCHOLOGICAL ASSESSMENT RESOURCES INC	PROTOCOLS	11/26/2024	\$ 463.45
42543	RADAR TALENT SOLUTIONS	WK RECRUITING SVC	11/26/2024	\$ 3,500.00
42544	RED NOTE BOTANICA LLC	CLASS 11/19/24	11/26/2024	\$ 144.00
42545	REGENTS OF THE UNIV OF MN	RAPTOR ED PRGM	11/26/2024	\$ 450.00
42546	REHABMART LLC	SPEED - BETH STRUVE	11/26/2024	\$ 1,566.04
42547	RICHARDSON, RONALD	CLASS 11/13/24	11/26/2024	\$ 397.76
42548	RISK ADMINISTRATION SERVICES INC	INSTALLMENT #1 TERM 12/1/24-12/1/25	11/26/2024	\$ 20,193.00
42549	ROBERTS, ABIGAIL	A - SWIM TEAM DINNER/STATE	11/26/2024	\$ 18.95
42550	ROCK ELM TAVERN	A - FOOTBALL BANQ	11/26/2024	\$ 2,398.00
42550	ROCK ELM TAVERN	A - FOOTBALL BANQ	11/26/2024	\$ 2,178.00
42551	ROEMHILDT, CHRISTIAN	OFCL 11/14/24	11/26/2024	\$ 134.00
42552	RYCHNER, ROBERT	OFCL 11/12/24	11/26/2024	\$ 70.00
42553	SAHOO, ARMAAN	DEBATE JUDGE 11/01/24	11/26/2024	\$ 85.00
42553	SAHOO, ARMAAN	DEBATE JUDGE 9/28/24	11/26/2024	\$ 85.00
42553	SAHOO, ARMAAN	DEBATE JUDGE 10/12/24	11/26/2024	\$ 85.00
42554	SCALZO, JOEL	OFCL 11/12/24	11/26/2024	\$ 70.00
42555	SCHWABEL, SARAH	CAFES	11/26/2024	\$ 36.75
42556	SERIE, LIZ	CAFES	11/26/2024	\$ 96.65
42557	SHINE EARLY LEARNING, INC	PROTOCOLS	11/26/2024	\$ 118.16
42558	SMITH, AMY	A - FB TANK YOU CARDS	11/26/2024	\$ 159.20
42559	SONOVA USA INC	DHH - IAN PAUL	11/26/2024	\$ 1,936.66
42559	SONOVA USA INC	DHH - IAN PAUL	11/26/2024	\$ 188.99
42560	SOUTHPAW ENTERPRISES	SPEED - EMMA DERUBEIS	11/26/2024	\$ 1,497.96
42561	ST PAUL LINOLEUM & CARPET CO	AREA RUBBER FLOOR REPAIR	11/26/2024	\$ 9,005.00
42562	STEVE WEISS MUSIC INC	WHS BAND ACTIVITY WEISS MUSIC	11/26/2024	\$ 88.95
42563	STEVENS, ROD	OFCL 11/12/24	11/26/2024	\$ 70.00
42564	STONEGROVE SAUNAS	CE ADULT: PRKS&TRLS	11/26/2024	\$ 503.00
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	EMS MILK FOR SCHOOLS	11/26/2024	\$ 184.84
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	SSH MILK FOR SCHOOLS	11/26/2024	\$ 115.52
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/26/2024	\$ 205.46
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/26/2024	\$ 1,298.87
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/26/2024	\$ 957.45
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	HS MILK FOR SCHOOLS	11/26/2024	\$ 1,371.72
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/26/2024	\$ 173.00
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	OW MILK FOR SCHOOLS	11/26/2024	\$ 134.02
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	PC MILK FOR SCHOOLS	11/26/2024	\$ 212.42
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	GL MILK FOR SCHOOLS	11/26/2024	\$ 169.57
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	BV MILK FOR SCHOOLS	11/26/2024	\$ 288.44
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/26/2024	\$ 230.23
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/26/2024	\$ 45.92
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	NW MILK FOR SCHOOLS	11/26/2024	\$ 103.68
42567	ST PAUL BEVERAGE SOLUTIONS, LLC	KL MILK FOR SCHOOLS	11/26/2024	\$ 80.72
42568	SYLVA CORPORATION INC	SVCS MR	11/26/2024	\$ 9,600.00
42569	TAFT STETTINIUS & HOLLISTER LLP	SVCS THROUGH 9/30/24	11/26/2024	\$ 159.20
42570	TEAMBUILDER LLC	A - FB TEAM TRAINING	11/26/2024	\$ 1,500.00
42571	TECH ACADEMY	CLASS	11/26/2024	\$ 60.00
42572	THE MATH LEARNING CTR	PC 1ST GRADE MATH MANIPULATIVES	11/26/2024	\$ 46.00
42572	THE MATH LEARNING CTR	BRIDGES - SPANISH - GRADES 1, 2, 5 - NUMBER CORNER STU	11/26/2024	\$ 82.00
42573	THE ZIGGURAT GROUP	PROTOCOLS	11/26/2024	\$ 245.80
42574	THIPPASETTY, RANGA	CAFES	11/26/2024	\$ 20.00
42575	THREE RIVERS PARK DISTRICT	WHS PE HH257281	11/26/2024	\$ 345.00
42575	THREE RIVERS PARK DISTRICT	GR 4 FT HH3363	11/26/2024	\$ 1,265.00
42576	VITAL SIGNS MIDWEST	A - WALL DECALS	11/26/2024	\$ 200.00
42577	VOIGT'S BUS CO	WHS-CRAGUNS	11/26/2024	\$ 941.17
42578	WIPEBOOK CORP	WIPEBOOK FLIP CHARTS - 3RD GRADE GATOR GRANT PTO R	11/26/2024	\$ 624.89
42579	WRIGHT-HENNEPIN COOPERATIVE ELECTRIC ASSN	SVCS 10/1-11/1/24	11/26/2024	\$ 6,184.72
42579	WRIGHT-HENNEPIN COOPERATIVE ELECTRIC ASSN	SVCS 10/1-11/1/24	11/26/2024	\$ 6,683.20
42580	XIN, DAI	CAFES	11/26/2024	\$ 29.05
42581	YOUTH ENRICHMENT LEAGUE	CLASSES	11/26/2024	\$ 17,770.00
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 210.17
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 49.15
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 210.17

221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 49.15
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 29.80
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 6.97
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 29.80
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 6.97
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 324,619.25
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 25,420.87
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 403,645.84
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 76,329.89
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 324,619.25
221017	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/6/2024	\$ 76,228.73
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 5,944.99
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 2,295.79
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 6,725.01
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 41,605.27
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 101.43
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 120,419.39
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 451.36
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 7,696.61
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 37,230.08
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 66.67
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 9,561.26
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 25,880.54
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 642.55
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 6,323.96
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 76,583.02
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 465.00
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 552.79
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 26,496.80
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 66.67
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 19,024.77
221022	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/6/2024	\$ 642.55
221023	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/6/2024	\$ 81.77
221023	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/6/2024	\$ 205,342.45
221023	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/6/2024	\$ 4,424.34
221024	MN CHILD SUPPORT - PAYMENT CTR	Payroll accrual	11/6/2024	\$ 1,891.50
221025	MN DEPT OF REVENUE	Payroll accrual	11/6/2024	\$ 1,591.92
221026	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 518.35
221026	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 300,375.87
221026	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 339,134.90
221026	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 595.25
221027	ONEBRIDGE BENEFITS INC.	Payroll accrual	11/6/2024	\$ 131,100.00
221028	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 101,696.39
221028	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 117,341.92
221030	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 59,082.28
221030	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 68,172.02
221030	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 101.72
221030	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/6/2024	\$ 117.37
221030	PUBLIC EMPLOYEES RETIREMENT ASSN	CREDIT	11/6/2024	\$ (376.63)
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 180.98
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 37.14
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 42.31
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 180.98
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 42.31
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ -
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 20.64
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ -
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 4.83
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 20.64
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 4.83
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ (77.95)
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 313,522.21
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 25,285.87
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 395,756.53
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ (18.23)
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 73,949.18
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ (77.95)
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 313,522.21
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ (18.23)
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ 73,848.02
221058	DEPARTMENT OF THE TREASURY-EFTPS	Payroll accrual	11/25/2024	\$ -
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 6,221.66
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 2,311.24
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 6,725.01
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 41,419.19
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 101.43
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 116,305.03

221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 451.36
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 7,426.61
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 36,419.20
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 66.67
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 9,434.55
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 25,778.83
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 642.55
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 6,323.96
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 77,167.73
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 465.00
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 552.79
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 26,467.56
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 66.67
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 19,024.77
221063	EBC (EDUCATORS BENEFIT CONSULTANTS)	Payroll accrual	11/25/2024	\$ 642.55
221065	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/25/2024	\$ 67.43
221065	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/25/2024	\$ (3.65)
221065	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/25/2024	\$ 8.16
221065	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/25/2024	\$ 199,443.11
221065	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/25/2024	\$ 4,374.34
221065	MN DEPARTMENT OF REVENUE (E-SERVICES)	Payroll accrual	11/25/2024	\$ -
221066	MN CHILD SUPPORT - PAYMENT CTR	Payroll accrual	11/25/2024	\$ 1,860.30
221067	MN DEPT OF REVENUE	Payroll accrual	11/25/2024	\$ 2,111.31
221068	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 519.30
221068	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 300,928.49
221068	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 339,758.82
221068	MN TEACHERS RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 586.32
221070	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 189.73
221070	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 218.92
221070	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 91,984.32
221070	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 106,136.03
221070	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 134.68
221070	PUBLIC EMPLOYEES RETIREMENT ASSN	Payroll accrual	11/25/2024	\$ 155.41
714748	ACCO BRANDS CORPORATION	SUPPLIES	11/6/2024	\$ 106.01
714749	ALLEGRA PRINT & IMAGING	PC ALLEGRA #173 - #10 REGULAR ENVELOPES	11/6/2024	\$ 335.33
714750	AUTOMATED LOGIC CORP	EMS - Pneumatic Controls	11/6/2024	\$ 5,487.00
714750	AUTOMATED LOGIC CORP	KL - Controller replacement	11/6/2024	\$ 26,085.00
714750	AUTOMATED LOGIC CORP	EMS PROJ TC21240033P	11/6/2024	\$ 15,000.00
714751	HILLYARD INC MINNEAPOLIS	CREDIT MEMO	11/6/2024	\$ (67.74)
714751	HILLYARD INC MINNEAPOLIS	CSF KITCHEN CHEMICALS	11/6/2024	\$ 21,508.21
714752	LOFFLER COMPANIES INC	WHS-COPY CENTER CANON COPIERS MAINTENANCE	11/6/2024	\$ 3,116.84
714752	LOFFLER COMPANIES INC	DISTRICT CANON COPIER FLEET MAINTENANCE	11/6/2024	\$ 1,362.62
714753	PEPPER & SON INC., J. W.	SUPPLIES	11/6/2024	\$ 185.40
714753	PEPPER & SON INC., J. W.	SUPPLIES	11/6/2024	\$ 162.29
714753	PEPPER & SON INC., J. W.	WHS DON KRUBSACK BAND OPEN PO PEPPER	11/6/2024	\$ 50.00
714754	SCHMITT MUSIC CO	BAND SUPPLIES	11/6/2024	\$ 64.78
714754	SCHMITT MUSIC CO	BAND SUPPLIES	11/6/2024	\$ 231.60
714755	SCHOOL HEALTH CORP	HEALTH SERVICES - VARIOUS	11/6/2024	\$ 412.08
714756	SCHOOL SPECIALTY, LLC	KG SPECIALIST	11/6/2024	\$ 200.27
714757	SHRED-N-GO - 446138	DISTRICT SHREDDING SERVICE	11/6/2024	\$ 1,134.00
714758	STEP SAVER INC	WHS - Salt	11/6/2024	\$ 871.50
714759	TEAM SPORTING GOODS, INC	CMS TENNIS UNIFORMS	11/6/2024	\$ 318.00
714759	TEAM SPORTING GOODS, INC	EMS WRESTLING UNIFORMS	11/6/2024	\$ 259.00
714759	TEAM SPORTING GOODS, INC	EMS VB UNIFORMS	11/6/2024	\$ 297.70
714759	TEAM SPORTING GOODS, INC	EMS B/G BBALL UNIFORMS	11/6/2024	\$ 438.90
714760	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/6/2024	\$ 3,243.59
714760	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/6/2024	\$ 2,523.46
714761	ANCOM COMMUNICATIONS	GL RADIO REPAIR	11/13/2024	\$ 223.45
714762	BSN SPORTS	FB FIELD CG VESTS	11/13/2024	\$ 356.08
714762	BSN SPORTS	A - GYMNASTICS LTR/FRT	11/13/2024	\$ 226.56
714762	BSN SPORTS	A - NORDIC LTR/FRT	11/13/2024	\$ 319.81
714763	ECOLAB PEST ELIMINATION DIV	CRK SVCS	11/13/2024	\$ 394.58
714763	ECOLAB PEST ELIMINATION DIV	SVCS TRNAS	11/13/2024	\$ 150.00
714763	ECOLAB PEST ELIMINATION DIV	SVCS DSC	11/13/2024	\$ 222.00
714763	ECOLAB PEST ELIMINATION DIV	SVCS MR	11/13/2024	\$ 132.60
714764	HORIZON COMMERCIAL POOL SUPPLY	EMS POOL	11/13/2024	\$ 877.55
714764	HORIZON COMMERCIAL POOL SUPPLY	WMS POOL	11/13/2024	\$ 1,771.60
714765	PEPPER & SON INC., J. W.	OW-Sheet Music	11/13/2024	\$ 57.50
714765	PEPPER & SON INC., J. W.	BAND CLASS MUSIC	11/13/2024	\$ 51.40
714765	PEPPER & SON INC., J. W.	WHS DON KRUBSACK BAND OPEN PO PEPPER	11/13/2024	\$ 11.98
714766	REALLY GOOD STUFF	ELS: Art closet	11/13/2024	\$ 114.89
714767	SCHOOL SPECIALTY, LLC	KG SPECIALIST/BRITAIN/ ART	11/13/2024	\$ 512.56
714767	SCHOOL SPECIALTY, LLC	EMS ART	11/13/2024	\$ 212.41
714769	TEAM SPORTING GOODS, INC	ATHLETIC TRAINER SUPPLIES	11/13/2024	\$ 823.01
714769	TEAM SPORTING GOODS, INC	ATH SUPPLIES	11/13/2024	\$ 1,210.80
714769	TEAM SPORTING GOODS, INC	BASKETBALLS	11/13/2024	\$ 2,493.55
714769	TEAM SPORTING GOODS, INC	B/G TENNIS UNIFORMS	11/13/2024	\$ 596.00

714769	TEAM SPORTING GOODS, INC	VB UNIFORMS	11/13/2024	\$ 1,293.50
714769	TEAM SPORTING GOODS, INC	WRESTLING UNIFORMS	11/13/2024	\$ 687.00
714769	TEAM SPORTING GOODS, INC	B BASKETBALL UNIFORMS	11/13/2024	\$ 1,326.50
714770	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/13/2024	\$ 4,723.75
714771	XEROX CORPORATION	WT XEROX C405DN	11/13/2024	\$ 82.69
714771	XEROX CORPORATION	EMS XEROX B9100	11/13/2024	\$ 693.84
714772	ALLEGRA PRINT & IMAGING	CMS ALLEGRA #174 NAME PLATE FOR CHRISTINA EHLENZ	11/20/2024	\$ 50.00
714772	ALLEGRA PRINT & IMAGING	CSF ALLEGRA #175 BUSINESS CARDS JORGENSON	11/20/2024	\$ 55.78
714772	ALLEGRA PRINT & IMAGING	Name Plates--2"x10", Silver with Black Engraving, one with pins t	11/20/2024	\$ 58.84
714773	ANCOM COMMUNICATIONS	WK PC: WALKIE CHARGERS	11/20/2024	\$ 404.80
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,484.43
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,810.66
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 191.50
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 96.39
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 116.51
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,643.17
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,080.62
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,748.07
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 4,736.03
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 90.60
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 4,294.38
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 636.00
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,315.70
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 305.35
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,578.11
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,716.15
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 4,956.31
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 5,485.44
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,647.81
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,151.29
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 72.82
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 40.30
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,134.93
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 339.92
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 414.00
714780	HILLYARD INC MINNEAPOLIS	ARENA TRIDENT	11/20/2024	\$ 10,331.56
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,380.37
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,840.81
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,384.98
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,200.02
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 430.74
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 1,515.01
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 8,144.96
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 976.88
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 140.88
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 5,142.95
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 245.29
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 362.69
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 2,496.49
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 390.61
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 32.07
714780	HILLYARD INC MINNEAPOLIS	SUPPLIES	11/20/2024	\$ 185.89
714781	IRON MOUNTAIN	SVC 9/25-10/22/24	11/20/2024	\$ 1,848.41
714782	LAKESHORE LEARNING MATERIALS	WILLENBRING SUPPLIES	11/20/2024	\$ 37.02
714783	NORCOSTCO INC	SUPPLIES	11/20/2024	\$ 264.20
714784	PEPPER & SON INC., J. W.	WHS DON KRUBSACK BAND OPEN PO PEPPER	11/20/2024	\$ 95.00
714785	REALLY GOOD STUFF	READING INTERVENTION PRIVACY SHIELDS	11/20/2024	\$ 42.74
714786	SCHOOL HEALTH CORP	HEALTH SERVICES - BV AND GW	11/20/2024	\$ 5.30
714786	SCHOOL HEALTH CORP	HEALTH SERVICES SH, OW, WMS	11/20/2024	\$ 3.71
714786	SCHOOL HEALTH CORP	HEALTH SERVICES GL AND WHS	11/20/2024	\$ 0.53
714786	SCHOOL HEALTH CORP	HEALTH SERVICES - MR	11/20/2024	\$ 171.47
714787	TREETOP PUBLISHING	24-25 KINDERGARTEN FALL SUPPLIES	11/20/2024	\$ 324.50
714788	TRIO SUPPLY CO	CSF PACKAGING AND PAPER PRODUCTS CAFE'S	11/20/2024	\$ 1,956.79
714788	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/20/2024	\$ 2,521.19
714789	ULINE SHIPPING SUPPLY	BAGS/PACKAGING FOR CAFE'S	11/20/2024	\$ 154.53
714790	XEROX CORPORATION	NW XEROX B9910	11/20/2024	\$ 1,038.16
714790	XEROX CORPORATION	NW XEROX B7135H2	11/20/2024	\$ 121.90
714791	ALLEGRA PRINT & IMAGING	DSC SIGNS FOR RESTROOM AND PLYMOUTH/TECH	11/26/2024	\$ 236.24
714791	ALLEGRA PRINT & IMAGING	WHS ALLEGRA #176 #10 REGULAR ENVELOPE	11/26/2024	\$ 820.58
714792	BSN SPORTS	WREST UNIFORMS	11/26/2024	\$ 2,224.80
714794	FLINN SCIENTIFIC	MIDDLE SCHOOL NEW COURSE MATERIALS - FORENSICS CO	11/26/2024	\$ 170.55
714794	FLINN SCIENTIFIC	WHS KRISTOPHER NELSON CHEMISTRY SUPPLIES	11/26/2024	\$ 802.99
714794	FLINN SCIENTIFIC	WHS KRISTOPHER NELSON CHEMISTRY SUPPLIES	11/26/2024	\$ 91.84
714794	FLINN SCIENTIFIC	WHS KRISTOPHER NELSON CHEMISTRY SUPPLIES	11/26/2024	\$ 18.48
714795	PEPPER & SON INC., J. W.	WHS DON KRUBSACK BAND OPEN PO PEPPER	11/26/2024	\$ 32.49
714795	PEPPER & SON INC., J. W.	WHS DON KRUBSACK BAND OPEN PO PEPPER	11/26/2024	\$ 12.98
714795	PEPPER & SON INC., J. W.	WHS ELIZA LEWIS OCONNOR OPEN PO JW PEPPER	11/26/2024	\$ 191.32

714796	REALLY GOOD STUFF	WOLK TLS PRIVACY SHIELDS	11/26/2024	\$ 66.48
714797	SCHMITT MUSIC CO	SUPPLIES	11/26/2024	\$ 110.55
714798	SCHOOL HEALTH CORP	HEALTH SERVICES - VARIOUS	11/26/2024	\$ 1.48
714799	SCHOOL SPECIALTY, LLC	ART SUPPLIES	11/26/2024	\$ 1,203.80
714800	STEP SAVER INC	WHS - Salt	11/26/2024	\$ 600.00
714801	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/26/2024	\$ 2,046.62
714801	TRIO SUPPLY CO	HS PACKAGING AND PAPER PRODUCTS CAFE'S	11/26/2024	\$ 2,524.92
714802	ULINE SHIPPING SUPPLY	PTO GRANT- BIKE RACK	11/26/2024	\$ 729.85
242500401	EBERT, JENNIFER	REIMBURSEMENT	11/6/2024	\$ 214.40
242500401	EBERT, JENNIFER	REIMBURSEMENT	11/6/2024	\$ 383.72
242500402	FARRINGTON, ASHLEY	REIMBURSEMENT	11/6/2024	\$ 15.72
242500403	GUISE, AMY	REIMBURSEMENT	11/6/2024	\$ 112.16
242500404	HANIUS ENTERPRISES,LLP	SVCS	11/6/2024	\$ 9,760.73
242500405	HIREQUEST	SVCS	11/6/2024	\$ 22,434.28
242500405	HIREQUEST	SVCS	11/6/2024	\$ 921.60
242500405	HIREQUEST	SVCS	11/6/2024	\$ 1,843.20
242500405	HIREQUEST	SVCS	11/6/2024	\$ 1,152.00
242500405	HIREQUEST	SVCS	11/6/2024	\$ 374.40
242500407	MOTG (MN OFFICE TECHNOLOGY GRP)	SVCS	11/6/2024	\$ 6,268.63
242500407	MOTG (MN OFFICE TECHNOLOGY GRP)	SVCS	11/6/2024	\$ 228.00
242500408	MURRAY, IAN	REIMBURSEMENT	11/6/2024	\$ 96.00
242500409	PARSONS, JEAN	REIMBURSEMENT	11/6/2024	\$ 53.33
242500410	PAUL, IAN	REIMBURSEMENT	11/6/2024	\$ 110.00
242500411	PHONGSAVATH, LAURA	REIMBURSEMENT	11/6/2024	\$ 408.37
242500411	PHONGSAVATH, LAURA	REIMBURSEMENT	11/6/2024	\$ 160.73
242500412	ROSS, ALISON	REIMBURSEMENT	11/6/2024	\$ 16.95
242500413	ROWAN, KAREN	REIMBURSEMENT	11/6/2024	\$ 44.80
242500414	RWAILI, SAAD	REIMBURSEMENT	11/6/2024	\$ 19.00
242500415	STARK, ALEX	REIMBURSEMENT	11/6/2024	\$ 53.48
242500416	SWENSEN, ERIC	REIMBURSEMENT	11/6/2024	\$ 153.16
242500417	ZEECE, YVETTE	REIMBURSEMENT	11/6/2024	\$ 59.23
242500418	BELTING, JONATHAN	REIMBURSEMENT	11/13/2024	\$ 24.79
242500419	BERNDT, AARON	REIMBURSEMENT	11/13/2024	\$ 253.32
242500420	CAPPAUL, CYNTHIA	REIMBURSEMENT	11/13/2024	\$ 154.96
242500421	GARDNER, LUCIA	REIMBURSEMENT	11/13/2024	\$ 45.02
242500422	GOMES PRADA, CARLA	REIMBURSEMENT	11/13/2024	\$ 38.99
242500423	GUSTAFSON, BRAD	REIMBURSEMENT	11/13/2024	\$ 45.49
242500424	HIREQUEST	SVCS	11/13/2024	\$ 230.40
242500424	HIREQUEST	SVCS	11/13/2024	\$ 792.00
242500424	HIREQUEST	SVCS	11/13/2024	\$ 1,152.00
242500425	HODENA, MELISSA	REIMBURSEMENT	11/13/2024	\$ 74.64
242500426	KALLA, KATHLEEN	REIMBURSEMENT	11/13/2024	\$ 23.92
242500427	KLEIN, JERI	REIMBURSEMENT	11/13/2024	\$ 111.22
242500428	KNUDSEN, DOROTHY	REIMBURSEMENT	11/13/2024	\$ 83.30
242500429	KVAM, JESSICA	REIMBURSEMENT	11/13/2024	\$ 49.94
242500430	LAHTI, AMBER	REIMBURSEMENT	11/13/2024	\$ 135.48
242500431	LANKFORD, LYNDA	REIMBURSEMENT	11/13/2024	\$ 69.88
242500431	LANKFORD, LYNDA	REIMBURSEMENT	11/13/2024	\$ 98.22
242500432	LIN, YIDAN	REIMBURSEMENT	11/13/2024	\$ 37.59
242500433	LINDQUIST, LAURIE	REIMBURSEMENT	11/13/2024	\$ 32.16
242500434	MAMOIKINA, IULIA	REIMBURSEMENT	11/13/2024	\$ 94.99
242500435	MJAANES, REUBEN	REIMBURSEMENT	11/13/2024	\$ 173.99
242500436	NIELSEN, CLAIRE	REIMBURSEMENT	11/13/2024	\$ 102.38
242500437	OLSON, ERICA	REIMBURSEMENT	11/13/2024	\$ 11.96
242500437	OLSON, ERICA	REIMBURSEMENT	11/13/2024	\$ 48.84
242500438	PETERSON, JULIE	REIMBURSEMENT	11/13/2024	\$ 56.35
242500438	PETERSON, JULIE	REIMBURSEMENT	11/13/2024	\$ 49.71
242500439	POTTER, MEGHAN	REIMBURSEMENT	11/13/2024	\$ 436.84
242500440	RUCHTI, JULIE	REIMBURSEMENT	11/13/2024	\$ 74.57
242500441	SAGEDAHL, MICHELLE	REIMBURSEMENT	11/13/2024	\$ 269.68
242500442	SAMARASINGHE, DEEPANI	REIMBURSEMENT	11/13/2024	\$ 25.00
242500443	SCHWECKE, MARIAH	REIMBURSEMENT	11/13/2024	\$ 179.96
242500444	SOHONI, GANGADHAR	REIMBURSEMENT	11/13/2024	\$ 34.84
242500445	SWENSON, KYLE	REIMBURSEMENT	11/13/2024	\$ 64.28
242500446	TISDELL, MENG	REIMBURSEMENT	11/13/2024	\$ 41.69
242500447	VLACH, MONICA	REIMBURSEMENT	11/13/2024	\$ 244.84
242500448	YEN, YUKIMI	REIMBURSEMENT	11/13/2024	\$ 159.00
242500449	ALLEN, STEPHANIE	REIMBURSEMENT	11/20/2024	\$ 69.88
242500450	ANDERSEN-LAWRANCE, CAROL	REIMBURSEMENT	11/20/2024	\$ 16.45
242500451	BELLINO, ANGELLA	REIMBURSEMENT	11/20/2024	\$ 28.41
242500452	BLANKENSHIP, PENNY	REIMBURSEMENT	11/20/2024	\$ 228.34
242500453	COLDWELL, JOSEPH	REIMBURSEMENT	11/20/2024	\$ 59.90
242500453	COLDWELL, JOSEPH	REIMBURSEMENT	11/20/2024	\$ 66.13
242500453	COLDWELL, JOSEPH	REIMBURSEMENT	11/20/2024	\$ 51.66
242500454	DENEUI, SARAH	REIMBURSEMENT	11/20/2024	\$ 828.71
242500455	DRISCOLL, EMMA	REIMBURSEMENT	11/20/2024	\$ 13.87
242500456	ELMHIRST, DAVID	REIMBURSEMENT	11/20/2024	\$ 47.94

242500457	GULSVIG, ERIK	REIMBURSEMENT	11/20/2024	\$	38.11
242500458	HAGEN, LEAH	REIMBURSEMENT	11/20/2024	\$	17.15
242500459	JIRELE, JESSICA	REIMBURSEMENT	11/20/2024	\$	186.19
242500460	KRAMME, ALEXANDRA	REIMBURSEMENT	11/20/2024	\$	44.22
242500461	LAGERQUIST, SARAH	REIMBURSEMENT	11/20/2024	\$	32.44
242500461	LAGERQUIST, SARAH	REIMBURSEMENT	11/20/2024	\$	60.71
242500462	LARSON, PAIGE	REIMBURSEMENT	11/20/2024	\$	10.72
242500463	LEE, TORI	REIMBURSEMENT	11/20/2024	\$	98.83
242500463	LEE, TORI	REIMBURSEMENT	11/20/2024	\$	18.02
242500463	LEE, TORI	REIMBURSEMENT	11/20/2024	\$	66.46
242500463	LEE, TORI	REIMBURSEMENT	11/20/2024	\$	112.16
242500463	LEE, TORI	REIMBURSEMENT	11/20/2024	\$	125.22
242500463	LEE, TORI	REIMBURSEMENT	11/20/2024	\$	10.79
242500464	MADER, MICHELE	REIMBURSEMENT	11/20/2024	\$	65.46
242500465	MOTG (MN OFFICE TECHNOLOGY GRP)	SVCS	11/20/2024	\$	160.78
242500466	NOELTING, MELANIE	REIMBURSEMENT	11/20/2024	\$	27.74
242500466	NOELTING, MELANIE	REIMBURSEMENT	11/20/2024	\$	68.94
242500466	NOELTING, MELANIE	REIMBURSEMENT	11/20/2024	\$	34.71
242500466	NOELTING, MELANIE	REIMBURSEMENT	11/20/2024	\$	79.80
242500466	NOELTING, MELANIE	REIMBURSEMENT	11/20/2024	\$	46.10
242500467	OLSON, BRADLEY	REIMBURSEMENT	11/20/2024	\$	219.76
242500467	OLSON, BRADLEY	REIMBURSEMENT	11/20/2024	\$	184.16
242500468	PESZNEKER, TONY	REIMBURSEMENT	11/20/2024	\$	640.21
242500469	PRONDZINSKI, JEFF	REIMBURSEMENT	11/20/2024	\$	134.00
242500470	RANDALL, AMANDA	REIMBURSEMENT	11/20/2024	\$	375.00
242500471	RIDLEY, SARA	REIMBURSEMENT	11/20/2024	\$	106.53
242500472	RUCHTI, STEVEN	REIMBURSEMENT	11/20/2024	\$	42.08
242500473	SCHUMAKER-SANDERS, JEANETT	REIMBURSEMENT	11/20/2024	\$	94.47
242500473	SCHUMAKER-SANDERS, JEANETT	REIMBURSEMENT	11/20/2024	\$	91.39
242500474	SHANNON-ANDERSON, KARI	REIMBURSEMENT	11/20/2024	\$	62.58
242500475	THAO, JONPA	REIMBURSEMENT	11/20/2024	\$	71.76
242500476	WOLD, ANNE-MARIE	REIMBURSEMENT	11/20/2024	\$	35.00
242500477	WORTMAN, ELIZABETH	REIMBURSEMENT	11/20/2024	\$	108.67
242500478	ZEECE, YVETTE	REIMBURSEMENT	11/20/2024	\$	76.65
242500479	BAKER, HEATHER	REIMBURSEMENT	11/26/2024	\$	15.98
242500480	BARTELS, CHAD	REIMBURSEMENT	11/26/2024	\$	256.63
242500481	BEJARIN, KRISTIAN	REIMBURSEMENT	11/26/2024	\$	29.90
242500482	CURREN, SARAH	REIMBURSEMENT	11/26/2024	\$	250.00
242500483	ERICKSON, KRISTIN	REIMBURSEMENT	11/26/2024	\$	143.51
242500483	ERICKSON, KRISTIN	REIMBURSEMENT	11/26/2024	\$	220.30
242500484	FROEHLING, BENJAMIN	REIMBURSEMENT	11/26/2024	\$	129.57
242500485	GENGLER, SCOTT	REIMBURSEMENT	11/26/2024	\$	131.72
242500486	GITCH, MARK	REIMBURSEMENT	11/26/2024	\$	27.96
242500487	HANSEN, ANDREW	REIMBURSEMENT	11/26/2024	\$	148.32
242500488	HAWKINS, MOLLY	REIMBURSEMENT	11/26/2024	\$	37.45
242500489	HIREQUEST	SVCS	11/26/2024	\$	1,152.00
242500490	HODENA, MELISSA	REIMBURSEMENT	11/26/2024	\$	39.60
242500491	JACOBS, DONNA	REIMBURSEMENT	11/26/2024	\$	84.22
242500492	JOHNSON, ANN	REIMBURSEMENT	11/26/2024	\$	105.96
242500493	JOHNSON, JERI	REIMBURSEMENT	11/26/2024	\$	123.01
242500494	LAGERQUIST, SARAH	REIMBURSEMENT	11/26/2024	\$	103.82
242500495	MAVO SYSTEMS, INC	SVCS	11/26/2024	\$	9,106.70
242500496	MCKASY, MARY	REIMBURSEMENT	11/26/2024	\$	126.58
242500497	MENK, JULIE	REIMBURSEMENT	11/26/2024	\$	68.37
242500497	MENK, JULIE	REIMBURSEMENT	11/26/2024	\$	44.09
242500498	MISURACO, NICOLE	REIMBURSEMENT	11/26/2024	\$	209.56
242500500	MOTG (MN OFFICE TECHNOLOGY GRP)	SVCS	11/26/2024	\$	4,773.78
242500500	MOTG (MN OFFICE TECHNOLOGY GRP)	SVCS	11/26/2024	\$	228.00
242500501	PENNINGTON, MEGAN	REIMBURSEMENT	11/26/2024	\$	98.42
242500502	ROHRICH, KAREN	REIMBURSEMENT	11/26/2024	\$	24.68
242500503	STAHL, MARLA	REIMBURSEMENT	11/26/2024	\$	91.46
242500504	SWENSEN, ERIC	REIMBURSEMENT	11/26/2024	\$	50.00
242500505	TOMBERS, TOBINA	REIMBURSEMENT	11/26/2024	\$	356.24
242500506	WILLIAMS, ROSS	REIMBURSEMENT	11/26/2024	\$	23.23
242500507	WOLD, ANNE-MARIE	REIMBURSEMENT	11/26/2024	\$	263.78
242500507	WOLD, ANNE-MARIE	REIMBURSEMENT	11/26/2024	\$	99.83
242500507	WOLD, ANNE-MARIE	REIMBURSEMENT	11/26/2024	\$	50.45
				<b>Total Value of Checks Issued</b>	<b>\$ 12,395,610.25</b>

# 2024-25 School Year Wire, EFT & ACH Activity



For the Month Ended October 31, 2024

Excellence. For each and every student.

From	To	Description	Date	Amount
US Bank - Checking	US Bank - Payroll	District Payroll	Multiple	\$ 6,926,478.39
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	10/1/2024	1,204,259.87
US Bank - Checking	Internal Revenue Service	Federal Payroll Taxes	10/16/2024	1,210,031.81
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	10/1/2024	204,730.49
US Bank - Checking	Minnesota Department of Revenue	State Payroll Taxes	10/16/2024	205,945.85
US Bank - Checking	Delta Dental	Dental Claims	Multiple	109,582.21
US Bank - Checking	Wells Fargo Commercial Card	Purchase Card Program	10/4/2024	79,085.62
US Bank - Checking	Further	Flex Benefits	Multiple	148,119.81
US Bank - Checking	Payroll Vendors (TRA, EBC, MSRS, etc.)	Electronic Payments	Multiple	1,249,442.50
US Bank - Checking	District Employees	Expense Reimbursements	Multiple	56,278.20
US Bank - Checking	Commerce Bank	Electronic Accounts Payable	Multiple	188,303.96
US Bank - Checking	Minnesota Department of Revenue	Sales & Use Tax Payment	10/16/2024	4,225.00
US Bank - Checking	Edutrack, Alerus, Eleyo, RevTrack	Electronic Payment Fees	Multiple	33,552.63
US Bank - Checking	United Healthcare	Health Claims	Multiple	1,294,044.18
US Bank - Checking	Med Impact	Health Claims	Multiple	455,817.02
US Bank - Checking	Minnesota School District Liquid Asset Fund	Service Fee	10/15/2024	387.38
<b>Total Wires, EFTs, and ACHs</b>				<b>\$ 13,370,284.92</b>



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Approval of Agenda and Consent Agenda Items

**ITEM:** Human Resource Recommendations

**COMMENTS BY:** Stacie Vos, Executive Director of Human Resource Services

Attached are the recommendations regarding personnel actions including: employment, separations and leaves of absence.

**Recommended Action:** Approve the Human Resource actions as recommended in the attachment.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_ **38** \_\_\_\_\_

**HUMAN RESOURCES RECOMMENDATIONS - Consent Agenda - December 9, 2024**

**EMPLOYMENT**

<b>Name</b>	<b>Position</b>	<b>Location</b>	<b>Start Date</b>
Karis Kupinski	Paraprofessional	High School	11/11/2024
Brandon Rogers	Custodian	Central Services	11/13/2024
Klaus Schumacher	Paraprofessional	High School	11/18/2024
Yeliz Yarasik	Paraprofessional	Gleason Lake	11/12/2024
Justina DeLuca	Paraprofessional	Central Middle	11/13/2024
Tobias Gjevre	Paraprofessional	East Middle	11/12/2024
Lesia Newbern	Preschool	North Woods	11/18/2024
Allison Conrady	Paraprofessional	Oakwood	11/18/2024
Shirley Ross	Administrative Professional	District Service Center	11/25/2024
Brenda Nikunen	Preschool	Early Learning School	11/25/2024
Roy Coffin	Paraprofessional	Sunset Hill	11/25/2024
Whitney Barkley	Paraprofessional	East Middle	12/2/2024
Rebecca Markham	Paraprofessional	Early Learning School	11/25/2024
Wendy Tormanen	Paraprofessional	Community Ed	12/2/2024
Sneha Uttarwar	Paraprofessional	Early Learning School	11/25/2024
Jennifer Ruffcorn	Paraprofessional	Oakwood	12/2/2024
Lucas Dawson	Wayzata Kids	Birchview	12/2/2024
Anna Koivukangas	Paraprofessional	North Woods	11/26/2024
Miriana Michaels	Paraprofessional	High School	12/2/2024
Julie Eshenaur	Paraprofessional	Sunset Hill	12/2/2024
Sara Lentz	Teacher	Oakwood	12/12/2024
Xee Thao	Custodian	High School	12/16/2024
Mark Erickson	Paraprofessional	High School	12/9/2024
Jessica Ore	Wayzata Cafes	High School	12/10/2024
Amanda Parker	Wayzata Cafes	Central Services	12/10/2024
Gabriel Bunch	Wayzata Cafes	High School	12/9/2024
Colette Barts Anderson	Wayzata Kids	Oakwood	12/4/2024

**CONTRACT MODIFICATION**

<b>Name</b>	<b>Position</b>	<b>Location</b>	<b>Modification</b>	<b>Date</b>
Abigail Genise	Teacher	High School	End date changed from 1/24/25 to 6/9/25	
Silvana Perez Aviles	Wayzata Kids	Sunset Hill	Contract Ended	12/2/2024
Paige Olson	Wayzata Kids	Sunset Hill	Contract Ended	12/2/2024

LEAVE OF ABSENCE				
Name	Position	Location	Leave Date	
Caitlin Hartos	Teacher	Sunset Hill Elementary School	11/22/24 - 12/20/24	
Alexandra White	Special Education Teacher	North Woods Elementary School	3/11/25 - 6/6/25	
Korey Riley	Special Education Teacher	Gleason Lake Elementary School	4/22/25 - 6/6/25	
RESIGNATION				
Name	Position	Location	Resign Date	
Lisa Bahma	Preschool	Meadow Ridge	11/26/2024	
Kylie Johnson	Paraprofessional	Sunset Hill	12/20/2024	
Jennifer Ruffcorn	Wayzata Kids	North Woods	11/29/2024	
Andrea Cegla	Paraprofessional	Central Middle	12/20/2024	
Yidan Lin	Preschool	Early Learning School	12/6/2024	
RETIREMENT				
Name	Position	Location	Retirement Date	
Rahima Majumdar	Wayzata Kids	Birchview	11/27/2024	
EXTRA ASSIGNMENTS				
Name	Position	Location	Assignment	Date
Scott Tordeur	Tech Ed Teacher/CTE Coordinator	WHS	Extra Section Pay	9/3/24
Daniel Dobson	Science Teacher	WHS	Extra Section Pay	1/27/25
Jorun Hamre	Business Teacher	WHS	Extra Section Pay	1/27/25
Pegge Fox	Business Teacher	WHS	Extra Section Pay	1/27/25
Wendy Sorrentino	SPSVC Teacher	WHS	Extra Duty Pay	10/21/24
James Randall	Physical Education Teacher	Sunset Hill	Extra Section Pay	11/11/2024



**Board of Education**

Regular Meeting –December 9, 2024

**AGENDA SECTION:** Approval of Agenda and Consent Agenda Items

**ITEM:** University Agreements

**COMMENTS BY:** Stacie Vos, Executive Director, Human Resource Services

**1. University Agreements for Student Teaching/Internship Placement**

It is recommended that the Board approve the following agreements, supporting the placement of Student Teachers/Clinical Experience Students from the identified universities during the established time period:

- MN State University- Nursing and Allied Health

**Recommended Action:** Approve the 2024-2025 University Student Teaching/Internship Agreements as recommended.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_ 41



# NURSING AND ALLIED HEALTH CLINICAL AFFILIATION MEMORANDUM OF AGREEMENT

This Agreement is entered into between the State of Minnesota, acting through its **Board of Trustees of the Minnesota State Colleges and Universities (Minnesota State)**, on behalf of Winona State University (hereinafter “College/University”) and Wayzata Public Schools District 284, 13305 12<sup>th</sup> Avenue North, Plymouth, Minnesota 55441 (hereinafter “Facility”).

This Agreement and any amendments and supplements thereto, shall be interpreted pursuant to the laws of the State of Minnesota.

## WITNESSETH THAT:

WHEREAS, the College/University has established a Practical Nursing Program, Nursing Assistant Program, Associate Degree Program in Nursing, Baccalaureate Program in Nursing, Baccalaureate Program in Nursing for Registered Nurses, Nurse Refresher Program, Graduate Programs in Nursing and other allied health programs including but not limited to: Health, Exercise and Rehabilitative Sciences (i.e., Athletic Training, Clinical Exercise Science, Movement Science, Strength and Conditioning, Exercise Science, Public Health and Health Education); Recreation, Tourism and Therapeutic Recreation; Social Work (Bachelor and Master); Healthcare Leadership and Administration for qualified students preparing for or engaged in nursing and other allied health careers; and

WHEREAS, the Board of Trustees of Minnesota State is authorized by Minnesota Statutes, Chapter 136F to enter into Agreements regarding academic programs and has delegated this authority to the College/University; and

WHEREAS, the Facility has suitable clinical facilities in general nursing and allied health for the educational needs of the nursing and allied health programs(s) of the College/University; and

WHEREAS, it is in the general interest of the Facility to assist in educating persons to be qualified or better qualified nursing and allied health personnel; and

WHEREAS, the College/University and the Facility are desirous of cooperating to furnish a clinical experience program for students of nursing and allied health programs enrolled at the College/University; and

NOW, THEREFORE, it is mutually agreed by and between the College/University and the Facility:

## **1. COLLEGE/UNIVERSITY RESPONSIBILITIES**

- a. The College/University, which is accredited by the Higher Learning Commission, is responsible for offering one or more of the following programs: a Practical Nursing Program; a Nursing Assistant Program; an Associate Degree Program in Nursing; a Baccalaureate Program in Nursing; a Baccalaureate Program for Registered Nurses; a Nurse Refresher Program and/or Graduate Programs in Nursing. Allied health programs include but are not limited to: Health, Exercise and Rehabilitative Sciences (i.e., Athletic Training, Clinical Exercise Science, Movement Science, Strength and Conditioning, Exercise Science, Public Health and Health Education); Recreation, Tourism and Therapeutic Recreation; Social Work (Bachelor and Master); Healthcare Leadership and Administration. Each program shall be: 1) approved by the Minnesota Board of Nursing; and or 2) approved by the Minnesota Department of Health, and or, 3) if applicable, by another required accreditation body.
- b. The College/University will supervise its students during the clinical experience program at the Facility, unless otherwise agreed to in writing by the parties. For nursing, the College/University will provide its nursing faculty to effectively implement the clinical experience program at the Facility. The College/University will provide at least one nursing faculty member for approximately every ten (10) students while the students are in the clinical experience program at the Facility. The College/University faculty so assigned will hold current R.N. licensure valid in the State of Minnesota.
- c. The College/University faculty will be responsible for planning, directing and evaluating the students' learning experiences. The College/University faculty will attend the Facility's orientation for clinical experience instructors as deemed necessary by the College/University and the Facility.
- d. The College/University will provide the Facility, at its request, with objectives for the clinical experience program. Implementation of those objectives will be accomplished by the College/University in cooperation with the Facility's designated representative.
- e. The College/University will provide the Facility with a list of the students who are participating in the clinical experience program, the units within the Facility where they are assigned, and the dates of each student's participation in the program.
- f. The College/University will inform its faculty and students of the Facility's policies and regulations which relate to the clinical experience program at the Facility.
- g. The College/University will inform its faculty and the students who are participating in the clinical experience program that they are encouraged to carry their own health insurance and are responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.

- h. The College/University will maintain a record of students' health examinations and current immunizations and shall obtain students' permission to submit data regarding their health status to the Facility.
- i. The College/University agrees and represents that it will require all students and faculty to have completed a background study conducted in accordance with Minnesota Statutes Chapter 245C, Human Services Background Studies, as a pre-condition to participation in the clinical experience. The College/University will not assign a student or faculty member to the Facility if their background study documents are ineligible to have direct contact with Facility's patients or residents under applicable law or regulations. If requested, the College/University shall provide the Facility with documentation regarding the completion or results of the background study pursuant to the written consent of the subject.

## 2. FACILITY RESPONSIBILITIES

- a. The Facility will maintain current accreditation by the Joint Commission on Accreditation of Health Care Organizations (d/b/a "The Joint Commission") or any other appropriate and required accrediting body.
- b. The Facility is responsible for the safety and quality of care provided to its patients by the students who are participating in the clinical experience program at the Facility. In order to effectively fulfill that duty, it is agreed that Facility has ultimate control over all persons involved in the program and may immediately terminate the participation in the program of any of the students enrolled in the program where an emergency exists involving health and safety; and in all other (non-emergency) instances, Facility shall consult with the College/University before taking any action to terminate the participation of a student.
- c. The Facility will provide the College/University with a copy of its policies and regulations which relate to the clinical experience program.
- d. The Facility will permit the College/University faculty and students to use its patient care and patient service facilities for clinical instruction according to a mutually approved plan.
- e. The Facility will allow a reasonable amount of Facility staff time for orientation and joint conferences with the College/University faculty, for planning with the College/University faculty, and for such other assistance as shall be mutually agreeable.
- f. When available, physical space such as offices, conference rooms, and classrooms of the Facility may be used by the College/University faculty and students who are participating in the clinical experience program.
- g. The College/University faculty and students participating in the clinical experience program will be permitted to use the Facility's library in accordance with the Facility's policies.
- h. The Facility will make locker or cloak room facilities available for the College/University faculty and students during assigned clinical experience program hours. These facilities may be shared by other faculty and students.

- i. The Facility assumes no responsibility for the cost of meals, uniforms, housing, parking or health care of the College/University faculty and students who are participating in the clinical experience program. The Facility will permit the College/University faculty and students who are participating in the clinical experience program to use any cafeteria on the same basis as employees of the Facility. The Facility will permit the College/University faculty to use Facility parking spaces under the same policies governing Facility personnel.
- j. The Facility recognizes that it is the policy of the College/University to prohibit discrimination and ensure equal opportunities in its educational programs, activities, and all aspects of employment for all individuals regardless of race, sex, color, creed, religion, gender identity, gender expression, national origin, sexual orientation, veteran status, marital status, age, disability, status with regard to public assistance, familial status, membership or activity in a local human rights commission or inclusion in any group or class against which discrimination is prohibited by federal, state, or local laws and regulations. The Facility agrees to adhere to this policy in implementing this Agreement.
- k. **AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**  
The Facility agrees that in fulfilling the duties of this Agreement, the Facility is responsible for complying with the American with Disabilities Act, 42 U.S.C. Chapter 12101 et seq., and any regulations promulgated to the Act at the Facility. The College/University is not responsible for issues or challenges related to compliance with the ADA at the Facility beyond its own routine use of facilities, services and other areas covered by the ADA.

### 3. MUTUAL RESPONSIBILITIES

- a. The College/University and the Facility assume joint responsibility for the orientation of the College/University faculty to Facility policies and regulations before the College/University assigns its faculty to the Facility.
- b. **Health Insurance Portability and Accountability Act (HIPAA).** Solely for the purposes of defining the students' and faculty roles in relation to the use and disclosure of the Facility's protected health information, the College/University and faculty engaged in activities pursuant to this Agreement are members of the Facility workforce, as that term is defined in 45 CFR 160.103. The College/University students and faculty are not, and shall not be construed to be, employees of Facility.

The College/University shall cooperate with Facility in complying with its obligations as a HIPAA covered entity, including, but not limited to, complying with its policies and procedures under the HIPAA Privacy Regulations, 45 CFR parts 160 and 164. Prior to placement at Facility, the College/University shall instruct its students and faculty to comply with Facility's policies and procedures governing the use and disclosure of individually identifiable health information.

- c. Personnel of the College/University and the Facility will communicate regarding planning, development, implementation, and evaluation of the clinical experience program. The communication may include but not be limited to:

- i. Communication to familiarize Facility personnel with the clinical experience program's philosophy, goals and curriculum;
  - ii. Communication to familiarize the College/University faculty with the Facility's philosophy, policy and program expectations;
  - iii. Communication to keep both parties and the parties' personnel who are assigned to the clinical experience program informed of changes in philosophy, policies and any new programs which are contemplated;
  - iv. Communication about jointly planning and sponsoring in-service or continuing education programs (if appropriate);
  - v. Communication to identify areas of mutual need or concern;
  - vi. Communication to seek solutions to any problems which may arise in the clinical experience programs; and
  - vii. Communication to facilitate evaluation procedures which may be required for approval or accreditation purposes or which might improve patient care or the nursing curriculum of the College/University.
- d. **INSURANCE.** Each party, at its sole expense and at all times during the term of this Agreement, shall secure and maintain the following insurances (or comparable coverage under a program of self-insurance) covering itself and its employees who perform any work, duties or obligations in connection with this Agreement.
- i. **Commercial General Liability Insurance**  
The College/University will maintain Commercial General Liability insurance in conformance with the Tort Claims limits set forth in Minn. Stat. 3.736, subd. 4, with limits not less than \$500,000 per person and \$1,500,000 per occurrence for bodily injury and property damage.  
  
The Facility will maintain Commercial General Liability insurance with limits not less than \$2,000,000 per occurrence and \$2,000,000 annual aggregate for bodily injury and property damage.
  - ii. **Professional Liability Insurance**  
The College/University will maintain Professional Liability insurance for participating students (and faculty, if applicable) or cause any student participating in the program to maintain Professional Liability insurance, with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.  
  
The Facility will maintain Professional Liability insurance covering itself and its employees, agents or assigns with limits not less than \$2,000,000 each claim and \$3,000,000 aggregate.  
  
If insurance covered by claims-made policies is discontinued, then extended reporting period coverage must be obtained and evidence of such coverage shall be provided to the other party.
  - iii. **Additional Conditions:**  
An Umbrella or Excess Liability insurance policy may be used to supplement the Facility's policy limits to satisfy the full policy limits required by the Agreement.

Each party shall provide the other party upon request certificates of insurance or self-insurance evidencing the required coverage.

If Facility receives a cancellation notice from an insurance carrier affording coverage herein, Facility agrees to notify the State of Minnesota within five (5) business days with a copy of the cancellation notice, unless Facility's policy(ies) contain a provision that coverage afforded under the policy(ies) will not be cancelled without at least thirty (30) days' advance written notice to the College/University.

Each party, at its sole expense, shall provide and maintain Workers' Compensation insurance as such party may be required to obtain by law. The College/University is self-insured for Workers' Compensation purposes, and any such insurance extends only to employees of the College/University, not to students.

**4. STUDENT REQUIREMENTS.** The College/University will inform the students of the following:

- a. Each student may be required, as a condition for participation in the clinical experience program, to submit the results of a health examination to the College/University and, if requested, to the Facility, to verify that no health problems exist which would jeopardize student or patient welfare. The health examination may include an update of required immunizations including but not limited to a Mantoux test or chest x-ray and verification of immunity for rubeola and rubella. A list of those students with positive Mantoux or negative rubeola/rubella results may, at the request of the Facility, be provided to the Facility.
- b. Students participating in the clinical experience program shall be encouraged to carry their own health insurance if not provided by the College/University.
- c. Students participating in the clinical experience program shall be responsible for carrying their own professional liability insurance if professional liability insurance is not provided by the College/University.

**5. EMERGENCY MEDICAL CARE & INFECTIOUS DISEASE EXPOSURE**

- a. Any emergency medical care available at the Facility will be available to the College/University faculty and students participating in this experience at the Facility while at the Facility. The College/University faculty and students will be responsible for payment of charges attributable to their individual emergency medical care at either the Facility or the College/University.
- b. Any College/University faculty member or student who is injured or becomes ill while at the Facility will be informed by the College/University and the Facility that they must immediately report the injury or illness to the Facility and receive treatment (if available) at the Facility as a private patient or obtain other appropriate treatment as they choose. Any hospital or medical costs arising from such injury or illness shall be the sole responsibility of the College/University faculty member or student who receives the treatment and not the responsibility of the Facility or the College/University.

- c. The Facility shall follow, for the College/University faculty and students exposed to an infectious disease at the Facility during the clinical experience program, the same policies and procedures which the Facility follows for its employees.
- d. The College/University faculty and students contracting an infectious disease during the period of time they are assigned to or participating in the clinical experience program will be informed by the College/University and the Facility that they must report the fact to their College/University and to the Facility. Before returning to the Facility, such a College/University faculty member or student must submit proof of recovery to the the College/University or Facility, if requested.

## **6. LIABILITY**

Each party agrees that it will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of the other party and the results thereof. The liability of the College/University shall be governed by the Minnesota Tort Claims Act, Minnesota Statutes § 3.736, and other applicable laws.

## **7. TERM OF AGREEMENT**

This Agreement is effective on the later of January 1, 2025, or when fully executed, and shall remain in effect until December 31, 2029. This Agreement will not extend beyond five (5) years from the effective date. No automatic renewal provisions are allowed. This Agreement may be terminated by either party at any time upon one-year written notice to the other party. Termination by the Facility shall not become effective with respect to students then participating in the clinical experience program.

## **8. FINANCIAL CONSIDERATION**

- a. The College/University and the Facility shall each bear their own costs associated with this Agreement and no payment is required by either the College/University or the Facility to the other party, except that, where applicable, the Facility shall pay the tuition and other educational fees of students it places in the clinical experience program.
- b. The Facility is not required to reimburse the College/University faculty or students for any services rendered to the Facility or its patients pursuant to this Agreement.
- c. If applicable, in the event the Facility provides student(s) any paid clinical experiences, such paid experiences, including any employment, tax and other legal obligations (including but not limited to provision of worker's compensation insurance) are solely between the Facility and the student(s). Such arrangements are separate and apart from this Agreement between the College/University and the Facility.

## **9. AMENDMENTS**

Any amendment to this Agreement shall be in writing and signed by authorized officers of each party.

**10. ASSIGNMENT**

Neither the College/University nor the Facility shall assign or transfer any rights or obligations under this Agreement without the prior written consent of the other party.

**11. STATE AUDIT**

The books, records, documents and accounting procedures and practices of the Facility relevant to this Agreement shall be subject to examination by the College/University and the Legislative Auditor.

**12. DATA PRIVACY**

The requirements of Minnesota Statutes § 13.05, subd. 11 apply to this contract. The Facility and the College/University must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the College/University in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the Facility in accordance with this contract. The civil remedies of Minnesota Statutes §13.08 apply to the release of the data referred to in this clause by either the Facility or the College/University.

In the event the Facility receives a request to release the data referred to in this clause, the Facility must immediately notify the College/University. The College/University will give the Facility instructions concerning the release of the data to the requesting party before the data is released.

The parties additionally acknowledge that the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g and 34 C.F.R. 99, apply to the use and disclosure of education records that are created or maintained under this agreement.

- 13. OTHER PROVISIONS:** This agreement is intended to address all health professional programs offered by Winona State University, which includes but is not limited to programs in nursing, graduate nursing, clinical laboratory science, counselor education, social work, health exercise and rehabilitative sciences and recreation tourism and therapeutic recreation. Clinical responsibilities may not apply to non-clinical settings.

The rest of this page intentionally left blank. Signature page to follow.

IN WITNESS WHEREOF, the parties have caused this contract to be duly executed intending to be bound thereby.

**APPROVED:**

**1. FACILITY:**

The Facility certifies that the appropriate person(s) have executed the contract on behalf of Facility as required by applicable articles, by-laws, resolutions, or ordinances.

By (authorized signature and printed name)
Title
Date

By (authorized signature and printed name)
Title
Date

**2. MINNESOTA STATE COLLEGES AND UNIVERSITIES**

By (authorized signature and printed name)	Brian Zeller
Title	Dean – College of Nursing and Health Sciences
Date	

By (authorized signature and printed name)	Julie Furst-Bowe
Title	Interim Provost, Vice President of Academic Affairs
Date	

**3. AS TO FORM AND EXECUTION:**

By (authorized signature and printed name)	Lori Mikl
Title	Director of Legal Affairs
Date	





**BOARD OF EDUCATION**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Truth in Taxation for Taxes Payable in 2025

**ITEM:** Truth in Taxation Requirements and Presentation

**COMMENTS BY:** Scott LeSage, Executive Director, Finance and Operations

**Truth in Taxation – Taxes Payable in 2025**

School districts are required to meet the Truth in Taxation requirements for taxes payable in 2025. While school districts are no longer required to hold a separate Truth in Taxation hearing, they are required to discuss the payable 2025 tax levy and the current year budget at a regularly scheduled school board meeting.

The Truth in Taxation requirements are as follows:

- On or before September 30, 2024, each school district must adopt a proposed 2024 payable 2025 property tax levy and certify and submit it to the county auditor.
- The country auditor mails parcel specific tax notices to each owner in the district.
- The school district is required to discuss the payable 2025 levy and current year budget.
- The public is given time to speak.
- The school board must adopt a final levy by December 30, 2024.

**Recommended Action:** No action at this time. The Board will be asked to approve the levy administrative reports and recommendations later in the board meeting.



# Wayzata Public Schools, ISD 284

## Public Hearing for Taxes Payable in 2025

DECEMBER 9, 2024

PRESENTED BY:

SCOTT LESAGE, MBA, MAcc

EXECUTIVE DIRECTOR, FINANCE & OPERATIONS

# Minnesota State Law Requirements

## A Public Meeting...

- Between November 25th & December 30th
- At 6:00 PM or later
- May be part of regularly scheduled meeting
- Must allow for public comments
- May adopt final levy at same meeting

## ...and Presentation of:

- Current year budget
- Proposed property tax levy

# Hearing Agenda

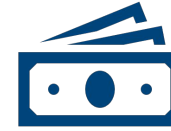
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Background  
Information on  
School Funding



District's Budget



District's Proposed  
Tax Levy for Taxes  
Payable in 2025



Public Comments

# MN Legislature Must Set Funding for Minnesota Public Schools

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Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1

**“UNIFORM SYSTEM OF PUBLIC SCHOOLS.** The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The ***legislature shall make such provisions by taxation or otherwise*** as will secure a thorough and efficient system of public schools throughout the state.”

# As a Result, Funding is Highly Regulated

## State Sets:

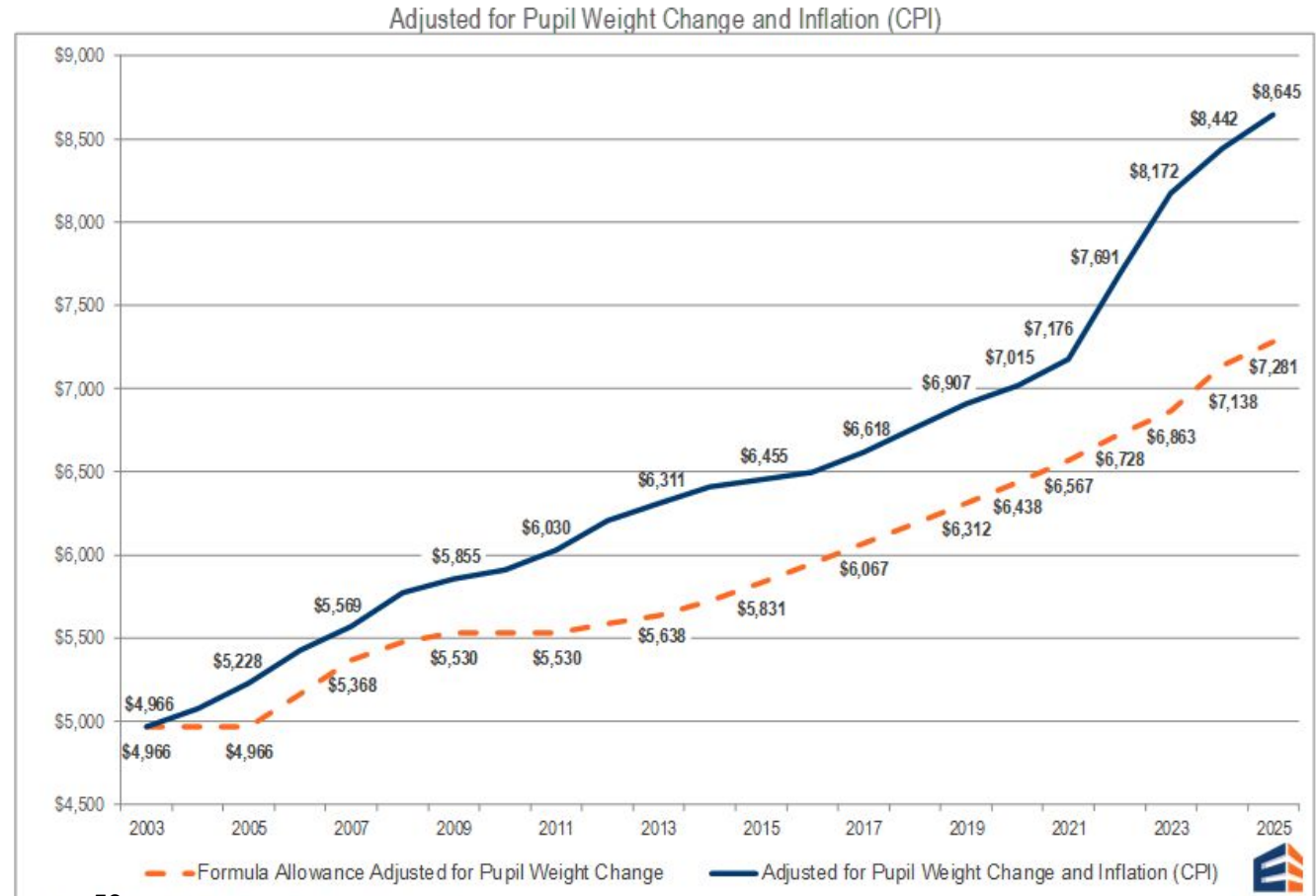
- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Tax policy for local schools
- Maximum authorized property tax levy
  - Districts can levy less, but not more than amount authorized by state, unless approved by voters in November

State also authorizes school board to submit referendums for operating & capital needs to voters for approval

# General Education Formula Allowance, 2003-25

- Funding is since 2002-03, state General Education Revenue formula has not kept pace with inflation
- For Fiscal Year 2023-24, an increase of 4.00% or \$275 over previous year was approved
- For Fiscal Year 2024-25, an increase of 2.00% or \$143 over previous year was approved

Per-pupil allowance for Fiscal Year 2024-25 of \$7,281 would need to increase by another \$1,364 (18.7%) to have kept pace with inflation since 2002-03, resulting in an allowance of \$8,645



58 Source: MCE June 2024 Inflation Estimates and Minnesota Laws 2023

# Formula Allowance

History, current & for FY2024-25 Prelim Budget

## Formula Allowance for FY2024-25:

- The dollar amount per pupil unit used to calculate each district’s basic general education revenue.
- The district received 4% on the formula in FY2023-24 but **that dropped back to 2% for FY2024-25.**

Fiscal Year	Formula Increase	Formula Amount	Formula Increase Amount
FY24	4.0%	\$7,138	\$275
FY25	2.0%	\$7,281	\$143
FY26	2.0% Estimated - Subject to Floor	\$7,427	\$146
FY27	2.17% Estimated	\$7,589	\$162

Table 6: General Education Formula Increases 1989 to 2025

(\$ per Pupil Unit)

Fiscal Year	General Ed Formula Allowance	Statutory Dollar Increase in Formula	Formula Increase Adjusted for Roll-ins and Roll-outs & pupil weight changes	% Increase for Adjusted Formulas	Biennial Adjusted Formula Increases Over Previous Biennium
2025	\$7,281	\$143	\$143	2.0%	6%
2024	\$7,138	\$275	\$275	4.0%	—
2023	\$6,863	\$135	\$135	2.0%	4.45%
2022	\$6,728	\$161	\$161	2.45%	—
2021	\$6,567	\$129	\$129	2.0%	4%
2020	\$6,438	\$126	\$126	2.0%	—
2019	\$6,312	\$124	\$124	2.0%	4%
2018	\$6,188	\$121	\$121	2.0%	—
2017	\$6,067	\$119	\$119	2.0%	4%
2016	\$5,948	\$117	\$117	2.0%	—
2015	\$5,831	\$529	\$105	2.0%	3.5%
2014	\$5,302	\$78	\$78	1.5%	—
2013	\$5,224	\$50	\$50	1.0%	2.0%
2012	\$5,174	\$50	\$50	1.0%	—
2011	\$5,124	\$0	\$0	0.0%	0.0%
2010	\$5,124	\$0	\$0	0.0%	—
2009	\$5,124	\$50	\$50	1.0%	3.0%
2008	\$5,074	\$100	\$100	2.0%	—
2007	\$4,974	\$181	\$191	4.0%	8.1%
2006	\$4,783	\$182	\$182	4.0%	—
2005	\$4,601	\$0	\$0	0.0%	0.0%
2004	\$4,601	\$0	\$0	0.0%	—
2003	\$4,601	\$533	\$104	2.6%	5.3%
2002	\$4,068	\$104	\$104	2.6%	—
2001	\$3,964	\$224	\$157	4.2%	9.2%
2000	\$3,740	\$210	\$167	4.7%	—

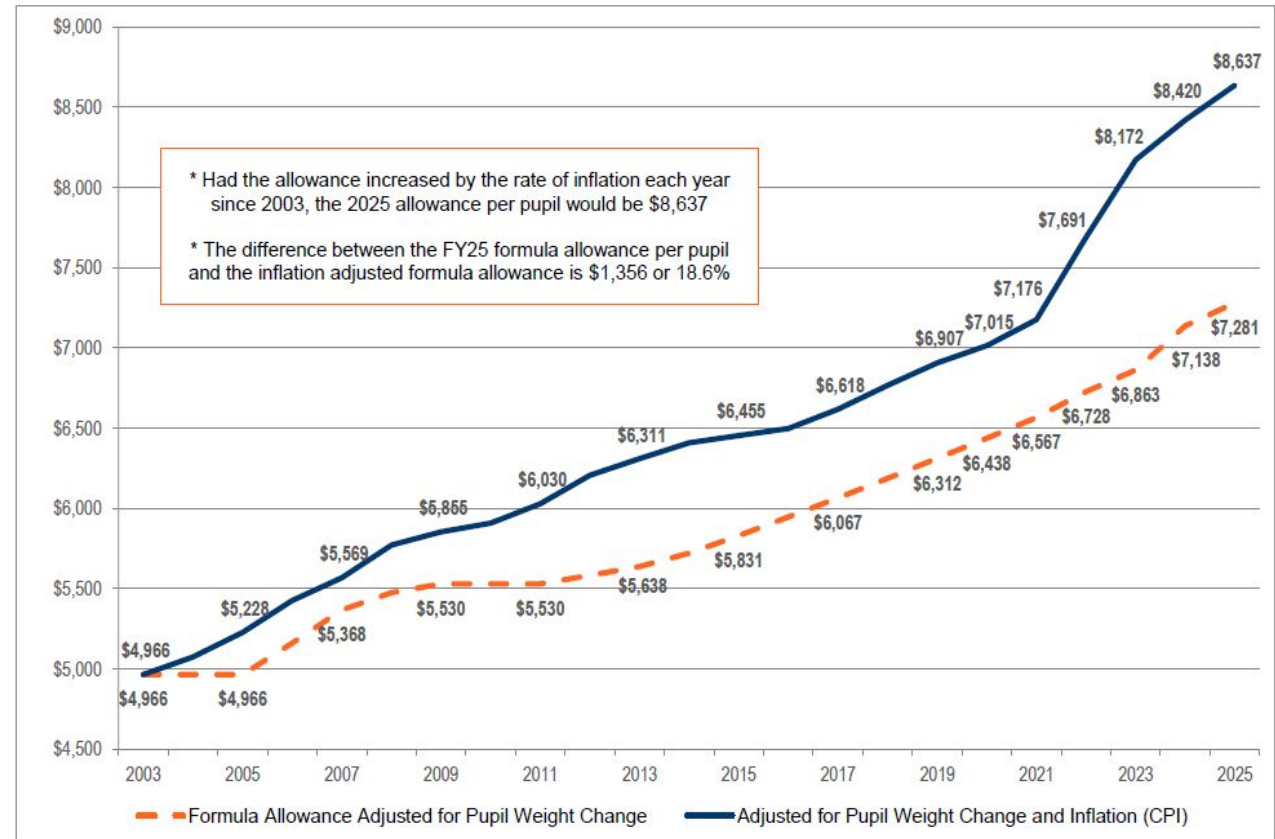
FY26 and FY27, and beyond: actual increase equal to Consumer Price Index Urban (CPI-U) with a floor of 2.00% and cap of 3.00%. CPI-U determined based upon prior two fourth quarter totals. Language including inflationary increases does not prevent future legislatures from additional increases in the formula.

# Impact of the Gen Ed Formula not keeping pace with the rate of inflation

## General Education Formula Allowance, 2003-2025

Adjusted for Pupil Weight Change and Inflation (CPI)

GenEd Formula Allowance if adjust by inflation since 2003:	\$8,637.00
FY2024-25 Actual GenEd Formula Allowance:	\$7,281.00
<b>Difference per pupil:</b>	<b>\$1,356.00</b>
FY2024-25 Estimated Enrollment Projection:	12,684.00
FY2024-25 Actual GenEd Formula Allowance:	\$7,281.00
<b>Estimated Gen Ed Aid Formula Allowance:</b>	<b>\$92,352,204.00</b>
FY2024-25 Estimated Enrollment Projection:	12,684.00
GenEd Formula Allowance if adjust by inflation since 2003:	\$8,637.00
<b>Estimated Gen Ed Aid (if kept pace with inflation):</b>	<b>\$109,551,708.00</b>
Estimated Gen Ed Aid (if kept pace with inflation):	\$109,551,708.00
Estimated Gen Ed Aid Formula Allowance:	\$92,352,204.00
<b>Estimated additional \$ for WPS in FY2024-25:</b>	<b>\$17,199,504.00</b>



60ce: MDE June 2023 Inflation Estimates and Minnesota Laws 2023

## According to MN Department of Education (MDE):

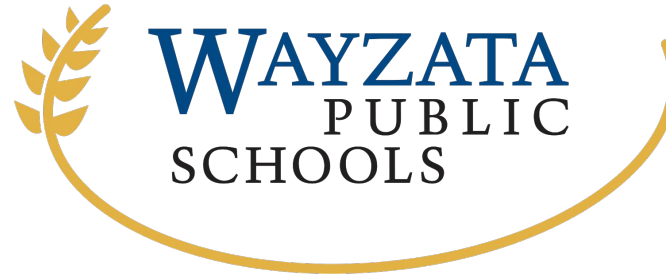
FY 2022 costs of providing programs were underfunded statewide by \$712 million

Even with recent funding, costs will be underfunded by \$408 million statewide by FY 2027



Primary options to bridge funding gap are to cut regular program budgets or increase referendum revenue, most districts have done both

# Underfunding of Special Education



## **FY2024-25 Preliminary Budget(s)**

Approved by the Wayzata School Board on June 24, 2024 at a  
Special School Board Meeting

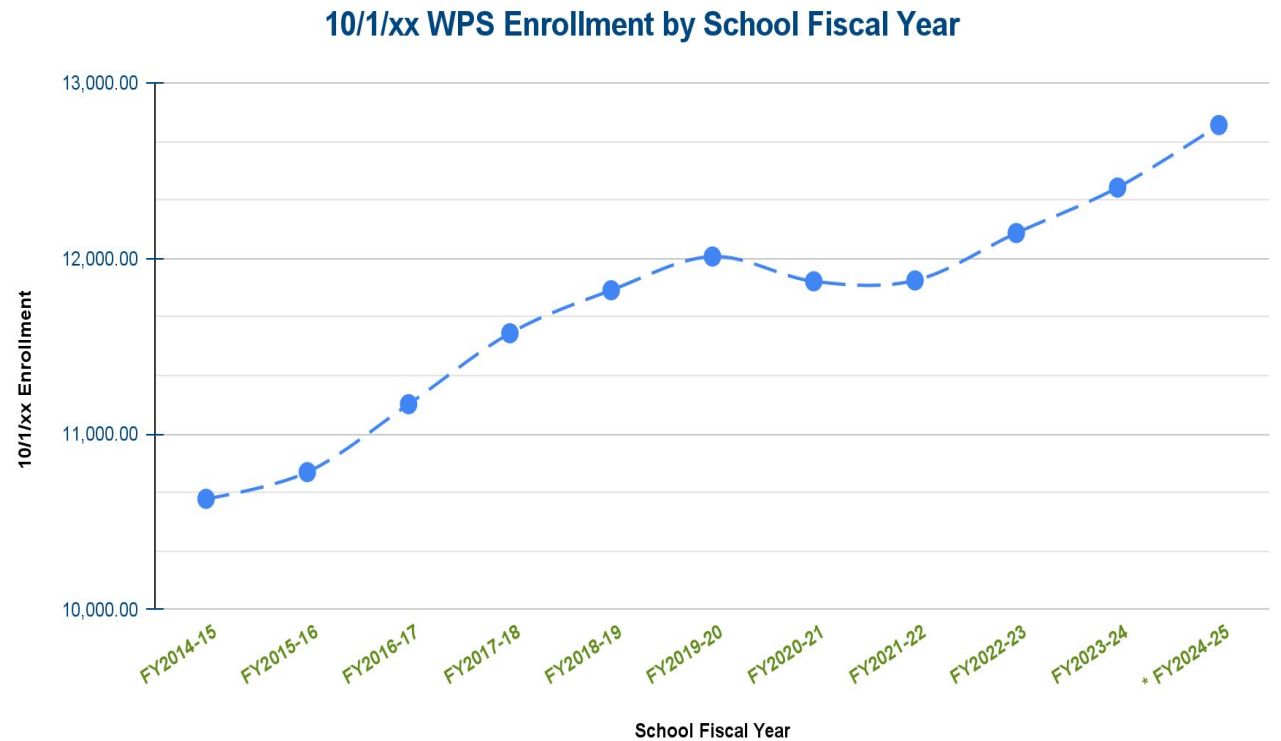


# Important recent historical budget impact factors

# The lasting impacts of the Pandemic & the crucial impact Cost Containment played

Student Enrollment - Tracking Change (MARSS12 Report)		
School Fiscal Year	10/1/xx Enrollment	Change from PY
FY2014-15	10,631.00	
FY2015-16	10,783.00	152.00
FY2016-17	11,170.00	387.00
FY2017-18	11,574.00	404.00
FY2018-19	11,819.00	245.00
FY2019-20	12,011.00	192.00
FY2020-21	11,870.00	(141.00)
FY2021-22	11,875.00	5.00
FY2022-23	12,145.00	270.00
FY2023-24	12,404.00	259.00
* FY2022-25	12,760.00	356.00

**\*Note:** Unofficial 10/1/2024 count until final MARSS in January 2025. Prelim Budget was based on 12,684.



# The lasting impacts of the Pandemic & the crucial impact Cost Containment played

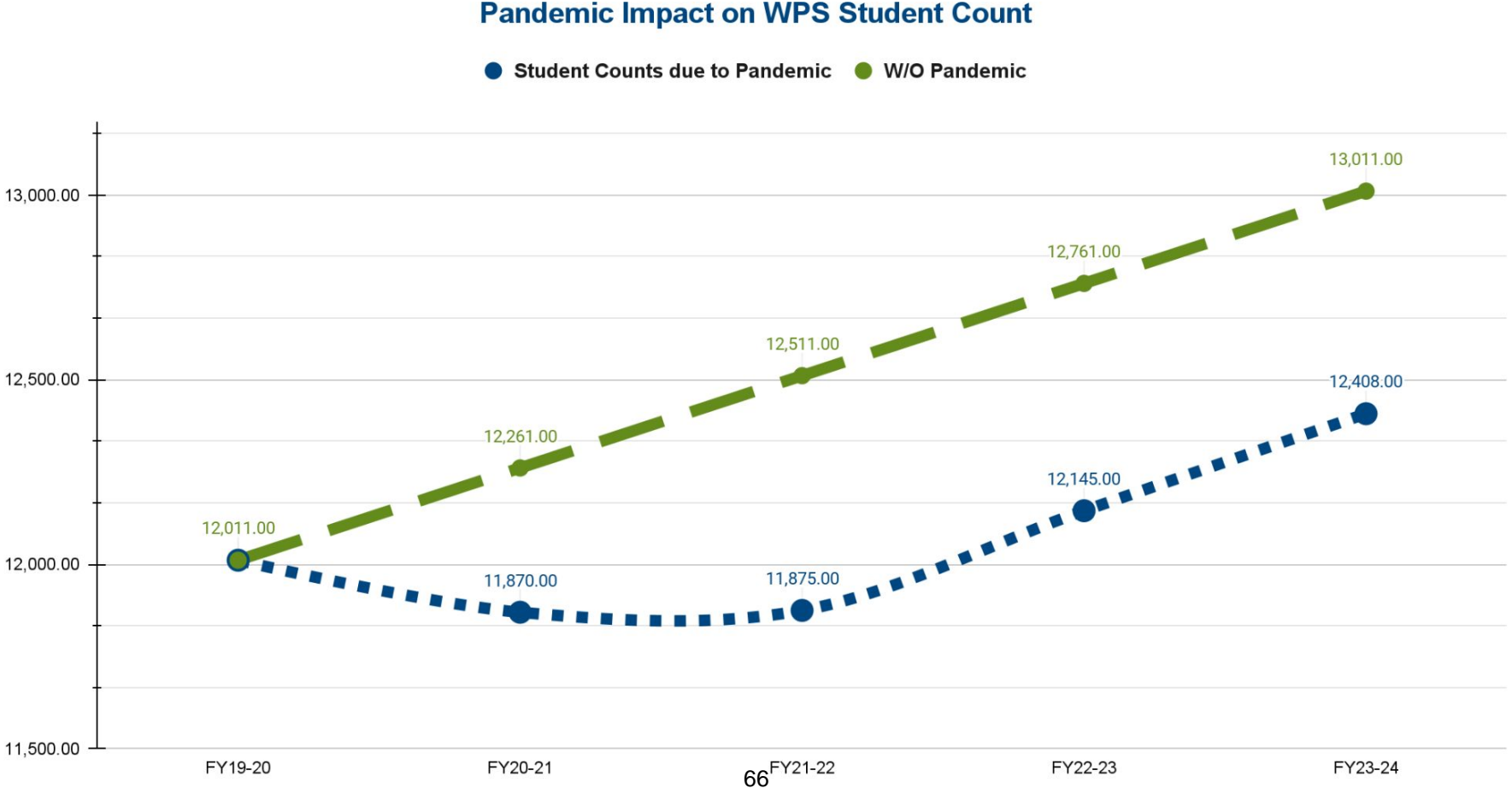
## Showing the unique impact(s) of Pandemic on Enrollment & Revenue at WPS

	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
MARSS 10/1/xx enrollments:	12,011.00	11,870.00	11,875.00	12,145.00	12,408.00	
Estimated annual enrollment increase:		250	250	250	250	
<b>Estimate of where we could have been w/out pandemic:</b>		<b>12,261.00</b>	<b>12,511.00</b>	<b>12,761.00</b>	<b>13,011.00</b>	
= difference of what enrollment would have been versus what actually was:		391.00	636.00	616.00	603.00	
= Revenues district would have had if not for the pandemic:		\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	
= Revenues lost due to decline in enrollment:		\$1,410,000				<b>Estimated Total(s)</b>
<b>Scenario #1 - Estimate: 250 Students each year @\$10K (Aid &amp; Levy):</b>		<b>\$3,910,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$11,410,000</b>
<b>Scenario #2 - Estimate: Revenue WPS would have had w/Aid &amp; Levy (compounding):</b>		<b>\$3,910,000</b>	<b>\$6,360,000</b>	<b>\$6,160,000</b>	<b>\$6,030,000</b>	<b>\$22,460,000</b>

*\*Used an estimated \$10K per student (GenEd Formula & Levy)*

Note: Estimated 12,684 students for FY2024-25 and are now closer to 12,800 students.

# The lasting impacts of the Pandemic & the crucial impact Cost Containment played

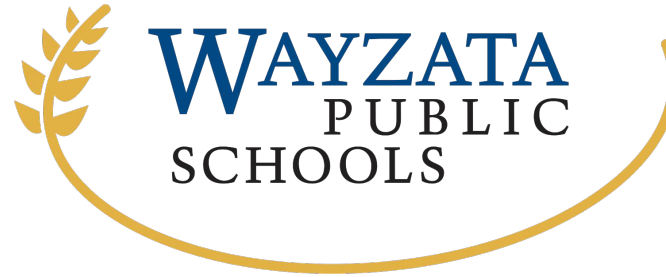


# The lasting impacts of the Pandemic & the crucial impact Cost Containment played

Wayzata Public Schools - Cost Containment	
<i>Data from district website</i>	
School Fiscal Year	Estimated Cost Containment Amount
FY2022-23	\$5,241,020.00
FY2023-24	\$3,152,848.00
FY 2024-25	\$2,610,796.00
<b>Estimated Cost Containment Effort:</b>	<b>\$11,004,664.00</b>

*As a reminder that the amounts above were target/estimated amounts that will obviously vary for a variety of reasons  
 District website: <https://www.wayzataschools.org/district/finance-operations/cost-containment>*

- The Cost Containment planning, implementation, and follow through has allowed the district to slowly get back on its feet after the devastating financial impact the pandemic had on Wayzata Public Schools as shown in previous slides.
- The district has returned to experiencing student growth at pre-pandemic levels which has helped rebound from the financial devastation caused by the enrollment fluctuation from the pandemic.
- Although unpopular and very difficult, by the district and board addressing the financial impact of the pandemic early on, it has put the district in a position to recover and prevented the cuts from being larger.
- Returning to growing enrollment, and even over forecast in the current fiscal year, has helped the recovery as well and helped prevent deeper cost containment.



# **FY2024-25**

# **Preliminary Budgets**

# Government Fund Structure



## General Fund

Used to account for the general operations of the school district. This fund includes salaries and benefits for teachers, principals, custodians, secretaries, paraprofessionals, and administrators; cost of supplies, textbooks, transportation contracts, utilities, repairs, and equipment. This fund is also used for long-term facility maintenance projects of less than \$2,000,000 and for the capital projects (technology) levy.

## Food Service Fund

Used for all expenditures related to operating Wayzata Cafés, including food, salaries, benefits, supplies, and equipment. Food Service revenues typically come primarily from the sale of meals to students and adults. This year, the Minnesota Legislature enacted free meals for all students. State aid now provides a greater portion of revenue.



## Community Services Fund

Used for expenditures related to community education programs such as Early Childhood Family Education, Adult Basic Education, Wayzata Kids (afterschool and summer childcare programs), youth classes and Community Ed programs.

Community Services revenue primarily comes from fees charged for the programs and property tax revenue dedicated to community services.

## Building Construction Fund

Used for expenditures of major building projects. Proceeds from the sale of bonds authorized in an election are placed in this fund. This fund is also used for long-term facility maintenance projects exceeding \$2,000,000.



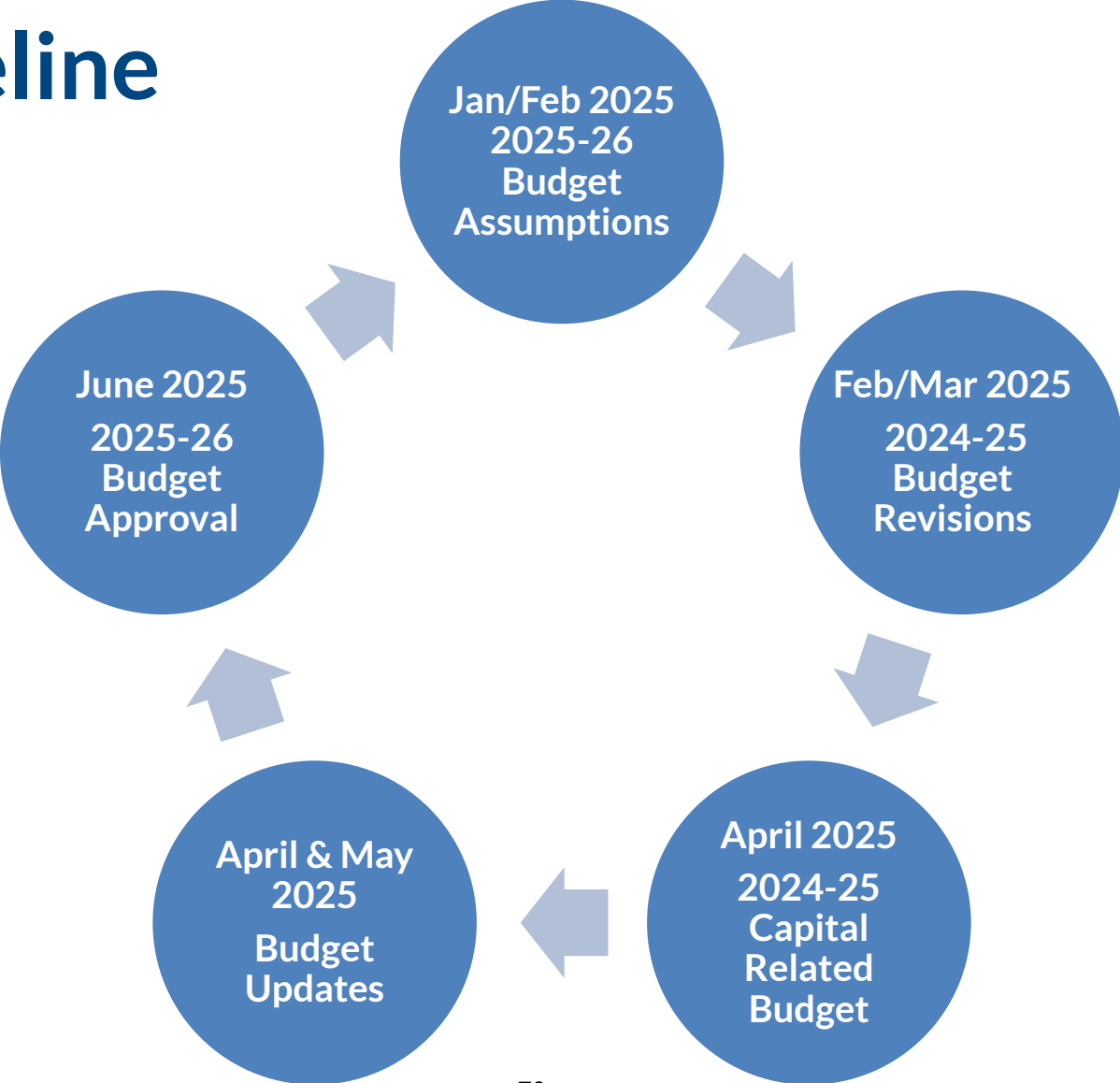
## Debt Service Fund

Used to accumulate and account for resources that fund principal and interest payments on bonds sold to finance construction. These are akin to a homeowner's payments on a mortgage.



= Budgets that are impacted by the levy

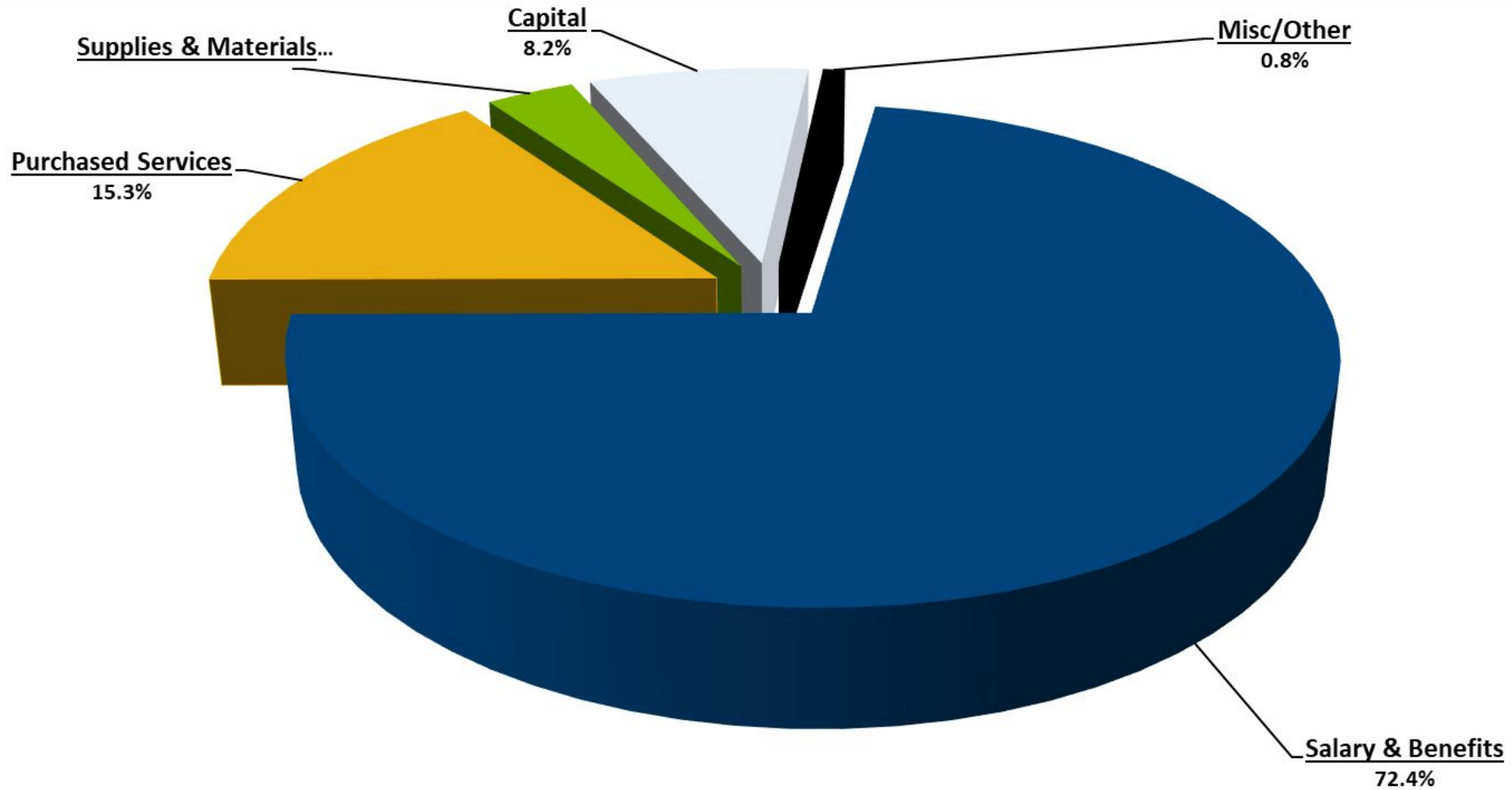
# Budget Timeline



# General Fund – Source of Revenue 2024-25



# General Fund – Expenses 2024-25



## 2024-25 Preliminary Budgets (All Funds)

	2024-25 Preliminary Budget	% of District Budget
<b>Revenue</b>		
General Fund (Fund 01)	\$217,414,163	83.53%
Wayzata Cafes (Fund 02)	\$9,659,332	3.71%
Community Ed (Fund 04)	\$15,162,372	5.83%
Construction (Fund 06)	\$291,000	0.11%
Debt Service (Fund 07)	\$17,741,354	6.82%
<b>Total Revenues</b>	<b>\$260,268,221</b>	<b>100.00%</b>
<b>Expenditures</b>		
General Fund (Fund 01)	\$220,277,700	82.53%
Wayzata Cafes (Fund 02)	\$9,576,910	3.59%
Community Ed (Fund 04)	\$15,043,565	5.64%
Construction (Fund 06)	\$4,500,000	1.69%
Debt Service (Fund 07)	\$17,511,400	6.56%
<b>Total Expenditures</b>	<b>\$266,909,575</b>	<b>100.00%</b>
<b>Revenue over Expenditures:</b>	<b>-\$6,641,354</b>	

\* General Fund (Fund 01) includes negative \$5.4M adjustment

73

\* Construction (Fund 06) is a planned spend down of the Abatement Bonds

# FY2024-25 General Fund Budget (Fund 01)

## All areas included (LTFM Adjustment)

### General Fund Information:

The General Fund contains all revenue and expenses for the general, day-to-day operations of the school district. This includes salaries and benefits for teachers, administrators, custodians, administrative professionals, and para-professionals; instructional supplies, technology, transportation, textbooks, and money spent to operate and repair district buildings. In some ways, it is clearer to express the General Fund in terms of what it does not cover. The General Fund does not cover Wayzata Cafés; Community Services; debt service payments on bonds issued by the District; and the cost of major construction projects financed through the issuance of bonds.

The General Fund includes expenses associated with the capital projects (technology) levy. The focus of this program is curriculum and classroom technology, particularly expansion of classroom tools: projection and sound systems, smartboards, and software. The General Fund also includes expenses funded with the Long-Term Facility Maintenance (LTFM) levy for projects less than \$2.0 million. Projects over \$2 million are recorded in the Building Construction Funds. It is important to note that LTFM expenditures can fluctuate considerably from year to year and can impact the overall view of the District's funding picture.

The level of spending is set with a number of considerations in mind, but one of the primary considerations is to maintain an adequate level of reserves for unanticipated events. The District has a formal policy calling for an unassigned fund balance in the General Fund equal to at least 5% to 7% of one year's expenditures. This balance could be considered to be the District's "savings account."

Maintaining a prudent fund balance is important for the stability of the district, and is a key measure that bond rating agencies examine when assigning a credit rating to a district's debt issuances. The projected unassigned General Fund balance as of June 30, 2024 is projected to be about \$16M. This is roughly 7.7% of the FY24 expenditure budget, or about four weeks of operations. Unanticipated events that could occur that would require the District to dip into its unassigned fund balance include:

- Property tax delinquencies and abatements
- Enrollment fluctuations
- Unanticipated price increases for essential purchases, e.g. fuel for heating, other utilities, transportation
- State aid revenue reductions
- COVID-19 pandemic
- Federal sequestration
- Unforeseen public health emergencies or severe weather/natural disaster

2024-25 Preliminary Budget (LTFM included)		
	2024-25 Preliminary Budget	% of District Budget
<b>Revenue</b>		
Local Property Taxes	\$71,929,683	33.08%
State Aid	\$136,405,457	62.74%
Federal Aid	\$2,714,699	1.25%
Other Local Revenues	\$6,364,324	2.93%
<b>Total Revenues</b>	<b>\$217,414,163</b>	<b>100.00%</b>
<b>Expenditures</b>		
Salaries and Benefits	\$159,537,954	72.43%
Purchased Services	\$33,671,289	15.29%
Supplies and Materials	\$7,245,743	3.29%
Capital	\$18,020,738	8.18%
Misc./Other	\$1,801,976	0.82%
<b>Total Expenditures</b>	<b>\$220,277,700</b>	<b>100.00%</b>
<b>Revenue over Expenditures:</b>	<b>-\$2,863,537</b>	

\*\* The projected expenditure over revenue amount includes a negative LTFM adjustment of \$5,430,026. This doesn't accurately portray a true picture of the district operations. The next slide provides a more accurate picture of the operations.

# FY2024-25 General Fund Budget (Fund 01)

## 2024-25 Preliminary Budget (Excluding LTFM)

	2024-25 Preliminary Budget	% of district budget
<b>Revenue</b>		%
Local Property Taxes	\$63,413,482	30.36%
State Aid	\$136,405,457	65.30%
Federal Aid	\$2,714,699	1.30%
Other Local Revenues	\$6,364,324	3.05%
<b>Total Revenues</b>	<b>\$208,897,962</b>	<b>100.00%</b>
<b>Expenditures</b>		
Salaries and Benefits	\$159,387,147	77.30%
Purchased Services	\$28,173,289	13.66%
Supplies and Materials	\$7,209,393	3.50%
Capital	\$9,626,666	4.67%
Misc./Other	\$1,796,976	0.87%
<b>Total Expenditures</b>	<b>\$206,193,471</b>	<b>100.00%</b>
<b>Revenue over Expenditures:</b>	<b>\$2,704,491</b>	75

### Components of the FY2024-25 Budget:

This accounts for all Fund Balance categories (excludes LTFM)

- Restricted
- Nonspendable
- Assigned
- Unassigned

Key Budget Assumptions & Factors Considered

- Enrollment
  - Projecting enrollment at 12,684.
  - Up 276 students from PFY.
- Revenues
  - Gen Ed Formula back to 2% for FY2024-25 at \$7,281.
- Expenditures:
  - Salaries & Benefits
    - Salaries per contract or board parameters
    - Medical Insurance increase of 7%
  - Transportation increase of 6%
  - Utilities increase of 5%
  - LTFM projects based on 10 year plan
  - Special Education cost increases
- COVID Related dollars
  - Ending by 9/30/2024

This includes, but not limited to, new funding from the May 2023 legislative session & other legislative actions:

- Library Aid
- Addt'l English Learner Aid
- READ Act
- Literacy Incentive Aid (Changed statute)
- Increase to Indian Education Aid
- Special Education Cross Subsidy continues
- Student Support Aid

\*\* This excludes LTFM (PayGo levy) and LTFM levy adjustment to show a more realistic view of the FY2024-25 Preliminary Budget

# FY2024-25 General Fund Budget (Fund 01)

2024-25 Preliminary Budget (Excluding LTFM)		
	2024-25 Preliminary Budget	% of district budget
<b>Revenue</b>		%
Local Property Taxes	\$63,413,482	30.36%
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<b>Revenue over Expenditures:</b>	<b>\$2,704,491</b>	76

The district is expected to increase the Unassigned Fund Balance by \$2.7M for FY2024-25. This will be key in continuing to come out of Cost Containment, staying ahead of expenditures outpacing revenues, and creating a sustainable financial situation for the district.

Important items to point out on projected \$2.7M Revenue over Expenditures:

- As you recall from an earlier slide, our projected increase of 276 student will bring in a estimated additional \$2.76M when factoring in formula aid and levy aid. This is right at what we are projecting for Revenues over Expenditures. If this student projection doesn't come to fruition, this changes the budget projection significantly.
- The \$2.6M cost containment for FY2024-25 is instrumental in the whole process to help get us back on solid ground from the devastating financial impact of the pandemic. Although we are showing \$2.7M, if we add back additional staffing or use part of the projected amount before we see the students arrive, it will put us back into a perpetual cost containment situation. The costs continue to compound on an annual basis. If we add \$1M or \$1.5M back, that amount then adds to the expenditures and outpaces the revenues immediately and compounds annually at a higher rate than our revenues. We also are back to 2% for FY2024-25 on the formula and then back to a max of 3% into future years.
- The district will be continually monitoring the enrollment changes and will deploy hotspot teachers as determined by district staff working in collaboration with principals.

Key reasons why the district is rebounding from the devastating impacts due to the Pandemic:

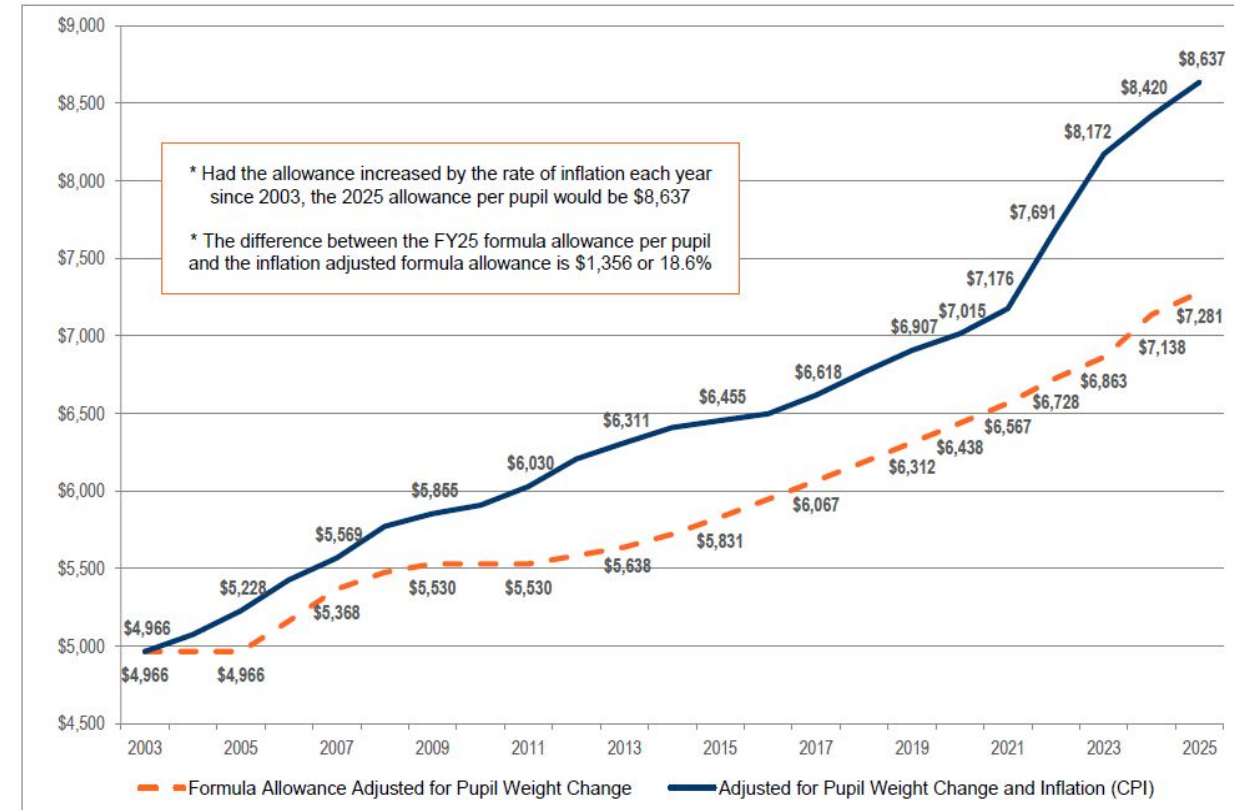
- Cost Containment: Addressed very quickly and ahead of most other districts
- Student growth returning to pre-pandemic levels
- Special Education Cross-Subsidy increase
- One-time GenEd Formula at 4% helped but now back to 2%
- Long-term fiscal/budget planning knowing **several variables can quickly change the current projections and situation:**
  - Student growth slows or stops
  - Negotiations with staff (Salary & Benefit costs)
  - Special Education cost increases despite new Cross-Subsidy Aid
  - Referendum(s) failing
  - Tech Levy failing
  - Expenditures continuing to outpace Revenues
  - Continued challenges of the GenEd Formula not keeping pace with inflation

\*\* This excludes LTFM (PayGo levy) and LTFM levy adjustment to show a more realistic view of the FY2024-25 Preliminary Budget

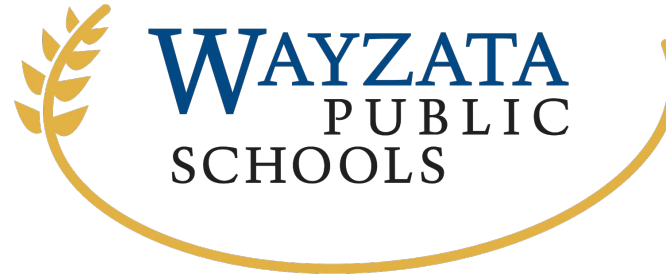
# Areas/items/concerns that impact and will continue to impact the long-term fiscal health of the district

Variables/things that could quickly change the current projections & situation:

- **Balancing the current needs of the district and community while keeping the long-fiscal sustainability of the district in mind**
- **Adding back expenditures without consideration and understanding of the long-term fiscal impacts**
- **Closely monitoring student enrollment and planning/adjusting accordingly**
  - Currently in the process of a new study
- **Continued challenges of the per pupil Formula Allowance not keeping pace with inflation**
  - Expenditures outpacing Revenues
  - GenEd Formula not keeping pace with inflation
  - Continued Unfunded Mandates
    - Still waiting to see the true impacts of the Summer Unemployment
- **Current and future staff negotiations**
  - We are a service oriented organization so 70+% of our costs are Salaries and Benefits
- **Changes in legislation**



Source: MDE June 2023 Inflation Estimates and Minnesota Laws 2023



# Payable 2025 Tax Levy Information

# Change in Tax Levy does not Determine Change in Budget



Tax levy is based on many state-determined formulas plus voter approved referendums



Some increases in tax levies are revenue neutral, offset by reductions in state aid



Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



An increase in school taxes does not always correlate to an equal increase in budget

# Levy Development

## General Levy

- Student enrollment
- Voter approved operating referendum
- Voter approved capital project referendum
- Facilities

## Community Service

- Based on population:
  - Adults
  - Children <5 years

## Debt Service

- Levy to pay bond principal & interest
  - Voter approved
  - Alternative Facility

# Difference in Levy Cycles



## School District:

- Budget year begins July 1st
- 2025 taxes provide revenue for 2025-26 fiscal year
- Budget adopted in June 2025



## City/County:

- Budget year begins January 1st
- 2025 taxes provide revenue for 2025 calendar year budget

Sample of parcel specific notice mailed to every property owner between November 10<sup>th</sup> – 25<sup>th</sup>

## Property Tax Background:

- Every owner of taxable property pays property taxes to various “taxing jurisdictions” (county, city/township, school district, special districts) in which property is located
- Each taxing jurisdiction sets own tax levy, often based on limits in state law
- County sends bills, collects taxes from property owners & distributes funds back to other taxing jurisdictions



Spruce County  
Jane Smith, Auditor-Treasurer  
345 12th Street East, Box 78  
Spruceville, MN 55555-5555  
(555) 345-6789  
www.co.spruce.mn.us

**TAXPAYER(S):**

John and Mary Johnson  
123 Pine Rd S  
Spruceville, MN 55555-5555

**Property Information**

PIN Number: 01.234.56.789.R1      Property Address: 789 Pine Rd S  
Spruceville, MN 55555

Property Description:  
Lot 1, Block 1, Spruce Acres Subdivision

PROPOSED TAXES 2025			
THIS IS NOT A BILL. DO NOT PAY.			
VALUES AND CLASSIFICATION			
Step 1	Taxes Payable Year	2024	2025
	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$33,0500
	Taxable Market Value	\$125,000	\$116,950
	Class	Res NHmstd	Res Hmstd
PROPOSED TAX			
Step 2	Property taxes before credits		\$1,562.46
	School building bond credit		\$ 12.00
	Agricultural market value credit		
	Other credits		
	Property taxes after credits		\$1,550.46
PROPERTY TAX STATEMENT			
Step 3	Coming in 2025		
The time to provide feedback on PROPOSED LEVIES is NOW			
It is too late to appeal your value without going to Tax Court.			

Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2024	Proposed 2025
State General Property Tax	No public meeting	\$0	\$0
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 5, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 2, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789 Voter Approved Levies Other Levies	December 9, 7:00 PM Spruceville High School Cafeteria	\$289.35 \$340.11	\$296.68 \$374.60
<i>Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2025 may be higher than the proposed amount shown on this notice.</i>			
Metro Special Taxing Districts		\$57.76	\$58.70
Spruceville Metropolitan Council www.spruce.metrocouncil.org (555) 555-5555 Spruceville, MN 55055	December 11, 7:30 PM Spruce Park Centre 500 Pine St.		
Other Special Taxing Districts Tax Increment Tax	No public meeting No public meeting	\$12.80 \$10.15	\$13.02 \$11.22
<b>Total excluding any special assessments</b>		<b>\$1,422.02</b>	<b>\$1,550.46</b> <b>9.0%</b>

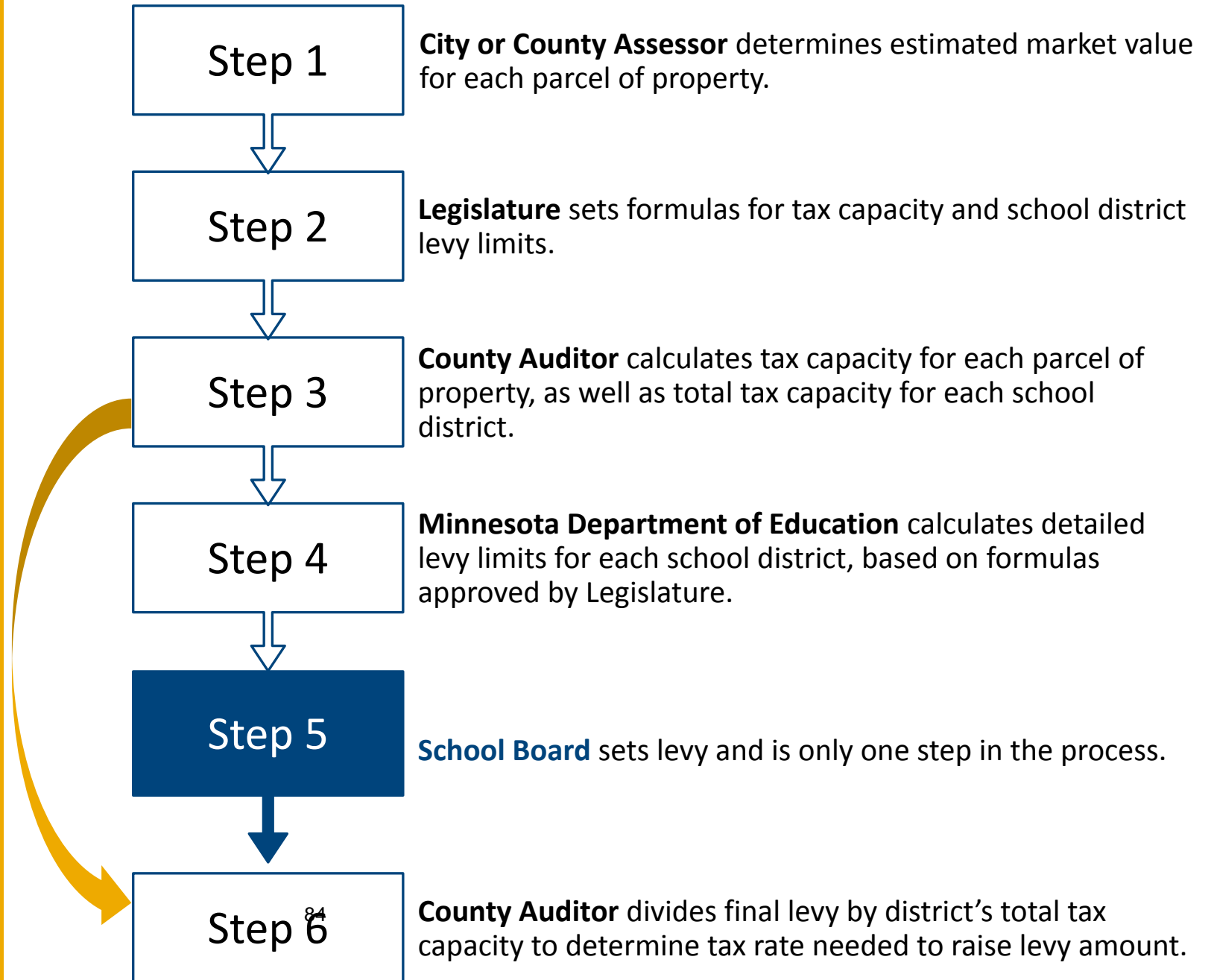
# School District Property Taxes

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- Each school district has limited authority to levy taxes
- MDE calculates levy amounts for various categories, set by:
  - State law
  - Voter approval

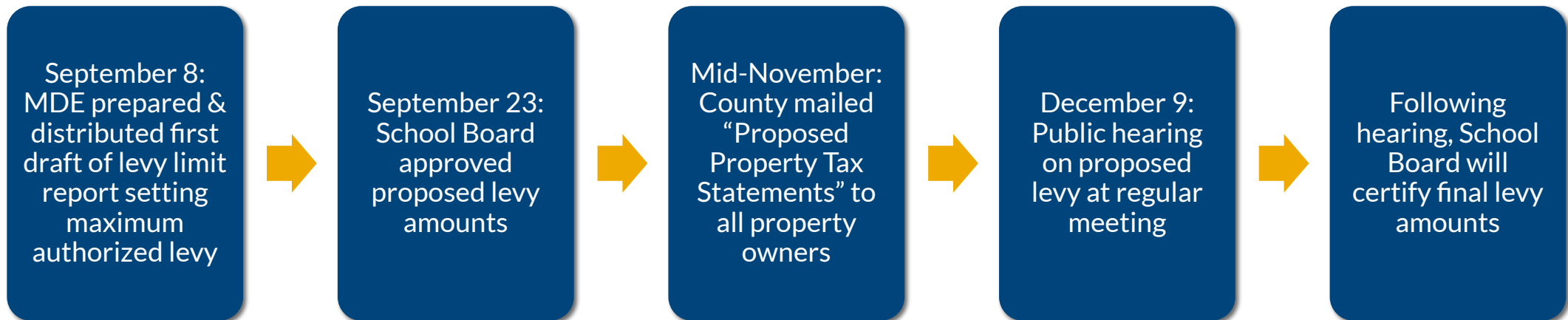
# School District Property Tax Process

*Note:* For certain levy categories, tax rates & levy amounts are based on referendum market value, rather than tax capacity.



# Approval of District's Tax Levy in 2024 (Payable 2025)

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# Overview of District's Proposed Tax Levy

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- Proposed Payable 2025 tax levy is an increase from 2024 of \$3,937,463 or 4.3%
- Changes by levy category and reasons for major increases & decreases in levy are included on following slides

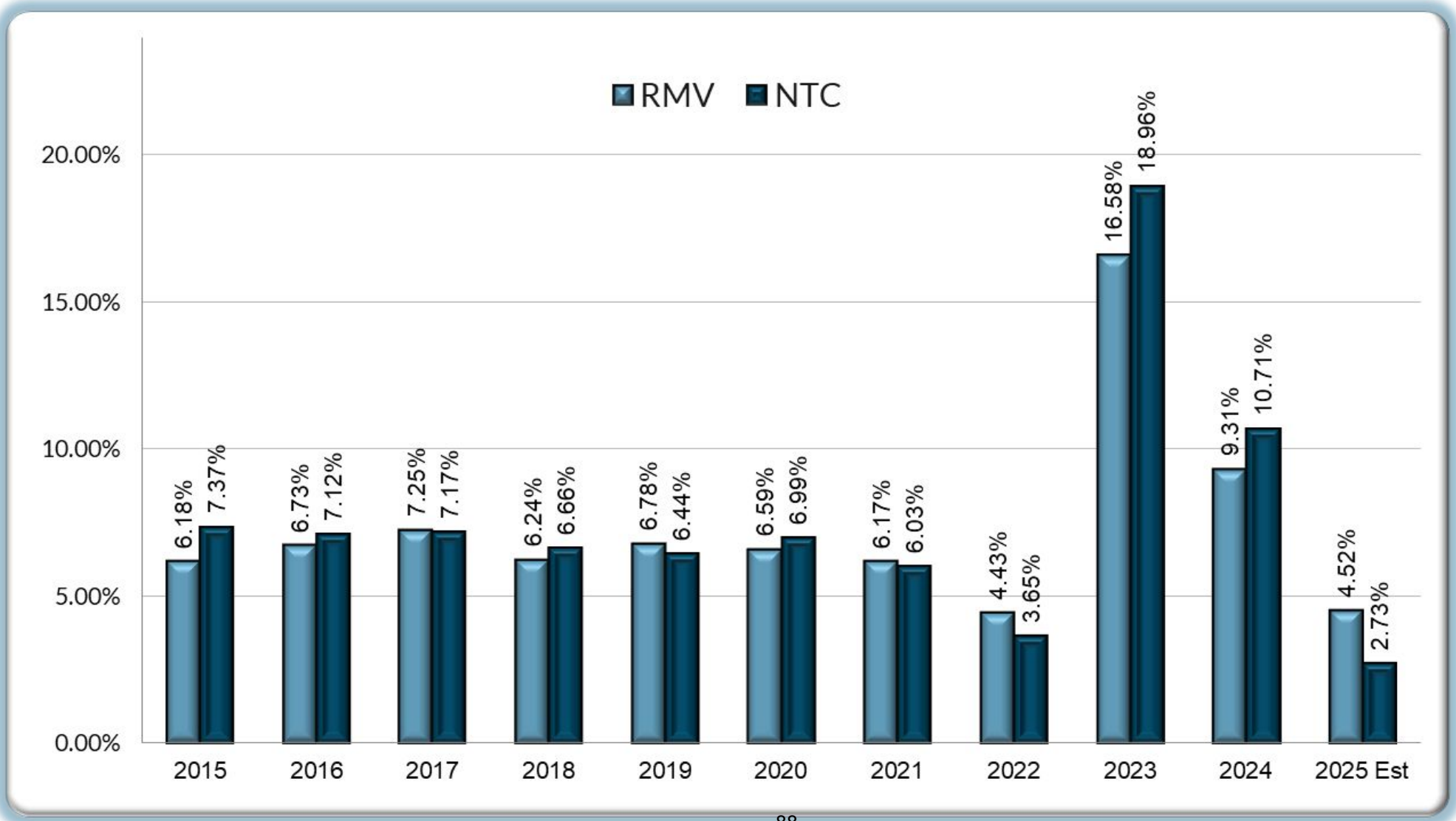
# Final Proposed Payable 2025 Levy

**2025  
Proposed  
Levy:  
\$96,322,943**

**2024  
Certified  
Levy:  
\$ 92,385,480**

**Change:  
\$3,937,463  
or 4.3%  
Net Tax Capacity  
increased by  
2.73%**

# Changes in Referendum Market Value (RMV) & Net Tax Capacity (NTC)

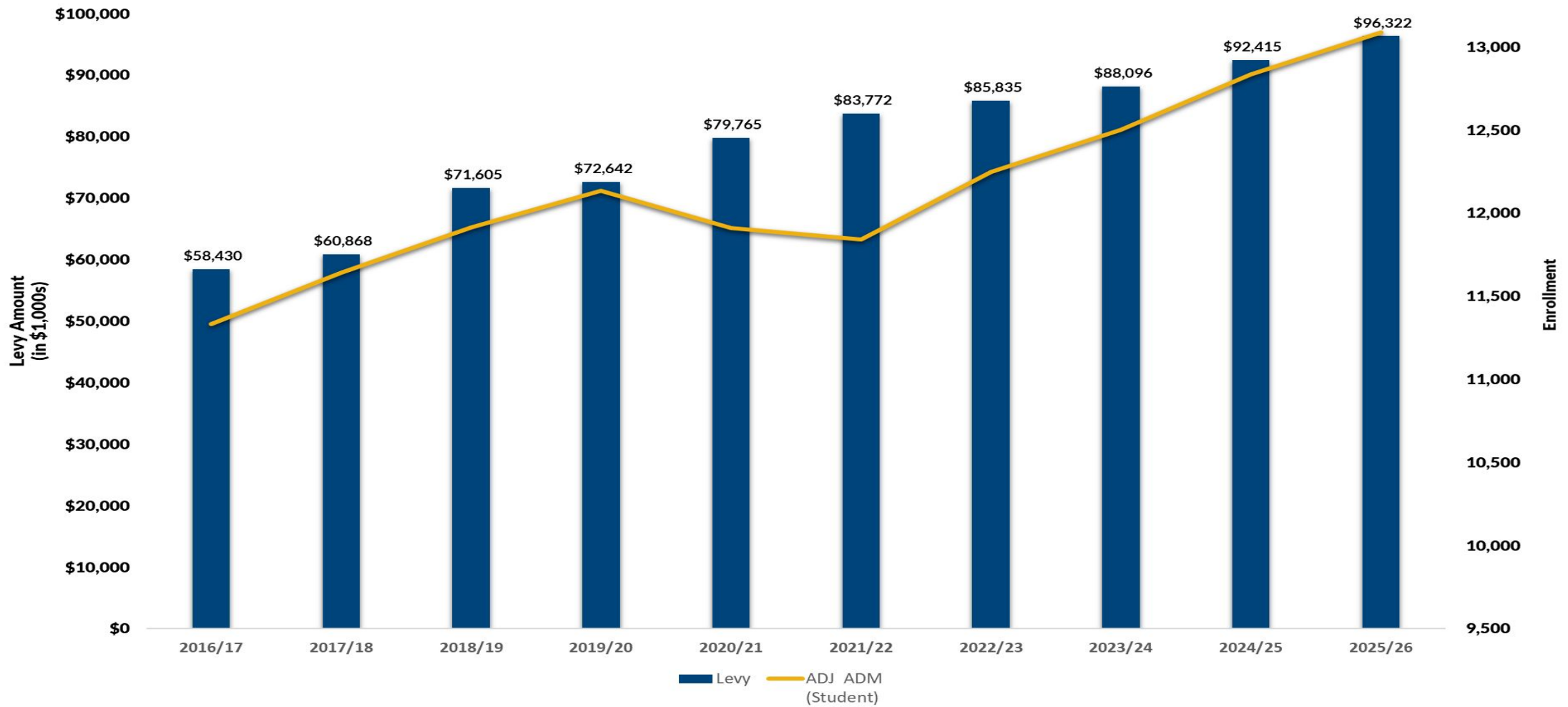


# ISD #284 Payable 2025 Tax Levy

Fund	2025	2024	Change (\$)	Change (%)
	Proposed Levy	Certified Levy		
General	\$75,487,101	\$72,629,684	\$2,857,417	3.93%
Community Service	2,118,627	2,023,442	\$95,185	4.70%
Debt Service	18,717,215	17,732,354	\$984,861	5.55%
<b>Total</b>	<b>\$96,322,943</b>	<b>\$92,385,480</b>	<b>\$3,937,463</b>	<b>4.26%</b>

## Comparison of Actual Tax Levy Payable in 2024 to Proposed Levy Payable in 2025

Fund Levy Category	Actual Levy Payable in 2024	Proposed Levy Payable in 2025	\$ Change	% Change
<b>General</b>				
Voter Approved Operating Referendum	\$30,686,517	\$31,899,449	\$1,212,932	
Local Optional Revenue (LOR)	10,239,480	10,346,632	107,152	
Equity	709,200	1,013,093	303,893	
Voter Approved Capital Project Levy	10,934,348	12,105,615	1,171,268	
Operating Capital	2,260,730	2,588,736	328,006	
Alternate Teacher Compensation	1,152,788	1,179,476	26,688	
Achievement and Integration	611,829	762,165	150,336	
Long Term Facilities Maintenance (LTFM)	13,946,228	15,391,778	1,445,550	
Lease Levy	3,559,209	3,550,208	(9,001)	
Other	2,293,506	2,231,799	(61,707)	
Prior Year Adjustments	(3,764,150)	(5,581,851)	(1,817,701)	
<b>Total, General Fund</b>	<b>\$72,629,684</b>	<b>\$75,487,101</b>	<b>\$2,857,416</b>	<b>3.9%</b>
<b>Community Service</b>				
Basic Community Education	\$583,673	\$590,037	\$6,364	
Early Childhood Family Education	466,567	531,219	64,652	
School-Age Child Care	975,000	985,000	10,000	
Other	26,689	27,584	895	
Prior Year Adjustments	(28,487)	(15,213)	13,275	
<b>Total, Community Service Fund</b>	<b>\$2,023,442</b>	<b>\$2,118,627</b>	<b>\$95,185</b>	<b>4.7%</b>
<b>Debt Service</b>				
Voter Approved	\$15,372,771	\$16,309,608	\$936,837	
Other	656,415	653,475	(2,940)	
Long Term Facility Maintenance (LTFM)	2,354,741	2,366,553	11,812	
Other Post Employment Benefits (OPEB)	0	0	0	
Reduction for Debt Excess	(764,200)	(709,973)	54,227	
Prior Year Adjustments	112,627	97,553	(15,074)	
<b>Total, Debt Service Fund</b>	<b>\$17,732,354</b>	<b>\$18,717,215</b>	<b>\$984,862</b>	<b>5.6%</b>
<b>Total Levy, All Funds</b>				
	<b>\$92,385,480</b>	<b>\$96,322,943</b>	<b>\$3,937,463</b>	<b>4.3%</b>
<b>Subtotal by Truth in Taxation Categories:</b>				
Voter Approved	58,978,662	60,451,463	1,472,801	
Other	33,406,818	35,871,480	2,464,662	
<b>Total</b>	<b>\$92,385,480</b>	<b>\$96,322,943</b>	<b>\$3,937,463</b>	<b>4.3%</b>



YEAR	Pay 19	Pay 20	Pay 21	Pay 22	Pay 23	Pay 24	Pay 25
Total of all levies by year (\$)	72,641,788.64	79,764,941.22	83,771,787.11	85,835,161.74	88,096,119.19	92,385,479.85	96,322,942.99
YOY Increase (%)		9.81%	5.02%	2.46%	2.63%	4.87%	4.26%
						<b>Average</b>	<b>4.84%</b>

# Explanation of Levy Changes

---

**Category:**

General Fund - Voter Approved Operating Referendum

**Change:**

+\$1,212,932

**Use of Funds:**

General Operating Expenses

**Reasons for Change:**

Voter approved operating referendum authority includes an annual inflationary increase & enrollment is projected to grow

# Explanation of Levy Changes

**Category:**

General Fund - Voter Approved Capital Project Levy

**Change:**

+\$1,171,268

**Use of Funds:**

Technology Costs

**Reasons for Change:**

Levy is based on voter approved tax rate applied to the district's previous years tax base. The District's tax base increased resulting in an increase in the district's levy.

# Explanation of Levy Changes

---

**Category:**

General Fund - LTFM

**Change:**

+\$1,445,550

**Use of Funds:**

Facilities Maintenance

**Reasons for Change:**

District is eligible for LTFM revenue based on state approved project costs & levies are coordinated with other levies to maintain a level or declining tax rate.

# Explanation of Levy Changes

---

**Category:**

General Fund – Prior Year Adjustments

**Change:**

-\$1,817,701

**Use of Funds:**

Various

**Reason for Change:**

Initial levies are based on estimates. In later years, amounts are updated and levies are retroactively adjusted.

# Explanation of Levy Changes

**Category:**

Debt Service – Voter Approved

**Change:**

+\$936,837

**Use of Funds:**

Annual required payments of principal & interest on bonds

**Reasons for Change:**

When voter approved bonds were issued, the schedule included a planned increase in principal payments to maintain a level tax rate on debt and capital levies and minimize total interest costs

# Factors Impacting Individual Taxpayers' School Taxes

Many factors can cause a tax bill for an individual property to increase or decrease from year to year

- Changes in value of individual property
- Changes in total value of all property within District
- Increases or decreases in levy amounts caused by changes in state funding formulas, local needs & costs, voter-approved referendums & other factors

# What's happening with each slice?

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Higher Market Value Increase = Bigger Slice



Lower Market Value Increase = Smaller Slice



Each Property Owner pays a portion of the pie

# Impact of Property Valuations

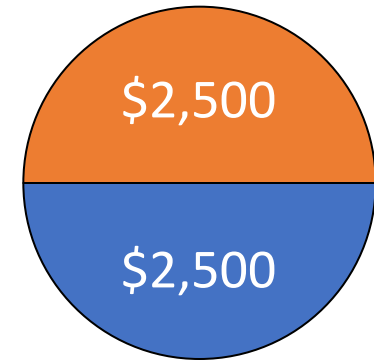
Two properties in the district

- Both houses are valued at \$650,000

Total levy of \$5,000

- Each property will pay \$2,500 of levy

\$650,000



\$650,000



# Impact of Property Valuations

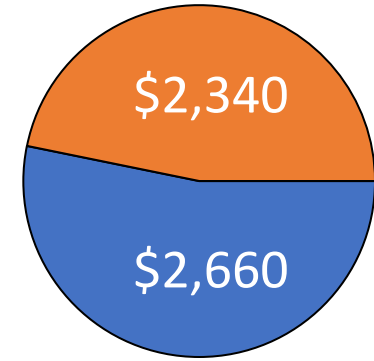
## Two properties in the district

- Orange house value increases by 10%
- Blue house value increases by 25%

## Total levy of \$5,000

- School District will still generate the same amount of levy even though values increased
- Orange house pays less
- Blue house pays more

\$715,000



\$812,500



# Total School Property Taxes, Payable 2024, on a Home with an Estimated Market Value of \$650,000



Source: Pay 2024 School Tax Report



# Minnesota Legislative Changes for Pay 2025

**In 2023, The Minnesota State Legislature passed laws that affect property taxes for taxes payable in 2025.**

Recap of major changes:

- Provided a tax benefit to homeowners by increasing the homestead exclusion for valuations between \$76,000 and \$517,000; and
- Increased the first-tier limit for Ag Homestead land to \$3.5M from \$2.15M

# Four Year School Levy Comparison

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- Examples include school district taxes only & are shown based on no change and a 25.4% increase in property value for residential homes over the past four years
  - Actual changes in value may be more or less than this for any parcel of property
  - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Examples are for property in City of Wayzata
- Amounts for 2025 are preliminary estimates; final amounts could change slightly
- Estimates prepared by Ehlers (District's municipal financial advisors)

# Estimated Changes in School Property Taxes, 2022 to 2025

## Based on No Changes in Property Values

Type of Property	Estimated Market Value	Actual Taxes Payable in 2022	Actual Taxes Payable in 2023	Actual Taxes Payable in 2024	Estimated Taxes Payable in 2025	Change in Taxes 2022 to 2025	Change in Taxes 2024 to 2025
Residential Homestead	\$200,000	\$906	\$791	\$770	\$759	-\$147	-\$11
	500,000	2,407	2,093	2,021	2,043	-364	22
	600,000	2,962	2,571	2,474	2,508	-454	34
	650,000	3,239	2,810	2,701	2,739	-500	38
	700,000	3,516	3,049	2,928	2,969	-547	41
	900,000	4,626	4,006	3,835	3,893	-733	58
	1,000,000	5,180	4,484	4,289	4,354	-826	65
Commercial/ Industrial #	\$500,000	\$2,577	\$2,338	\$2,268	\$2,279	-\$298	\$11
	1,000,000	5,287	4,792	4,637	4,661	-626	24
	2,000,000	10,707	9,701	9,374	9,426	-1,281	52
Apartments and Res. Non-Homestead ( 2 or more units)	\$500,000	\$2,773	\$2,391	\$2,268	\$2,308	-\$465	\$40
	1,000,000	5,547	4,782	4,536	4,616	-931	80
	2,000,000	11,093	9,564	9,072	9,231	-1,862	159

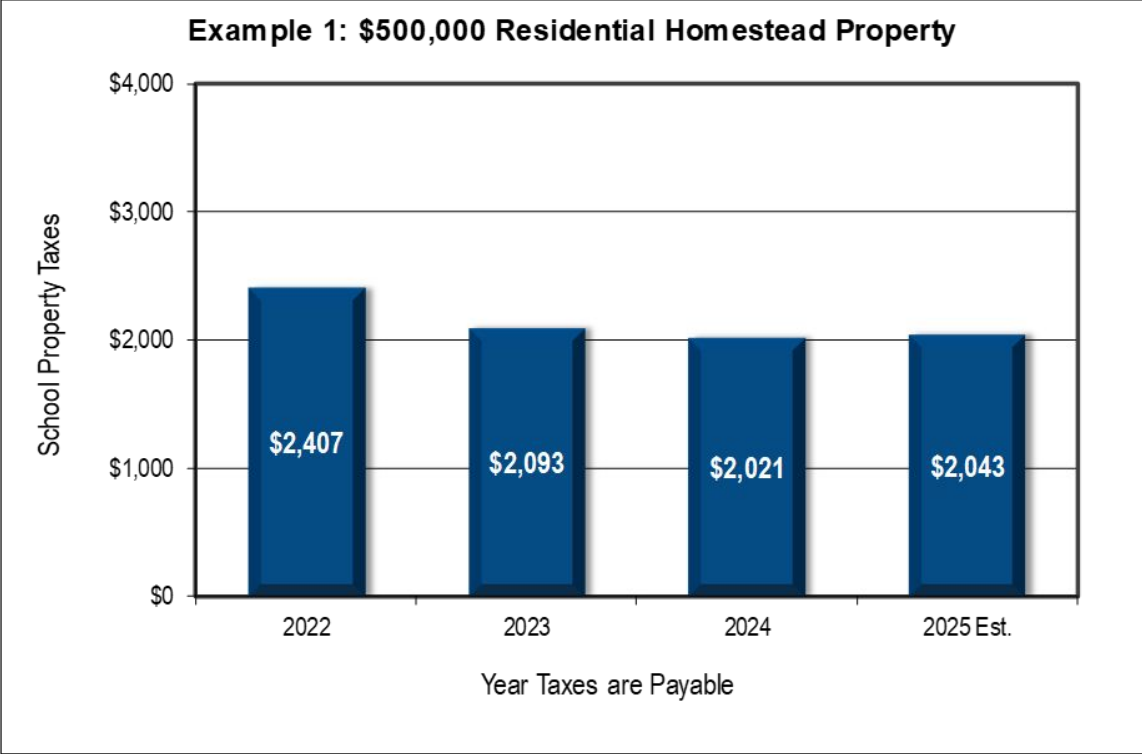
# For commercial-industrial property, amounts above are for property in Wayzata. Taxes for commercial-industrial property in other municipalities may be slightly different, due to the impact of the Fiscal Disparities Program.

### General Notes

1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2025 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2022 to 2025.

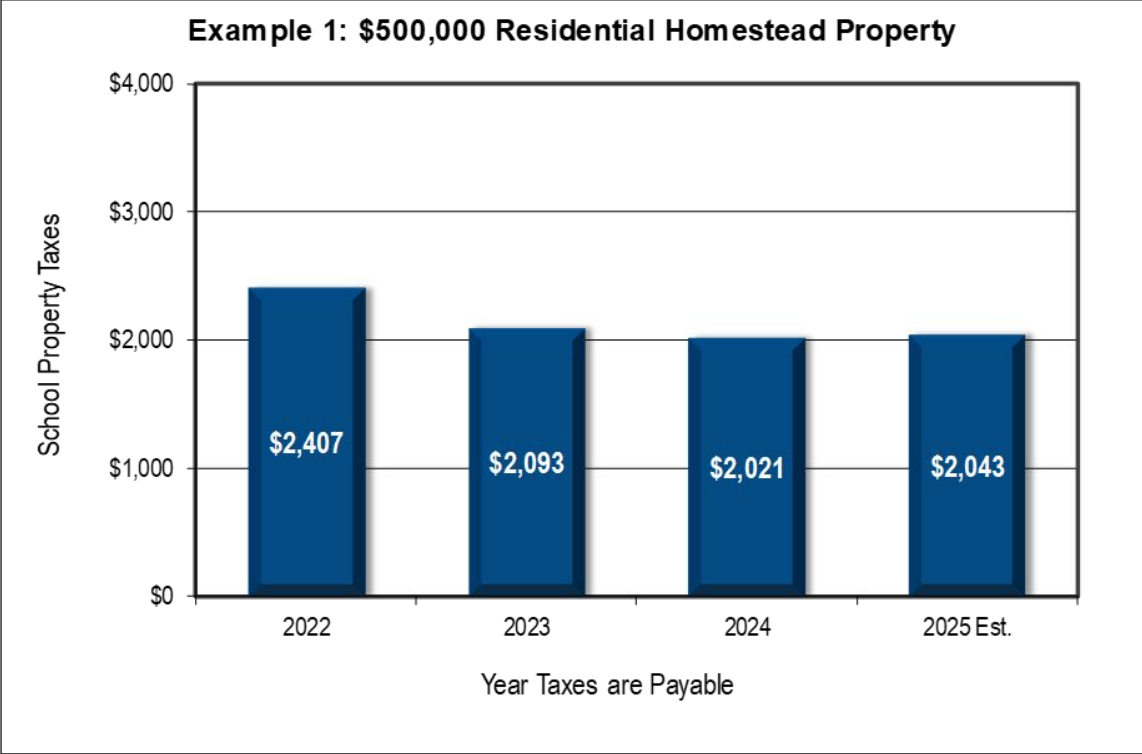
# Estimated Changes in School Property Taxes, 2022-25

Based on No Changes in Property Value



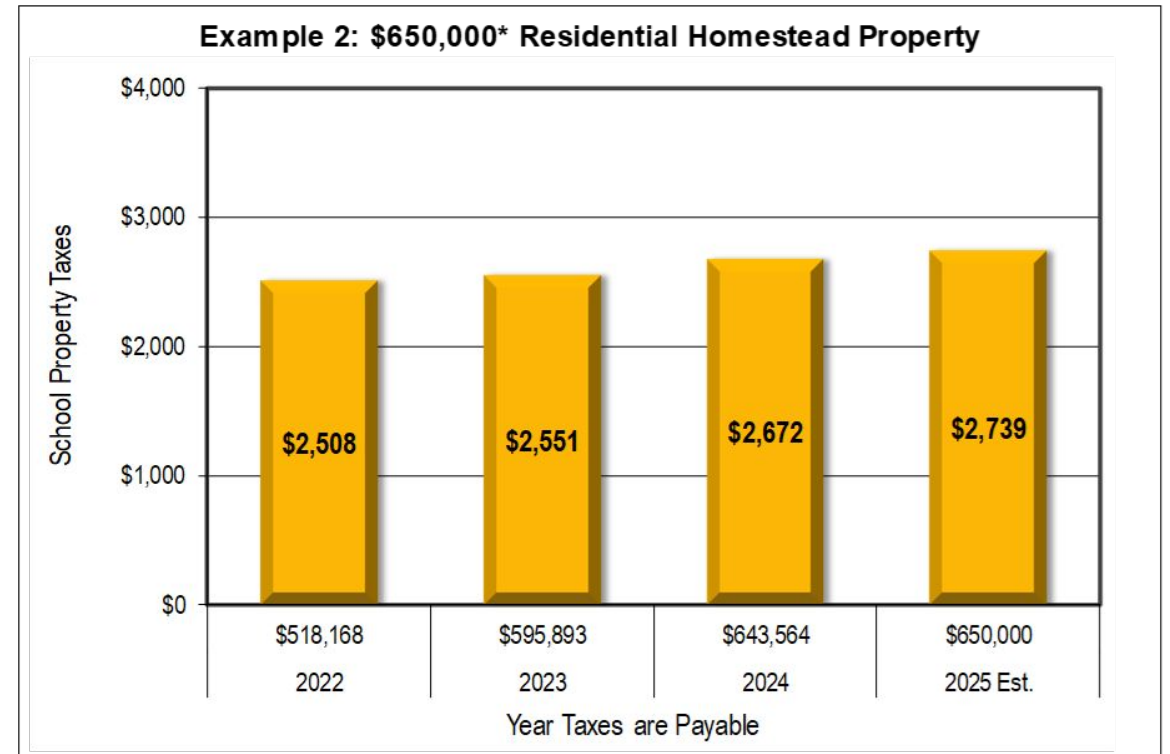
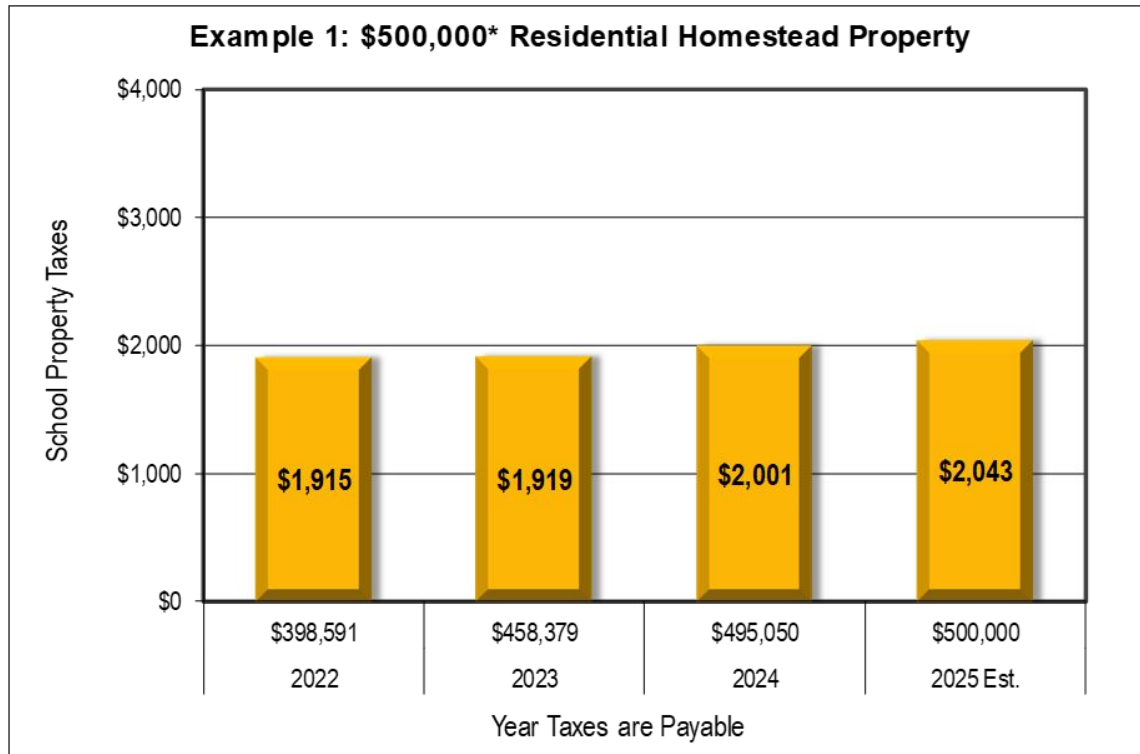
# Estimated Changes in School Property Taxes, 2022-25

Based on No Changes in Property Value



# Estimated Changes in School Property Taxes, 2022-25

Based on 25.4% Cumulative Changes in Property Value



\* Estimated market value for taxes payable in 2025. Taxes are calculated based on changes in market value of 15.0% from 2022 to 2023, 8.0% from 2023 to 2024 and 1.0% from 2024 to 2025.

# What Causes Increases/Decreases in Levies?

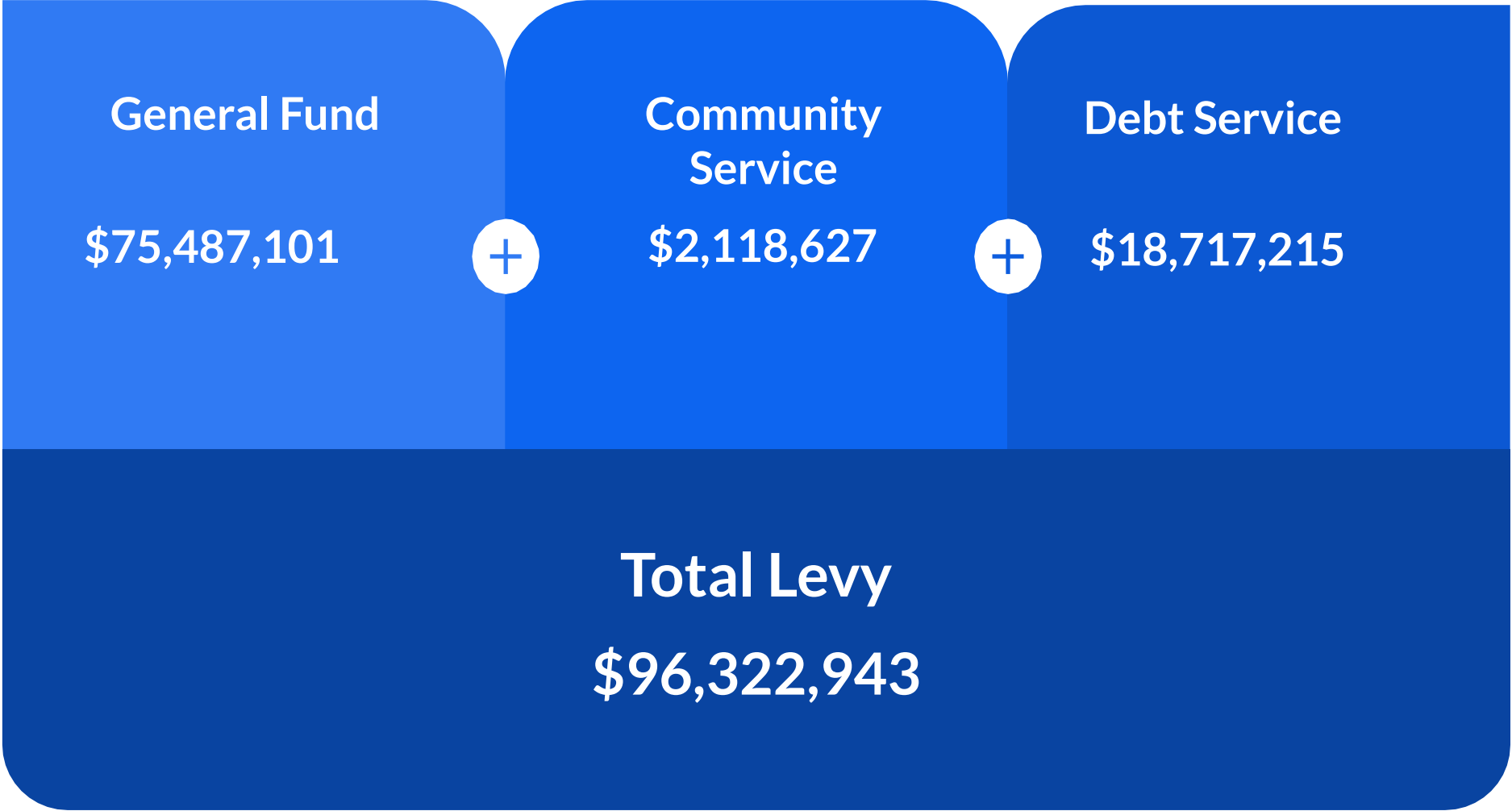
State Law

Pupil Units  
and  
Population

Market  
Value/Tax  
Capacity

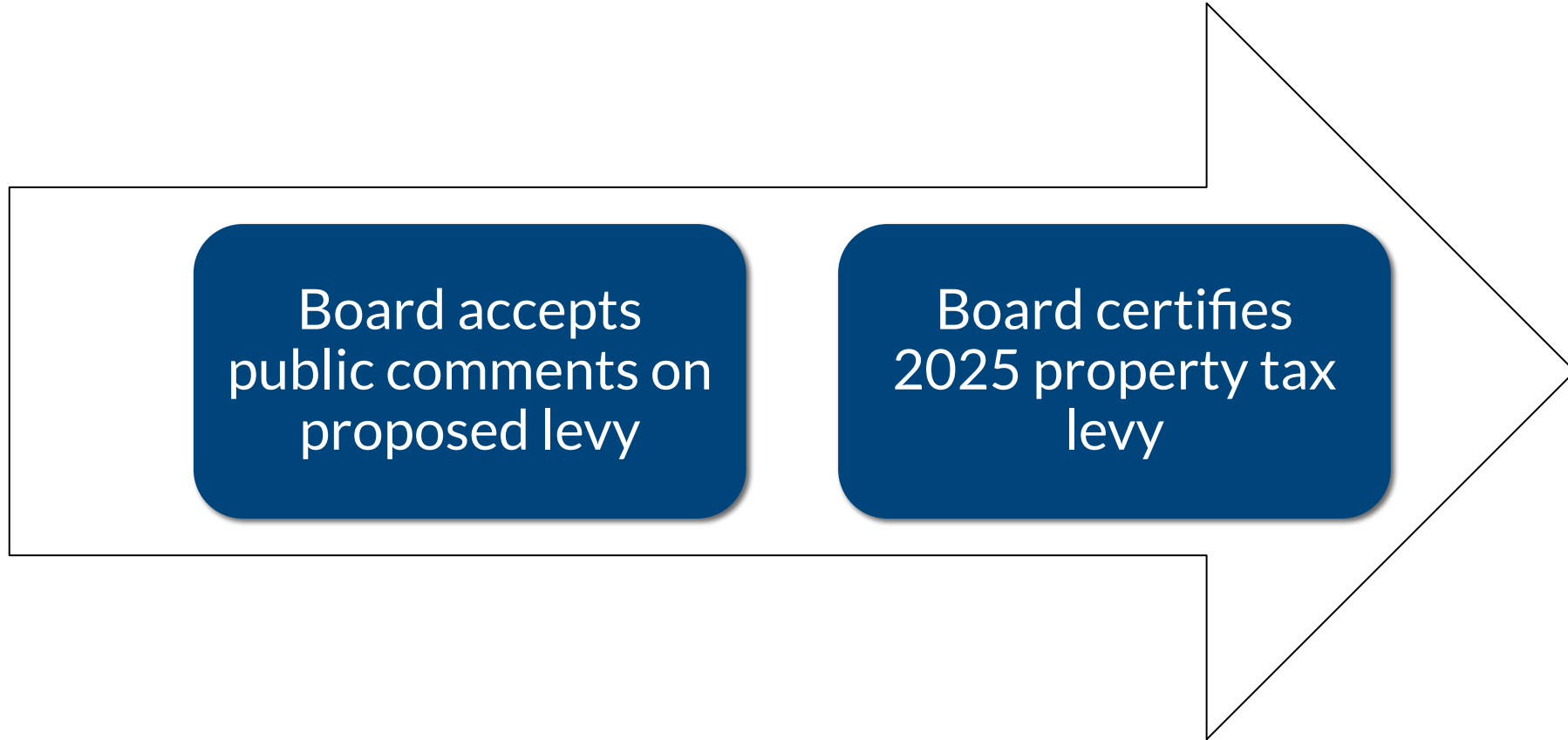
Changes in  
Expenditures

# Final Proposed Payable 2025 Levy



# Next Steps

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# Public Comment

Comments/Questions must be relevant to:

- 2024 Payable 2025 Tax Levy Certification (fiscal year 2025-26)
- Wayzata Public School's portion of taxes (not City or County taxes)

Speaker must be a District 284 taxpayer, must state name and address for the record

Hennepin County Determines Property Valuation – Contact Hennepin County with any valuation questions



PUBLIC COMMENTS



**THANK YOU**

**Scott LeSage, MBA, MAcc**  
Executive Director, Finance & Operations



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Public Comment on Truth in Taxation

**ITEM:** Public Comment on Truth in Taxation

**COMMENTS BY:** Milind Sohoni, Board Chair

This section of the agenda provides an opportunity for members of the audience to address the School Board regarding the Truth in Taxation presentation. Speakers will be allotted approximately three minutes.

**Please note** that this time is provided for citizens to address the Board; this is not an appropriate venue for a discussion or debate. If the speaker would like follow-up contact from the Board of Education, they may leave their contact information with the administrative assistant.



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Reports from Organizations

**ITEM:** Wayzata High School Student Council Representative

**COMMENTS BY:** Milind Sohoni, Board Chair

This section of the agenda provides an opportunity for a Wayzata High School Student Council Representative to report on information and events at Wayzata High School.

- Peyton Moidl, Student Council Vice President



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Recognitions

**ITEM:** Employee of the Month

**COMMENTS BY:** Chace B. Anderson, Superintendent

**Wayzata Public Schools December 2024 Employees of the Month**  
**Anne Hultmann – CMS Special Education Teacher**

It is with great pride and gratitude that I write to recognize the profound impact Anne Hultmann has had on the Wayzata Central Middle School community. As one of our longest-tenured staff members in our Special Education department, Anne's dedication, compassion, and leadership have left an indelible mark on our school.

Anne serves as a teacher in one of our SDC classrooms, a role that demands both expertise and an exceptional level of care. She consistently goes above and beyond to meet the needs of her students, advocating for their success, and celebrating their achievements. Her thoughtful approach ensures that every student in her care feels valued and supported, and her efforts have transformed countless lives over the years.

Anne's impact extends far beyond her classroom walls. She is a quiet yet steadfast leader in our school community, offering guidance and encouragement to both colleagues and students alike. Whether through mentoring new staff, collaborating with teams to improve outcomes, or simply offering a listening ear, Anne's presence is a source of strength for many in our building.

One of Anne's most remarkable qualities is her sense of humor. In what can often be a demanding and challenging role, her ability to find joy and bring laughter to those around her is truly a gift.

Anne embodies the spirit of CMS through her unwavering commitment to inclusion, her dedication to fostering a supportive community, and her passion for helping every student reach their full potential. Her contributions have been, and continue to be, a cornerstone of our school's success.

We are excited to call Anne our WPS Employee of the Month. Her impact is immeasurable, and we are so fortunate to have her as a part of the CMS family.

**Wayzata Public Schools December 2024 Employees of the Month**  
**Paulette Churness – CMS Special Education Teacher**

Paulette Churness has had a profound impact on the Wayzata Central Middle School community, particularly within our Special Education department. Everyday, Paulette shows up to school, and showcases her dedication and unwavering commitment to students and colleagues, making her a true cornerstone of our school.

As one of our longest-tenured SPED staff members, Paulette has been a steadfast advocate for students with unique learning needs. She tirelessly works to ensure that every student in her care has the resources and support they need to thrive academically, and personally. Her ability to connect with her students and provide individualized care is nothing short of inspiring.

Beyond her work with students, Paulette has played an essential role in mentoring new staff members as they join our building. Her willingness to share her expertise, offer guidance, and provide encouragement has helped countless educators find their footing and flourish in their roles.

Paulette's work ethic is unmatched. She consistently goes above and beyond, not only meeting the needs of her students but also contributing to the overall success of our special education department. Her peers have described her as an "anchor" to the department.

This month, we are thrilled to honor Paulette Churness as our WPS Employee of the Month. This recognition is a small token of our immense gratitude for her countless contributions to CMS. Paulette embodies the values of hard work, compassion, and leadership, and we are so fortunate to have her as part of our community.

Thank you, Paulette, for all you do. Your impact is immeasurable, and your work has truly made CMS a better place for students and staff alike.



## Board of Education

Regular Meeting – December 9, 2024

**AGENDA SECTION:** Recognitions

**ITEM:** Retiree Recognitions

**COMMENTS BY:** Chace B. Anderson, Superintendent

Tonight we would like to recognize the following employees who announced their retirement in 2024-25. We would like to thank them for their years of service to Wayzata Public Schools and wish them well in their future endeavors.

<u>Name</u>	<u>Position</u>	<u>Years of Service</u>
Rahima Majumdar	Wayzata Kids, Birchview	23 Years



## Board of Education

Regular Meeting – December 9, 2024

**AGENDA SECTION:** School Spotlight Presentation

**ITEM:** School Spotlight Presentation

**COMMENTS BY:** Dana Miller, Executive Director of Teaching & Learning

Featured School: Central Middle School, Principal Xavier Reed

As part of their student engagement goal of 100% of Central Middle School students growing in at least one category on the building co-created engagement rubric, the staff and students at Central have leaned into a team of student leaders known as the Central Change Agents. Principal Xavier Reed, along with some of these student change agents are excited to share their story on how, through student leadership, they are making a positive impact on the Central Middle School climate.



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Audience Opportunity to Address the Board

**ITEM:** Audience Opportunity to Address the Board

**COMMENTS BY:** Milind Sohoni, Board Chair

This section of the agenda provides an opportunity for members of the audience to address the School Board. Speakers will be allotted approximately three minutes.

**Please note** that this time is provided for citizens to address the Board; this is not an appropriate venue for a discussion or debate. If the speaker would like follow-up contact from the Board of Education, they may leave their contact information with the administrative assistant.



**BOARD OF EDUCATION**

Regular Meeting – December 9, 2024

**AGENDA SECTION:** Administrative Reports and Recommendations

**ITEM:** Superintendent Reports and Recommendations

**COMMENTS BY:** Amy Guise, School Board Election Clerk

**Establishing Combined Polling Places and Designating Hours (SUBJECT TO CHANGE)**

Minnesota Statutes, Section 205A.11, requires the establishment of polling places for the next year be adopted by December 31st. The law requires each combined polling place must be a polling place designated by a county or municipality. For those calendar years the District is not scheduled to hold an election, it is highly recommended by the Minnesota School Board Association to establish polling places annually in the event of a special election. For example, a special election may need to be held if a school board member is unable to serve the remainder of their term.

For elections held in calendar year 2025 and/or School District elections **not** held on the same day as a statewide election, the School Board is establishing five combined polling places for multiple precincts. The precincts are detailed in the attached resolution. The Board reaffirms that the polling places will remain open for voting between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m. The selected polling locations have been designated by a county or municipality, as required by law. School district residents that reside within the City of Minnetonka will vote at polling places and hours established by the City of Minnetonka.

Voters may see a change in their polling location due to redistricting which happens every ten years after the decennial census. As the population changes, it is important to re-draw the polling place precincts, so the population is distributed as evenly as possible between polling sites. The District uses the precincts determined by the Cities and combines them into polling places. The voters will be notified of a change in polling location.

**Recommended Action:** Adopt the resolution establishing combined polling places for the calendar year 2025 and School District elections **not** held on the same day as a statewide election and designating hours during which the polling places will remain open.

**Motion by:** \_\_\_\_\_

**ROLL CALL**

**Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_

**Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_

**WAYZATA PUBLIC SCHOOLS**  
Independent School District 284  
Wayzata, Minnesota

**BOARD OF EDUCATION**  
Regular Meeting – December 9, 2024

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

**BE IT RESOLVED** by the School Board of Independent School District No. 284, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The Board hereby confirms those precincts and polling places so established by those municipalities.
2. Pursuant to Minnesota Statutes, Section 205A.11, the Board has established combined polling places for several precincts for school elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated by a county or municipality. The following combined polling places have been established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

**District 284 Polling Place #1**

Wayzata City Hall, 600 Rice Street East, Wayzata

*Includes:*

- Orono Precinct Number 2
- Plymouth Precinct Numbers 9 and 10
- Wayzata Precinct Number 1

**District 284 Polling Place #2**

Wayzata Public Schools, Creekside Building, 16000 41<sup>st</sup> Ave N., Plymouth

*Includes:*

- Plymouth Precinct Numbers 6 and 7

**District 284 Polling Place #3**

Fourth Baptist Church, 900 Forestview Lane North, Plymouth

*Includes:*

- Medicine Lake Precinct 1
- Plymouth Precinct Numbers 8, 11, 13, 15, and 16

**District 284 Polling Place #4**

Hamel Community Center, 3200 Mill St, .Hamel

*Includes:*

- Corcoran Precinct Number 3
- Medina Precinct Number 2
- Plymouth Precinct Number 1 and 4

**District 284 Polling Place #5**

Plymouth Creek Center, 14800 34<sup>th</sup> Ave N., Plymouth

*Includes:*

- Plymouth Precinct Numbers 2, 3, 5 and 17
- Maple Grove Precinct Numbers 11 and 12

**City of Minnetonka** – Independent School District 284 residents of the City of Minnetonka will vote in conjunction with the City elections at their respective precinct sites – Precincts W-2 P-A, W-2 P-B, W-3 P-A, W-3 P-B, and W-3 P-C. If combined, the polling place will be at one of the precinct sites noted above as determined by the City of Minnetonka.

3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.
4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located in whole or in part within 30 days after adoption.
5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a non-forwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate County Auditor, who shall change the registrant’s status to “challenged” in the statewide registration system.

Dated: December 9, 2024

BY ORDER OF THE SCHOOL BOARD

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Sheila Prior  
School Board Clerk



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Superintendent’s Reports and Recommendations

**ITEM:** Policy Recommendations

**COMMENTS BY:** Chace Anderson, Superintendent

Attached for review are the following policies and regulations for your consideration.

The policies and regulations were reviewed as part of the regular review cycle and using the Minnesota School Board Association Model Policy (where available), by District Administration and other district stakeholders, where necessary. A final review was completed by the Policy Committee of the School Board.

Policies for approval:

- 407- Tobacco-Free Environment
- 411- Staff Hiring
- 412- Employee Background Checks
- 414- Students and Employees with Communicable Diseases and Infectious Conditions
- 417- Employee Right to Know Exposure to Hazardous Substances
- 419- Policies Incorporated by Reference
- 420- Employee-Student Relationships

**RECOMMENDED ACTION:** Approve the above policies as presented in the attachments.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_

## **407 TOBACCO-FREE ENVIRONMENT**

### **I. PURPOSE**

The purpose of this policy is to maintain a learning and working environment that is tobacco free.

### **II. GENERAL STATEMENT OF POLICY**

- A. A violation of this policy occurs when any student, teacher, administrator, other school personnel of the school district, or person smokes or uses tobacco, tobacco-related devices, or carries or uses an activated electronic delivery device in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. In addition, this prohibition includes vehicles used, in whole or in part, for work purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- B. A violation of this policy occurs when any elementary school, middle school, or secondary school student possesses any type of tobacco, tobacco-related devices, or electronic delivery devices in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls and includes vehicles used, in whole or in part, for school purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or person who is found to have violated this policy.
- D. The school district will not solicit or accept any contributions or gifts of money, curricula, materials, or equipment from companies that directly manufacture and are identified with tobacco products, tobacco-related devices, or electronic delivery devices. The school district will not promote or allow promotion of tobacco products or electronic delivery devices on school property or at school-sponsored events.

### **III. DEFINITIONS**

- A. “Electronic delivery device” means any product containing or delivering nicotine, lobelia, or any other substance, whether natural or synthetic, intended for human consumption that can be used by a person to simulate smoking in the delivery of nicotine or any other substance

through inhalation of aerosol or vapor from the product. Electronic delivery devices includes but is not limited to devices manufactured, marketed, or sold as electronic cigarettes, electronic cigars, electronic pipe, vape pens, modes, tank systems, or under any other product name or descriptor. Electronic delivery devices include any component part of a product, whether or not marketed or sold separately. Electronic delivery devices exclude drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.

- B. “Heated tobacco product” means a tobacco product that produces aerosols containing nicotine and other chemicals which are inhaled by users through the mouth.
- C. “Tobacco” means cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including, but not limited to, cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco. Tobacco excludes any drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- D. “Tobacco-related devices” means cigarette papers or pipes for smoking or other devices intentionally designed or intended to be used in a manner which enables the chewing, sniffing, smoking, or inhalation of vapors aerosol or vapor of tobacco or tobacco products. Tobacco-related devices include components of tobacco-related devices which may be marketed or sold separately.
- E. “Smoking” means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette, pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. Smoking includes carrying or using an activated electronic delivery device.
- F. “Vaping” means using an activated electronic delivery device or heated tobacco product.

#### IV. EXCEPTIONS

- A. A violation of this policy does not occur when an Indigenous / Native American adult lights tobacco on school district property as a part of a traditional Indian spiritual or cultural ceremony. An Indigenous / Native American student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices. An Indigenous / Native Americans is a person who is a member of an Indian tribe as defined

under Minnesota law.

- B. A violation of this policy does not occur when an adult non student possesses a tobacco or nicotine product that has been approved by the United States Food and Drug Administration for sale as a tobacco-cessation product, as a tobacco-dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose. Nothing in this exception authorizes smoking or use of tobacco, tobacco-related devices, or electronic delivery devices on school property or at off- campus events sponsored by the school district.

**V. VAPING PREVENTION INSTRUCTION**

- A. The school district must provide vaping prevention instruction at least once to students in grades 6 through 8.
- B. The school district may use instructional materials based upon the Minnesota Department of Health’s school e-cigarette toolkit or may use other smoking prevention instructional materials with a focus on vaping and the use of electronic delivery devices and heated tobacco products. The instruction may be provided as part of the school district’s locally developed health standards.

**VI. ENFORCEMENT**

- A. All individuals on school premises shall adhere to this policy.
- B. Students who violate this tobacco-free policy shall be subject to school district discipline procedures.
- C. School district administrators and other school personnel who violate this tobacco-free policy shall be subject to school district discipline procedures.
- D. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota or federal law, and school district policies.
- E. Persons who violate this tobacco-free policy may be referred to the building administration or other school district supervisory personnel responsible for the area or program at which the violation occurred.
- F. School administrators may call the local law enforcement agency to assist with enforcement of this policy. Smoking or use of any tobacco product in a public school is a violation of the Minnesota Clean Indoor Air Act and/or the Freedom to Breathe Act of 2007 and is a petty misdemeanor. A court injunction may be instituted against a repeated violator.
- G. No persons shall be discharged, refused to be hired, penalized, discriminated against, or in

any manner retaliated against for exercising any right to a smoke-free environment provided by the Freedom to Breathe Act of 2007 or other law.

**VII. DISSEMINATION OF POLICY**

- A. This policy shall appear in the student handbook.
- B. The school district will develop a method of discussing this policy with students and employees.

**Legal References:** Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)  
Minn. Stat. § 609.685 (Sale of Tobacco to Children)  
2007 Minn. Laws Ch. 82 (Freedom to Breathe Act of 2007)

**ADOPTED:** May 11, 1987

**AMENDED:** July 12, 2004

**AMENDED:** October 9, 2006

**AMENDED:** February 14, 2011

**AMENDED:** February 9, 2015

**AMENDED:** July 11, 2016

**AMENDED:** December 9, 2024

**LAST REVIEWED:** December 9, 2024

## **411 STAFF HIRING**

### **I. PURPOSE**

The purpose of this policy is to provide guidance to the Superintendent regarding employment or promotion recommendations.

### **II. GENERAL STATEMENT OF POLICY**

- A. The Superintendent is charged with the responsibility of making recommendations for employment or promotion. The School Board does not entertain applications or undertake the administration of personnel matters. The School Board may institute such inquiry as it may deem necessary to determine whether stated personnel policies are being made effective and whether they are appropriate to the operation of the school system.
- B. The Board requires that appropriate efforts be made to recruit the best qualified professional and support staff personnel for District employment considering internal and external applicants.
- C. The recommendation of the Superintendent constitutes a certification that the nominee has been selected in accordance with approved policies, that the nominee possesses the requisite qualifications for the position, and that the appointment is in the best interest of the School District.

**ADOPTED:** March 9, 1970

**AMENDED:** July 23, 1973

**AMENDED:** February 9, 1987

**AMENDED:** July 12, 2004

**AMENDED:** November 13, 2006

**AMENDED:** July 11, 2016

**LAST REVIEWED:** December 9, 2024

## **412 EMPLOYMENT BACKGROUND CHECKS**

### **I. PURPOSE**

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

### **II. GENERAL STATEMENT OF POLICY**

- A. The School District shall require that applicants for School District positions who receive an offer of employment and on all individuals, except enrolled volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the School District, regardless of whether any compensation is paid, submit to a criminal history background check. The offer of employment or the opportunity to provide services shall be conditional upon a determination by the School District that an applicant's criminal history does not preclude the individual from employment with or provision of services to the School District.
- B. The School District specifically reserves any and all rights it may have to conduct background checks regarding current employees, applicants, or service providers without the consent of such individuals.
- C. Adherence to this policy by the School District shall in no way limit the School District's right to require additional information, or to use procedures currently in place or other procedures to gain additional background information concerning employees, applicants, volunteers, service providers, independent contractors and student employees.

### **III. PROCEDURES**

- A. Normally an applicant will not commence employment until the District receives the results of the criminal history background check. The District may conditionally hire an applicant pending completion of the background check, but shall notify the applicant that the applicant's employment may be terminated based on the result of the background check. Background checks will be performed by or through the Minnesota Bureau of Criminal

Apprehension (hereinafter "the BCA"); the District reserves the right to also have criminal history background checks conducted by other organizations or agencies, providing the District complies with the basic requirement of the state law.

- B. An applicant who is offered employment must sign a criminal history consent form, which provides permission for the District to conduct a criminal history background check. If the applicant fails to provide the District with a signed Background Investigation Authorization Form at the time the applicant receives a job offer, the applicant will be considered to have voluntarily withdrawn the application for employment.
- C. The District may use the results of a criminal background check conducted at the request of another school hiring authority if:
  - 1. the results of the criminal background check are on file with the other school hiring authority or otherwise accessible;
  - 2. the other school hiring authority conducted a criminal background check within the previous 12 months;
  - 3. the applicant executes a written consent form giving the District access to the results of the check; and
  - 4. there is no reason to believe that the applicant has committed an act subsequent to the check that would disqualify the applicant for employment.
- D. For all non Minnesota residents who are offered employment, or the opportunity to provide athletic coaching services or other extracurricular academic coaching services (paid or unpaid), the District shall request a criminal history background check on such applicants from the Superintendent of the BCA and from the government agency performing the same function in the resident state, or if no government entity performs the same function in the resident state, from the Federal Bureau of Investigation. The District may contract with a private vendor or company to provide these services. Such applicants must provide an executed criminal history consent form.
- E. When required, applicants must provide fingerprints to assist in a criminal history background check.
- F. Copies of this policy shall be available in the District's Employment Office, on the District's web page, and will be distributed to applicants for employment and individuals who are offered the opportunity to provide athletic coaching services or other extra curricular academic coaching services upon request. The need to submit to a criminal history background check may be included with the basic criteria for employment in the job posting and job advertisements.

- G. The applicant will be informed of the results of the criminal background check(s) to the extent required by law.
- H. If the criminal history background check precludes employment with the District, the applicant will be advised.
- I. The District may apply these procedures to volunteers, independent contractors or student employees as though they were applicants for employment.

#### **IV. INVESTIGATION OF DISCIPLINARY ACTIONS TAKEN AGAINST PROSPECTIVE TEACHERS**

- A. At the time the District conducts the criminal history background check required under subdivision 1 on an individual offered employment as a teacher, the District must contact the Board of Teaching to determine whether the Board has taken disciplinary action against the teacher based on a Board determination that sexual misconduct or attempted sexual misconduct occurred between the teacher and a student. If disciplinary action has been taken based on this type of misconduct, the District must obtain access to data that are public under section 13.41, subdivision 5, that relate to the substance of the disciplinary action. In addition, the District must require the individual to provide information in the employment application regarding all current and previous disciplinary actions in Minnesota and other states taken against the individual's teaching license as a result of sexual misconduct or attempted sexual misconduct with a student and indicate to the applicant that intentionally submitting false or incomplete information is a ground for dismissal.
- B. The District may hire or otherwise allow an individual to provide a service to a school pending completion of a background check under subdivision 1 or obtaining notice of a Board of Teaching action under subdivision 1a but shall notify the individual that the individual's employment or other service may be terminated based on the result of the background check or Board of Teaching action. The District is not liable for failing to hire or for terminating an individual's employment or other service based on the result of a background check or Board of Teaching action under this section.
- C. For purposes of this paragraph, The District must inform an individual if the individual's application to be an employee or volunteer in the District has been denied as a result of a background check conducted under this section. The District must also inform an individual who is a current employee or volunteer if the individual's employment or volunteer status in the District is being terminated as a result of a background check conducted under subdivision 4.
- D. Definitions. For purposes of this section:
  - (a) "School" means a school as defined in section 120A.22, subdivision 4, and an intermediate School District under section 136D.01.

**WAYZATA PUBLIC SCHOOLS**

**Independent School District 284**

**Wayzata, Minnesota**

(b) "Security violation" means failing to prevent or failing to institute safeguards to prevent the access, use, retention, or dissemination of information in violation of the security and management control outsourcing standard established by the state compact officer under section 299C.58, article I, paragraph (2), clause (B).

***Legal References:*** Minn. Stat. § 13.04, Subd. 4 (Inaccurate or Incomplete Data)  
Minn. Stat. § 13.87, Subd. 1 (Criminal History Data)  
Minn. Stat. § 123B.03 (Background Check)  
Minn. Stat. §§ 299C.60-299C.64 (Minnesota Child Protection Background Check Act)  
Minn. Stat. § 364.09(b) (Exception for School Districts)

**ADOPTED:** July 12, 1993

**AMENDED:** July 12, 2004

**AMENDED:** January 9, 2012

**AMENDED:** July 11, 2016

**AMENDED:** December 9, 2024

**LAST REVIEWED:** December 9, 2024

## 414 STUDENTS AND EMPLOYEES WITH COMMUNICABLE DISEASES AND INFECTIOUS CONDITIONS

### I. PURPOSE

Public concern that students and staff of the School District be able to attend schools of the District without becoming infected with serious communicable or infectious diseases including, but not limited to, Human Immunodeficiency Virus (HIV), Acquired Immunodeficiency Syndrome (AIDS), Hepatitis B, and Tuberculosis, requires that the School Board adopt measures effectively responding to health concerns while respecting the rights of all students, employees, and contractors, including those who are so infected. The purpose of this policy is to adopt such measures.

### II. GENERAL STATEMENT OF POLICY

#### A. STUDENTS

The policy of the School Board is that students with communicable diseases not be excluded from attending school in their usual daily attendance setting so long as their health permits and their attendance does not create a significant risk of the transmission of illness to students or employees of the School District. A regulation for minimizing interruptions to learning resulting from communicable diseases will be established by the School District in its IEP and Section 504 team process, if applicable, and in consultation with community health and private health care providers. Procedures for the inclusion of students with communicable diseases will include any applicable educational team planning processes, including the review of the educational implications for the student and others with whom the student comes into contact.

#### B. EMPLOYEES

The policy of the School Board is that employees with communicable diseases not be excluded from attending to their customary employment so long as they are physically, mentally and emotionally able to safely perform tasks assigned to them and so long as their employment does not create a significant risk of the transmission of illness to students, employees, or others in the school District. If a reasonable accommodation will eliminate the significant risk of transmission, such accommodation will be undertaken unless it poses an undue hardship to the School District.

**Legal References:** Minn. Stat. § 121A.23 (Health-Related Programs)  
Minn. Stat. § 144.441-442 (Tuberculosis)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)

**WAYZATA PUBLIC SCHOOLS**

**Independent School District 284**

**Wayzata, Minnesota**

20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)

29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)

42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

*Kohl by Kohl v. Woodhaven Learning Center*, 865 F.2d 930 (8<sup>th</sup> Cir.), *cert. denied*, 493 U.S. 892, 110 S.Ct. 239 (1989)

*School Board of Nassau County, Fla. v. Arline*, 480 U.S. 273, 107 S.Ct. 1123 (1987)

16 EHLR 712, OCR Staff Memo, April 5, 1990

**ADOPTED:** November 20, 2003

**AMENDED:** June 12, 2004

**AMENDED:** November 13, 2006

**AMENDED:** January 9, 2012

**AMENDED:** July 11, 2016

**LAST REVIEWED:** December 9, 2024

**417 EMPLOYEE RIGHT TO KNOW EXPOSURE TO HAZARDOUS SUBSTANCES**

**I. PURPOSE**

The purpose of this policy is to provide school district employees a place of employment and conditions of employment free from recognized hazards that are likely to cause death, serious injury or harm.

**II. GENERAL STATEMENT OF POLICY**

- A. The School Board directs the administration to establish a health and safety program to address these recognized hazards. Information and training will be provided to employees who may be routinely exposed to a hazardous substance, harmful physical agent or infectious agent, or blood-borne pathogen.

***Legal References:*** Minn. Stat. Ch. 182 (Occupational Safety and Health)  
Minn. Rules Ch. 5205 (Safety and Health Standards)  
Minn. Rules Ch. 5206 (Employee Right to Know Standards)  
29 C.F.R. § 1910.1050, App. B (Substance Technical Guidelines)

**ADOPTED:** July 12, 2004  
**AMENDED:** November 3, 2006  
**AMENDED:** October 14, 2013  
**AMENDED:** July 11, 2016  
**LAST REVIEWED:** December 9, 2024

## **419 POLICIES INCORPORATED BY REFERENCE**

### **I. PURPOSE**

The purpose of this policy is to provide notice regarding student policies that may be applicable to employees.

### **II. GENERAL STATEMENT OF POLICY**

- A. Certain policies as contained in this policy reference manual are applicable to employees as well as to students. In order to avoid undue duplication, the School District provides notice by this section of the application and incorporation by reference of the following policies, which also apply, to employees:

Policy 631 and 631-R Technology Use

Policy 225 and 225 R Criminal of Civil Action Against School District, School Board Member, Employee or Student

Policy 501 and 501-R Equal Educational Opportunities

Policy 502 and 502-R Student Discipline

Policy 512 and 512-R Staff Notification of Students with Violent Behaviors

Policy 522 and 522-R DNR – DNI Orders

Policy 612 and 612-R Student Travel

Policy 719 and 719-R Use of District Telephones

Policy 912 and 912-R Public Complaints

- B. Employees are charged with notice that the above cited policies are also applicable to employees; however, employees are also on notice that the provisions of the various policies speak for themselves and may be applicable although not specifically listed above.

**ADOPTED:** August 16, 2004  
**AMENDED:** November 13, 2006  
**AMENDED:** November 14, 2011  
**AMENDED:** July 11, 2016

**WAYZATA PUBLIC SCHOOLS**  
**Independent School District 284**  
**Wayzata, Minnesota**

**LAST REVIEWED:** December 9, 2024

## 420 EMPLOYEE-STUDENT RELATIONSHIPS

### I. PURPOSE

The purpose of this policy is to affirm that the school district is committed to an educational environment in which all students are treated with respect and dignity. Every school district employee is to provide students with appropriate guidance, understanding, and direction while maintaining a standard of professionalism and acting within accepted standards of conduct.

### II. GENERAL STATEMENT OF POLICY

- A. This policy applies to all school district employees at all times, whether on or off duty and on or off of school district locations.
- B. At all times, students will be treated by teachers and other school district employees with respect, courtesy, and consideration and in a professional manner. Each school district employee is expected to exercise good judgment and professionalism in all interpersonal relationships with students. Such relationships must be and remain on a teacher-student basis or an employee-student basis.
- C. Teachers must be mindful of their inherent positions of authority and influence over students. Similarly, other school district employees also may hold positions of authority over students of the school district and must be mindful of their authority and influence over students.
- D. Sexual relationships between school district employees and students, without regard to the age of the student, are strictly forbidden and may subject the employee to criminal liability.
- E. Other actions that violate this policy include, but are not limited to, the following:
  - 1. Dating students.
  - 2. Having any interaction/activity of a sexual nature with a student.
  - 3. Committing or attempting to induce students or others to commit an illegal act or act of immoral conduct which may be harmful to others or bring discredit to the school district.
  - 4. Supplying alcohol or any illegal substance to a student, allowing a student access to such substances, or failing to take reasonable steps to prevent such access from occurring.

- F. School district employees shall, whenever possible, employ safeguards against improper relationships with students and/or claims of such improper relationships.
- G. Excessive informal and social involvement with individual students is unprofessional, is not compatible with employee-student relationships, and is inappropriate.
- H. School district employees will adhere to applicable standards of ethics and professional conduct in Minnesota law.

**III. REPORTING AND INVESTIGATION**

- A. Complaints and/or concerns, either formal or informal, regarding alleged violations of this policy will be taken seriously and will be investigated.
- B. All employees shall cooperate with any investigation of alleged acts, conduct, or communications in violation of this policy.

**IV. SCHOOL DISTRICT ACTION**

Upon receipt of a report, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. It also may include reporting to appropriate state or federal authorities, including the Board of Teaching or the appropriate licensing authority and appropriate agencies responsible for investigating reports of maltreatment of minors and/or vulnerable adults. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and school district policies.

**V. SCOPE OF LIABILITY**

Employees are placed on notice that if an employee acts outside the performance of the duties of the position for which the employee is employed or is guilty of malfeasance, willful neglect of duty, or bad faith, the school district is not required to defend and indemnify the employee for damages in school-related litigation.

- Legal References:**
- Minn. Stat. § 13.43, Subd. 16 (School District or Charter School Disclosure of Violence or Inappropriate Sexual Contact)
  - Minn. Stat. § 122A.20, Subd. 2 (Mandatory Reporting to Minnesota Board of Teaching)
  - Minn. Stat. § 122A.40, Subds. 5(b) and 13(b) (Mandatory immediate discharge of teachers with license revocations due to child or sex abuse convictions)
  - Minn. Stat. §§ 609.341-609.352 (Defining “intimate parts” and “position of authority” as well as detailing various sex offenses)
  - Minn. Stat. § 626.556 (Reporting of Maltreatment of Minors)

**WAYZATA PUBLIC SCHOOLS**

**Independent School District 284**

**Wayzata, Minnesota**

Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)

Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)

Minn. Rules Part 8700.7500 (Code of Ethics for Minnesota Teachers)

**ADOPTED:** April 11, 2016

**LAST REVIEWED:** December 9, 2024

# 2024-25 School Year Financial Report Analysis



Excellence. For each and every student.

For the Month Ended October 31, 2024

## Statement of Revenues Analysis

This analysis reflects revenue received by the month end noted above. These numbers are only representative of the first four fiscal months of the FY 2024-25. State Aid revenues are slightly down from prior year but close in line with expectations. Property Taxes are also close in line with prior years and expectations. Deviations in revenue from prior years include Federal Aids and Miscellaneous Local Revenue which can vary year to year and are also impacted by FY24 accrued revenues as draws are completed. As a reminder, Federal funds are drawn after the expenditures take place which can happen after the fiscal year closes. The district still had a very small portion of CARES Act dollars to spend down by 9/30/2024 and draw by December 2024. The deviations in Food Service are related to FY2023-24 accruals and also related the Free Lunch program from MDE. Community Education revenue is right in line with the prior fiscal years.

## Statement of Expenditures Analysis

This analysis reflects actual expenditures and does not include outstanding encumbrances along with only representing the four month of the FY 2024-25. Overall expenditures are relatively similar to prior years. Salaries are right in line with prior years shown and benefits are slightly below prior years percentages but still in line with expectations. As is usually always the case, variations compared to prior years are primarily driven by the timing of payments, timing of projects, timing of purchases of supplies, materials, and capital expenditures along with the timing of payments for purchased services. The district also revises the budget at least one more time, typically around February.

# 2024-25 School Year Statement of Revenues

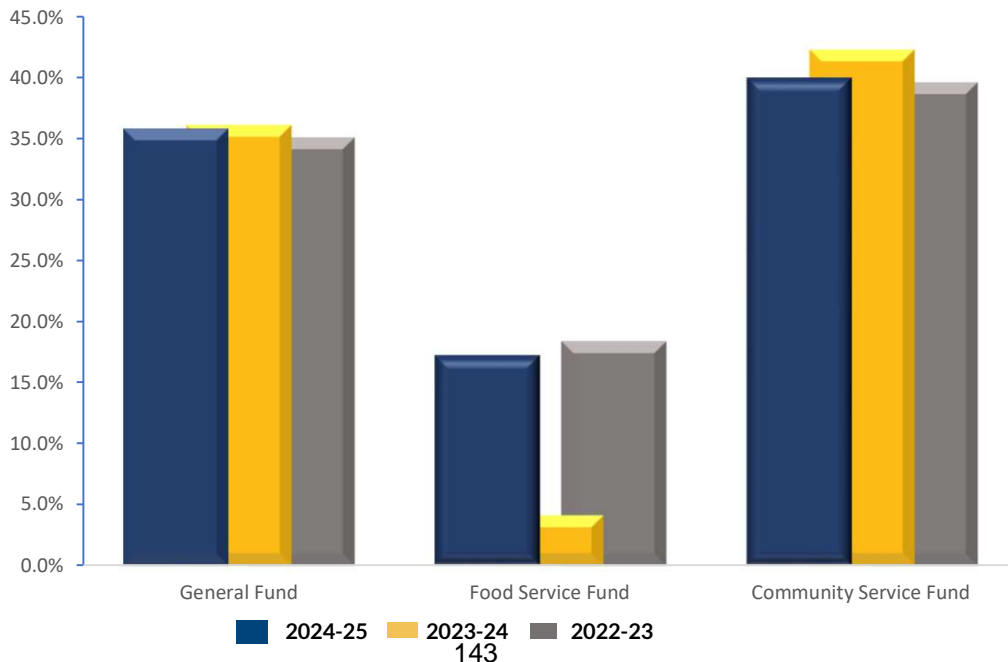
For the Month Ended October 31, 2024



Excellence. For each and every student.

Fund	2024-25		Year-to-Date % of Budget		
	Budget	Actuals	2024-25	2023-24	2022-23
<b>General Fund</b>					
Property Taxes	\$ 71,929,683	\$ 53,602,879	74.5%	73.6%	71.4%
State Aids	136,405,457	21,402,146	15.7%	16.6%	14.9%
Federal Aids	2,714,699	408,017	15.0%	0.0%	9.5%
Miscellaneous Local Revenue	6,364,324	2,460,245	38.7%	35.6%	34.8%
Other Financing Sources	-	-	-	-	-
<b>Total General Fund Revenue</b>	<b>\$ 217,414,163</b>	<b>\$ 77,873,286</b>	<b>35.8%</b>	<b>36.1%</b>	<b>35.1%</b>
Food Service Fund	9,659,332	1,663,373	17.2%	4.1%	18.4%
Community Service Fund	15,162,372	6,064,656	40.0%	42.3%	39.6%
Debt Service Fund	17,741,354	12,960,770	73.1%	73.6%	71.9%
Construction Fund	291,000	86,691	-	-	-
<b>Total Revenue All Funds</b>	<b>\$ 260,268,221</b>	<b>\$ 98,648,776</b>	<b>37.9%</b>	<b>39.1%</b>	<b>37.5%</b>

**Percent Comparison**  
Year-To-Date to Total Budget



# 2024-25 School Year Statement of Expenditures

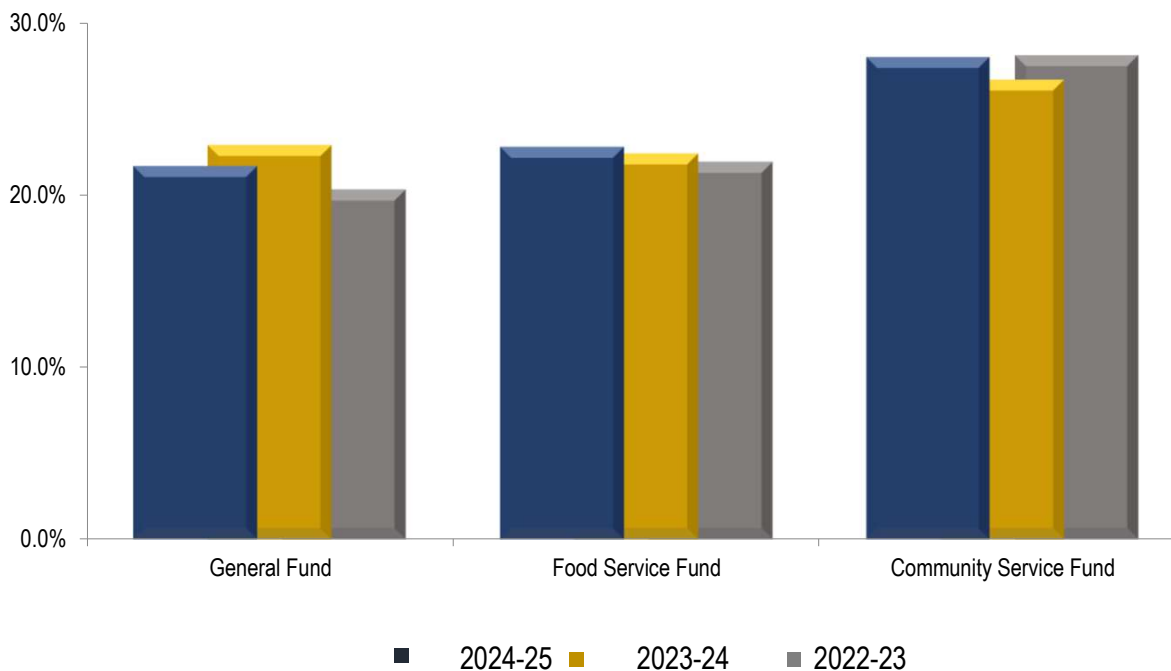
For the Month Ended October 31, 2024



Excellence. For each and every student.

Fund	2024-25		Year-to-Date % of Budget			
	Budget	Actuals	2024-25	2023-24	2022-23	
<b>General Fund</b>						
Salaries	\$ 116,012,823	\$ 23,276,089	20.1%	20.1%	20.2%	
Benefits	43,525,131	7,798,320	17.9%	20.3%	23.1%	
Purchased Services	33,671,289	7,674,738	22.8%	31.5%	12.9%	
Supplies & Materials	7,245,743	3,818,048	52.7%	40.4%	43.4%	
Capital Expenditures	18,020,738	5,045,914	28.0%	23.0%	21.1%	
Other Expenditures	1,801,976	157,660	8.7%	9.9%	23.2%	
<b>Total General Fund Expenditures</b>	<b>\$ 220,277,700</b>	<b>\$ 47,770,769</b>	<b>21.7%</b>	<b>22.9%</b>	<b>20.3%</b>	
Food Service Fund	9,576,910	2,182,932	22.8%	22.4%	21.9%	
Community Service Fund	15,043,565	4,213,645	28.0%	26.7%	28.1%	
Debt Service Fund	17,511,400	2,885,666	16.5%	16.6%	18.8%	
Construction Fund	4,500,000	1,444,700	-	-	-	
<b>Total Expenditures All Funds</b>	<b>\$ 266,909,575</b>	<b>\$ 58,497,711</b>	<b>21.9%</b>	<b>22.3%</b>	<b>21.9%</b>	

**Percent Comparison**  
Year-To-Date to Total Budget



# 2024-25 School Year Financial Report Analysis



For the Month Ended October 31, 2024

Excellence. For each and every student.

**General Fund:**

Investment Held At	Type of Investment	Purchase Date	Maturity Date	Investment Cost	Maturity Amount	Interest Earned	Yield
PMA/MN Trust	Money Market	N/A	NOW	N/A	\$ 114,106	N/A	4.80%
MSDLAF+ Liquid	Money Market	N/A	NOW	N/A	5,188,857	N/A	4.73%
MSDLAF+ Max	Money Market	N/A	NOW	N/A	56,826,770	N/A	5.09%
<b>Total General Fund</b>				<u>-</u>	<u>\$ 62,129,733</u>	<u>\$ -</u>	

**Alternative Facilities Bonds:**

Investment Held At	Type of Investment	Purchase Date	Maturity Date	Investment Cost	Maturity Amount	Interest Earned	Yield
MSDLAF+ Liquid	Money Market	N/A	NOW	N/A	\$ 1,821	N/A	4.73%
MSDLAF+ Max	Money Market	N/A	NOW	N/A	4,261,545	N/A	4.83%
<b>Total Alternative Facilities Bonds</b>				<u>\$ -</u>	<u>\$ 4,263,366</u>	<u>\$ -</u>	



**BOARD OF EDUCATION**

Regular Meeting – December 9, 2024

**AGENDA SECTION:** Administrative Reports and Recommendations

**ITEM:** Finance and Business Services Recommendations

**COMMENTS BY:** Scott LeSage, Executive Director, Finance & Operations

**Audit – Fiscal Year 2024**

The District’s annual audit for the fiscal year ending June 30, 2024, has been completed by audit firm Malloy, Montague, Karnowski, Radosovich, & Co., P.A. The following reports have been issued:

- Comprehensive Annual Financial Report - June 30, 2024
- Management Report - June 30, 2024
- Special Purpose Audit Reports on Single Audit, Internal Controls, and Compliance with Laws and Regulations – June 30, 2024

A portion of the General fund balance is assigned for specific purposes and is approved by the School Board on an annual basis. The assigned fund balances as of June 30, 2024 were as follows:

<b>Assigned Fund Balance</b>	<b>Balance on June 30, 2024</b>
Local Collaborative Time Study	\$556,535
Reemployment Insurance & PFLPT	1,275,000
Site Carryover	822,052
Q Compensation	664,260
School Opening & Planning Costs	1,432,328
Worker’s Compensation Escrow	70,000
Post-Employment Obligations	1,792,340
Enrollment	2,031,229
<b>Total Assigned Fund Balance</b>	<b>\$8,643,744</b>

**Recommended Action:** Approve the audited financial statements for the fiscal year ending June 30, 2024. Further, approve the June 30, 2024 assigned fund balance in the amount of \$8,643,744 to be used for the specific purposes noted above.

**Motion by:** \_\_\_\_\_ **ROLL CALL** **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_ 146 \_\_\_\_\_

**Independent School District No. 284  
Wayzata Public Schools  
Wayzata, Minnesota**

**Annual Comprehensive Financial Report  
For the Fiscal Year Ended  
June 30, 2024**

**Prepared by the  
Department of Finance and Business Services**



**Excellence. For each and every student.**



ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Fiscal Year Ended June 30, 2024

INDEPENDENT SCHOOL DISTRICT NO. 284  
WAYZATA, MINNESOTA

13305 12th Avenue N.  
Plymouth, MN 55441

Prepared by the  
Department of Finance and Business Services

Scott LeSage • Executive Director of Finance and Operations

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INDEPENDENT SCHOOL DISTRICT NO. 284

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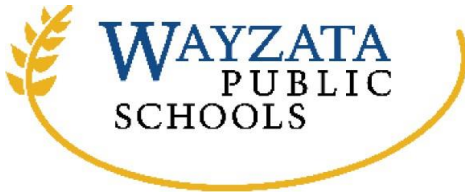
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SECTION I

INTRODUCTORY SECTION





District Service Center  
13305 12th Ave N | Plymouth, MN 55441  
763-745-5000 | [www.wayzataschools.org](http://www.wayzataschools.org)

December 2, 2024

To: Citizens of the District  
Board of Education  
Dr. Chace B. Anderson, Superintendent of Schools

## INTRODUCTION

We respectfully submit the Annual Comprehensive Financial Report (ACFR) of Independent School District No. 284, Wayzata, Minnesota (the District), for the fiscal year ended June 30, 2024. Responsibility for the entire financial report rests with district management. The report contains all funds of the District in conformity with accounting principles generally accepted in the United States of America for defining the reporting entity.

The Governmental Accounting Standards Board Statement No. 34 requires that the District includes within its ACFR a management's discussion and analysis (MD&A) report, which allows the District to explain, in layman's terms, its financial position and results of operations for the past fiscal year.

The ACFR is presented in three primary sections as follows:

- Introductory Section
- Financial Section
- Statistical Section

The introductory section includes a list of principal officials, an organizational chart, awards and acknowledgements, and this transmittal letter. The financial section includes the basic financial statements, individual fund statements and related schedules, and required supplementary information. The independent auditor's report is also included in the financial section. The notes to basic financial statements are provided to enhance the reader's understanding of the District's accounting policies and procedures. The statistical section includes selected financial and general information presented on a multiyear comparative basis.

**ECONOMIC CONDITION AND OUTLOOK**

The District is a public educational system serving a 38 square-mile area located in the western portion of Hennepin County, Minnesota. The District is governed by its Board of Education (School Board), who are elected by voters residing within the District’s boundaries. The District’s boundaries encompass either the entire geographic area or portions of the communities of Corcoran, Maple Grove, Medicine Lake, Medina, Minnetonka, Orono, Plymouth, and Wayzata.

For 2023–2024, district facilities included nine elementary schools, three middle schools, a senior high school, a transition school, a district service center building, a district meeting and training facility, an early learning center, a central services facility, and district warehouse.

Enrollment for the 2023–2024 school year was 12,499 pupils in adjusted average daily membership, which represents an increase of 251 students from the prior year. Demographic forecasts project an increase in enrollment for the next several years. Projected enrollment for the near future per an independent demographer hired by the District is:

<u>Fiscal Year</u>	<u>Enrollment</u>
2025	12,700
2026	12,875
2027	13,050

The tax base of the District increased 16.9 percent during the past year. The market value of all taxable property in the District in fiscal year 2024 was \$19,229,146,613, compared to \$16,443,824,055 in fiscal year 2023.

The net tax capacity of the District for fiscal year 2024 was \$217,667,832, an increase of 19.0 percent over the prior year value of \$182,970,236.

The state fiscal disparities law provides for the pooling of 40.0 percent of all new commercial/industrial property valuation added since 1971 in the seven-county Minneapolis-Saint Paul metropolitan area. The pooled valuation is redistributed among the taxing jurisdictions according to population and a ratio measuring relative fiscal capacity. Local tax rates reflect the net contribution/distribution of fiscal disparities valuation. The District has been a net contributor to the fiscal disparities pool in recent years. The District contributed \$23,570,607 in fiscal year 2024 and \$24,126,014 in fiscal year 2023.

**FINANCIAL INFORMATION**

In developing and evaluating the District’s accounting system, consideration is given to the adequacy of internal controls and segregation of duties. These controls are designed to provide reasonable assurance regarding the safeguarding of district assets and the reliability of financial records used in the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The concept of reasonable assurance recognizes that the costs of internal controls should not exceed the benefits likely to be derived, and that the value of costs and benefits requires estimates and judgments by management.

The legal level of budgetary control is demonstrated through an annual budget adopted by the School Board for the General, Special Revenue, Capital Projects – Building Construction, and Debt Service Funds. The Finance and Business Services Department maintains budgetary control district-wide. The administration and School Board review financial reports on a monthly basis. Annually, the original budget is adopted by the School Board prior to the fiscal year beginning on July 1. The administration presents mid-year budget revision recommendations based upon audited results of the prior year, enrollment changes, the effects of changes to employment contracts, or other new information impacting revenues or expenditures. All revisions to the budget during the fiscal year are also adopted by the School Board.

Users of the District’s financial statements are directed to the MD&A report for a more in depth look at the General Fund and other financial information.

## **DISTRICT FACILITIES**

The District’s educational facilities consist of 14 buildings originally constructed from 1949 to 2019. Each building has had numerous additions and improvements over the years. Despite the age of the facilities, all school buildings are maintained in a state of good repair, with building components modernized and updated on a systematic basis through the District’s long-term facilities maintenance plan. Because of the continual improvement, all educational facilities will effectively serve district operations for many years. During fiscal year 2021, the District opened the Wayzata Early Learning School, an addition to the existing Oakwood Elementary building. In the start of the 2024 school year, Wayzata Public Schools relocated the Wayzata Transition program to the previous District Administration Building to allow for future growth of the program and its students. The District acquired a new building that houses the majority of the District’s administration, along with the District Welcome Center, and is a centrally-located building for all administrative staff. The total district square footage for educational facilities is 2,099,969. The District owns four additional buildings for administrative purposes.

## **LOOKING FORWARD**

The District’s commitment to fiscal responsibility has enabled the District to maintain positive fund balances in recent years. Currently, the General Fund has an unassigned fund balance (excluding restricted account deficits) of approximately \$17.0 million, which represents 8.3 percent of total General Fund expenditures, with the School Board policy minimum fund balance of 5.0–7.0 percent of expenditures. The District has an additional \$8.6 million of assigned fund balance for specific purposes.

In 2017, district voters approved an operating referendum to increase annual operating revenues, up to the maximum amount of \$2,000 per pupil plus inflation, expiring in fiscal year 2028. Voters also approved two capital projects levies to fund technology costs for existing technology infrastructure, as well as new services and equipment. The capital projects levies expire in fiscal years 2026 and 2030, respectively. In May of 2023, Legislators provided school boards with the authority to renew a voter-approved operating referendum one time for a maximum of 10 years without voter approval.

An indicator of continued financial health is the tremendous level of new private investment within the District’s boundaries. The City of Plymouth (the City) is the largest municipality within the District. The City’s levy payable 2023 total estimated market value was \$16,664,562,200, an increase of \$2,290,540,400 from 2022. The increase in total market value between payable 2022 and payable 2023 was 15.9 percent. The City’s population increased 29.0 percent from 1990 to 2000; 7.0 percent from 2000 to 2010; and 13.0 percent from 2010 to 2019. As of 2023, the population is 81,026.

The state's support in the current economic environment, combined with additional local property tax support approved by residents of the District means the District's financial outlook is stable. The District maintained similar staff ratios and programs for fiscal year 2024 that support the District's operational and financial requirements as prescribed by the District's strategic plan.

Below are some facts about the 2024–2025 budget:

- Due to the COVID-19 pandemic, the District experienced a decrease in enrollment in fiscal years 2020–2021 and 2021–2022, but has realized an increase in the 2022–2023 and 2023–2024 enrollment.
- Based on a December 2022 Demographic Study and a more recent Demographic Study in the summer of 2024, the District expects the enrollment growth to continue. In fiscal year 2024–2025 district administration projected enrollment at 12,700.
- To maintain an unassigned fund balance within the School Board's parameters of 5.0–7.0 percent, the District implemented cost containment measures of approximately \$2.6 million.

Revenues:

- General Fund revenue is projected to increase by approximately \$6.7 million to \$217.4 million.
- The basic per pupil funding amount from the state is \$7,281 for fiscal year 2025, an increase of 2.0 percent.
- The voter-approved referendum levy is approximately \$2,073 per pupil unit.
- Effective fiscal year 2023–2024, new legislation provides improvement to the special education cross-subsidy reimbursement rate. The new legislation increases the cross-subsidy aid factor to 44.0 percent in fiscal years 2024 through 2026 and 50.0 percent in fiscal year 2027 and later. The District will continue to use its General Fund resources in order to fully fund the required portion of the costs that are not reimbursed by either the state and federal government.

Expenditures:

- General Fund expenditures are expected to be \$220.3 million that includes cost containment measures as noted above.
- The capital projects (technology) levy will increase from \$9.1 million to \$10.9 million.
- District salaries are anticipated to increase approximately 2.0 to 3.0 percent.
- Health insurance premiums are expected to increase by 7.0 percent. Dental insurance premiums are expected to increase by 3.0 percent.
- District transportation costs are estimated to increase by 4.5 percent.

Construction Projects:

- The District continues to access long-term facilities maintenance pay-as-you-go district levy dollars to make improvements in the areas of deferred maintenance and health and safety. The project costs of approximately \$12–\$18 million per year are utilized for roof repairs, paving projects, boiler and chiller replacements, windows, doors, painting, flooring, and a variety of other deferred maintenance projects.

## OTHER INFORMATION

State law requires an annual audit by independent certified public accountants. The accounting firm of Malloy, Montague, Karnowski, Radosevich & Co. P.A. was selected by the School Board to conduct the annual audit for the fiscal year ended June 30, 2024. In addition to meeting the requirements set forth by state law, the audit also was designed to meet the requirements of the federal Single Audit Act as amended in 1996, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The independent auditor's report on the financial statements is included in the financial section of this report. The independent auditor's reports related specifically to the Single Audit are issued as a separate report, which is available from the District upon request.

This report has been prepared following guidelines recommended by the Association of School Business Officials (ASBO) International and its Certificate of Excellence in Financial Reporting program. Achieving recognition by this program is a clear indication of the District's establishment of high standards in financial reporting and accountability. The District was awarded the ASBO International Certificate of Excellence in Financial Reporting for its 2023 ACFR, the District's 40th consecutive year receiving the award. We believe our current report continues to conform to ASBO International's Certificate of Excellence program requirements.

The District's continued commitment to excellent financial stewardship and robust local tax base has resulted in Moody's Investor Services reaffirming the District's Aaa credit rating, which is the highest rating possible. Fewer than 100 public K-12 school districts across the country hold a Aaa rating, underscoring the significance of the achievement.

We acknowledge the efforts of the entire accounting staff in providing complete and accurate data for the fiscal year 2024 ACFR. Credit is also due to the School Board for its governance and unfailing support of maintaining the highest standards of stewardship of the District's finances.

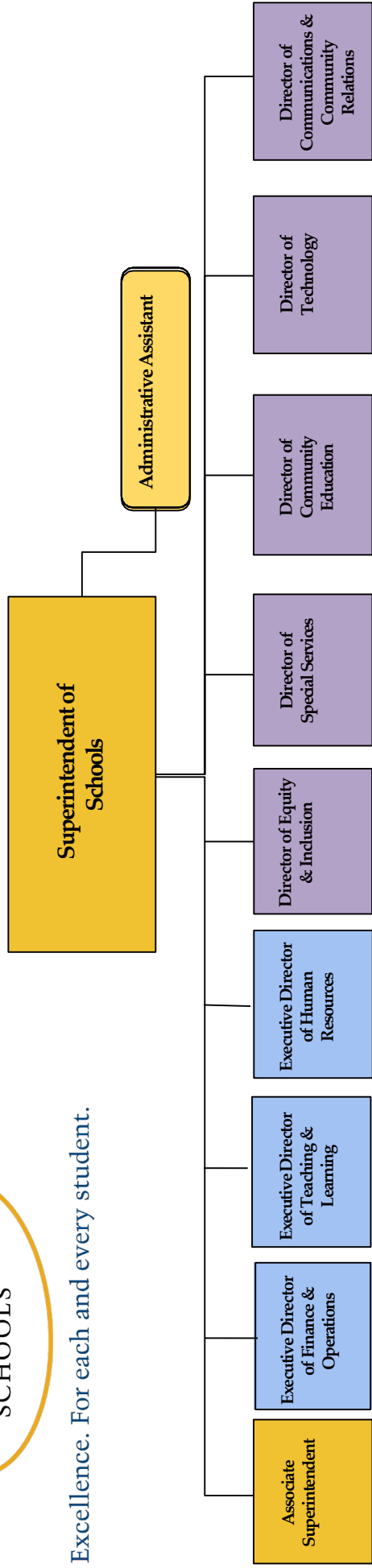
Respectfully submitted,



Scott LeSage  
Executive Director of Finance and Operations



Excellence. For each and every student.



INDEPENDENT SCHOOL DISTRICT NO. 284

School Board and Administration  
Year Ended June 30, 2024

**SCHOOL BOARD**

	<u>Board Position</u>
Dr. Milind Sohoni	Chairperson
Ms. Heidi Kader	Vice Chairperson
Ms. Sarah Johansen	Treasurer
Ms. Sheila Prior	Clerk
Mr. Paras Bhende	Director
Ms. Valentina Eyres	Director
Mr. Dan Ginestra	Director

**ADMINISTRATION**

Dr. Chace B. Anderson	Superintendent
Mr. Scott LeSage	Executive Director of Finance and Operations
Ms. Dana Miller	Executive Director of Teaching and Learning
Ms. Stacie Vos	Executive Director of Human Resources



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting  
is presented to**

## **Independent School District No. 284**

**for its Annual Comprehensive Financial Report  
for the Fiscal Year Ended June 30, 2023.**

The district report meets the criteria established for  
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'. The signature is written in a cursive style and is positioned above a horizontal line.

**Ryan S. Stechschulte**  
President

A handwritten signature in black ink, reading 'James M. Rowan'. The signature is written in a cursive style and is positioned above a horizontal line.

**James M. Rowan, CAE, SFO**  
CEO/Executive Director

SECTION II  
FINANCIAL SECTION





**PRINCIPALS**

Thomas A. Karnowski, CPA  
Paul A. Radosevich, CPA  
William J. Lauer, CPA  
James H. Eichten, CPA  
Aaron J. Nielsen, CPA  
Victoria L. Holinka, CPA/CMA  
Jaclyn M. Huegel, CPA  
Kalen T. Karnowski, CPA

**INDEPENDENT AUDITOR'S REPORT**

To the School Board and Management of  
Independent School District No. 284  
Wayzata, Minnesota

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

**OPINIONS**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 284 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**BASIS FOR OPINIONS**

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

**EMPHASIS OF MATTER**

***Change in Accounting Principle***

As described in Note 1 of the notes to basic financial statements, in fiscal 2024, the District adopted new accounting guidance in capitalizing purchases of groups of similar assets in the current year. Our opinion is not modified with respect to this matter.

(continued)

## **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 12 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.

(continued)

## **REQUIRED SUPPLEMENTARY INFORMATION**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), 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 RSI 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 combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purpose of additional analysis and are 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 combining and individual fund financial statements and schedules are 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 introductory and statistical sections, 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.

## **PRIOR YEAR COMPARATIVE INFORMATION**

We have previously audited the District's 2023 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated December 5, 2023. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

**OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 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, 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.

*Malloy, Montague, Karnowski, Radosevich & Co., P. A.*

Minneapolis, Minnesota  
December 2, 2024

## INDEPENDENT SCHOOL DISTRICT NO. 284

### Management's Discussion and Analysis Year Ended June 30, 2024

This section of Independent School District No. 284's (the District) Annual Comprehensive Financial Report (ACFR) presents management's narrative overview and analysis of the District's financial performance during the fiscal year ended June 30, 2024. Please read it in conjunction with the other components of the District's ACFR.

#### **FINANCIAL HIGHLIGHTS**

- The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2024 by \$15,191,777 (net position deficit). The District's total net position increased by \$39,197,433 during the fiscal year ended June 30, 2024.
- Government-wide revenues totaled \$258,349,823 and were \$35,618,121 more than expenses of \$222,731,702.
- The District adopted new accounting guidance for capital assets in the current year, which increased beginning net position by \$3,579,312. This change is further described in Note 1 of the notes to basic financial statements.
- The General Fund's total fund balance (under the governmental fund presentation) increased \$11,720,141 from the prior year, compared to an increase of \$2,203,773 planned in the budget.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial section of the ACFR consists of the following parts:

- Independent Auditor's Report;
- Management's discussion and analysis;
- Basic financial statements, including the government-wide financial statements, fund financial statements, and the notes to basic financial statements;
- Required supplementary information; and
- Supplementary information consisting of combining and individual fund financial statements and schedules.

The following explains the two types of statements included in the basic financial statements:

#### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information about the District as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, except for the fiduciary fund. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide financial statements report the District's *net position* and how it has changed. Net position—the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District requires consideration of additional nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are all shown in one category titled "governmental activities." These activities, including regular and special education instruction, transportation, administration, food services, and community education, are primarily financed with state aids and property taxes.

## FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's *funds*, focusing on its most significant or major funds, rather than the District as a whole. Funds (Food Service Special Revenue and Community Service Special Revenue) that do not meet the threshold to be classified as major funds are called nonmajor funds. Detailed financial information for nonmajor funds can be found in the supplementary information section.

Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. For Minnesota schools, funds are established in accordance with Uniform Financial Accounting and Reporting Standards in accordance with statutory requirements and accounting principles generally accepted in the United States of America. Some funds are required by state law and by bond covenants. The District can establish other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The District maintains the following kinds of funds:

**Governmental Funds** – The District's basic services are included in governmental funds, which generally focus on: 1) how *cash and other financial assets* that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund financial statements provide a detailed *short-term* view that helps to determine whether there are more or less financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, we provide additional information (reconciliation schedules) immediately following the governmental fund financial statements that explain the relationship (or differences) between these two types of financial statement presentations.

**Proprietary Funds** – The District maintains one type of proprietary fund. The internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for the self-insurance activities of the District employees' medical and dental claims, various early retirement benefit packages for employee groups, and various other employee benefits. These services have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

**Fiduciary Funds** – The District is the trustee, or fiduciary, for assets that belong to other organizations. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1 is a summarized view of the District's Statement of Net Position:

	2024	2023
<b>Assets</b>		
Current and other assets	\$ 174,945,822	\$ 157,653,779
Capital assets, net of depreciation/amortization	264,757,413	250,519,688
<b>Total assets</b>	<b>\$ 439,703,235</b>	<b>\$ 408,173,467</b>
<b>Deferred outflows of resources</b>		
Deferred charge on refunding	\$ 5,913,576	\$ 6,406,374
Pension plan deferments	32,270,711	46,751,258
OPEB plan deferments	2,457,041	4,632,480
<b>Total deferred outflows of resources</b>	<b>\$ 40,641,328</b>	<b>\$ 57,790,112</b>
<b>Liabilities</b>		
Current and other liabilities	\$ 15,800,449	\$ 12,626,125
Long-term liabilities, including due within one year	369,327,629	387,941,781
<b>Total liabilities</b>	<b>\$ 385,128,078</b>	<b>\$ 400,567,906</b>
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	\$ 88,123,162	\$ 83,873,177
Lease revenue for subsequent year	545,057	573,201
Pension plan deferments	11,346,693	23,733,679
OPEB plan deferments	10,393,350	11,604,826
<b>Total deferred inflows of resources</b>	<b>\$ 110,408,262</b>	<b>\$ 119,784,883</b>
<b>Net position</b>		
Net investment in capital assets	\$ 56,426,154	\$ 36,667,330
Restricted	33,131,167	25,400,096
Unrestricted	(104,749,098)	(116,456,636)
<b>Total net position</b>	<b>\$ (15,191,777)</b>	<b>\$ (54,389,210)</b>

The District's financial position is the product of many factors. For example, the determination of the District's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation/amortization amounts. A conservative versus liberal approach to depreciation and amortization estimates, as well as capitalization policies, will produce a significant difference in the calculated amounts. Another major factor in determining net position as compared to fund balances are the long-term liabilities for pension, other post-employment benefits (OPEB), and severance benefits, which are not reported in the governmental funds.

The District's increase in net investment in capital assets is due mostly to the relationship between the rate at which the District's capital assets are being added, depreciated and amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets. The District's increase in net position restricted for capital asset acquisition, food service, community service, and other state funding restrictions contributed to the change in the restricted portion of net position. The change in the District's share of the state-wide Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) pension plans contributed to the change in deferred outflows of resources, long-term liabilities, deferred inflows of resources, and unrestricted net position. Positive operations in the General Fund also contributed to the increase in unrestricted net position.

Table 2 presents a summarized version of the District's Statement of Activities:

<b>Table 2</b>		
<b>Summary Statement of Activities</b>		
<b>as of June 30, 2024 and 2023</b>		
	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 15,939,516	\$ 18,311,783
Operating grants and contributions	41,248,216	24,542,184
Capital grants and contributions	1,160,656	1,200,886
General revenues		
Property taxes	88,249,745	86,047,771
General grants and aids	104,649,181	99,864,411
Investment earnings	4,809,140	3,682,259
Other	2,293,369	2,577,988
Total revenues	<u>258,349,823</u>	<u>236,227,282</u>
<b>Expenses</b>		
Administration	6,043,652	5,747,682
District support services	6,239,323	6,294,468
Elementary and secondary regular instruction	88,673,106	76,223,157
Vocational education instruction	2,997,519	2,759,344
Special education instruction	27,325,867	21,371,825
Instructional support services	20,239,606	17,420,412
Pupil support services	19,922,400	18,480,033
Sites and buildings	21,618,947	28,343,784
Fiscal and other fixed cost programs	757,321	867,690
Food service	9,814,491	7,732,984
Community service	13,275,131	12,046,032
Interest and fiscal charges on debt	5,824,339	6,008,024
Total expenses	<u>222,731,702</u>	<u>203,295,435</u>
Change in net position	35,618,121	32,931,847
Net position – beginning, as previously reported	(54,389,210)	(87,321,057)
Change in accounting principle	3,579,312	–
Net position – beginning, as restated	<u>(50,809,898)</u>	<u>(87,321,057)</u>
Net position – ending	<u>\$ (15,191,777)</u>	<u>\$ (54,389,210)</u>

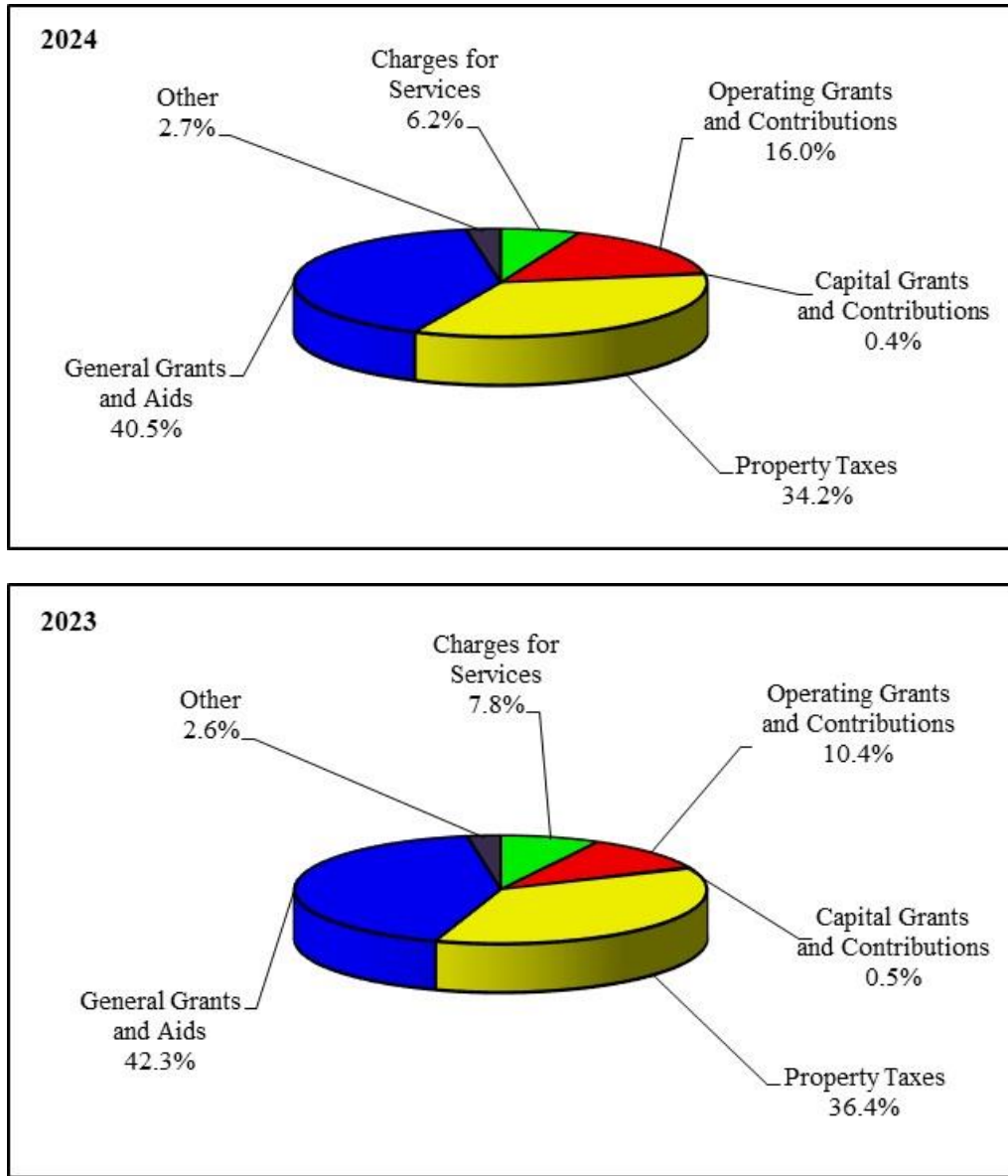
This table is presented on an accrual basis of accounting, and it includes all of the governmental activities of the District. This statement includes depreciation and amortization expense, but excludes capital asset purchase costs, debt proceeds, and the repayment of debt principal.

Governmental activities revenues increased \$22,122,541 (9.4 percent) from the previous year. The District recognized more special education funding and more state funding for child nutrition, contributing to the increase in operating grants and contributions. The increase in the approved levy contributed to the change in property taxes. Additional funding for the basic general education formula allowance and basic skills and increased enrollment increased general grants and aids. Investment earnings were up with improved returns on cash and investments held by the District.

Governmental activities expenses increased \$19,436,267 (9.6 percent) from last year, mainly due to changes in state-wide pension plans, increased staffing, and natural inflationary increases.

Figure A shows further analysis of these revenue sources:

**Figure A – Sources of Revenues for Fiscal Years 2024 and 2023**

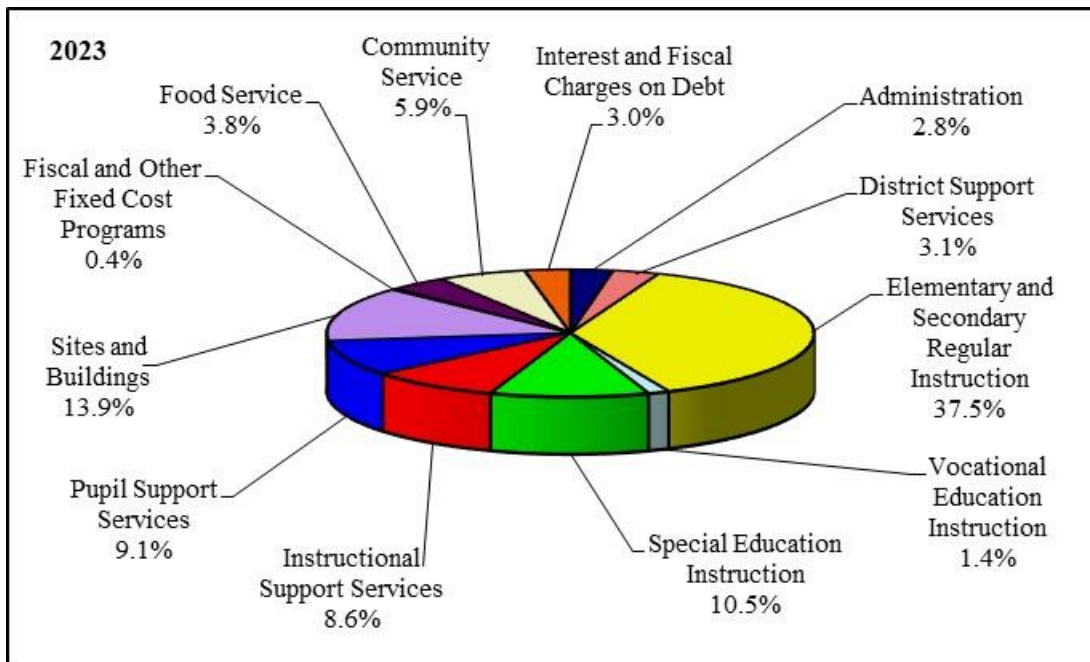
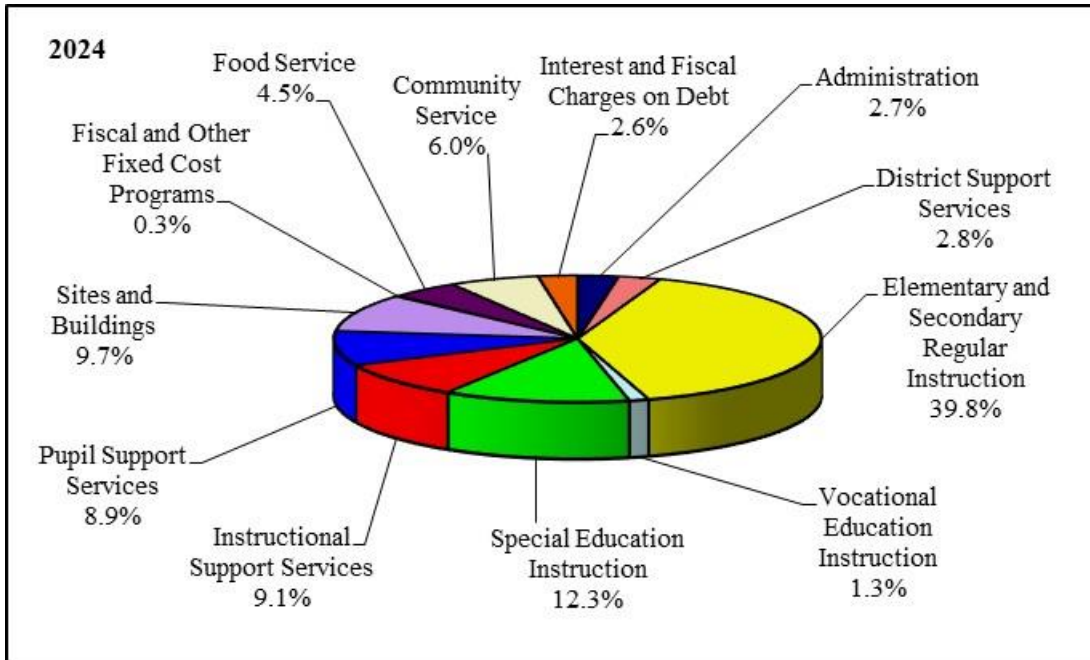


The largest share of the District’s revenue is received from the state, including the general education aid formula and most of the operating grants.

Property taxes are generally the next largest source of funding. The level of revenue property tax sources provide is not only dependent on district taxpayers by way of operating and building referenda, but also by decisions made by the Legislature in the mix of state aid and local effort in a variety of funding formulas.

Figure B shows further analysis of these expense functions:

**Figure B – Expenses for Fiscal Years 2024 and 2023**



The District’s expenses are predominately related to educating students. Programs (or functions), such as elementary and secondary regular instruction, vocational education instruction, special education instruction, and instructional support services are directly related to classroom instruction, while the rest of the programs support instruction and other necessary costs to operate the District. The shift in expenses between programs compared to prior year was largely due to changes in the TRA state-wide pension plan obligations.

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District is also reflected in its governmental funds. Table 3 shows the change in total fund balances of each of the District's governmental funds:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Major funds			
General	\$ 52,673,468	\$ 40,953,327	\$ 11,720,141
Capital Projects – Building Construction	4,140,307	8,017,315	(3,877,008)
Debt Service	3,145,880	3,836,342	(690,462)
Nonmajor funds			
Food Service Special Revenue	2,456,931	1,577,572	879,359
Community Service Special Revenue	<u>4,483,247</u>	<u>2,816,176</u>	<u>1,667,071</u>
 Total governmental funds	 <u>\$ 66,899,833</u>	 <u>\$ 57,200,732</u>	 <u>\$ 9,699,101</u>

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use, as they represent the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's School Board.

At June 30, 2024, the District's governmental funds reported combined fund balances of \$66,899,833, an increase of \$9,699,101 from the prior year. Approximately 25.4 percent of this amount (\$16,989,020) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either: 1) not in spendable form (\$1,706,261), 2) restricted for particular purposes (\$39,560,808), or 3) assigned for particular purposes (\$8,643,744).

**ANALYSIS OF THE GENERAL FUND**

Table 4 summarizes the amendments to the General Fund budget:

<b>Table 4 General Fund Budget</b>				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>	<u>Percent Change</u>
Revenue and other financing sources	<u>\$ 206,746,916</u>	<u>\$ 211,802,943</u>	<u>\$ 5,056,027</u>	<u>2.4%</u>
Expenditures	<u>\$ 203,811,952</u>	<u>\$ 209,599,170</u>	<u>\$ 5,787,218</u>	<u>2.8%</u>

The District is required to adopt an operating budget prior to the beginning of its fiscal year, referred to above as the original budget. During the year, the District amended the budget for known significant changes in circumstances such as: updated enrollment estimates, legislative changes, additional funding received from grants or other local sources, staffing changes, employee contract settlements, insurance premium changes, special education tuition changes, or for new debt issued.

Table 5 summarizes the operating results of the General Fund:

<b>Table 5 General Fund Operating Results</b>					
	<u>2024 Actual</u>	<u>Over (Under) Final Budget</u>		<u>Over (Under) Prior Year</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Revenue and other financing sources	\$ 217,280,679	\$ 5,477,736	2.6%	\$ 18,850,838	9.5%
Expenditures and other financing uses	<u>205,560,538</u>	<u>(4,038,632)</u>	(1.9%)	<u>13,010,887</u>	6.8%
Net change in fund balances	<u>\$ 11,720,141</u>	<u>\$ 9,516,368</u>		<u>\$ 5,839,951</u>	

The fund balance of the General Fund increased \$11,720,141, compared to a planned increase of \$2,203,773 approved in the final budget.

General Fund revenues and other financing sources for 2024 increased \$18,850,838, or 9.5 percent, compared to the prior year. This was \$5,477,736, or 2.6 percent, more than the budget. The largest variance to budget was in state sources, investment earnings, and other local sources. State sources were \$2,538,162 over budget, mainly in special education. Investment earnings were \$1,512,900 over budget, due to positive investment market performance. Other local sources (such as donations, activity fees, and local grants) were also over budget, due to conservative budgeting for these inconsistent revenue sources. The overall revenue increase from the prior year was mainly due to legislative improvements for general education and special education entitlements and an increase in enrollment. Property taxes also increased with an increase in the approved levy.

Total General Fund expenditures and other financing uses for 2024 increased \$13,010,887, or 6.8 percent, from the prior year, and were \$4,038,632, or 1.9 percent, under budget. The budget variance was spread across several programs and object categories of the General Fund. Purchased services costs were less than projected due to the timing of projects and fewer short-term leases and professional development training than anticipated. The increase from the prior year was mainly in capital expenditures due to increased long-term facilities maintenance projects and increased salaries and benefits, due to contractual wage and benefit increases.

## **COMMENTS ON SIGNIFICANT ACTIVITIES IN OTHER FUNDS**

### **Capital Projects – Building Construction Fund**

The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities. Fund balance decreased \$3,877,008, as the District spent down proceeds from bonds issued in a prior year. At June 30, 2024, the District had a fund balance of \$4,140,307, which is restricted for various capital projects.

### **Debt Service Fund**

The Debt Service Fund expenditures exceeded revenues by \$690,462 in the current year. The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. The remaining fund balance of \$3,145,880 at June 30, 2024 is available for meeting future debt service obligations.

### **Other Governmental Funds**

The Food Service Special Revenue Fund ended the year with revenues and other financing sources exceeding expenditures, increasing fund balance by \$879,359, compared to a planned fund balance increase of \$487,007. Revenues and other financing sources were over budget by \$908,866, mainly due to the District budgeting conservatively in federal sources. Expenditures exceeded budget by \$516,514, mainly in capital outlay and purchased services.

The Community Service Special Revenue Fund ended the year with revenues exceeding expenditures, increasing fund balance by \$1,667,071, compared to a planned fund balance increase of \$340,669. Revenues were over budget by \$852,349, mainly in state sources and other local sources. Expenditures were under budget by \$474,053, mainly in salaries and employee benefits.

## Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District currently maintains two internal service funds. These funds are used to account for the District's self-insured medical and dental insurance activity, various early retirement benefit packages for employee groups, and other employee benefits.

Operating revenues for the internal service funds, consisting of charges to the District's governmental funds, for fiscal 2024 totaled \$21,263,283, an increase from the fiscal year 2023 operating revenue level of \$22,453,455. Operating expenses, consisting of health claims, dental claims, and various employee benefits totaled \$22,802,453, which represents an increase from fiscal year 2023 operating expenses of \$23,645,590. Nonoperating revenues, consisting of investment earnings, totaled \$483,310, which is a decrease from the fiscal year 2023 amount of \$801,184. The net position balance for all internal service funds as of June 30, 2024 was \$200,000, which is an increase of \$2 from the prior year.

## CAPITAL ASSETS AND LONG-TERM LIABILITIES

### Capital Assets

Table 6 shows the District's capital assets, together with changes from the previous year. The table also shows the total depreciation/amortization expense for fiscal years ended June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Land	\$ 34,503,312	\$ 34,135,187	\$ 368,125
Construction in progress	7,119,574	739,263	6,380,311
Land improvements	11,295,043	10,221,605	1,073,438
Buildings and improvements	363,174,869	350,766,145	12,408,724
Buildings and improvements – leased	815,933	815,933	–
Equipment and transportation vehicles	24,120,443	15,306,066	8,814,377
Food service equipment	1,953,048	1,442,895	510,153
Technology subscriptions	398,925	398,925	–
Less accumulated depreciation/amortization	<u>(178,623,734)</u>	<u>(163,306,331)</u>	<u>(15,317,403)</u>
<b>Total</b>	<u><u>\$ 264,757,413</u></u>	<u><u>\$ 250,519,688</u></u>	<u><u>\$ 14,237,725</u></u>
Depreciation/amortization expense	<u><u>\$ 12,527,707</u></u>	<u><u>\$ 10,167,182</u></u>	<u><u>\$ 2,360,525</u></u>

By the end of 2024, the District had invested in a broad range of capital assets, including school buildings, athletic facilities, and other equipment for various instructional programs (see Table 6).

The changes presented in the table above reflect the ongoing activity and completion of projects at district sites during fiscal year 2024, consistent with the activity of the Capital Projects – Building Construction Fund discussed on the previous page. The implementation of new authoritative literature for purchases of groups of assets, as previously discussed, increased equipment and transportation vehicles in the current year.

The District defines capital assets as those with an initial, individual cost of \$5,000 or more for equipment and \$20,000 or more for construction and improvements, which benefit more than one fiscal year.

Additional details about capital assets can be found in the notes to basic financial statements.

## Long-Term Liabilities

Table 7 illustrates the components of the District’s long-term liabilities with changes from the prior year:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
General obligation bonds payable	\$ 187,700,000	\$ 195,640,000	\$ (7,940,000)
Certificates of participation payable	17,500,000	18,860,000	(1,360,000)
Unamortized premium	7,666,807	8,357,439	(690,632)
Finance purchase payable	4,991,690	6,150,648	(1,158,958)
Lease liability	408,157	550,957	(142,800)
Technology subscription liability	118,488	255,313	(136,825)
Net/total pension liability	135,842,484	142,925,135	(7,082,651)
Net OPEB liability	11,982,702	12,390,513	(407,811)
Severance benefits payable	2,030,394	1,923,623	106,771
Compensated absences payable	<u>1,086,907</u>	<u>888,153</u>	<u>198,754</u>
<b>Total</b>	<u><u>\$ 369,327,629</u></u>	<u><u>\$ 387,941,781</u></u>	<u><u>\$ (18,614,152)</u></u>

The changes in general obligation bonds payable, certificates of participation payable, finance purchase payable, lease liability, and technology subscription liability are primarily due to the scheduled principal payments offset by the issuance of school building bonds and a finance purchase for technology in the current year. An additional year of amortization increased interest expense on the government-wide financial statements and reduced the outstanding unamortized premium balance, as reflected in the above table.

The difference in the net/total pension liability reflects the change in the District’s proportionate share of the PERA and the TRA state-wide pension obligations.

The state limits the amount of general obligation debt the District can issue to 15.0 percent of the market value of all taxable property within the District’s corporate limits (see Table 8). The District’s outstanding net general obligation debt was \$192,220,927 at June 30, 2024, or about 6.7 percent, of the limit.

District’s market value	\$ 19,229,146,613
Limit rate	<u>15.0%</u>
Legal debt limit	<u><u>\$ 2,884,371,992</u></u>

Additional details of the District’s long-term debt liabilities can be found in the notes to basic financial statements.

## **FACTORS BEARING ON THE DISTRICT'S FUTURE**

With the exception of the voter-approved operating referendum, the District is dependent on the state of Minnesota for a majority of its revenue authority.

The general education program is the method by which school districts receive the majority of their financial support. This source of funding is primarily state aid and, as such, school districts rely heavily on the state of Minnesota for educational resources. The Legislature has added \$143, or 2.00 percent, per pupil to the basic general education funding formula for fiscal year 2025.

The amount of funding a district receives is also dependent on the number of students it serves, meaning attracting and retaining students is critical to the District's financial well-being.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This ACFR is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office, Independent School District No. 284, District Administrative Office, 13305 12th Avenue North, Plymouth, Minnesota 55441.

BASIC FINANCIAL STATEMENTS

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INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Net Position  
as of June 30, 2024  
(With Partial Comparative Information as of June 30, 2023)

	Governmental Activities	
	2024	2023
<b>Assets</b>		
Cash and temporary investments	\$ 106,267,796	\$ 92,931,800
Cash and investments held by trustee	31,481	491,680
Receivables		
Current taxes	46,295,493	43,699,563
Delinquent taxes	572,749	608,772
Accounts and interest receivable	468,421	404,553
Due from other governmental units	17,718,413	16,956,693
Due from post-employment benefits trust	1,340,151	1,593,625
Lease	545,057	573,201
Inventory	315,535	327,662
Prepaid items	1,390,726	66,230
Capital assets		
Not depreciated/amortized	41,622,886	34,874,450
Depreciated, net of accumulated depreciation/amortization	223,134,527	215,645,238
Total capital assets, net of accumulated depreciation and amortization	<u>264,757,413</u>	<u>250,519,688</u>
Total assets	<u>439,703,235</u>	<u>408,173,467</u>
Deferred outflows of resources		
Deferred charge on refunding	5,913,576	6,406,374
Pension plan deferments	32,270,711	46,751,258
OPEB plan deferments	2,457,041	4,632,480
Total deferred outflows of resources	<u>40,641,328</u>	<u>57,790,112</u>
Total assets and deferred outflows of resources	<u>\$ 480,344,563</u>	<u>\$ 465,963,579</u>
<b>Liabilities</b>		
Salaries payable	\$ 644,757	\$ 592,076
Accounts and contracts payable	9,622,224	5,959,613
Accrued interest payable	2,439,320	2,516,938
Due to other governmental units	191,202	629,352
Unearned revenue	1,439,275	1,652,864
Claims incurred, but not reported	1,463,671	1,275,282
Long-term liabilities		
Due within one year	17,017,499	16,428,428
Due in more than one year	352,310,130	371,513,353
Total long-term liabilities	<u>369,327,629</u>	<u>387,941,781</u>
Total liabilities	<u>385,128,078</u>	<u>400,567,906</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	88,123,162	83,873,177
Lease revenue for subsequent years	545,057	573,201
Pension plan deferments	11,346,693	23,733,679
OPEB plan deferments	10,393,350	11,604,826
Total deferred inflows of resources	<u>110,408,262</u>	<u>119,784,883</u>
<b>Net position</b>		
Net investment in capital assets	56,426,154	36,667,330
Restricted for		
Capital asset acquisition	24,500,508	19,182,792
Debt service	765,844	1,408,626
Food service	2,445,866	1,563,550
Community service	4,390,956	2,752,700
Other purposes (state funding restrictions)	1,027,993	492,428
Unrestricted	(104,749,098)	(116,456,636)
Total net position	<u>(15,191,777)</u>	<u>(54,389,210)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 480,344,563</u>	<u>\$ 465,963,579</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Activities  
 Year Ended June 30, 2024  
 (With Partial Comparative Information for the Year Ended June 30, 2023)

Functions/Programs	2024			
	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
Administration	\$ 6,043,652	\$ 14,457	\$ -	\$ 46,936
District support services	6,239,323	-	-	144,791
Elementary and secondary regular instruction	88,673,106	1,901,447	5,457,439	229,260
Vocational education instruction	2,997,519	-	56,165	-
Special education instruction	27,325,867	633,169	24,254,398	1,337
Instructional support services	20,239,606	9,083	-	-
Pupil support services	19,922,400	277,382	783,165	5,150
Sites and buildings	21,618,947	711,107	-	733,182
Fiscal and other fixed cost programs	757,321	-	-	-
Food service	9,814,491	1,428,966	9,076,025	-
Community service	13,275,131	10,963,905	1,621,024	-
Interest and fiscal charges	5,824,339	-	-	-
<b>Total governmental activities</b>	<b>\$ 222,731,702</b>	<b>\$ 15,939,516</b>	<b>\$ 41,248,216</b>	<b>\$ 1,160,656</b>
		General revenue		
		Taxes		
		Property taxes, levied for general purposes		
		Property taxes, levied for community service		
		Property taxes, levied for debt service		
		General grants and aids		
		Other general revenues		
		Investment earnings		
		Total general revenues		
		Change in net position		
		Net position – beginning, as previously reported		
		Change in accounting principle		
		Net position – beginning, as restated		
		Net position – ending		

	2023
Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
Governmental Activities	Governmental Activities
\$ (5,982,259)	\$ (5,733,570)
(6,094,532)	(6,092,634)
(81,084,960)	(71,393,966)
(2,941,354)	(2,681,016)
(2,436,963)	(3,908,943)
(20,230,523)	(17,402,756)
(18,856,703)	(17,647,913)
(20,174,658)	(27,163,313)
(757,321)	(867,690)
690,500	212,123
(690,202)	(552,880)
(5,824,339)	(6,008,024)
(164,383,314)	(159,240,582)
70,318,741	67,527,408
2,131,568	2,094,077
15,799,436	16,426,286
104,649,181	99,864,411
2,293,369	2,577,988
4,809,140	3,682,259
<u>200,001,435</u>	<u>192,172,429</u>
35,618,121	32,931,847
(54,389,210)	(87,321,057)
3,579,312	—
<u>(50,809,898)</u>	<u>(87,321,057)</u>
<u>\$ (15,191,777)</u>	<u>\$ (54,389,210)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Balance Sheet  
Governmental Funds  
as of June 30, 2024

(With Partial Comparative Information as of June 30, 2023)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Assets</b>			
Cash and temporary investments	\$ 70,898,450	\$ 4,343,802	\$ 11,949,499
Cash and investments held by trustee	–	31,481	–
Receivables			
Current taxes	36,394,352	–	8,886,725
Delinquent taxes	455,448	–	104,030
Accounts and interest	375,457	–	–
Due from other governmental units	16,284,642	–	910
Due from other funds	6,567,287	–	–
Lease	545,057	–	–
Inventory	122,842	–	–
Prepaid items	1,389,361	–	–
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 133,032,896</u>	<u>\$ 4,375,283</u>	<u>\$ 20,941,164</u>
<b>Liabilities</b>			
Salaries payable	\$ 306,086	\$ –	\$ –
Accounts and contracts payable	8,501,759	234,976	–
Due to other governmental units	191,202	–	–
Due to other funds	1,670,080	–	–
Unearned revenue	510,134	–	–
Total liabilities	<u>11,179,261</u>	<u>234,976</u>	<u>–</u>
<b>Deferred inflows of resources</b>			
Property taxes levied for subsequent year	68,362,570	–	17,736,000
Lease revenue for subsequent years	545,057	–	–
Unavailable revenue – delinquent taxes	272,540	–	59,284
Total deferred inflows of resources	<u>69,180,167</u>	<u>–</u>	<u>17,795,284</u>
<b>Fund balances</b>			
Nonspendable	1,512,203	–	–
Restricted	25,528,501	4,140,307	3,145,880
Assigned	8,643,744	–	–
Unassigned	16,989,020	–	–
Total fund balances	<u>52,673,468</u>	<u>4,140,307</u>	<u>3,145,880</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 133,032,896</u>	<u>\$ 4,375,283</u>	<u>\$ 20,941,164</u>

Nonmajor Funds	Total Governmental Funds	
	2024	2023
\$ 8,360,939	\$ 95,552,690	\$ 82,062,316
–	31,481	491,680
1,014,416	46,295,493	43,699,563
13,271	572,749	608,772
82,322	457,779	404,553
1,432,861	17,718,413	16,956,693
–	6,567,287	7,499,036
–	545,057	573,201
192,693	315,535	327,662
1,365	1,390,726	66,230
<u>\$ 11,097,867</u>	<u>\$ 169,447,210</u>	<u>\$ 152,689,706</u>
\$ 338,671	\$ 644,757	\$ 592,076
858,036	9,594,771	5,943,783
–	191,202	629,352
–	1,670,080	1,732,838
929,141	1,439,275	1,652,864
<u>2,125,848</u>	<u>13,540,085</u>	<u>10,550,913</u>
2,024,592	88,123,162	83,873,177
–	545,057	573,201
7,249	339,073	491,683
<u>2,031,841</u>	<u>89,007,292</u>	<u>84,938,061</u>
194,058	1,706,261	393,892
6,746,120	39,560,808	35,725,095
–	8,643,744	8,002,652
–	16,989,020	13,079,093
<u>6,940,178</u>	<u>66,899,833</u>	<u>57,200,732</u>
<u>\$ 11,097,867</u>	<u>\$ 169,447,210</u>	<u>\$ 152,689,706</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Reconciliation of the Balance Sheet to the  
Statement of Net Position  
Governmental Funds  
as of June 30, 2024

(With Partial Comparative Information as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Total fund balances – governmental funds	\$ 66,899,833	\$ 57,200,732
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets are included in net position, but are excluded from fund balances because they do not represent financial resources.		
Cost of capital assets	443,381,147	413,826,019
Accumulated depreciation/amortization	(178,623,734)	(163,306,331)
Long-term liabilities are included in net position, but are excluded from fund balances until due and payable. Debt premiums and discounts are excluded from net position until amortized, but are included in fund balances upon issuance.		
General obligation bonds payable	(187,700,000)	(195,640,000)
Certificates of participation payable	(17,500,000)	(18,860,000)
Unamortized premium	(7,666,807)	(8,357,439)
Finance purchase payable	(4,991,690)	(6,150,648)
Lease liability	(408,157)	(550,957)
Technology subscription liability	(118,488)	(255,313)
Net pension liability	(132,287,851)	(139,475,594)
Net OPEB liability	(11,982,702)	(12,390,513)
Compensated absences payable	(1,086,907)	(888,153)
Internal service funds are used to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		
	200,000	199,998
Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.		
	(2,439,320)	(2,516,938)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – deferred charge on refunding	5,913,576	6,406,374
Deferred outflows of resources – pension plan deferments	31,982,354	46,372,069
Deferred outflows of resources – OPEB plan deferments	2,457,041	4,632,480
Deferred inflows of resources – pension plan deferments	(11,165,795)	(23,521,853)
Deferred inflows of resources – OPEB plan deferments	(10,393,350)	(11,604,826)
Deferred inflows of resources – delinquent property taxes	339,073	491,683
Total net position – governmental activities	<u>\$ (15,191,777)</u>	<u>\$ (54,389,210)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 Year Ended June 30, 2024  
 (With Partial Comparative Information for the Year Ended June 30, 2023)

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund
<b>Revenue</b>			
Local sources			
Property taxes	\$ 70,437,283	\$ –	\$ 15,829,374
Investment earnings	3,812,900	512,930	–
Other	5,657,883	110	–
State sources	130,897,250	–	9,102
Federal sources	4,923,284	–	–
Total revenue	<u>215,728,600</u>	<u>513,040</u>	<u>15,838,476</u>
<b>Expenditures</b>			
Current			
Administration	5,947,788	–	–
District support services	5,910,159	–	–
Elementary and secondary regular instruction	87,877,605	–	–
Vocational education instruction	3,114,979	–	–
Special education instruction	27,821,384	–	–
Instructional support services	19,926,594	–	–
Pupil support services	19,974,710	–	–
Sites and buildings	28,281,722	–	–
Fiscal and other fixed cost programs	757,321	–	–
Food service	–	–	–
Community service	8,270	–	–
Capital outlay	–	7,555,014	–
Debt service			
Principal	3,900,143	–	11,045,000
Interest and fiscal charges	674,555	70,652	5,483,938
Total expenditures	<u>204,195,230</u>	<u>7,625,666</u>	<u>16,528,938</u>
Excess (deficiency) of revenue over expenditures	11,533,370	(7,112,626)	(690,462)
<b>Other financing sources (uses)</b>			
Bonds issued	–	3,105,000	–
Premium on bonds issued	–	130,618	–
Finance purchase issued	1,117,052	–	–
Technology subscription issued	–	–	–
Insurance recovery	125,581	–	–
Transfers in	309,446	–	–
Transfers (out)	(1,365,308)	–	–
Total other financing sources (uses)	<u>186,771</u>	<u>3,235,618</u>	<u>–</u>
Net change in fund balances	11,720,141	(3,877,008)	(690,462)
<b>Fund balances</b>			
Beginning of year	<u>40,953,327</u>	<u>8,017,315</u>	<u>3,836,342</u>
End of year	<u>\$ 52,673,468</u>	<u>\$ 4,140,307</u>	<u>\$ 3,145,880</u>

See notes to basic financial statements

Nonmajor Funds	Total Governmental Funds	
	2024	2023
\$ 2,135,698	\$ 88,402,355	\$ 86,018,437
–	4,325,830	2,881,075
12,392,871	18,050,864	20,858,552
7,399,755	138,306,107	117,192,391
3,297,294	8,220,578	7,751,132
<u>25,225,618</u>	<u>257,305,734</u>	<u>234,701,587</u>
–	5,947,788	6,184,834
–	5,910,159	6,178,953
–	87,877,605	86,970,728
–	3,114,979	3,300,153
–	27,821,384	24,337,265
–	19,926,594	18,432,426
–	19,974,710	19,192,005
–	28,281,722	22,440,027
–	757,321	867,690
9,135,033	9,135,033	7,610,322
13,004,188	13,012,458	11,767,021
579,651	8,134,665	2,103,663
15,492	14,960,635	13,715,658
1,264	6,230,409	6,625,993
<u>22,735,628</u>	<u>251,085,462</u>	<u>229,726,738</u>
2,489,990	6,220,272	4,974,849
–	3,105,000	–
–	130,618	–
–	1,117,052	1,181,850
–	–	398,925
56,440	182,021	31,219
–	309,446	622,962
–	(1,365,308)	–
<u>56,440</u>	<u>3,478,829</u>	<u>2,234,956</u>
2,546,430	9,699,101	7,209,805
<u>4,393,748</u>	<u>57,200,732</u>	<u>49,990,927</u>
<u>\$ 6,940,178</u>	<u>\$ 66,899,833</u>	<u>\$ 57,200,732</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Reconciliation of the Statement of  
Revenue, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
Governmental Funds  
Year Ended June 30, 2024  
(With Partial Comparative Information for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Total net change in fund balances – governmental funds	\$ 9,699,101	\$ 7,209,805
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are recorded as net position and the cost is allocated over their estimated useful lives as depreciation and amortization expense. However, fund balances are reduced for the full cost of capital outlays at the time of purchase.		
Capital outlays	23,186,120	2,873,131
Depreciation/amortization expense	(12,527,707)	(10,167,182)
The amount of debt issued is reported in the governmental funds as a source of financing. Debt obligations are not revenues in the Statement of Activities, but rather constitute long-term liabilities.		
General obligation bonds payable	(3,105,000)	–
Finance purchase payable	(1,117,052)	(1,181,850)
Technology subscription liability	–	(398,925)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is included in the governmental activities in the Statement of Activities.		
	2	(1,013,913)
Repayment of long-term debt does not affect the change in net position. However, it reduces fund balances.		
General obligation bonds payable	11,045,000	9,780,000
Certificates of participation payable	1,360,000	1,320,000
Finance purchase payable	2,276,010	2,336,818
Lease liability	142,800	135,228
Technology subscription liability	136,825	143,612
Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.		
	77,618	191,172
Debt issuance premiums and discounts are included in the change in net position as they are amortized over the life of the debt. However, they are included in the change in fund balances upon issuance as other financing sources and uses.		
	690,632	919,595
Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in fund balances.		
Net pension liability	7,187,743	(63,284,344)
Net OPEB liability	407,811	2,674,875
Compensated absences payable	(198,754)	(16,512)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.		
Deferred outflows of resources – deferred charge on refunding	(492,798)	(492,798)
Deferred outflows of resources – pension plan deferments	(14,389,715)	(6,799,518)
Deferred outflows of resources – OPEB plan deferments	(2,175,439)	(834,466)
Deferred inflows of resources – pension plan deferments	12,356,058	92,180,247
Deferred inflows of resources – OPEB plan deferments	1,211,476	(2,672,462)
Deferred inflows of resources – delinquent property taxes	(152,610)	29,334
Change in net position – governmental activities	<u>\$ 35,618,121</u>	<u>\$ 32,931,847</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 General Fund  
 Year Ended June 30, 2024

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
<b>Revenue</b>				
Local sources				
Property taxes	\$ 69,973,663	\$ 69,973,664	\$ 70,437,283	\$ 463,619
Investment earnings	1,500,000	2,300,000	3,812,900	1,512,900
Other	4,402,130	4,402,130	5,657,883	1,255,753
State sources	123,948,038	128,359,088	130,897,250	2,538,162
Federal sources	5,806,033	5,651,009	4,923,284	(727,725)
Total revenue	<u>205,629,864</u>	<u>210,685,891</u>	<u>215,728,600</u>	<u>5,042,709</u>
<b>Expenditures</b>				
Current				
Administration	6,453,660	5,752,900	5,947,788	194,888
District support services	7,040,478	6,959,549	5,910,159	(1,049,390)
Elementary and secondary regular instruction	84,459,091	88,382,508	87,877,605	(504,903)
Vocational education instruction	3,170,568	3,153,872	3,114,979	(38,893)
Special education instruction	26,362,611	26,940,906	27,821,384	880,478
Community education and services	—	—	8,270	8,270
Instructional support services	19,975,908	21,504,024	19,926,594	(1,577,430)
Pupil support services	20,062,401	20,287,649	19,974,710	(312,939)
Sites and buildings	30,854,077	31,184,604	28,281,722	(2,902,882)
Fiscal and other fixed cost programs	828,000	828,000	757,321	(70,679)
Debt service				
Principal	3,953,912	3,953,912	3,900,143	(53,769)
Interest and fiscal charges	651,246	651,246	674,555	23,309
Total expenditures	<u>203,811,952</u>	<u>209,599,170</u>	<u>204,195,230</u>	<u>(5,403,940)</u>
Excess of revenue over expenditures	1,817,912	1,086,721	11,533,370	10,446,649
<b>Other financing sources (uses)</b>				
Finance purchase issued	1,117,052	1,117,052	1,117,052	—
Insurance recovery	—	—	125,581	125,581
Transfers in	—	—	309,446	309,446
Transfers out	—	—	(1,365,308)	(1,365,308)
Total other financing sources (uses)	<u>1,117,052</u>	<u>1,117,052</u>	<u>186,771</u>	<u>(930,281)</u>
Net change in fund balances	<u>\$ 2,934,964</u>	<u>\$ 2,203,773</u>	11,720,141	<u>\$ 9,516,368</u>
<b>Fund balances</b>				
Beginning of year			<u>40,953,327</u>	
End of year			<u>\$ 52,673,468</u>	

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Net Position  
 Internal Service Funds  
 as of June 30, 2024  
 (With Partial Comparative Information as of June 30, 2023)

	<u>2024</u>	<u>2023</u>
Assets		
Current assets		
Investments	\$ 10,715,106	\$ 10,869,484
Receivables		
Accounts and interest	10,642	-
Due from other funds	<u>3,010,231</u>	<u>1,732,838</u>
Total current assets	13,735,979	12,602,322
Deferred outflows of resources		
Pension plan deferments	288,357	379,189
Liabilities		
Current liabilities		
Accounts and contracts payable	27,453	15,830
Due to other funds	6,567,287	5,905,411
Claims incurred, but not reported	1,463,671	1,275,282
Severance benefits payable	201,524	318,643
Total pension liability	<u>393,980</u>	<u>633,347</u>
Total current liabilities	8,653,915	8,148,513
Long-term liabilities		
Severance benefits payable	1,828,870	1,604,980
Total pension liability	<u>3,160,653</u>	<u>2,816,194</u>
Total long-term liabilities	<u>4,989,523</u>	<u>4,421,174</u>
Total liabilities	13,643,438	12,569,687
Deferred inflows of resources		
Pension plan deferments	<u>180,898</u>	<u>211,826</u>
Net position		
Unrestricted	<u>\$ 200,000</u>	<u>\$ 199,998</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Revenue, Expenses, and Changes in Net Position  
 Internal Service Funds  
 Year Ended June 30, 2024  
 (With Partial Comparative Information for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Operating revenue		
Charges for services	\$ 21,263,283	\$ 22,453,455
Operating expenses		
Dental benefit claims	1,610,032	1,525,481
Health benefit claims	20,542,871	21,712,975
Early retirement incentive and sick leave benefits	649,550	407,134
Total operating expenses	<u>22,802,453</u>	<u>23,645,590</u>
Operating income (loss)	(1,539,170)	(1,192,135)
Nonoperating revenue		
Investment earnings	<u>483,310</u>	<u>801,184</u>
Income (loss) before transfers	(1,055,860)	(390,951)
Transfers in	1,365,308	-
Transfers (out)	<u>(309,446)</u>	<u>(622,962)</u>
Change in net position	2	(1,013,913)
Net position		
Beginning of year	<u>199,998</u>	<u>1,213,911</u>
End of year	<u>\$ 200,000</u>	<u>\$ 199,998</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Cash Flows  
 Internal Service Funds  
 Year Ended June 30, 2024  
 (With Partial Comparative Information for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Charges for services	\$ 21,315,399	\$ 22,414,255
Payments for health and dental claims	(21,952,891)	(23,951,131)
Payments for retirement benefits	<u>(377,783)</u>	<u>(1,572,186)</u>
Net cash flows from operating activities	(1,015,275)	(3,109,062)
Cash flows from noncapital financing activities		
Cash received from other funds	309,250	4,367,714
Cash paid to other funds	(987,525)	-
Purchase of investments	-	(635,690)
Sale of investments	637,688	-
Transfers in	1,365,308	-
Transfers out	<u>(309,446)</u>	<u>(622,962)</u>
Net cash flows from noncapital financing activities	<u>1,015,275</u>	<u>3,109,062</u>
Net change in cash and cash equivalents	-	-
Cash and cash equivalents		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (1,539,170)	\$ (1,192,135)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities		
Changes in assets		
Accounts and interest receivable	(10,642)	-
Due from other funds	62,758	(39,200)
Deferred outflows of resources – pension plan deferments	90,832	(101,346)
Changes in liabilities and deferred inflows		
Accounts and contracts payable	11,623	15,822
Claims incurred, but not reported	188,389	(728,497)
Severance benefits payable	106,771	(748,291)
Total pension liability	105,092	(295,769)
Deferred inflows of resources – pension plan deferments	<u>(30,928)</u>	<u>(19,646)</u>
Net cash flows from operating activities	<u>\$ (1,015,275)</u>	<u>\$ (3,109,062)</u>
Noncash investing, capital, and financing activities		
Market value adjustment on investments in life insurance contracts	\$ 483,310	\$ 801,184

INDEPENDENT SCHOOL DISTRICT NO. 284

Statement of Fiduciary Net Position  
as of June 30, 2024

	Post-Employment Benefits Trust Fund
Assets	
Investments held by trustee, at fair value	
U.S. treasuries	\$ 2,537,500
Mutual funds	<u>35,375,943</u>
Total assets	<u>37,913,443</u>
Liabilities	
Current liabilities	
Due to district governmental funds	<u>1,340,151</u>
Net position	
Restricted for OPEB	<u><u>\$ 36,573,292</u></u>

Statement of Changes in Fiduciary Net Position  
Year Ended June 30, 2024

	Post-Employment Benefits Trust Fund
Additions	
Investment earnings	
Total investment earnings	\$ 4,176,190
Less investment expense	<u>107,357</u>
Net investment earnings	4,068,833
Deductions	
Benefits to plan members	<u>1,340,151</u>
Change in net position	2,728,682
Net position	
Beginning of year	<u>33,844,610</u>
End of year	<u><u>\$ 36,573,292</u></u>

## INDEPENDENT SCHOOL DISTRICT NO. 284

### Notes to Basic Financial Statements Year Ended June 30, 2024

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Organization**

Independent School District No. 284 (the District) was formed and operates pursuant to applicable Minnesota laws and statutes. A School Board elected by the voters of the District governs the District. The District's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

##### **B. Reporting Entity**

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

##### **C. Government-Wide Financial Statement Presentation**

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. Generally, the effect of material interfund activity has been removed from the government-wide financial statements. Transactions representing interfund services provided and used are not eliminated in the consolidation process to the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory "tax shift" described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Depreciation and amortization expense are included as a direct expense in the functional areas that utilize the related capital assets. Interest on debt is considered an indirect expense and is reported separately on the Statement of Activities.

### D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues, including property taxes, to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to funding formulas established by Minnesota Statutes. Proceeds of long-term debt and acquisitions under leases and subscription-based information technology arrangements (SBITAs) are reported as other financing sources.
- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

Internal service funds are presented in the proprietary fund financial statements. Because the principal users of the internal services are the District’s governmental activities, the internal service funds are consolidated into the governmental activities column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 funds are charges to customers (other district funds) for service. Operating expenses for the internal service funds include the cost of providing the services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary funds are presented in the fiduciary fund financial statements by type: the District has a Post-Employment Benefits Trust Fund. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the government-wide financial statements.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **Description of Funds**

The existence of the various district funds has been established by the Minnesota Department of Education (MDE). Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

### **Major Governmental Funds**

**General Fund** – The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

**Capital Projects – Building Construction Fund** – The Capital Projects – Building Construction Fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue or under the long-term facilities maintenance program.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for, and payment of general obligation debt principal, interest, and related costs.

### **Nonmajor Governmental Funds**

**Food Service Special Revenue Fund** – The Food Service Special Revenue Fund is primarily used to account for the District’s child nutrition program.

**Community Service Special Revenue Fund** – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

### **Proprietary Funds**

**Internal Service Funds** – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the District, or to other governments, on a cost-reimbursement basis. The District has established two internal service funds to account for the District’s liabilities for self-insured benefits and early retirement benefits.

### **Fiduciary Funds**

**Post-Employment Benefits Trust Fund** – The Post-Employment Benefits Trust Fund is used to administer resources received and held by the District as the trustee for others. The Post-Employment Benefits Trust Fund includes assets held in an irrevocable trust to fund other post-employment benefits (OPEB) for eligible employees.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **E. Budgetary Information**

The School Board adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. Expenditures in the Food Service Special Revenue and the Capital Projects – Building Construction Funds exceeded budgeted appropriations by \$516,514 and \$3,432,184, respectively, during the year ended June 30, 2024. Revenues in excess of budget, along with available fund balance, financed these variances.

### **F. Use of Estimates**

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements during the reporting period. Actual results could differ from those estimates.

### **G. Cash and Temporary Investments**

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Bond proceeds recorded in the Capital Projects – Building Construction Fund are not pooled, and earnings on these proceeds are allocated directly to the fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the General Fund and Capital Projects – Building Construction Fund, this represents assets held in escrow for specific purposes. In the Post-Employment Benefits Trust Fund, this represents assets contributed to an irrevocable trust established to finance the District's liability for post-employment insurance benefits. Interest earned on these investments is allocated directly to the escrow accounts.

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalent. The proprietary fund's equity in the government-wide cash and investment management pool is considered to be cash equivalent.

Investments are generally stated at fair value, except for investments in external investment pools, which are stated at amortized cost, and investments in life insurance contracts, which are reported at the cash surrender value. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less may also be reported at amortized cost. Investment income is accrued at the Balance Sheet date.

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

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### H. Receivables

When necessary, the District utilizes an allowance for uncollectible accounts to value its receivables. However, the District considers all of its current receivables to be collectible. The only receivables not expected to be fully collected within one year are lease receivable and property taxes receivable.

At year-end, the District reported the following receivables due from other governmental units:

Due from the MDE	\$ 16,536,519
Due from other Minnesota school districts	75,993
Due from Hennepin County	783,195
Due from other local governments	<u>322,706</u>
Total due from other governmental units	<u>\$ 17,718,413</u>

### I. Inventories

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

### J. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenditures/expenses at the time of consumption.

### K. Property Taxes

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$4,272,334 of the property tax levy collectible in 2024 as revenue to the District in fiscal year 2023–2024. The remaining portion of the taxes collectible in 2024 is recorded as a deferred inflow of resources (property taxes levied for subsequent year).

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

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the fund financial statements because it is not known to be available to finance the operations of the District.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **L. Subscription-Based Information Technology Arrangements (SBITAs)**

A SBITA is a contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The District has entered into certain SBITAs for education, evaluation tracking, and other purposes. Capital assets associated with SBITAs are presented separately from other capital assets in Note 4 and are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. When applicable, a subscription liability is reported in Note 5 to include the terms and related disclosures associated with any subscription liability.

### **M. Capital Assets**

Capital assets that are purchased or constructed by the District are recorded at historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Lease capital assets are recorded based on the measurement of payments applicable to the lease term. SBITA capital assets are recorded based on the measurement of any subscription liability plus the payments due to a SBITA vendor at the commencement of the subscription term, including any applicable initial implementation costs as defined in the standard. The District defines capital assets as those with an initial, individual cost of \$5,000 or more for equipment and \$20,000 or more for construction and improvements, which benefit more than one fiscal year. Groups of similar assets acquired at or near the same time for a single objective, with individual acquisition costs below this threshold, are also capitalized if cost of the assets is considered significant in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the governmental fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are generally sold for an immaterial amount or scrapped when declared as no longer fit or needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings and improvements and 5 to 15 years for equipment and vehicles. Lease assets are amortized over the term of the lease or over the useful life of the applicable asset class previously described, if future ownership is anticipated. SBITAs are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. Land and construction in progress are not depreciated.

The District does not possess material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

### **N. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. If material, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums or discounts on debt issuances are reported as other financing sources or uses, respectively.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### O. Employee Benefits

- 1. Compensated Absences** – Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for unused, accrued vacation to the limit specified in their labor contract or School Board policy upon termination. Unused sick leave enters into the calculation of severance benefits for some employees upon termination. Compensated absences are accrued in the governmental fund financial statements only to the extent they have been used or otherwise matured prior to year-end. Unused vacation is accrued as it is earned in the government-wide financial statements.
- 2. Severance Benefits** – The District provides lump sum severance benefits to eligible employees in accordance with provisions in certain collectively bargained contracts. Eligibility for these benefits is based on years of service and/or minimum age requirements. Severance benefits are calculated by converting a portion of an eligible employee's unused accumulated sick leave. No individual can receive severance benefits in excess of one year's salary.

Severance payable is recorded as a liability in the government-wide financial statements, as it is earned and it becomes probable that it will vest at some point in the future. Severance pay is accrued in the governmental fund financial statements when the liability matures, due to employee termination.

- 3. Early Retirement Incentive** – The District provides early retirement incentive benefits to eligible employee groups in accordance with provisions in certain collectively bargained contracts based on years of service and/or minimum age requirements. No individual can receive benefits in excess of one year's salary. See the Defined Benefit Pension Plan – District note for further information.
- 4. Other Post-Employment Benefits (OPEB) Plan** – For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and certain investments that have a maturity at the time of purchase of one year or less, which may be reported at amortized cost. See the Other Post-Employment Benefits (OPEB) Plan note for further information.
- 5. State-Wide Pension Plans** – District employees participate in cost-sharing, multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA), to which the District contributes. See the Defined Benefit Pension Plans – State-Wide note for further information.

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the PERA and the TRA and additions to/deductions from the PERA's and the TRA's fiduciary net positions have been determined on the same basis as they are reported by the PERA and the TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teachers Retirement Fund Association in 2015.

**P. Risk Management and Self-Insurance**

1. **General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers’ compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District’s insurance coverage during the current year.
2. **Self-Insurance** – The District has established an Internal Service Fund to account for and finance its self-insured risk of loss for respective employee dental and health insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental and healthcare costs as described in the plans.

The District makes premium payments that include both employer and employee contributions to the Internal Service Fund on behalf of program participants based on rates determined by insurance company estimates of monthly claims paid for each coverage class, plus the stop-loss health insurance premium costs and administrative service charges.

District claim liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. Because actual claim liabilities depend on complex factors, such as inflation, changes in legal doctrines, and damage awards, the process used in computing a claim liability does not necessarily result in an exact amount. Claim liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

Changes in the balance of claim liabilities for the last two years were as follows:

	Balance – Beginning of Year	Charges and Changes in Estimates	Claim Payments	Balance – End of Year
2023	\$ 2,003,779	\$ 23,238,456	\$ 23,966,953	\$ 1,275,282
2024	\$ 1,275,282	\$ 22,152,903	\$ 21,964,514	\$ 1,463,671

**Q. Deferred Outflows/Inflows of Resources**

In addition to assets and liabilities, statements of financial position or balance sheets will sometimes report separate sections for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

The District reports deferred outflows of resources related to the deferred charge on refunding in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District reports deferred outflows and inflows of resources related to pensions and OPEB in the government-wide Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, net collective difference between projected and actual investment earnings on pension and OPEB Plan investments, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

Property taxes levied for subsequent years, which represents property taxes received or reported as a receivable before the period for which the taxes are levied, are reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the governmental funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied, and in the governmental fund financial statements during the year for which they are levied, if available.

The District reports deferred inflows of resources related to lease receivables in both the government-wide Statement of Net Position and the governmental funds Balance Sheet. This deferred inflow of resources related to lease receivables requires lessors to recognize deferred inflows of resources to correspond to lease receivables. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

Unavailable revenue from property taxes arises under a modified accrual basis of accounting and is reported only in the governmental funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available.

### R. Net Position

In the government-wide, internal service fund, and fiduciary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Unrestricted Net Position** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### S. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board policy, the District's superintendent and executive director of finance and operations are authorized to establish assignments of fund balance.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

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

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

### T. Prior Period Comparative Financial Information/Reclassification

The basic financial statements include certain prior year partial comparative information in total, but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the prior year, from which the summarized information was derived. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### U. Change in Accounting Principle

During the year ended June 30, 2024, the District implemented new accounting guidance for capitalizing purchases of groups of similar assets. This recent change in authoritative literature, which provides new guidance on accounting and financial reporting for capital assets, requires a government to capitalize groups of similar assets purchased at or near the same time, that are individually below the District's capitalization threshold, if the aggregate cost is significant. In prior periods, the District only capitalized assets whose individual cost exceeded the capitalization policy threshold. Certain amounts necessary to fully restate prior fiscal years financial information are not determinable; therefore, prior year comparative amounts have not been restated. The implementation of this new guidance resulted in the District reporting certain groups of similar capital assets acquired in previous years and accumulated depreciation thereon, increasing beginning net position by \$3,579,312 in the government-wide financial statements in the current year. See Note 4 for additional details on this change in the current year.

## NOTE 2 – DEPOSITS AND INVESTMENTS

### A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

Deposits	\$ 289,499
Investments	<u>143,923,221</u>
Total	<u><u>\$ 144,212,720</u></u>

Cash and investments are presented in the financial statements as follows:

Statement of Net Position	
Cash and temporary investments	\$ 106,267,796
Cash and investments held by trustee	31,481
Statement of Fiduciary Net Position	
Investments held by trustee	
Post-Employment Benefits Trust Fund	<u>37,913,443</u>
Total	<u><u>\$ 144,212,720</u></u>

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Deposits**

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and nonnegotiable certificates of deposit.

The following is considered the most significant risk associated with deposits:

**Custodial Credit Risk** – In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may be lost.

Minnesota 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 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. 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. Minnesota 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. The District’s deposit policies do not further limit depository choices.

At year-end, the carrying amount of the District’s deposits was \$289,499, while the balance on the bank records was \$297,089. At year-end, all deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the District’s agent in the District’s name.

**C. Investments**

The District has the following investments at year-end:

Investment Type	Credit Risk		Fair Value Measurements Using	Interest Risk – Maturity Duration	Total
	Rating	Agency			
U.S. treasury securities	N/A	N/A	Level 1	Less Than 1 Year	\$ 2,537,500
Life insurance contracts	Not Rated		N/A	N/A	39,333,042
Investment pools/mutual funds					
First American Government Obligation Fund	AAA	S&P	Level 1	N/A	403,885
Mutual funds – fixed income	Not Rated		Level 1	N/A	13,748,756
Mutual funds – equities	Not Rated		Level 1	N/A	21,226,278
MNTrust Investment Shares Portfolio	AAA	S&P	Amortized Cost	N/A	112,634
Minnesota School District Liquid Asset Fund	AAA	S&P	Amortized Cost	N/A	66,561,126
Total investments					<u>\$ 143,923,221</u>

N/A – Not Applicable

Investments in life insurance contracts are reported at cash surrender value and are not subject to fair value reporting standards.

## NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

The MNTrust Investment Shares Portfolio and Minnesota School District Liquid Asset Fund (MSDLAF) are external investment pools not registered with the Securities and Exchange Commission regulated by Minnesota Statutes. The District’s investments in these investment pools are measured at the net asset value per share provided by the pools, which are based on an amortized cost method that approximates fair value. For these investment pools, there are no unfunded commitments, redemption frequency is daily, there is no redemption notice for the MNTrust investments or the MSDLAF Liquid Class, and the redemption notice period is 14 days for the MSDLAF MAX Class.

Investments are subject to various risks, the following of which are considered the most significant:

**Custodial Credit Risk** – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Although the District’s investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

**Credit Risk** – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. For assets held in the Post-Employment Benefits Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statutes § 356A.06, Subd. 7. The District’s investment policies do not further restrict investing in specific financial instruments.

**Concentration Risk** – This is the risk associated with investing a significant portion of the District’s investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The District’s investment policies do not address concentration risk. At June 30, 2024, the District’s investment portfolio includes the following percentages of specific issuers:

Guaranteed investment contract – Mass Mutual	7.3%
Guaranteed investment contract – Northwestern Mutual	20.1%

**Interest Rate Risk** – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The District’s investment policies do not address interest rate risk; however, when purchasing investments, the District considers such things as interest rates and cash flow needs.

### NOTE 3 – LEASE RECEIVABLE

The District has entered into lease receivable agreements for cell tower rental space on district property and space lease. These leases are reported using an incremental rate of 3.00 percent with a final maturity in fiscal 2062. During the current year, the District received principal and interest payments on these leases of \$45,003.

### NOTE 4 – CAPITAL ASSETS

Capital asset activity for the current year ended is as follows:

	Balance – Beginning of Year	Change in Accounting Principle*	Additions	Deletions	Completed Construction	Balance – End of Year
Capital assets, not depreciated/amortized						
Land	\$ 34,135,187	\$ –	\$ 368,125	\$ –	\$ –	\$ 34,503,312
Construction in progress	739,263	–	11,598,703	–	(5,218,392)	7,119,574
Total capital assets, not depreciated/amortized	34,874,450	–	11,966,828	–	(5,218,392)	41,622,886
Capital assets, depreciated/amortized						
Land improvements	10,221,605	–	1,073,438	–	–	11,295,043
Buildings and improvements	350,766,145	–	7,190,332	–	5,218,392	363,174,869
Buildings and improvements – leased	815,933	–	–	–	–	815,933
Equipment and transportation vehicles	15,306,066	6,369,008	2,445,369	–	–	24,120,443
Food service equipment	1,442,895	–	510,153	–	–	1,953,048
Technology subscriptions	398,925	–	–	–	–	398,925
Total capital assets, depreciated/amortized	378,951,569	6,369,008	11,219,292	–	5,218,392	401,758,261
Less accumulated depreciation/amortization for						
Land improvements	(8,772,691)	–	(241,584)	–	–	(9,014,275)
Buildings and improvements	(140,041,841)	–	(9,414,009)	–	–	(149,455,850)
Buildings and improvements – leased	(287,726)	–	(143,863)	–	–	(431,589)
Equipment and transportation vehicles	(13,078,959)	(2,789,696)	(2,513,068)	–	–	(18,381,723)
Food service equipment	(982,864)	–	(72,933)	–	–	(1,055,797)
Technology subscriptions	(142,250)	–	(142,250)	–	–	(284,500)
Total accumulated depreciation/amortization	(163,306,331)	(2,789,696)	(12,527,707)	–	–	(178,623,734)
Net capital assets, depreciated/amortized	215,645,238	3,579,312	(1,308,415)	–	5,218,392	223,134,527
Total capital assets, net	\$ 250,519,688	\$ 3,579,312	\$ 10,658,413	\$ –	\$ –	\$ 264,757,413

\* The change in accounting principle was required by new guidance in financial reporting on group purchases of assets implemented in the current year.

Depreciation/amortization expense for the year was charged to the following governmental functions:

Administration	\$ 8,771
District support services	126,130
Elementary and secondary regular instruction	3,836,548
Instructional support services	2,118,854
Pupil support services	111,834
Sites and buildings	6,309,450
Food service	16,120
Total depreciation/amortization expense	<u>\$ 12,527,707</u>

## NOTE 5 – LONG-TERM LIABILITIES

### A. General Obligation Bonds Payable

The District currently has the following general obligation bonds payable outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
General obligation bonds payable					
School building bonds	02/15/2018	3.00–5.00%	\$ 66,895,000	02/01/2038	\$ 56,165,000
Tax abatement bonds	11/07/2019	2.00–4.00%	\$ 7,455,000	02/01/2035	5,875,000
Refunding bonds	07/22/2021	1.65–3.00%	\$ 132,865,000	02/01/2036	122,555,000
School building bonds	10/05/2023	5.00%	\$ 3,105,000	02/01/2027	3,105,000
Total general obligation bonds payable					<u>\$ 187,700,000</u>

These bonds were issued to finance acquisition, construction, and/or improvements of capital facilities, or to finance the retirement (refunding) of prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized equal 105 percent of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

### B. Certificates of Participation Payable

The District currently has the following certificates of participation payable outstanding:

Issue	Issue Date	Interest Rate	Face/Par Value	Final Maturity	Principal Outstanding
2013A Certificates of Participation	02/27/2013	2.00–2.60%	\$ 9,980,000	10/01/2027	\$ 2,920,000
2019B Certificates of Participation	11/14/2019	2.25–4.00%	\$ 17,000,000	02/01/2040	14,580,000
Total certificates of participation payable					<u>\$ 17,500,000</u>

These certificates of participation were issued to finance construction of capital facilities. Scheduled future ad valorem lease obligation tax levies will be made to finance the retirement of principal and interest payments on these certificates. These certificates of participation are being paid by the General Fund. The debt is secured by the original property purchased and includes terms that upon default all payments may become due and payable. The debtor also may repossess the property and seek full recovery of any losses upon default.

## NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

### C. Finance Purchase Payable

On October 26, 2012, the District entered into a master purchase agreement with Apple, Inc. for iPads. The District acquires equipment from time to time under this master agreement as needed. Each debt schedule added under this master agreement adds equipment and carries its own debt terms and payment schedule. The debt schedules have interest rates ranging from zero percent to 0.89 percent and mature in fiscal year 2026. Upon payment in full of all scheduled debt payments, the debtor's (Apple, Inc.'s) interest in the equipment is transferred to the District, free and clear of any right or interest of Apple, Inc. The General Fund will be used to liquidate this liability. In the event of default, the debtor may do any of the following: a) provide written notice to debtee of the event of default; b) declare due and payable any and all amounts which may then be due and payable under the agreement, plus all payments remaining through the end of the then current fiscal period; c) with or without terminating the debt term under such agreement, i) enter the premises where the equipment is located and retake possession of such equipment or require debtee at debtee's expense to promptly return any or all of such equipment to the possession of debtor and ii) at debtee's expense, sell or lease such equipment, or sublease such equipment continuing to hold debtee liable for the difference between the debt payment payable by debtee and net proceeds or any such sale, lease, or sublease.

The District entered into a finance purchase agreement to finance the construction of a turf field. The finance purchase has an effective interest rate of 2.28 percent and calls for annual principal and interest payments through February 1, 2026. The finance purchase is being paid through the General Fund.

The District entered into a finance purchase agreement to finance the construction of a building addition to Meadow Ridge Elementary School. The finance purchase has an effective interest rate of 2.24 percent and calls for semiannual principal and interest payments through April 1, 2032. The finance purchase is being paid through the General Fund.

### D. Lease Liability

The District has obtained the use of certain building space through a lease financing agreement. The total amount of underlying lease assets by major classes and the related accumulated amortization is presented in Note 4 of the notes to basic financial statements. Annual principal and interest on these agreements will be paid from the General Fund. The agreement is secured by the original property. The lessor may repossess the property and seek full recovery of the losses upon default. The District currently has the following lease liability obligations outstanding:

<u>Lease Description</u>	<u>Interest Rate</u>	<u>Lease Date</u>	<u>Final Maturity</u>	<u>Principal Outstanding</u>
Hanus bus garage	3.00%	08/01/2016	07/31/2024	\$ 10,028
Life Time locker room	3.00%	09/01/2003	03/03/2036	398,129
Total lease liability				<u>\$ 408,157</u>

## NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

### E. Subscription Liability

The District entered into agreements to finance the use of software, which calls for annual principal and interest payments through June 2025. These agreements are paid by the General and Food Service Special Revenue Funds. The total amount of the underlying technology subscription assets and the related accumulated amortization is presented in Note 4 of the notes to basic financial statements.

Subscription Description	Interest Rate	Date	Final Maturity	Principal Outstanding
ECMECC Infosec	4.00%	07/01/2022	07/01/2025	\$ 4,447
Instructure	4.00%	07/01/2022	07/01/2025	83,904
Nutrislice	4.00%	07/01/2022	07/01/2025	16,112
Turnitin	4.00%	07/18/2022	07/18/2025	<u>14,025</u>
Total subscription liability				<u>\$ 118,488</u>

### F. Other Long-Term Liabilities

The District offers a number of benefits to its employees, including compensated absences, severance benefits, pension benefits, and OPEB. The details of these various benefit liabilities are discussed elsewhere in these notes. Such benefits are paid primarily from the General Fund.

District employees participate in several pension plans described later in these notes, including two state-wide, cost-sharing, multiple-employer defined benefit plans administered by the PERA and the TRA, one single-employer defined benefit plan administered by the District, and one single-employer defined contribution plan administered by the District. The following is a summary of the net pension liabilities, deferred outflows and inflows of resources, and pension expense reported for these plans for the current year:

Pension Plans	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
Defined benefit plans				
State-wide, multiple-employer – PERA	\$ 20,242,635	\$ 6,458,172	\$ 7,271,209	\$ 2,922,157
State-wide, multiple-employer – TRA	112,045,216	25,524,182	3,894,586	3,029,854
Single-employer – District	3,554,633	288,357	180,898	316,575
Defined contribution plan				
Single-employer – District	–	–	–	<u>182,891</u>
Total	<u>\$ 135,842,484</u>	<u>\$ 32,270,711</u>	<u>\$ 11,346,693</u>	<u>\$ 6,451,477</u>

## NOTE 5 – LONG-TERM LIABILITIES (CONTINUED)

### G. Minimum Debt Payments

Minimum annual principal and interest payments to maturity for general obligation bonds, certificates of participation, finance purchase, lease, and technology subscription are as follows:

Year Ending June 30,	General Obligation Bonds		Certificates of Participation		Finance Purchase		Lease		Technology Subscription	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 12,235,000	\$ 5,273,500	\$ 1,400,000	\$ 509,881	\$ 1,542,876	\$ 82,291	\$ 38,724	\$ 11,576	\$ 118,488	\$ 4,740
2026	13,620,000	4,789,175	1,445,000	466,046	1,166,594	64,623	29,569	10,679	–	–
2027	13,900,000	4,293,575	1,495,000	419,701	359,506	49,120	30,468	9,779	–	–
2028	13,225,000	3,789,075	1,540,000	370,621	367,604	41,022	31,395	8,853	–	–
2029	13,695,000	3,324,525	815,000	329,406	375,885	32,741	32,350	7,898	–	–
2030–2034	73,665,000	11,468,999	4,535,000	1,179,850	1,179,225	46,655	177,119	24,117	–	–
2035–2039	47,360,000	3,318,344	5,155,000	558,494	–	–	68,532	1,900	–	–
2040	–	–	1,115,000	30,663	–	–	–	–	–	–
	<u>\$ 187,700,000</u>	<u>\$ 36,257,193</u>	<u>\$ 17,500,000</u>	<u>\$ 3,864,662</u>	<u>\$ 4,991,690</u>	<u>\$ 316,452</u>	<u>\$ 408,157</u>	<u>\$ 74,802</u>	<u>\$ 118,488</u>	<u>\$ 4,740</u>

### H. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
General obligation bonds payable	\$ 195,640,000	\$ 3,105,000	\$ 11,045,000	\$ 187,700,000	\$ 12,235,000
Certificates of participation payable	18,860,000	–	1,360,000	17,500,000	1,400,000
Unamortized premium	8,357,439	130,618	821,250	7,666,807	–
Total bonds and certificates payable	<u>222,857,439</u>	<u>3,235,618</u>	<u>13,226,250</u>	<u>212,866,807</u>	<u>13,635,000</u>
Finance purchase payable	6,150,648	1,117,052	2,276,010	4,991,690	1,542,876
Lease liability	550,957	–	142,800	408,157	38,724
Technology subscription liability	255,313	–	136,825	118,488	118,488
Net/total pension liability	142,925,135	20,362,328	27,444,979	135,842,484	393,980
Net OPEB liability	12,390,513	1,046,809	1,454,620	11,982,702	–
Severance benefits payable	1,923,623	167,634	60,863	2,030,394	201,524
Compensated absences payable	888,153	1,882,841	1,684,087	1,086,907	1,086,907
	<u>\$ 387,941,781</u>	<u>\$ 27,812,282</u>	<u>\$ 46,426,434</u>	<u>\$ 369,327,629</u>	<u>\$ 17,017,499</u>

## NOTE 6 – NET POSITION/FUND BALANCES

### A. Net Investment in Capital Assets

The government-wide Statement of Net Position at June 30, 2024 includes the District's net investment in capital assets calculated as follows:

Net investment in capital assets	
Capital assets	
Not depreciated/amortized	\$ 41,622,886
Depreciated/amortized, net of accumulated depreciation/amortization	223,134,527
Less capital related long-term debt outstanding	(218,385,142)
Add debt adjustment for deferred charge	5,913,576
Add debt adjustment for unspent debt proceeds	4,375,283
Less capital-related accounts/contracts payable	<u>(234,976)</u>
Total net investment in capital assets	<u>\$ 56,426,154</u>

**NOTE 6 – NET POSITION/FUND BALANCES (CONTINUED)**

**B. Governmental Fund Balance Classifications**

The following is a breakdown of equity components of governmental funds, which are defined earlier in the report. When applicable, certain restrictions, which have an accumulated deficit balance at June 30, are included in unassigned fund balance in the District’s financial statements in accordance with accounting principles generally accepted in the United States of America. A description of these deficit balance restrictions is included herein since the District has specific authority to future resources for such deficits.

At year-end, a summary of the District’s governmental fund balance classifications are as follows:

	General Fund	Capital Projects – Building Construction Fund	Debt Service Fund	Nonmajor Funds	Total
<b>Nonspendable</b>					
Inventory	\$ 122,842	\$ –	\$ –	\$ 192,693	\$ 315,535
Prepaid items	1,389,361	–	–	1,365	1,390,726
Total nonspendable	1,512,203	–	–	194,058	1,706,261
<b>Restricted</b>					
Scholarships	229,077	–	–	–	229,077
Capital projects levy	4,691,588	–	–	–	4,691,588
Literacy incentive aid	385,894	–	–	–	385,894
American Indian education aid	9,457	–	–	–	9,457
Operating capital	3,596,279	–	–	–	3,596,279
Long-term facilities maintenance	16,212,641	–	–	–	16,212,641
Student support personnel	46,244	–	–	–	46,244
Medical Assistance	357,321	–	–	–	357,321
Capital projects	–	4,140,307	–	–	4,140,307
Debt service	–	–	3,145,880	–	3,145,880
Food service	–	–	–	2,264,238	2,264,238
Community education programs	–	–	–	3,881,983	3,881,983
Early childhood family education programs	–	–	–	233,309	233,309
School readiness	–	–	–	213,585	213,585
Community service	–	–	–	153,005	153,005
Total restricted	25,528,501	4,140,307	3,145,880	6,746,120	39,560,808
<b>Assigned</b>					
Local collaborative time study	556,535	–	–	–	556,535
Reemployment insurance and PFLPT	1,275,000	–	–	–	1,275,000
Site carryover	822,052	–	–	–	822,052
Q compensation	664,260	–	–	–	664,260
School opening and planning costs	1,432,328	–	–	–	1,432,328
Workers’ compensation escrow	70,000	–	–	–	70,000
Post-employment obligations	1,792,340	–	–	–	1,792,340
Enrollment	2,031,229	–	–	–	2,031,229
Total assigned	8,643,744	–	–	–	8,643,744
<b>Unassigned</b>					
Unassigned	16,989,020	–	–	–	16,989,020
<b>Total</b>	<b>\$ 52,673,468</b>	<b>\$ 4,140,307</b>	<b>\$ 3,145,880</b>	<b>\$ 6,940,178</b>	<b>\$ 66,899,833</b>

## **NOTE 6 – NET POSITION/FUND BALANCES (CONTINUED)**

### **C. Minimum Unassigned Fund Balance Policy**

The District’s adopted fund balance policy for the General Fund establishes a year-end minimum unassigned fund balance of 5.0–7.0 percent of expenditures. At June 30, 2024, the unassigned fund balance of the General Fund, excluding restricted account deficits, was 8.3 percent of fiscal 2024 expenditures.

## **NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE**

### **A. Plan Descriptions**

The District participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA and the TRA. The PERA’s and the TRA’s defined benefit pension plans are established and administered in accordance with Minnesota Statutes. The PERA’s and the TRA’s defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code (IRC).

#### **1. General Employees Retirement Fund (GERF)**

The PERA’s defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

Certain full-time and part-time employees of the District other than teachers are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

#### **2. Teachers Retirement Association (TRA)**

The TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. The TRA is a separate statutory entity, administered by a Board of Trustees. The Board of Trustees consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota’s public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul Public Schools or Minnesota State Colleges and Universities (MnSCU)). Educators first hired by MnSCU may elect either TRA coverage or coverage through the Defined Contribution Retirement Plan administered by MnSCU.

### **B. Benefits Provided**

The PERA and the TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature.

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

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**1. GERF Benefits**

Benefits are based on a member’s highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA’s Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. For recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

**2. TRA Benefits**

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

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

**Tier I Benefits**

Step-Rate Formula	Percentage per Year
<b>Basic Plan</b>	
First 10 years of service	2.2 %
All years after	2.7 %
<b>Coordinated Plan</b>	
First 10 years if service years are up to July 1, 2006	1.2 %
First 10 years if service years are July 1, 2006 or after	1.4 %
All other years of service if service years are up to July 1, 2006	1.7 %
All other years of service if service years are July 1, 2006 or after	1.9 %

## **NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

With these provisions:

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

### **Tier II Benefits**

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

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

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

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

### **C. Contributions**

Minnesota Statutes set the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

#### **1. GERF Contributions**

Minnesota Statutes, Chapter 353 sets the rates for employee and employer contributions. Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the GERF for the year ended June 30, 2024, were \$2,227,124. The District's contributions were equal to the required contributions as set by state statutes.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**2. TRA Contributions**

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

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

The District’s contributions to the TRA for the plan’s fiscal year ended June 30, 2024, were \$7,760,457. The District’s contributions were equal to the required contributions for each year as set by state statutes.

The following is a reconciliation of employer contributions in the TRA’s fiscal year 2023 Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position to the employer contributions used in the Schedule of Employer and Nonemployer Pension Allocations:

	<i>in thousands</i>
Employer contributions reported in the TRA’s Annual Comprehensive Financial Report Statement of Changes in Fiduciary Net Position	\$ 508,764
Add employer contributions not related to future contribution efforts	(87)
Deduct the TRA’s contributions not included in allocation	<u>(643)</u>
Total employer contributions	508,034
Total nonemployer contributions	<u>35,587</u>
Total contributions reported in the Schedule of Employer and Nonemployer Pension Allocations	<u><u>\$ 543,621</u></u>

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

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**D. Pension Costs**

**1. GERF Pension Costs**

At June 30, 2024, the District reported a liability of \$20,242,635 for its proportionate share of the General Employees Fund’s net pension liability. The District’s net pension liability reflected a reduction due to the state of Minnesota’s contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state’s contribution meets the definition of a special funding situation. The state of Minnesota’s proportionate share of the net pension liability associated with the District totaled \$558,051. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportionate share of the net pension liability was based on the District’s contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2023, relative to the total employer contributions received from all of the PERA’s participating employers. The District’s proportionate share was 0.3620 percent at the end of the measurement period and 0.3738 percent for the beginning of the period.

District’s proportionate share of the net pension liability	\$ 20,242,635
State’s proportionate share of the net pension liability associated with the District	<u>558,051</u>
Total	<u><u>\$ 20,800,686</u></u>

For the year ended June 30, 2024, the District recognized pension expense of \$2,919,649 for its proportionate share of the GERF’s pension expense. The District also recognized an additional \$2,508 as pension expense and grant revenue for its proportionate share of the state of Minnesota’s pension expense for the annual \$16 million contribution.

At June 30, 2024, the District reported its proportionate share of the GERF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 669,980	\$ 138,601
Changes in actuarial assumptions	3,262,137	5,548,334
Net collective difference between projected and actual investment earnings on pension plan investments	–	417,205
Changes in proportion	298,931	1,167,069
District’s contributions to the GERF subsequent to the measurement date	<u>2,227,124</u>	<u>–</u>
Total	<u><u>\$ 6,458,172</u></u>	<u><u>\$ 7,271,209</u></u>

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

The \$2,227,124 reported as deferred outflows of resources related to pensions resulting from district contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2025	\$ 82,079
2026	\$ (3,006,603)
2027	\$ 323,495
2028	\$ (439,132)

**2. TRA Pension Costs**

At June 30, 2024, the District reported a liability of \$112,045,216 for its proportionate share of the TRA’s net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to the TRA in relation to total system contributions, including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District’s proportionate share was 1.3571 percent at the end of the measurement period and 1.3721 percent for the beginning of the period.

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

District’s proportionate share of the net pension liability	\$ 112,045,216
State’s proportionate share of the net pension liability associated with the District	<u>7,848,810</u>
Total	<u><u>\$ 119,894,026</u></u>

For the year ended June 30, 2024, the District recognized pension expense of \$1,924,680. It also recognized \$1,105,174 as an increase to pension expense for the support provided by direct aid.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

At June 30, 2024, the District had deferred resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 1,116,458	\$ 1,635,578
Changes in actuarial assumptions	13,367,477	–
Net collective difference between projected and actual investment earnings on pension plan investments	–	738,753
Changes in proportion	3,279,790	1,520,255
District’s contributions to the TRA subsequent to the measurement date	<u>7,760,457</u>	<u>–</u>
Total	<u>\$ 25,524,182</u>	<u>\$ 3,894,586</u>

A total of \$7,760,457 reported as deferred outflows of resources related to pensions resulting from district contributions to the TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2025	\$ 2,870,305
2026	\$ 115,612
2027	\$ 12,990,516
2028	\$ (1,702,032)
2029	\$ (405,262)

**E. Long-Term Expected Return on Investment**

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

The target allocation and best-estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.50 %	5.10 %
International equity	16.50	5.30 %
Private markets	25.00	5.90 %
Fixed income	<u>25.00</u>	0.75 %
Total	<u>100.00 %</u>	

**NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)**

**F. Actuarial Methods and Assumptions**

The total pension liability in the June 30, 2023 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	GERF	TRA
Inflation	2.25%	2.50%
Wage growth rate		2.85% before July 1, 2028, and 3.25% thereafter
Projected salary increase	3.00%	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% thereafter
Investment rate of return	7.00%	7.00%

**1. GERF**

The long-term rate of return on pension plan investments used in the determination of the total liability is 7.00 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.00 percent was deemed to be within that range of reasonableness for financial reporting purposes.

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

Salary growth assumptions in the GERF Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 27 years of service.

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

Actuarial assumptions for the GERF Plan are reviewed every four years. The most recent four-year experience study for the GERF Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

**2. TRA**

Salary increases were based on a service-related table.

Mortality Assumptions Used in Valuation of Total Pension Liability	
Pre-retirement	RP-2014 White Collar Employee Table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 Scale.
Post-retirement	RP-2014 White Collar Annuitant Table, male and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 Scale.
Post-disability	RP-2014 Disabled Retiree Mortality Table, without adjustment.

Cost of living benefit increases after retirement for retirees are assumed to be 1.00 percent for January 2019 through January 2023, then increasing by 0.10 percent each year, up to 1.50 percent annually.

Actuarial assumptions for the TRA Plan were based on the results of actuarial experience studies. The most recent experience study in the TRA Plan was completed in 2019, with economic assumptions updated in 2019.

## NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

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

### 1. GERF

#### CHANGES IN PLAN PROVISIONS

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

#### CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

### 2. TRA

#### CHANGES IN ACTUARIAL ASSUMPTIONS

- The normal retirement age for active and eligible Tier II members will be 65 effective July 1, 2024.
- The employer contribution rate will increase from 8.75 percent to 9.50 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8.00 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for MnSCU, Perpich Center for Arts Education, and Minnesota academies will increase to reflect the 0.75 percent employer contribution rate increase.

## G. Discount Rate

### 1. GERF

The discount rate used to measure the total pension liability in 2023 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### 2. TRA

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2023 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate.

## NOTE 7 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

### H. Pension Liability Sensitivity

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

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
GERF discount rate	6.00%	7.00%	8.00%
District’s proportionate share of the GERF net pension liability	\$ 35,810,846	\$ 20,242,635	\$ 7,437,189
TRA discount rate	6.00%	7.00%	8.00%
District’s proportionate share of the TRA net pension liability	\$ 178,703,878	\$ 112,045,216	\$ 57,476,985

### I. Pension Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at [www.mnpera.org](http://www.mnpera.org).

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

## NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT

### A. Plan Description

The District provides pension benefits to certain eligible individuals and contract groups through its Defined Benefit Pension Plan, a single-employer defined benefit plan administered by the District. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing district employees and are renegotiated each two-year bargaining period. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report.

**NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)**

These benefits are summarized as follows:

**Teacher Pension Benefits** – For eligible full-time teachers with at least 20 years of in-district service (or 15 years with the District and 25 years of teaching in the state of Minnesota), hired before July 1, 1997 and at least Step 5 before July 1, 1998, and at least 55 years of age, the District pays a pension benefit equal to 80 days’ pay.

**Specialists and Wayzata Kids Site Managers Pension Benefits** – For eligible specialists and site managers with at least 20 years of service (or 10 years in-district specialist/manager capacity with a total of 20 years of in-district service, or 25 years of directly related service with 15 of the years in the District), hired before July 1, 2003 for specialists and July 1, 2004 for site managers and not participating in the early retirement incentive matching contribution program, and at least 55 years of age, the District pays a benefit equal to 75 days’ pay.

**Secretaries and Paraprofessionals Pension Benefits** – For eligible secretaries and paraprofessionals with at least 15 years of service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 80 days’ pay (or 100 days’ pay for secretaries and paraprofessionals with 20 years of service).

**Support Staff and Food Service Pension Benefits** – For eligible support staff and food service employees with at least 20 years of in-district service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 100 days’ pay.

**Custodians Pension Benefits** – For eligible custodians with at least 15 years of service, hired before June 30, 2018, and at least 55 years of age, the District pays a pension benefit equal to 80 days’ pay.

**B. Contributions and Funding Policy**

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. There are no invested plan assets accumulated for payment of future benefits. The operating funds are used for the funding of all pension/retirement benefits, which are accounted for in an Internal Service Fund. The District has not established a trust fund to finance these pension benefits.

**C. Membership**

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	21
Active plan members	<u>321</u>
Total members	<u><u>342</u></u>

**NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)**

**D. Actuarial Methods and Assumptions**

The total pension liability was determined by an actuarial valuation date of July 1, 2022, and update procedures were used to roll forward the total pension liability to the measurement date. The total pension liability was measured as of June 30, 2024, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.10%
20-year municipal bond yield	4.10%
Inflation rate	2.50%
Salary increases	Service graded table

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale. The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

**E. Discount Rate**

The discount rate used to measure the total pension liability was 4.10 percent. The projection of cash flows used to determine the discount rate was determined by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due. The District discount rate used in the prior measurement date was 3.90 percent.

**F. Changes in the Total Pension Liability**

	<u>Total Pension Liability</u>
Beginning balance – July 1, 2023	\$ 3,449,541
Changes for the year	
Service cost	141,939
Interest	137,140
Assumption changes	(22,408)
Benefit payments	<u>(151,579)</u>
Total net changes	<u>105,092</u>
Ending balance – June 30, 2024	<u>\$ 3,554,633</u>

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 3.90 percent to 4.10 percent.

**NOTE 8 – DEFINED BENEFIT PENSION PLAN – DISTRICT (CONTINUED)**

**G. Total Pension Liability Sensitivity to Discount Rate Changes**

The following presents the total pension liability of the District, as well as what the District’s total pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Pension discount rate	3.10%	4.10%	5.10%
Total pension liability	\$ 3,691,439	\$ 3,554,633	\$ 3,422,258

**H. Pension Expense and Related Deferred Outflows and Deferred Inflows of Resources**

For the current year ended, the District recognized pension expense of \$316,575. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to this pension plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 231,835	\$ –
Changes in actuarial assumptions	<u>56,522</u>	<u>180,898</u>
Total	<u>\$ 288,357</u>	<u>\$ 180,898</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to this pension plan will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2025	\$ 37,500
2026	\$ 51,885
2027	\$ 12,858
2028	\$ (11,483)
2029	\$ 19,895
Thereafter	\$ (3,196)

## **NOTE 9 – DEFINED CONTRIBUTION PENSION PLAN – DISTRICT**

On July 1, 2015, the District established a single-employer defined contribution pension plan administered by the District. The plan is offered to all administrators. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing district employees and are renegotiated each bargaining period. Eligibility for these benefits is based on years of service and/or minimum age requirements. Annual employer contributions are equal to five percent of the eligible employees' annual salary as of June 30th of each year, paid annually for the 10 fiscal years prior to the employee reaching the eligibility requirements for retirement pay benefits as set forth in their respective contracts.

Employer contributions are payable within 60 days following June 30th of each of the 10 years the employee is eligible to receive the benefits, and are deposited into the Minnesota State Retirement System Healthcare Savings Plan and an IRC § 403(b) retirement account. All employer contributions are tax deferred until the time of withdrawal. At June 30, 2024, there were 11 active plan participants. The District has not established a trust fund to finance these pension benefits.

Total contributions made by the District during the fiscal year ended June 30, 2024 were \$182,891, which is equal to the required contributions and has been recognized as pension expense in the Early Retirement Accounts Internal Service Fund.

## **NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN**

### **A. Plan Description**

The District provides post-employment benefits to certain eligible employees through the OPEB Plan, a single-employer defined benefit plan administered by the District. Management of the plan is vested with the School Board of the District. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements.

The District has established the Post-Employment Benefits Trust Fund to account for the assets of the plan and finance these obligations. The plan assets may be used only for the payment of benefits of the plan, in accordance with the terms of the plan. The plan does not issue a publicly available financial report.

## NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

### B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their medical insurance coverage through the District. For members of certain employee groups, the District pays for all or part of the eligible retiree’s premiums for medical and/or dental insurance from the time of retirement until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

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

### C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the District. The District has established the Post-Employment Benefits Trust Fund to finance these obligations.

### D. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	156
Active plan members	<u>1,530</u>
Total members	<u><u>1,686</u></u>

### E. Net OPEB Liability of the District

The District’s net OPEB liability was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022, and update procedures were used to roll forward the total OPEB liability to the measurement date. The components of the net OPEB liability of the District at year-end were as follows:

Total OPEB liability	\$ 48,555,994
Plan fiduciary net position	<u>(36,573,292)</u>
District’s net OPEB liability	<u><u>\$ 11,982,702</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u><u>75.3%</u></u>

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)**

**F. Actuarial Methods and Assumptions**

The total OPEB liability was determined by an actuarial valuation as of July 1, 2022, using the entry-age method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.90%
Expected long-term investment return	6.20% (net of investment expenses)
20-year municipal bond yield	4.10%
Inflation rate	2.50%
Salary increases	Service graded table
Medical trend rate	6.00% grading to 5.00% over 6 years, then to 4.00% over the next 48 years
Dental trend rate	4.00%

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

The District’s policy regarding the allocation of invested assets is established and may be amended by the School Board by a majority vote of its members. It is the policy of the School Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes allowable under state statutes. The investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

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

The target allocation and best-estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	39.00 %	7.50 %
International equity	21.00	7.10 %
Fixed income	36.00	4.70 %
Cash	<u>4.00</u>	2.70 %
Total	<u><u>100.00 %</u></u>	6.20 %

**G. Rate of Return**

For the current year ended, the annual money-weighted rate of return on investments, net of investment expense, was 12.0 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

## NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

### H. Discount Rate

The discount rate used to measure the total OPEB liability was 4.90 percent. The projection of cash flows used to determine the discount rate was determined by projecting forward the fiduciary net position (assets) as of the valuation date, increasing by the investment return assumption, and reducing by benefit payments in each period until assets are exhausted. Expected benefit payments by year were discounted using the expected asset return assumptions for the years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate. The contribution and benefit payment history, as well as the funding policy, have also been taken into account. The District discount rate used in the prior measurement date was 4.70 percent.

### I. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Beginning balance – July 1, 2023	\$ 46,235,123	\$ 33,844,610	\$ 12,390,513
Changes for the year			
Service cost	2,426,803	–	2,426,803
Interest	2,244,581	–	2,244,581
Assumption changes	(519,705)	–	(519,705)
Contributions – paid through operating funds	–	490,657	(490,657)
Projected investment return	–	2,098,366	(2,098,366)
Difference between expected and actual experience	–	1,970,467	(1,970,467)
Benefit payments – paid through trust	(1,340,151)	(1,340,151)	–
Benefit payments – paid through operating funds	(490,657)	(490,657)	–
Total net changes	<u>2,320,871</u>	<u>2,728,682</u>	<u>(407,811)</u>
Ending balance – June 30, 2024	<u>\$ 48,555,994</u>	<u>\$ 36,573,292</u>	<u>\$ 11,982,702</u>

Assumption changes since the prior measurement date include the following:

- The expected long-term investment return was changed from 6.30 percent to 6.20 percent.
- The discount rate was changed from 4.70 percent to 4.90 percent.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)**

**J. Net OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes**

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	3.90%	4.90%	5.90%
Net OPEB liability	\$ 15,052,510	\$ 11,982,702	\$ 9,065,516

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
OPEB medical trend rate	5.00% decreasing to 4.00% then 3.00%	6.00% decreasing to 5.00% then 4.00%	7.00% decreasing to 6.00% then 5.00%
OPEB dental trend rate	3.00%	4.00%	5.00%
Net OPEB liability	\$ 8,945,262	\$ 11,982,702	\$ 15,492,238

**K. OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources**

For the current year ended, the District recognized OPEB expense of \$1,046,809. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 970,595	\$ 4,418,169
Changes in actuarial assumptions	1,449,126	5,975,181
Net collective differences between projected and actual investment earnings on OPEB plan investments	37,320	–
Total	<u>\$ 2,457,041</u>	<u>\$ 10,393,350</u>

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amount
2025	\$ (1,401,216)
2026	\$ (127,345)
2027	\$ (1,525,895)
2028	\$ (1,449,437)
2029	\$ (1,346,642)
Thereafter	\$ (2,085,774)

**NOTE 11 – FLEXIBLE BENEFIT PLAN**

The District has a flexible benefit plan, which is classified as a cafeteria plan (the Plan) under § 125 of the IRC. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pretax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the Plan year, which is from July 1 to June 30, each participant designates a total amount of pretax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for total contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

All assets of the Plan are held in the District’s general checking account and are administered by an employee of the District. Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated service providers. These payments are made on a timely basis and are accounted for primarily in the District’s Self-Insurance Accounts Internal Service Fund. The medical reimbursement and dependent care activity in the financial statements is accounted for in the General Fund.

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

## NOTE 12 – INTERFUND BALANCES AND TRANSACTIONS

### A. Interfund Receivables and Payables

The District had the following interfund receivables and payables at June 30, 2024:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 6,567,287	\$ 1,670,080
Internal Service Fund	3,010,231	6,567,287
Post-Employment Benefits Trust Fund	–	1,340,151
	<u>\$ 9,577,518</u>	<u>\$ 9,577,518</u>

As of June 30, 2024, the District had interfund receivables in the General Fund of \$3,052,164 and \$3,515,123, respectively, due from the Self-Insurance Accounts and Early Retirement Accounts Internal Service Fund to eliminate temporary cash balance deficits.

As of June 30, 2024, the District’s Internal Service Fund had interfund receivables of \$1,670,080 due from the General Fund for medical and dental insurance premiums and \$1,340,151 due from the Post-Employment Benefits Trust Fund to reimburse post-employment benefit costs.

Such interfund balances are reported in the fund financial statements, but are eliminated as necessary in the government-wide financial statements.

### B. Interfund Transfers

The General Fund transferred \$1,365,308 to the Early Retirement Accounts Internal Service Fund to allocate additional resources to the fund.

The Self-Insurance Accounts Internal Service Fund transferred \$309,446 to the General Fund to allocate contributions to the appropriate fund.

Such interfund transfers are reported in the fund financial statements, but are eliminated in the government-wide financial statements.

## NOTE 13 – STEWARDSHIP AND ACCOUNTABILITY

As of June 30, 2024, the District’s Early Retirement Accounts Internal Service Fund had a deficit net position of \$3,060,226. This deficit is expected to be eliminated through future charges for services.

## **NOTE 14 – COMMITMENTS AND CONTINGENCIES**

### **A. Legal Claims**

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose. Although the outcomes of these claims are not presently determinable, the District believes that the resolution of these matters will not have a material adverse effect on its financial position.

### **B. Federal and State Revenues**

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

### **C. Construction Contracts**

At June 30, 2024, the District had commitments totaling \$8,161,693 under various construction contracts for which the work was not yet completed.

## **NOTE 15 – SUBSEQUENT EVENTS**

In July 2024, the District entered into a finance purchase agreement for technology equipment totaling \$1,409,436 with an interest rate of zero percent and payments over three years. The lease matures in July 2026.

REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT SCHOOL DISTRICT NO. 284

Public Employees Retirement Association Pension Benefits Plan  
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability  
 Year Ended June 30, 2024

District Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	0.4010%	\$ 18,836,971	\$ -	\$ 18,836,971	\$ 21,580,149	87.29%	78.70%
06/30/2016	06/30/2015	0.3690%	\$ 19,123,495	\$ -	\$ 19,123,495	\$ 21,662,426	88.28%	78.20%
06/30/2017	06/30/2016	0.3669%	\$ 29,790,460	\$ 388,978	\$ 30,179,438	\$ 22,576,588	131.95%	68.90%
06/30/2018	06/30/2017	0.3681%	\$ 23,499,261	\$ 295,505	\$ 23,794,766	\$ 23,723,555	99.05%	75.90%
06/30/2019	06/30/2018	0.3717%	\$ 20,620,393	\$ 676,399	\$ 21,296,792	\$ 24,982,890	82.54%	79.50%
06/30/2020	06/30/2019	0.3687%	\$ 20,384,597	\$ 633,639	\$ 21,018,236	\$ 26,067,142	78.20%	80.20%
06/30/2021	06/30/2020	0.3909%	\$ 23,436,241	\$ 722,773	\$ 24,159,014	\$ 27,873,561	84.08%	79.10%
06/30/2022	06/30/2021	0.3598%	\$ 15,365,070	\$ 469,233	\$ 15,834,303	\$ 25,899,722	59.33%	87.00%
06/30/2023	06/30/2022	0.3738%	\$ 29,605,084	\$ 868,026	\$ 30,473,110	\$ 28,005,478	105.71%	76.70%
06/30/2024	06/30/2023	0.3620%	\$ 20,242,635	\$ 558,051	\$ 20,800,686	\$ 28,793,555	70.30%	83.10%

Public Employees Retirement Association Pension Benefits Plan  
 Schedule of District Contributions  
 Year Ended June 30, 2024

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 1,591,536	\$ 1,591,536	\$ -	\$ 21,662,426	7.35%
06/30/2016	\$ 1,693,427	\$ 1,693,427	\$ -	\$ 22,576,588	7.50%
06/30/2017	\$ 1,778,667	\$ 1,778,667	\$ -	\$ 23,723,555	7.50%
06/30/2018	\$ 1,874,024	\$ 1,874,024	\$ -	\$ 24,982,890	7.50%
06/30/2019	\$ 1,957,080	\$ 1,957,080	\$ -	\$ 26,067,142	7.51%
06/30/2020	\$ 2,090,441	\$ 2,090,441	\$ -	\$ 27,873,561	7.50%
06/30/2021	\$ 1,942,777	\$ 1,942,777	\$ -	\$ 25,899,722	7.50%
06/30/2022	\$ 2,100,130	\$ 2,100,130	\$ -	\$ 28,005,478	7.50%
06/30/2023	\$ 2,159,318	\$ 2,159,318	\$ -	\$ 28,793,555	7.50%
06/30/2024	\$ 2,227,124	\$ 2,227,124	\$ -	\$ 29,694,331	7.50%

INDEPENDENT SCHOOL DISTRICT NO. 284

Teachers Retirement Association Pension Benefits Plan  
 Schedule of District's and Nonemployer Proportionate Share of Net Pension Liability  
 Year Ended June 30, 2024

District Fiscal Year-End Date	TRA Fiscal Year-End Date (Measurement Date)	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the District's Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/2015	06/30/2014	1.2442%	\$ 57,331,835	\$ 4,033,134	\$ 61,364,969	\$ 59,468,413	96.41%	81.50%
06/30/2016	06/30/2015	1.1745%	\$ 72,654,441	\$ 8,912,006	\$ 81,566,447	\$ 59,480,901	122.15%	76.80%
06/30/2017	06/30/2016	1.1661%	\$278,142,672	\$ 27,917,266	\$306,059,938	\$ 60,632,426	458.74%	44.88%
06/30/2018	06/30/2017	1.1747%	\$234,491,429	\$ 22,668,335	\$257,159,764	\$ 63,155,618	371.29%	51.57%
06/30/2019	06/30/2018	1.2131%	\$ 76,194,035	\$ 7,158,801	\$ 83,352,836	\$ 66,998,054	113.73%	78.07%
06/30/2020	06/30/2019	1.2994%	\$ 82,824,029	\$ 7,329,713	\$ 90,153,742	\$ 73,710,617	112.36%	78.21%
06/30/2021	06/30/2020	1.3610%	\$100,552,504	\$ 8,426,843	\$108,979,347	\$ 79,018,615	127.25%	75.48%
06/30/2022	06/30/2021	1.3899%	\$ 60,826,180	\$ 5,129,930	\$ 65,956,110	\$ 83,120,796	73.18%	86.63%
06/30/2023	06/30/2022	1.3721%	\$109,870,510	\$ 8,148,129	\$118,018,639	\$ 85,090,593	129.12%	76.17%
06/30/2024	06/30/2023	1.3571%	\$112,045,216	\$ 7,848,810	\$119,894,026	\$ 86,754,771	129.15%	76.42%

Teachers Retirement Association Pension Benefits Plan  
 Schedule of District Contributions  
 Year Ended June 30, 2024

District Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
06/30/2015	\$ 4,460,131	\$ 4,460,131	\$ -	\$ 59,480,901	7.50%
06/30/2016	\$ 4,549,049	\$ 4,549,049	\$ -	\$ 60,632,426	7.50%
06/30/2017	\$ 4,742,705	\$ 4,742,705	\$ -	\$ 63,155,618	7.51%
06/30/2018	\$ 5,026,531	\$ 5,026,531	\$ -	\$ 66,998,054	7.50%
06/30/2019	\$ 5,687,795	\$ 5,687,795	\$ -	\$ 73,710,617	7.72%
06/30/2020	\$ 6,263,877	\$ 6,263,877	\$ -	\$ 79,018,615	7.93%
06/30/2021	\$ 6,762,053	\$ 6,762,053	\$ -	\$ 83,120,796	8.14%
06/30/2022	\$ 7,072,897	\$ 7,072,897	\$ -	\$ 85,090,593	8.31%
06/30/2023	\$ 7,378,530	\$ 7,378,530	\$ -	\$ 86,754,771	8.51%
06/30/2024	\$ 7,760,457	\$ 7,760,457	\$ -	\$ 88,686,963	8.75%

INDEPENDENT SCHOOL DISTRICT NO. 284

Defined Benefit Pension Plan  
 Schedule of Changes in the District's Total  
 Pension Liability and Related Ratios  
 Year Ended June 30, 2024

	District Fiscal Year-End Date							
	2017	2018	2019	2020	2021	2022	2023	2024
Total pension liability								
Service cost	\$ 252,269	\$ 235,778	\$ 211,666	\$ 241,804	\$ 214,722	\$ 170,908	\$ 142,123	\$ 141,939
Interest	177,900	178,321	211,234	140,881	103,701	85,986	133,916	137,140
Assumption changes	-	(115,172)	56,141	83,005	26,516	(219,666)	(30,488)	(22,408)
Plan changes	-	-	(1,726,541)	-	(2,433)	-	-	-
Difference between expected and actual experience	-	-	256,067	-	71,297	-	192,179	-
Benefit payments	(512,772)	(283,900)	(495,456)	(563,410)	(761,355)	(428,943)	(733,499)	(151,579)
Net change in total pension liability	(82,603)	15,027	(1,486,889)	(97,720)	(347,552)	(391,715)	(295,769)	105,092
Total pension liability – beginning of year	6,136,762	6,054,159	6,069,186	4,582,297	4,484,577	4,137,025	3,745,310	3,449,541
Total pension liability – end of year	<u>\$ 6,054,159</u>	<u>\$ 6,069,186</u>	<u>\$ 4,582,297</u>	<u>\$ 4,484,577</u>	<u>\$ 4,137,025</u>	<u>\$ 3,745,310</u>	<u>\$ 3,449,541</u>	<u>\$ 3,554,633</u>
Covered-employee payroll	<u>\$28,004,800</u>	<u>\$28,844,944</u>	<u>\$19,728,311</u>	<u>\$20,320,160</u>	<u>\$16,542,845</u>	<u>\$17,039,131</u>	<u>\$ 14,779,450</u>	<u>\$ 15,222,834</u>
Total pension liability as a percentage of covered-employee payroll	<u>21.62%</u>	<u>21.04%</u>	<u>23.23%</u>	<u>22.07%</u>	<u>25.01%</u>	<u>21.98%</u>	<u>23.34%</u>	<u>23.35%</u>

Note 1: The District has not established a trust fund to finance GASB Statement No. 73 related benefits.

Note 2: The District implemented GASB Statement No. 73 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Other Post-Employment Benefits Plan  
 Schedule of Changes in the District's Net  
 OPEB Liability and Related Ratios  
 Year Ended June 30, 2024

	District Fiscal Year-End Date							
	2017	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability								
Service cost	\$ 2,551,063	\$ 2,390,402	\$ 2,693,689	\$ 3,223,065	\$ 3,011,908	\$ 2,745,593	\$ 2,432,691	\$ 2,426,803
Interest	1,454,492	1,513,499	1,677,230	1,731,921	1,473,157	1,703,045	2,177,662	2,244,581
Assumption changes	–	(1,204,821)	851,818	2,621,680	(5,116,533)	(2,794,384)	(282,213)	(519,705)
Plan changes	–	(1,097,125)	871,345	–	24,568	–	–	–
Difference between expected and actual experience	–	–	(1,008,111)	–	(1,535,825)	1,386,566	(4,063,685)	–
Benefit payments	(1,993,798)	(2,327,031)	(1,956,000)	(1,665,554)	(1,452,227)	(1,642,420)	(2,154,712)	(1,830,808)
Net change in total OPEB liability	2,011,757	(725,076)	3,129,971	5,911,112	(3,594,952)	1,398,400	(1,890,257)	2,320,871
Total OPEB liability – beginning of year	39,994,168	42,005,925	41,280,849	44,410,820	50,321,932	46,726,980	48,125,380	46,235,123
Total OPEB liability – end of year	42,005,925	41,280,849	44,410,820	50,321,932	46,726,980	48,125,380	46,235,123	48,555,994
Plan fiduciary net position								
Contributions – employer	293,798	27,031	–	65,554	102,227	142,420	561,087	490,657
Projected investment return	1,366,041	1,456,650	1,648,705	1,290,620	1,949,067	2,416,355	2,082,779	2,098,366
Difference between expected and actual experience	1,657,592	1,002,046	300,328	624,945	6,369,376	(7,662,109)	295,464	1,970,467
Benefit payments	(1,993,798)	(2,327,031)	(1,956,000)	(1,665,554)	(1,452,227)	(1,642,420)	(2,154,712)	(1,830,808)
Net change in plan fiduciary net position	1,323,633	158,696	(6,967)	315,565	6,968,443	(6,745,754)	784,618	2,728,682
Plan fiduciary net position – beginning of year	31,046,376	32,370,009	32,528,705	32,521,738	32,837,303	39,805,746	33,059,992	33,844,610
Plan fiduciary net position – end of year	32,370,009	32,528,705	32,521,738	32,837,303	39,805,746	33,059,992	33,844,610	36,573,292
Net OPEB liability	\$ 9,635,916	\$ 8,752,144	\$ 11,889,082	\$ 17,484,629	\$ 6,921,234	\$ 15,065,388	\$ 12,390,513	\$ 11,982,702
Fiduciary net position as a percentage of the total OPEB liability	77.06%	78.80%	73.23%	65.25%	85.19%	68.70%	73.20%	75.32%
Covered-employee payroll	\$ 82,333,402	\$ 84,803,404	\$ 91,067,372	\$ 93,799,393	\$ 101,974,315	\$ 105,033,544	\$ 108,624,104	\$ 111,882,827
Net OPEB liability as a percentage of covered-employee payroll	11.70%	10.32%	13.06%	18.64%	6.79%	14.34%	11.41%	10.71%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Other Post-Employment Benefits Plan  
Schedule of Investment Returns  
Year Ended June 30, 2024

<u>Year</u>	<u>Annual Money-Weighted Rate of Return, Net of Investment Expense</u>
2017	9.7%
2018	7.6%
2019	6.0%
2020	5.9%
2021	25.7%
2022	(13.1%)
2023	7.2%
2024	12.0%

Note: The District implemented GASB Statement Nos. 74 and 75 in fiscal 2017. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

INDEPENDENT SCHOOL DISTRICT NO. 284

Notes to Required Supplementary Information  
June 30, 2024

**PERA – GENERAL EMPLOYEES RETIREMENT FUND**

**2023 CHANGES IN PLAN PROVISIONS**

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

**2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

**2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

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

**2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

**2020 CHANGES IN PLAN PROVISIONS**

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

## **PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)**

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)**

- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

### **2019 CHANGES IN PLAN PROVISIONS**

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

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

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

### **2018 CHANGES IN PLAN PROVISIONS**

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

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

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

## **PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)**

### **2017 CHANGES IN PLAN PROVISIONS**

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

### **2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

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

### **2015 CHANGES IN PLAN PROVISIONS**

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Retirement Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

### **2015 CHANGES IN ACTUARIAL ASSUMPTIONS**

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

## **TEACHERS RETIREMENT ASSOCIATION (TRA)**

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The normal retirement age for active and eligible Tier II members will be 65 effective July 1, 2024.
- The employer contribution rate will increase from 8.75 percent to 9.50 percent on July 1, 2025.
- The employee contribution rate will increase from 7.75 percent to 8.00 percent on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for MnSCU, Perpich Center for Arts Education, and Minnesota academies will increase to reflect the 0.75 percent employer contribution rate increase.

### **2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

### **2018 CHANGES IN PLAN PROVISIONS**

- The cost of living adjustment (COLA) was reduced from 2.00 percent each January 1 to 1.00 percent, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.10 percent each year until reaching the ultimate rate of 1.50 percent on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit, are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.50 percent if the funded ratio was at least 90.00 percent for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.00 percent to 3.00 percent, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.50 percent to 7.50 percent, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years, (7.71 percent in 2018, 7.92 percent in 2019, 8.13 percent in 2020, 8.34 percent in 2021, 8.55 percent in 2022, and 8.75 percent in 2023). In addition, the employee contribution rate will increase from 7.50 percent to 7.75 percent on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return assumption was changed from 8.50 percent to 7.50 percent.
- The single discount rate changed from 5.12 percent to 7.50 percent.

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The COLA was assumed to increase from 2.00 percent annually to 2.50 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.50 percent, but remain at 2.00 percent for all future years.
- Adjustments were made to the CSA loads. The active load was reduced from 1.40 percent to zero percent, the vested inactive load increased from 4.00 percent to 7.00 percent, and the nonvested inactive load increased from 4.00 percent to 9.00 percent.

## **TEACHERS RETIREMENT ASSOCIATION (TRA) (CONTINUED)**

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS (CONTINUED)**

- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The payroll growth assumption was lowered from 3.50 percent to 3.00 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for 10 years, followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.
- The single discount rate changed from 4.66 percent to 5.12 percent.

### **2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The single discount rate was changed from 8.00 percent to 4.66 percent.

### **2015 CHANGES IN PLAN PROVISIONS**

- The Duluth Teachers Retirement Fund Association was merged into the TRA on June 30, 2015.

### **2015 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The annual COLA for the June 30, 2015 valuation assumed 2.00 percent. The prior year valuation used 2.00 percent, with an increase to 2.50 percent commencing in 2034.
- The discount rate used to measure the total pension liability was 8.00 percent. This is a decrease from the discount rate at the prior measurement date of 8.25 percent.

## **PENSION BENEFITS PLAN**

### **2024 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.90 percent to 4.10 percent.

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 3.80 percent to 3.90 percent.

### **2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 2.10 percent to 3.80 percent.

## **PENSION BENEFITS PLAN (CONTINUED)**

### **2021 CHANGES IN PLAN PROVISIONS**

- Wayzata Kids site managers are covered by the specialists' contract. Therefore, the Governmental Accounting Standards Board (GASB) Statement No. 73 benefit for employees who meet the eligibility requirements is now 75.00 percent of 100 days (instead of 100.00 percent of 80 days) multiplied by the daily rate of pay, which is paid as a lump sum to a 403(b) plan. The remaining 25.00 percent is paid to a Healthcare Savings Plan and is included under GASB Statement No. 75.

### **2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality tables were updated from RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 2.40 percent to 2.10 percent.

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.10 percent to 2.40 percent.

### **2019 CHANGES IN PLAN PROVISIONS**

- A sunset date of June 30, 2018 was added for custodians, food service employees, paraprofessionals, secretaries, and support staff. Only employees hired before this date are eligible for GASB Statement No. 73 benefits.
- Secretaries and paraprofessionals with 15 years of service no longer need to retire by June 30, 2018 in order to receive a GASB Statement No. 73 benefit.
- GASB Statement No. 73 benefits were only valued for teachers who attained Step 5 or greater by July 1, 1998. Previously, all teachers hired by July 1, 1998 were assumed to receive a GASB Statement No. 73 benefit.

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality tables were updated from RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The discount rate was changed from 3.50 percent to 3.10 percent.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 2.90 percent to 3.50 percent.

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality table was updated from RP-2000 projected to 2014 with Scale BB, to the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale.
- The withdrawal table for all employees and retirement table (only for employees eligible to retire with Rule of 90) were also updated.
- The discount rate was changed from 4.00 percent to 2.90 percent.

## **OTHER POST-EMPLOYMENT BENEFITS PLAN**

### **2024 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected long-term investment return was changed from 6.30 percent to 6.20 percent.
- The discount rate was changed from 4.70 percent to 4.90 percent.

### **2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for nonteachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.
- The discount rate was changed from 4.40 percent to 4.70 percent.
- The expected long-term investment return was changed from 6.10 percent to 6.30 percent.

### **2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected long-term investment return was changed from 6.30 percent to 6.10 percent.
- The discount rate was changed from 3.50 percent to 4.40 percent.

### **2021 CHANGES IN PLAN PROVISIONS**

- The superintendent's eligibility for GASB Statement No. 75 post-employment subsidies changed from age 55 with 9 years of service to age 55 with 10 years of service. The district-paid life insurance subsidy (based on \$750,000) now ends at age 70 rather than age 65.
- Wayzata Kids site managers are now covered by the specialists' contract. Therefore, 25.00 percent of the 100 days of pay severance benefit is now paid to a Healthcare Savings Plan and is included in this valuation. The other 75.00 percent is paid to a 403(b) plan and is included under GASB Statement No. 73. The District also paid a dental subsidy up to \$120 per month instead of the full single premium amount.

### **2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00 percent per year for all employees to rates which vary by service and contract group.
- The expected long-term investment return was changed from 4.00 percent to 6.30 percent.
- The discount rate was changed from 2.80 percent to 3.50 percent.

### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected long-term investment return was changed from 5.10 percent to 4.00 percent.
- The discount rate was changed from 3.70 percent to 2.80 percent.

## **OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)**

### **2019 CHANGES IN PLAN PROVISIONS**

- A sunset date of June 30, 2018 was added for custodians, food service employees, Home Base site managers, paraprofessionals, secretaries, specialists, and support staff. Only employees hired before this date are eligible for GASB Statement No. 75 post-employment subsidies.
- The teachers' limits on post-employment medical subsidies were increased from \$920 to \$980 per month for employees and an additional increase of \$490 to \$540 per month for spouses.
- Post-employment subsidies were changed for Home Base site managers, specialists, and support staff. They now receive \$1,000 per month toward medical insurance and up to \$120 per month toward dental insurance (with the exception of Home Base site managers who will receive full single dental premiums while retired) payable from retirement until age 65, but calculated at retirement and paid as a lump sum to a Healthcare Savings Plan.

### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale.
- The expected long-term investment return was changed from 4.50 percent to 5.10 percent.
- The discount rate was changed from 3.90 percent to 3.70 percent.

### **2018 CHANGES IN PLAN PROVISIONS**

- A hire by date of July 30, 2018 was added in order to be eligible for post-employment medical, dental, and life insurance subsidies for administrators, executive directors, and principals.
- For administrators, executive directors, and principals, the District's post-employment medical contributions were changed to equal \$1,000 per month, payable from retirement until age 65. The District's post-employment dental contributions were changed to equal the full employee and spouse premiums, but limited to \$120 per month. These subsidies will be calculated at retirement and will be paid as lump sums to a Healthcare Savings Plan within 60 days of retirement.
- The post-employment life insurance premium subsidies were updated to equal full salary at retirement payable until age 70 and \$25,000 thereafter for the administrators, executive directors, and principals.

### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected long-term investment return was changed from 4.40 percent to 4.50 percent.
- The discount rate was changed from 3.50 percent to 3.90 percent.

### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality table was updated from RP-2000 projected to 2014 with Scale BB to the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale.
- The withdrawal table for all employees and the retirement table for only employees eligible to retire with Rule of 90 were also updated.
- The discount rate was changed from 6.00 percent to 3.50 percent.
- The percentage of future retirees who are assumed to continue on one of the District's medical plans, post-employment, was reduced from 50.00 percent to 10.00 percent for part-time custodians, food service employees, and paraprofessionals.

SUPPLEMENTARY INFORMATION

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## **GOVERNMENTAL FUNDS**

Governmental funds reporting focuses primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. The governmental fund category for the District includes the General Fund, Capital Projects – Building Construction Fund, Debt Service Fund, Food Service Special Revenue Fund, and Community Service Special Revenue Fund.

The statements and schedules that follow are to provide further detail and support additional analysis for the District’s major and nonmajor governmental funds.

INDEPENDENT SCHOOL DISTRICT NO. 284

Nonmajor Governmental Funds  
 Combining Balance Sheet  
 as of June 30, 2024

	Special Revenue Funds		Total
	Food Service	Community Service	
<b>Assets</b>			
Cash and temporary investments	\$ 1,786,045	\$ 6,574,894	\$ 8,360,939
Receivables			
Current taxes	–	1,014,416	1,014,416
Delinquent taxes	–	13,271	13,271
Accounts and interest	7,800	74,522	82,322
Due from other governmental units	1,193,961	238,900	1,432,861
Inventory	192,693	–	192,693
Prepaid items	–	1,365	1,365
	<u>–</u>	<u>1,365</u>	<u>1,365</u>
Total assets	<u>\$ 3,180,499</u>	<u>\$ 7,917,368</u>	<u>\$ 11,097,867</u>
<b>Liabilities</b>			
Salaries payable	\$ 10,097	\$ 328,574	\$ 338,671
Accounts and contracts payable	389,924	468,112	858,036
Unearned revenue	323,547	605,594	929,141
Total liabilities	<u>723,568</u>	<u>1,402,280</u>	<u>2,125,848</u>
<b>Deferred inflows of resources</b>			
Property taxes levied for subsequent year	–	2,024,592	2,024,592
Unavailable revenue – delinquent taxes	–	7,249	7,249
Total deferred inflows of resources	<u>–</u>	<u>2,031,841</u>	<u>2,031,841</u>
<b>Fund balances</b>			
Nonspendable	192,693	1,365	194,058
Restricted	2,264,238	4,481,882	6,746,120
Total fund balances	<u>2,456,931</u>	<u>4,483,247</u>	<u>6,940,178</u>
	<u>–</u>	<u>–</u>	<u>–</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,180,499</u>	<u>\$ 7,917,368</u>	<u>\$ 11,097,867</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Nonmajor Governmental Funds  
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 2024

	Special Revenue Funds		Total
	Food Service	Community Service	
Revenue			
Local sources			
Property taxes	\$ -	\$ 2,135,698	\$ 2,135,698
Other	1,428,966	10,963,905	12,392,871
State sources	5,778,731	1,621,024	7,399,755
Federal sources	3,297,294	-	3,297,294
Total revenue	<u>10,504,991</u>	<u>14,720,627</u>	<u>25,225,618</u>
Expenditures			
Current			
Food service	9,135,033	-	9,135,033
Community service	-	13,004,188	13,004,188
Capital outlay	530,283	49,368	579,651
Debt service			
Principal	15,492	-	15,492
Interest and fiscal charges	1,264	-	1,264
Total expenditures	<u>9,682,072</u>	<u>13,053,556</u>	<u>22,735,628</u>
Excess of revenue over expenditures	822,919	1,667,071	2,489,990
Other financing sources			
Insurance recovery	<u>56,440</u>	<u>-</u>	<u>56,440</u>
Net change in fund balances	879,359	1,667,071	2,546,430
Fund balances			
Beginning of year	<u>1,577,572</u>	<u>2,816,176</u>	<u>4,393,748</u>
End of year	<u>\$ 2,456,931</u>	<u>\$ 4,483,247</u>	<u>\$ 6,940,178</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund  
Comparative Balance Sheet  
as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and temporary investments	\$ 70,898,450	\$ 55,515,238
Cash and investments held by trustee	–	462,000
Receivables		
Current taxes	36,394,352	34,709,711
Delinquent taxes	455,448	480,307
Accounts and interest	375,457	332,025
Due from other governmental units	16,284,642	16,720,080
Due from other funds	6,567,287	7,499,036
Lease	545,057	573,201
Inventory	122,842	130,132
Prepaid items	1,389,361	66,230
	<u>\$ 133,032,896</u>	<u>\$ 116,487,960</u>
<b>Liabilities</b>		
Salaries payable	\$ 306,086	\$ 315,278
Accounts and contracts payable	8,501,759	5,613,297
Due to other governmental units	191,202	629,352
Due to other funds	1,670,080	1,732,838
Unearned revenue	510,134	530,241
Total liabilities	<u>11,179,261</u>	<u>8,821,006</u>
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	68,362,570	65,749,344
Lease revenue for subsequent years	545,057	573,201
Unavailable revenue – delinquent taxes	272,540	391,082
Total deferred inflows of resources	<u>69,180,167</u>	<u>66,713,627</u>
<b>Fund balances</b>		
Nonspendable for inventory	122,842	130,132
Nonspendable for prepaid items	1,389,361	66,230
Restricted for scholarships	229,077	228,306
Restricted for capital projects levy	4,691,588	4,352,487
Restricted for literacy incentive aid	385,894	–
Restricted for American Indian education aid	9,457	–
Restricted for operating capital	3,596,279	2,688,608
Restricted for long-term facilities maintenance	16,212,641	12,141,697
Restricted for student support personnel	46,244	–
Restricted for Medical Assistance	357,321	264,122
Assigned for local collaborative time study	556,535	702,431
Assigned for reemployment insurance and PFLPT	1,275,000	837,800
Assigned for site carryover	822,052	752,355
Assigned for Q compensation	664,260	384,169
Assigned for school opening and planning costs	1,432,328	695,305
Assigned for workers’ compensation escrow	70,000	70,000
Assigned for post-employment obligations	1,792,340	1,792,340
Assigned for enrollment	2,031,229	2,768,252
Unassigned	16,989,020	13,079,093
Total fund balances	<u>52,673,468</u>	<u>40,953,327</u>
	<u>\$ 133,032,896</u>	<u>\$ 116,487,960</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>		

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under)	2023
	Budget	Actual	Budget	Actual
<b>Revenue</b>				
Local sources				
Property taxes	\$ 69,973,664	\$ 70,437,283	\$ 463,619	\$ 67,500,322
Investment earnings	2,300,000	3,812,900	1,512,900	2,415,083
Other	4,402,130	5,657,883	1,255,753	5,727,947
State sources	128,359,088	130,897,250	2,538,162	115,837,133
Federal sources	5,651,009	4,923,284	(727,725)	4,762,760
Total revenue	210,685,891	215,728,600	5,042,709	196,243,245
<b>Expenditures</b>				
Current				
Administration				
Salaries	4,076,695	4,138,667	61,972	4,371,526
Employee benefits	1,410,059	1,475,524	65,465	1,531,504
Purchased services	144,546	121,917	(22,629)	120,156
Supplies and materials	56,170	83,199	27,029	59,530
Capital expenditures	11,280	94,301	83,021	28,469
Other expenditures	54,150	34,180	(19,970)	73,649
Total administration	5,752,900	5,947,788	194,888	6,184,834
District support services				
Salaries	3,401,593	3,396,373	(5,220)	3,365,173
Employee benefits	1,116,331	1,408,308	291,977	1,368,064
Purchased services	1,972,004	814,090	(1,157,914)	858,780
Supplies and materials	255,394	278,519	23,125	186,237
Capital expenditures	201,370	5,919	(195,451)	393,441
Other expenditures	12,857	6,950	(5,907)	7,258
Total district support services	6,959,549	5,910,159	(1,049,390)	6,178,953
Elementary and secondary regular instruction				
Salaries	61,338,642	61,511,224	172,582	60,711,429
Employee benefits	21,106,429	20,035,983	(1,070,446)	19,378,756
Purchased services	2,436,419	3,257,872	821,453	3,532,070
Supplies and materials	2,543,205	2,243,551	(299,654)	2,313,644
Capital expenditures	214,461	203,556	(10,905)	387,726
Other expenditures	743,352	625,419	(117,933)	647,103
Total elementary and secondary regular instruction	88,382,508	87,877,605	(504,903)	86,970,728

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Vocational education instruction				
Salaries	1,911,156	2,012,175	101,019	2,157,536
Employee benefits	806,103	687,699	(118,404)	728,369
Purchased services	321,721	342,190	20,469	326,291
Supplies and materials	83,752	32,887	(50,865)	48,168
Capital expenditures	7,140	20,429	13,289	19,006
Other expenditures	24,000	19,599	(4,401)	20,783
Total vocational education instruction	3,153,872	3,114,979	(38,893)	3,300,153
Special education instruction				
Salaries	18,841,238	18,735,694	(105,544)	17,166,314
Employee benefits	7,002,985	6,636,372	(366,613)	6,074,715
Purchased services	590,177	2,111,743	1,521,566	740,120
Supplies and materials	484,866	168,662	(316,204)	192,537
Capital expenditures	19,265	15,795	(3,470)	6,334
Other expenditures	2,375	153,118	150,743	157,245
Total special education instruction	26,940,906	27,821,384	880,478	24,337,265
Community education and services				
Employee benefits	—	8,270	8,270	—
Instructional support services				
Salaries	9,542,995	9,472,724	(70,271)	9,118,093
Employee benefits	4,214,472	4,214,427	(45)	4,124,222
Purchased services	2,890,742	974,496	(1,916,246)	1,253,440
Supplies and materials	2,177,113	1,912,372	(264,741)	2,458,639
Capital expenditures	2,654,152	3,324,463	670,311	1,450,106
Other expenditures	24,550	28,112	3,562	27,926
Total instructional support services	21,504,024	19,926,594	(1,577,430)	18,432,426
Pupil support services				
Salaries	4,199,003	4,379,367	180,364	4,149,242
Employee benefits	1,499,331	1,482,589	(16,742)	1,353,754
Purchased services	14,175,514	13,807,183	(368,331)	13,229,366
Supplies and materials	340,301	266,223	(74,078)	408,109
Capital expenditures	72,500	37,035	(35,465)	49,620
Other expenditures	1,000	2,313	1,313	1,914
Total pupil support services	20,287,649	19,974,710	(312,939)	19,192,005

INDEPENDENT SCHOOL DISTRICT NO. 284

General Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual (continued)  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Expenditures (continued)				
Current (continued)				
Sites and buildings				
Salaries	5,942,049	5,813,292	(128,757)	5,867,046
Employee benefits	2,658,104	2,174,261	(483,843)	2,192,169
Purchased services	9,670,626	6,430,522	(3,240,104)	9,220,643
Supplies and materials	977,500	1,630,052	652,552	1,533,651
Capital expenditures	11,762,075	12,226,533	464,458	3,570,088
Other expenditures	174,250	7,062	(167,188)	56,430
Total sites and buildings	<u>31,184,604</u>	<u>28,281,722</u>	<u>(2,902,882)</u>	<u>22,440,027</u>
Fiscal and other fixed cost programs				
Purchased services	828,000	719,122	(108,878)	825,125
Other expenditures	—	38,199	38,199	42,565
Total fiscal and other fixed cost programs	<u>828,000</u>	<u>757,321</u>	<u>(70,679)</u>	<u>867,690</u>
Debt service				
Principal	3,953,912	3,900,143	(53,769)	3,918,902
Interest and fiscal charges	651,246	674,555	23,309	726,668
Total debt service	<u>4,605,158</u>	<u>4,574,698</u>	<u>(30,460)</u>	<u>4,645,570</u>
Total expenditures	<u>209,599,170</u>	<u>204,195,230</u>	<u>(5,403,940)</u>	<u>192,549,651</u>
Excess of revenue over expenditures	1,086,721	11,533,370	10,446,649	3,693,594
Other financing sources (uses)				
Finance purchase issued	1,117,052	1,117,052	—	1,181,850
Technology subscription issued	—	—	—	350,565
Insurance recovery	—	125,581	125,581	31,219
Transfers in	—	309,446	309,446	622,962
Transfers (out)	—	(1,365,308)	(1,365,308)	—
Total other financing sources (uses)	<u>1,117,052</u>	<u>186,771</u>	<u>(930,281)</u>	<u>2,186,596</u>
Net change in fund balances	<u>\$ 2,203,773</u>	11,720,141	<u>\$ 9,516,368</u>	5,880,190
Fund balances				
Beginning of year		<u>40,953,327</u>		<u>35,073,137</u>
End of year		<u>\$ 52,673,468</u>		<u>\$ 40,953,327</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Food Service Special Revenue Fund  
 Comparative Balance Sheet  
 as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and temporary investments	\$ 1,786,045	\$ 1,899,670
Receivables		
Accounts and interest	7,800	265
Due from other governmental units	1,193,961	62,801
Inventory	<u>192,693</u>	<u>197,530</u>
Total assets	<u>\$ 3,180,499</u>	<u>\$ 2,160,266</u>
<b>Liabilities</b>		
Salaries payable	\$ 10,097	\$ 27,741
Accounts and contracts payable	389,924	72,241
Unearned revenue	<u>323,547</u>	<u>482,712</u>
Total liabilities	723,568	582,694
<b>Fund balances</b>		
Nonspendable for inventory	192,693	197,530
Restricted for food service	<u>2,264,238</u>	<u>1,380,042</u>
Total fund balances	<u>2,456,931</u>	<u>1,577,572</u>
Total liabilities and fund balances	<u>\$ 3,180,499</u>	<u>\$ 2,160,266</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Food Service Special Revenue Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Revenue				
Local sources				
Other – primarily meal sales	\$ 1,297,720	\$ 1,428,966	\$ 131,246	\$ 5,069,270
State sources	5,749,300	5,778,731	29,431	303,176
Federal sources	2,605,545	3,297,294	691,749	2,572,661
Total revenue	9,652,565	10,504,991	852,426	7,945,107
Expenditures				
Current				
Salaries	2,698,270	2,810,618	112,348	2,467,033
Employee benefits	1,064,043	979,136	(84,907)	888,784
Purchased services	177,800	348,545	170,745	297,637
Supplies and materials	4,932,945	4,970,460	37,515	3,941,281
Other expenditures	18,000	26,274	8,274	15,587
Capital outlay	274,500	530,283	255,783	91,916
Debt service				
Principal	–	15,492	15,492	16,756
Interest and fiscal charges	–	1,264	1,264	–
Total expenditures	9,165,558	9,682,072	516,514	7,718,994
Excess of revenue over expenditures	487,007	822,919	335,912	226,113
Other financing sources				
Technology subscription issued	–	–	–	48,360
Insurance recovery	–	56,440	56,440	–
Total other financing sources	–	56,440	56,440	48,360
Net change in fund balances	\$ 487,007	879,359	\$ 392,352	274,473
Fund balances				
Beginning of year		1,577,572		1,303,099
End of year		\$ 2,456,931		\$ 1,577,572

INDEPENDENT SCHOOL DISTRICT NO. 284

Community Service Special Revenue Fund  
 Comparative Balance Sheet  
 as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash and temporary investments	\$ 6,574,894	\$ 4,738,455
Receivables		
Current taxes	1,014,416	1,068,557
Delinquent taxes	13,271	14,342
Accounts and interest	74,522	69,865
Due from other governmental units	238,900	172,754
Prepaid items	<u>1,365</u>	<u>–</u>
Total assets	<u>\$ 7,917,368</u>	<u>\$ 6,063,973</u>
<b>Liabilities</b>		
Salaries payable	\$ 328,574	\$ 249,057
Accounts and contracts payable	468,112	193,197
Unearned revenue	<u>605,594</u>	<u>639,911</u>
Total liabilities	1,402,280	1,082,165
<b>Deferred inflows of resources</b>		
Property taxes levied for subsequent year	2,024,592	2,154,253
Unavailable revenue – delinquent taxes	<u>7,249</u>	<u>11,379</u>
Total deferred inflows of resources	2,031,841	2,165,632
<b>Fund balances</b>		
Nonspendable for prepaid items	1,365	–
Restricted for community education programs	3,881,983	2,418,323
Restricted for early childhood family education programs	233,309	53,322
Restricted for school readiness	213,585	181,519
Restricted for community service	<u>153,005</u>	<u>163,012</u>
Total fund balances	<u>4,483,247</u>	<u>2,816,176</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,917,368</u>	<u>\$ 6,063,973</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Community Service Special Revenue Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under)	2023
	Budget	Actual	Budget	Actual
Revenue				
Local sources				
Property taxes	\$ 2,153,956	\$ 2,135,698	\$ (18,258)	\$ 2,092,123
Other – primarily tuition and fees	10,620,537	10,963,905	343,368	10,035,942
State sources	1,093,785	1,621,024	527,239	1,041,499
Federal sources	–	–	–	415,711
Total revenue	<u>13,868,278</u>	<u>14,720,627</u>	<u>852,349</u>	<u>13,585,275</u>
Expenditures				
Current				
Salaries	8,539,765	7,990,960	(548,805)	7,439,970
Employee benefits	2,903,262	2,550,023	(353,239)	2,376,933
Purchased services	1,352,282	1,752,566	400,284	1,397,236
Supplies and materials	648,643	705,226	56,583	548,993
Other expenditures	5,500	5,413	(87)	3,889
Capital outlay	<u>78,157</u>	<u>49,368</u>	<u>(28,789)</u>	<u>105,195</u>
Total expenditures	<u>13,527,609</u>	<u>13,053,556</u>	<u>(474,053)</u>	<u>11,872,216</u>
Net change in fund balances	<u>\$ 340,669</u>	1,667,071	<u>\$ 1,326,402</u>	1,713,059
Fund balances				
Beginning of year		<u>2,816,176</u>		<u>1,103,117</u>
End of year		<u>\$ 4,483,247</u>		<u>\$ 2,816,176</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Capital Projects – Building Construction Fund  
 Comparative Balance Sheet  
 as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and temporary investments	\$ 4,343,802	\$ 8,050,285
Cash and investments held by trustee	31,481	29,680
Receivables		
Accounts and interest	<u>–</u>	<u>2,398</u>
Total assets	<u>\$ 4,375,283</u>	<u>\$ 8,082,363</u>
Liabilities		
Accounts and contracts payable	\$ 234,976	\$ 65,048
Fund balances		
Restricted for capital projects	<u>4,140,307</u>	<u>8,017,315</u>
Total liabilities and fund balances	<u>\$ 4,375,283</u>	<u>\$ 8,082,363</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Capital Projects – Building Construction Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual

Year Ended June 30, 2024

(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Revenue				
Local sources				
Investment earnings	\$ 291,000	\$ 512,930	\$ 221,930	\$ 465,992
Other	–	110	110	25,393
Total revenue	<u>291,000</u>	<u>513,040</u>	<u>222,040</u>	<u>491,385</u>
Expenditures				
Capital outlay				
Salaries	–	–	–	20,000
Employee benefits	–	–	–	2,945
Purchased services	–	78,900	78,900	367,951
Capital expenditures	4,193,482	7,476,114	3,282,632	1,515,656
Debt service				
Fiscal charges and other	–	70,652	70,652	–
Total expenditures	<u>4,193,482</u>	<u>7,625,666</u>	<u>3,432,184</u>	<u>1,906,552</u>
Excess (deficiency) of revenue over expenditures	(3,902,482)	(7,112,626)	(3,210,144)	(1,415,167)
Other financing sources				
Bonds issued	–	3,105,000	3,105,000	–
Premium on bonds issued	–	130,618	130,618	–
Total other financing sources	<u>–</u>	<u>3,235,618</u>	<u>3,235,618</u>	<u>–</u>
Net change in fund balances	<u>\$ (3,902,482)</u>	<u>(3,877,008)</u>	<u>\$ 25,474</u>	<u>(1,415,167)</u>
Fund balances				
Beginning of year		<u>8,017,315</u>		<u>9,432,482</u>
End of year		<u>\$ 4,140,307</u>		<u>\$ 8,017,315</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Debt Service Fund  
 Comparative Balance Sheet  
 as of June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash and temporary investments	\$ 11,949,499	\$ 11,858,668
Receivables		
Current taxes	8,886,725	7,921,295
Delinquent taxes	104,030	114,123
Due from other governmental units	<u>910</u>	<u>1,058</u>
Total assets	<u>\$ 20,941,164</u>	<u>\$ 19,895,144</u>
Deferred inflows of resources		
Property taxes levied for subsequent year	\$ 17,736,000	\$ 15,969,580
Unavailable revenue – delinquent taxes	<u>59,284</u>	<u>89,222</u>
Total deferred inflows of resources	17,795,284	16,058,802
Fund balances		
Restricted for debt service	<u>3,145,880</u>	<u>3,836,342</u>
Total deferred inflows of resources and fund balances	<u>\$ 20,941,164</u>	<u>\$ 19,895,144</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Debt Service Fund  
 Schedule of Revenue, Expenditures, and Changes in Fund Balances  
 Budget and Actual  
 Year Ended June 30, 2024  
 (With Comparative Actual Amounts for the Year Ended June 30, 2023)

	2024		Over (Under) Budget	2023
	Budget	Actual		Actual
Revenue				
Local sources				
Property taxes	\$ 15,968,503	\$ 15,829,374	\$ (139,129)	\$ 16,425,992
State sources	9,000	9,102	102	10,583
Total revenue	<u>15,977,503</u>	<u>15,838,476</u>	<u>(139,027)</u>	<u>16,436,575</u>
Expenditures				
Debt service				
Principal	11,045,000	11,045,000	-	9,780,000
Interest	5,482,275	5,482,275	-	5,896,475
Fiscal charges and other	2,900	1,663	(1,237)	2,850
Total expenditures	<u>16,530,175</u>	<u>16,528,938</u>	<u>(1,237)</u>	<u>15,679,325</u>
Net change in fund balances	<u>\$ (552,672)</u>	(690,462)	<u>\$ (137,790)</u>	757,250
Fund balances				
Beginning of year		<u>3,836,342</u>		<u>3,079,092</u>
End of year		<u>\$ 3,145,880</u>		<u>\$ 3,836,342</u>

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## **INTERNAL SERVICE FUNDS**

Internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. The District maintains two internal service funds. These funds are used to account for the District's self-insured benefits and early retirement benefits.

The statements that follow are to provide further detail and support additional analysis for the District's internal service funds.

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds  
 Combining Statement of Net Position  
 as of June 30, 2024  
 (With Comparative Totals as of June 30, 2023)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2024	2023
<b>Assets</b>				
Current assets				
Investments	\$ 4,782,641	\$ 5,932,465	\$ 10,715,106	\$ 10,869,484
Receivables				
Accounts and interest	10,642	–	10,642	–
Due from other funds	3,010,231	–	3,010,231	1,732,838
Total current assets	7,803,514	5,932,465	13,735,979	12,602,322
Deferred outflows of resources				
Pension plan deferments	–	288,357	288,357	379,189
<b>Liabilities</b>				
Current liabilities				
Accounts and contracts payable	27,453	–	27,453	15,830
Due to other funds	3,052,164	3,515,123	6,567,287	5,905,411
Claims incurred, but not reported	1,463,671	–	1,463,671	1,275,282
Severance benefits payable	–	201,524	201,524	318,643
Total pension liability	–	393,980	393,980	633,347
Total current liabilities	4,543,288	4,110,627	8,653,915	8,148,513
Long-term liabilities				
Severance benefits payable	–	1,828,870	1,828,870	1,604,980
Total pension liability	–	3,160,653	3,160,653	2,816,194
Total long-term liabilities	–	4,989,523	4,989,523	4,421,174
Total liabilities	4,543,288	9,100,150	13,643,438	12,569,687
Deferred inflows of resources				
Pension plan deferments	–	180,898	180,898	211,826
<b>Net position</b>				
Unrestricted	\$ 3,260,226	\$ (3,060,226)	\$ 200,000	\$ 199,998

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds  
 Combining Statement of Revenue, Expenses, and Changes in Net Position  
 Year Ended June 30, 2024  
 (With Comparative Totals for the Year Ended June 30, 2023)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2024	2023
Operating revenue				
Charges for services	\$ 21,263,283	\$ –	\$ 21,263,283	\$ 22,453,455
Operating expenses				
Dental benefit claims	1,610,032	–	1,610,032	1,525,481
Health benefit claims	20,542,871	–	20,542,871	21,712,975
Early retirement incentive and sick leave benefits	–	649,550	649,550	407,134
Total operating expenses	<u>22,152,903</u>	<u>649,550</u>	<u>22,802,453</u>	<u>23,645,590</u>
Operating income (loss)	(889,620)	(649,550)	(1,539,170)	(1,192,135)
Nonoperating revenue				
Investment earnings	<u>223,365</u>	<u>259,945</u>	<u>483,310</u>	<u>801,184</u>
Income (loss) before transfers	(666,255)	(389,605)	(1,055,860)	(390,951)
Transfers in	–	1,365,308	1,365,308	–
Transfers out	<u>(309,446)</u>	<u>–</u>	<u>(309,446)</u>	<u>(622,962)</u>
Change in net position	(975,701)	975,703	2	(1,013,913)
Net position				
Beginning of year	<u>4,235,927</u>	<u>(4,035,929)</u>	<u>199,998</u>	<u>1,213,911</u>
End of year	<u>\$ 3,260,226</u>	<u>\$ (3,060,226)</u>	<u>\$ 200,000</u>	<u>\$ 199,998</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Internal Service Funds  
 Combining Statement of Cash Flows  
 Year Ended June 30, 2024  
 (With Comparative Totals for the Year Ended June 30, 2023)

	Self-Insurance Accounts	Early Retirement Accounts	Totals	
			2024	2023
Cash flows from operating activities				
Charges for services	\$ 21,315,399	\$ –	\$ 21,315,399	\$ 22,414,255
Payments for health and dental claims	(21,952,891)	–	(21,952,891)	(23,951,131)
Payments for retirement benefits	–	(377,783)	(377,783)	(1,572,186)
Net cash flows from operating activities	(637,492)	(377,783)	(1,015,275)	(3,109,062)
Cash flows from noncapital financing activities				
Cash received from other funds	309,250	–	309,250	4,367,714
Cash paid to other funds	–	(987,525)	(987,525)	–
Purchase of investments	–	–	–	(635,690)
Sale of investments	637,688	–	637,688	–
Transfers in	–	1,365,308	1,365,308	–
Transfers out	(309,446)	–	(309,446)	(622,962)
Net cash flows from noncapital financing activities	637,492	377,783	1,015,275	3,109,062
Net change in cash and cash equivalents	–	–	–	–
Cash and cash equivalents				
Beginning of year	–	–	–	–
End of year	\$ –	\$ –	\$ –	\$ –
Reconciliation of operating income (loss) to net cash flows from operating activities				
Operating income (loss)	\$ (889,620)	\$ (649,550)	\$ (1,539,170)	\$ (1,192,135)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Changes in assets				
Accounts and interest receivable	(10,642)	–	(10,642)	–
Due from other funds	62,758	–	62,758	(39,200)
Deferred outflows of resources – pension plan deferments	–	90,832	90,832	(101,346)
Changes in liabilities and deferred inflows				
Accounts and contracts payable	11,623	–	11,623	15,822
Claims incurred, but not reported	188,389	–	188,389	(728,497)
Severance benefits payable	–	106,771	106,771	(748,291)
Total pension liability	–	105,092	105,092	(295,769)
Deferred inflows of resources – pension plan deferments	–	(30,928)	(30,928)	(19,646)
Net cash flows from operating activities	\$ (637,492)	\$ (377,783)	\$ (1,015,275)	\$ (3,109,062)
Noncash investing, capital, and financing activities				
Market value adjustment on investments in life insurance contracts	\$ 223,365	\$ 259,945	\$ 483,310	\$ 801,184

SECTION III  
STATISTICAL SECTION  
(UNAUDITED)



## **STATISTICAL SECTION (UNAUDITED)**

This section of Independent School District No. 284's (the District) Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

### **Contents**

#### **Financial Trends**

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

#### **Revenue Capacity**

These schedules contain information to help the reader assess the District's most significant local revenue source, property taxes.

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

#### **Operating Indicators**

These schedules contain service and infrastructure data to help the reader understand how the information in the District's ACFR relates to the services the District provides, and the activities it performs.

Source: Unless otherwise noted, the information presented is derived from the District's ACFR for the relevant year.

INDEPENDENT SCHOOL DISTRICT NO. 284

Net Position by Component  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	\$ 65,253,780	\$ 31,901,934	\$ 40,112,576	\$ 37,679,712
Restricted	13,091,641	13,662,842	7,822,506	10,695,169
Unrestricted	<u>(50,117,797)</u>	<u>(46,927,869)</u>	<u>(122,259,148)</u>	<u>(158,453,974)</u>
 Total governmental activities net position	 <u>\$ 28,227,624</u>	 <u>\$ (1,363,093)</u>	 <u>\$ (74,324,066)</u>	 <u>\$(110,079,093)</u>

Note 1: The District implemented GASB Statement No. 68 in fiscal 2015. The District reported a change in accounting principle as a result of implementing this standard that decreased net position by approximately \$87.5 million. Prior year amounts have not been restated.

Note 2: The District implemented GASB Statement Nos. 73, 74, and 75 in fiscal 2017. The District reported a change in accounting principle as a result of implementing these standards that decreased net position by approximately \$29.9 million. Prior year amounts have not been restated.

Note 3: The District implemented GASB Statement No. 84 in fiscal 2020, reported as a change in accounting principle as a result of implementing this standard, which increased net position by approximately \$1.2 million. Prior year amounts have not been restated.

Note 4: In fiscal 2024, the District reported a change in accounting principle for a change in reporting certain groups of similar capital assets acquired in prior years, that increased net position by \$3,579,312.

2019	2020	2021	2022	2023	2024
\$ 37,050,317	\$ 27,572,468	\$ 29,989,500	\$ 33,227,426	\$ 36,667,330	\$ 56,426,154
10,648,975	9,472,475	3,126,677	11,224,124	25,400,096	33,131,167
(122,967,598)	(133,667,103)	(139,295,623)	(131,772,607)	(116,456,636)	(104,749,098)
<u>\$ (75,268,306)</u>	<u>\$ (96,622,160)</u>	<u>\$(106,179,446)</u>	<u>\$ (87,321,057)</u>	<u>\$ (54,389,210)</u>	<u>\$ (15,191,777)</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
<b>Governmental activities</b>				
<b>Expenses</b>				
Administration	\$ 3,839,848	\$ 4,817,133	\$ 6,700,296	\$ 6,052,169
District support services	4,577,951	5,033,300	6,114,326	5,347,446
Elementary and secondary regular instruction	67,230,737	68,238,658	97,927,589	98,324,381
Vocational education instruction	2,922,503	2,804,948	3,737,593	3,782,104
Special education instruction	16,695,866	17,678,829	23,736,177	23,646,291
Instructional support services	9,267,077	10,313,332	13,276,121	18,777,288
Pupil support services	11,997,753	12,363,815	14,566,050	14,370,024
Sites and buildings	16,373,431	31,109,967	35,215,528	23,723,765
Fiscal and other fixed cost programs	385,547	417,879	566,951	281,446
Food service	5,619,154	5,896,122	6,484,275	6,469,883
Community service	7,512,257	8,207,904	9,811,345	10,971,816
Interest and fiscal charges	5,748,064	5,134,248	5,326,192	6,692,718
Total governmental activities expenses	<u>152,170,188</u>	<u>172,016,135</u>	<u>223,462,443</u>	<u>218,439,331</u>
<b>Program revenues</b>				
<b>Charges for services</b>				
Administration	166,265	215,357	57,422	39,922
Elementary and secondary regular instruction	1,159,389	1,262,298	1,287,405	1,323,071
Special education instruction	247,585	322,586	350,928	498,813
Instructional support services	9,493	7,808	6,703	15,338
Pupil support services	28,178	25,773	22,018	152,731
Sites and buildings	512,766	575,910	558,826	628,772
Food service	4,222,938	4,447,648	5,067,696	5,357,091
Community service	5,556,600	6,382,167	7,410,890	8,164,553
Operating grants and contributions	15,216,756	16,140,494	17,625,350	16,357,459
Capital grants and contributions	910,167	911,502	1,351,039	2,870,495
Total governmental activities program revenues	<u>28,030,137</u>	<u>30,291,543</u>	<u>33,738,277</u>	<u>35,408,245</u>
Net (expense) revenue	(124,140,051)	(141,724,592)	(189,724,166)	(183,031,086)
<b>General revenues and other changes in net position</b>				
<b>Taxes</b>				
Property taxes, levied for general purposes	38,153,378	38,434,705	42,239,180	52,196,919
Property taxes, levied for community service	1,524,385	1,244,109	1,096,913	993,672
Property taxes, levied for debt service	11,401,371	15,673,366	14,587,642	8,274,499
General grants and aids	72,170,101	74,485,371	83,119,553	81,977,981
Other general revenues	1,376,993	1,240,454	2,001,619	1,672,313
Investment earnings	1,185,644	1,162,703	1,886,224	2,160,675
Special item	-	-	-	-
Total general revenues and other changes in net position	<u>125,811,872</u>	<u>132,240,708</u>	<u>144,931,131</u>	<u>147,276,059</u>
Change in net position	<u>\$ 1,671,821</u>	<u>\$ (9,483,884)</u>	<u>\$ (44,793,035)</u>	<u>\$ (35,755,027)</u>

Note: The District implemented GASB Statement No. 68 in fiscal 2015, GASB Statement Nos. 73, 74, and 75 in fiscal 2017, and GASB Statement No. 84 in fiscal 2020.

2019	2020	2021	2022	2023	2024
\$ 4,265,884	\$ 5,744,321	\$ 5,749,982	\$ 5,580,376	\$ 5,747,682	\$ 6,043,652
5,961,373	7,124,303	5,397,237	6,003,506	6,294,468	6,239,323
57,568,978	94,447,134	94,959,700	87,857,642	76,223,157	88,673,106
2,163,529	3,448,696	3,897,753	3,731,676	2,759,344	2,997,519
15,166,922	22,972,019	24,080,587	21,614,577	21,371,825	27,325,867
13,281,310	20,521,549	18,730,543	18,462,776	17,420,412	20,239,606
12,799,455	15,297,882	16,167,678	17,624,546	18,480,033	19,922,400
21,884,093	31,256,979	30,193,336	25,596,931	28,343,784	21,618,947
541,321	539,743	420,778	895,025	867,690	757,321
6,943,797	6,743,253	5,743,363	8,047,821	7,732,984	9,814,491
10,774,854	11,509,169	9,728,339	10,984,506	12,046,032	13,275,131
7,556,619	8,353,500	7,878,465	4,683,351	6,008,024	5,824,339
158,908,135	227,958,548	222,947,761	211,082,733	203,295,435	222,731,702
117,202	1,566	215	9,582	14,112	14,457
1,339,296	1,435,317	776,860	1,622,069	1,661,240	1,901,447
307,962	431,278	437,583	670,258	597,917	633,169
14,469	12,733	11,952	14,287	17,656	9,083
148,244	185,197	172,328	192,904	230,392	277,382
591,360	454,390	326,747	687,156	685,254	711,107
5,318,392	4,000,966	273,566	1,121,098	5,069,270	1,428,966
8,933,531	7,775,972	4,837,454	9,440,594	10,035,942	10,963,905
16,952,023	20,694,796	24,733,862	30,187,591	24,542,184	41,248,216
1,534,850	1,517,914	1,389,335	1,171,004	1,200,886	1,160,656
35,257,329	36,510,129	32,959,902	45,116,543	44,054,853	58,348,388
(123,650,806)	(191,448,419)	(189,987,859)	(165,966,190)	(159,240,582)	(164,383,314)
55,461,620	58,866,293	64,000,234	67,563,040	67,527,408	70,318,741
1,222,047	1,537,423	1,884,647	2,186,740	2,094,077	2,131,568
12,085,201	12,427,460	14,575,929	15,150,556	16,426,286	15,799,436
82,036,235	90,978,084	96,793,030	94,871,042	99,864,411	104,649,181
1,429,838	2,621,106	1,499,701	2,902,407	2,577,988	2,293,369
3,191,342	2,476,239	1,677,032	2,150,794	3,682,259	4,809,140
3,035,310	-	-	-	-	-
158,461,593	168,906,605	180,430,573	184,824,579	192,172,429	200,001,435
\$ 34,810,787	\$ (22,541,814)	\$ (9,557,286)	\$ 18,858,389	\$ 32,931,847	\$ 35,618,121

INDEPENDENT SCHOOL DISTRICT NO. 284

Fund Balances of Governmental Funds  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
General Fund				
Nonspendable	\$ 170,070	\$ 196,566	\$ 355,711	\$ 287,085
Restricted	6,549,824	5,838,351	2,824,355	5,770,694
Committed	2,889,790	2,889,790	-	-
Assigned	2,508,237	5,482,867	4,918,059	5,712,743
Unassigned	9,306,757	9,347,456	8,050,979	8,304,664
Total General Fund	<u>\$ 21,424,678</u>	<u>\$ 23,755,030</u>	<u>\$ 16,149,104</u>	<u>\$ 20,075,186</u>
All other governmental funds				
Nonspendable				
Special revenue funds	\$ 90,176	\$ 94,839	\$ 100,667	\$ 108,812
Capital Projects –				
Building Construction Fund	29,382	3,795	370,688	357,895
Restricted				
Special revenue funds	2,763,831	2,777,607	3,131,609	2,824,021
Capital Projects –				
Building Construction Fund	94,734,895	25,480,370	8,669,298	68,914,606
Debt Service Fund	2,044,497	2,618,143	2,475,932	2,606,958
Unassigned				
Special revenue funds	-	-	-	-
Capital Projects –				
Building Construction Fund	-	-	(528,128)	-
Total all other governmental funds	<u>\$ 99,662,781</u>	<u>\$ 30,974,754</u>	<u>\$ 14,220,066</u>	<u>\$ 74,812,292</u>
Total all governmental funds	<u>\$ 121,087,459</u>	<u>\$ 54,729,784</u>	<u>\$ 30,369,170</u>	<u>\$ 94,887,478</u>

2019	2020	2021	2022	2023	2024
\$ 316,399	\$ 611,106	\$ 608,414	\$ 155,695	\$ 196,362	\$ 1,512,203
7,600,701	6,775,773	2,976,949	8,513,378	19,675,220	25,528,501
–	–	–	–	–	–
5,369,294	5,529,336	7,775,597	11,348,017	8,002,652	8,643,744
12,681,756	19,030,745	15,496,057	15,056,047	13,079,093	16,989,020
<u>\$ 25,968,150</u>	<u>\$ 31,946,960</u>	<u>\$ 26,857,017</u>	<u>\$ 35,073,137</u>	<u>\$ 40,953,327</u>	<u>\$ 52,673,468</u>
\$ 87,830	\$ 138,321	\$ 110,760	\$ 54,380	\$ 197,530	\$ 194,058
19,169	–	–	–	–	–
2,479,699	854,097	243,867	2,351,836	4,196,218	6,746,120
33,749,841	23,516,237	13,926,905	9,432,482	8,017,315	4,140,307
2,833,280	2,683,374	2,799,411	3,079,092	3,836,342	3,145,880
–	(137,471)	(1,393,729)	–	–	–
(1,219,341)	(4,611,885)	–	–	–	–
<u>\$ 37,950,478</u>	<u>\$ 22,442,673</u>	<u>\$ 15,687,214</u>	<u>\$ 14,917,790</u>	<u>\$ 16,247,405</u>	<u>\$ 14,226,365</u>
<u>\$ 63,918,628</u>	<u>\$ 54,389,633</u>	<u>\$ 42,544,231</u>	<u>\$ 49,990,927</u>	<u>\$ 57,200,732</u>	<u>\$ 66,899,833</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2015	2016	2017	2018
<b>Revenues</b>				
Local sources				
Taxes	\$ 51,053,987	\$ 55,577,523	\$ 57,642,494	\$ 61,547,600
Investment earnings	144,163	135,329	538,191	838,461
Other	13,280,276	14,480,001	17,174,010	17,856,126
State sources	84,196,712	87,767,205	93,888,892	96,910,458
Federal sources	4,100,243	3,770,162	4,239,619	4,329,494
Total revenues	<u>152,775,381</u>	<u>161,730,220</u>	<u>173,483,206</u>	<u>181,482,139</u>
<b>Expenditures</b>				
Current				
Administration	3,882,636	3,960,854	4,307,817	4,380,862
District support services	3,831,038	4,214,722	4,856,373	4,807,590
Elementary and secondary regular instruction	61,261,179	61,793,156	64,754,485	68,352,055
Vocational education instruction	2,898,253	2,775,891	2,782,707	2,953,500
Special education instruction	16,675,799	17,390,283	17,738,153	18,658,389
Instructional support services	9,518,374	10,107,948	9,841,449	15,992,693
Pupil support services	12,151,446	12,289,246	13,117,743	13,098,157
Sites and buildings	10,212,586	10,577,248	18,089,426	17,692,885
Fiscal and other fixed cost programs	385,547	417,879	566,951	281,446
Food service	5,574,751	5,705,994	6,173,350	6,403,380
Community service	7,537,839	8,008,491	8,912,116	10,298,600
Capital outlay	37,044,922	82,087,300	26,537,306	18,646,356
Debt service				
Principal	11,526,756	11,364,273	11,554,610	5,789,891
Interest and fiscal charges	5,410,994	6,467,926	6,023,460	6,081,787
Total expenditures	<u>187,912,120</u>	<u>237,161,211</u>	<u>195,255,946</u>	<u>193,437,591</u>
Excess of revenues over (under) expenditures	(35,136,739)	(75,430,991)	(21,772,740)	(11,955,452)
<b>Other financing sources (uses)</b>				
Sale of equipment	-	-	21,653	-
Sale of real property	-	-	-	-
Insurance recovery proceeds	-	-	-	-
Bonds issued	10,255,000	1,820,000	-	66,895,000
Certificates of participation issued	-	-	-	-
Premium on debt issued	867,145	57,459	-	3,406,305
Finance purchase issued	1,099,078	6,750,775	767,400	6,172,455
Technology subscription issued	-	-	-	-
Payment to refunded bond escrow agent	(11,055,000)	(1,835,000)	-	-
Transfers in	6,901,900	9,709,564	13,006,244	6,779,299
Transfers out	(6,901,900)	(7,429,482)	(13,117,868)	(6,779,299)
Total other financing sources (uses)	<u>1,166,223</u>	<u>9,073,316</u>	<u>677,429</u>	<u>76,473,760</u>
Net change in fund balances	<u>\$ (33,970,516)</u>	<u>\$ (66,357,675)</u>	<u>\$ (21,095,311)</u>	<u>\$ 64,518,308</u>
Debt service as a percentage of noncapital expenditures	<u>11.2%</u>	<u>10.3%</u>	<u>9.7%</u>	<u>6.7%</u>

2019	2020	2021	2022	2023	2024
\$ 68,770,016	\$ 72,813,330	\$ 80,433,919	\$ 84,873,103	\$ 86,018,437	\$ 88,402,355
2,770,330	2,197,147	1,305,933	1,674,000	2,881,075	4,325,830
18,202,110	16,918,525	8,336,406	16,450,029	20,858,552	18,050,864
101,283,833	107,226,242	108,577,224	111,439,713	117,192,391	138,306,107
4,609,793	5,924,132	14,093,576	15,439,120	7,751,132	8,220,578
<u>195,636,082</u>	<u>205,079,376</u>	<u>212,747,058</u>	<u>229,875,965</u>	<u>234,701,587</u>	<u>257,305,734</u>
4,785,410	5,067,908	5,083,452	5,483,945	6,184,834	5,947,788
5,445,961	6,694,187	5,096,001	5,935,170	6,178,953	5,910,159
76,186,117	81,936,301	83,152,766	84,858,958	86,970,728	87,877,605
3,043,470	3,272,414	3,670,138	3,796,628	3,300,153	3,114,979
20,099,837	21,779,719	22,445,977	22,174,862	24,337,265	27,821,384
16,158,133	19,718,543	18,149,211	18,826,900	18,432,426	19,926,594
14,067,489	15,049,233	15,855,236	17,625,696	19,192,005	19,974,710
14,265,340	14,028,350	25,477,618	20,344,916	22,440,027	28,281,722
541,321	539,743	420,778	895,025	867,690	757,321
6,737,168	6,657,150	5,601,859	8,086,232	7,610,322	9,135,033
11,073,210	11,322,610	9,602,128	11,107,228	11,767,021	13,012,458
40,253,946	47,880,501	9,634,742	5,195,897	2,103,663	8,134,665
6,547,836	7,992,578	9,337,680	13,954,352	13,715,658	14,960,635
7,937,194	8,371,309	8,761,139	6,546,015	6,625,993	6,230,409
<u>227,142,432</u>	<u>250,310,546</u>	<u>222,288,725</u>	<u>224,831,824</u>	<u>229,726,738</u>	<u>251,085,462</u>
(31,506,350)	(45,231,170)	(9,541,667)	5,044,141	4,974,849	6,220,272
–	–	–	–	–	–
–	6,251,000	–	–	–	–
–	–	–	210,326	31,219	182,021
–	7,455,000	8,340,000	132,865,000	–	3,105,000
–	17,000,000	–	–	–	–
–	1,690,099	951,055	4,923,285	–	130,618
537,500	1,824,796	1,350,145	2,251,230	1,181,850	1,117,052
–	–	–	–	398,925	–
–	–	(9,200,000)	(136,886,511)	–	–
2,042,900	8,667,013	4,611,885	–	622,962	309,446
(2,042,900)	(8,373,693)	(8,356,820)	(960,775)	–	(1,365,308)
<u>537,500</u>	<u>34,514,215</u>	<u>(2,303,735)</u>	<u>2,402,555</u>	<u>2,234,956</u>	<u>3,478,829</u>
<u>\$ (30,968,850)</u>	<u>\$ (10,716,955)</u>	<u>\$ (11,845,402)</u>	<u>\$ 7,446,696</u>	<u>\$ 7,209,805</u>	<u>\$ 9,699,101</u>
<u>7.6%</u>	<u>7.6%</u>	<u>8.6%</u>	<u>9.3%</u>	<u>9.0%</u>	<u>9.3%</u>

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INDEPENDENT SCHOOL DISTRICT NO. 284

Tax Capacities and Market Values  
Last Ten Fiscal Years

Fiscal Year	Net Tax Capacity	Taxable Market Value	Percent Tax Capacity of Estimated Market Value
2015	\$ 111,197,389	\$ 9,846,198,999	1.1 %
2016	119,387,105	10,688,657,739	1.1
2017	127,889,211	11,410,014,227	1.1
2018	137,065,114	12,249,671,471	1.1
2019	146,188,244	13,028,383,691	1.1
2020	156,060,319	13,916,257,860	1.1
2021	166,478,303	14,839,903,276	1.1
2022	176,520,258	15,755,769,997	1.1
2023	182,970,236	16,443,824,055	1.1
2024	217,667,832	19,229,146,613	1.1

Note: Per the Hennepin County Taxpayer Services Division, reliable information for the breakdown of assessed and actual residential, commercial, and industrial property values is not available.

Source: Hennepin County Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 284

Property Tax Rates – Direct and Overlapping Governments  
Last Ten Fiscal Years

Fiscal Year	ISD No. 284	Corcoran	Maple Grove	Medicine Lake	Medina
2015	24.571%	49.743%	42.463%	37.508%	25.501%
2016	26.252%	45.311%	39.831%	34.127%	23.577%
2017	26.106%	45.691%	39.196%	40.413%	23.301%
2018	26.290%	45.994%	38.245%	35.525%	22.270%
2019	25.464%	45.357%	36.709%	45.247%	21.521%
2020	24.833%	45.160%	34.746%	42.765%	21.529%
2021	26.681%	45.013%	32.756%	48.696%	22.493%
2022	26.912%	43.522%	31.911%	46.388%	22.468%
2023	23.848%	42.122%	26.902%	41.635%	22.559%
2024	19.834%	42.410%	27.280%	37.834%	20.357%

**County Auditor's Gross Spread Levies**

2015	\$ 49,995,136	\$ 100,000	\$ 2,699,999	\$ 350,000	\$ 3,149,999
2016	55,954,344	167,872	3,189,576	391,702	3,749,151
2017	58,429,819	233,740	3,272,362	409,045	4,090,453
2018	68,605,225	304,340	3,226,004	426,076	4,199,892
2019	72,641,789	480,237	3,567,472	480,237	4,802,366
2020	79,769,816	797,649	3,828,717	558,355	5,344,251
2021	83,771,787	921,490	3,853,502	586,403	5,612,710
2022	85,835,162	1,201,692	4,034,253	515,011	6,008,461
2023	88,096,119	1,409,538	4,580,998	616,673	6,342,920
2024	92,385,480	1,662,939	4,711,659	646,698	6,928,911

Note: Above tax rates are used to levy city, county, and school district taxes.

Source: Hennepin County Taxpayer Services Division

<u>Minnetonka</u>	<u>Orono</u>	<u>Plymouth</u>	<u>Wayzata</u>	<u>Hennepin County</u>	<u>Special Districts</u>
38.194%	17.815%	30.114%	26.311%	49.959%	8.858%
37.089%	17.387%	28.374%	25.705%	46.398%	9.785%
35.674%	17.325%	27.330%	24.673%	45.356%	9.530%
36.378%	16.759%	26.482%	23.352%	44.087%	9.319%
35.710%	16.555%	26.344%	21.749%	42.808%	8.973%
34.676%	16.406%	25.920%	21.672%	41.861%	8.550%
36.574%	16.512%	25.796%	21.055%	41.084%	8.219%
35.556%	16.780%	26.119%	20.644%	38.535%	8.176%
33.922%	16.569%	24.307%	19.468%	38.535%	7.148%
34.958%	16.349%	24.775%	19.224%	34.681%	8.405%
\$ 8,399,998	\$ 550,000	\$ 27,499,994	\$ 7,249,998	\$ 681,253,275	\$ 127,112,287
9,177,027	615,532	30,832,572	7,834,047	695,586,226	129,960,888
9,641,782	584,350	32,022,403	8,180,906	726,763,726	135,429,950
9,556,277	608,680	33,903,780	8,643,257	759,408,857	142,541,391
10,771,020	686,052	37,870,083	9,947,758	788,559,712	147,240,760
11,964,741	717,884	45,226,722	11,326,622	829,555,042	154,800,273
12,565,768	753,946	47,749,919	11,728,050	868,958,906	156,344,726
12,703,604	772,516	48,754,372	11,845,252	899,375,132	162,053,155
12,157,264	792,865	50,038,596	12,157,265	930,849,945	166,557,210
12,379,654	831,469	52,013,025	13,211,124	991,309,287	179,657,718

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INDEPENDENT SCHOOL DISTRICT NO. 284

Principal Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Type of Property	2024			2015		
		Net Tax Capacity	Rank	Percentage of Tax Capacity Value	Net Tax Capacity	Rank	Percentage of Tax Capacity Value
Ridgedale Center LLC	Commercial	\$ 1,724,970	1	0.79 %	\$ 2,397,574	1	2.16 %
GEP XI Minnetonka, LLC	Commercial	1,482,713	2	0.68	—	—	—
IRET Prosperities	Commercial	1,397,263	3	0.64	—	—	—
CP6 Carlson, LLC	Commercial	1,359,375	4	0.62	—	—	—
Medica Health Plans	Commercial	1,312,150	5	0.60	1,389,446	2	1.25
AX 601 Tower L.P.	Commercial	1,202,430	6	0.55	982,408	3	0.88
WHQ, LLC	Commercial	1,146,170	7	0.53	909,064	4	0.82
TFO Reva Wildamere PCC, LLC	Commercial	1,131,690	8	0.52	—	—	—
Pembroke TCM Atria LLC	Apartment	975,250	9	0.45	—	—	—
CVIII Vicksburg Village LLC	Apartment	943,750	10	0.43	—	—	—
Talcott III Atria LLC	Commercial	—	—	—	865,942	5	0.78
RREEF America Reit II Corp.	Commercial	—	—	—	678,125	6	0.61
Greystar	Apartment	—	—	—	640,625	7	0.58
AEW LT Vicksburg LLC	Apartment	—	—	—	531,179	8	0.48
Plymouth Corp.	Apartment	—	—	—	475,076	9	0.43
Center DE LLC	Industrial	—	—	—	475,076	9	0.43
Total		<u>\$ 12,675,761</u>		<u>5.81 %</u>	<u>\$ 9,344,515</u>		<u>8.42 %</u>

Sources: Fiscal year 2024 information: obtained from the District's bond agents, Ehlers Public Finance Advisors (prepared by Ehlers and Associates, Inc.)

Fiscal year 2015 information: Hennepin County Department of Property Tax and Public Records

INDEPENDENT SCHOOL DISTRICT NO. 284

Property Tax Levies, Collections, and Receivables  
Last Ten Fiscal Years

For Taxes Collectible	Taxes Levied for the Fiscal Year			First Year Levy Recognized		Collections
	Operating Tax Levy	Debt Tax Levy	Total	Amount	Percentage of Levy	Received in Subsequent Years
2015	\$ 38,442,757	\$ 11,552,379	\$ 49,995,136	\$ 49,855,092	99.7 %	\$ 140,044
2016	40,225,448	15,728,896	55,954,344	55,775,065	99.7	179,279
2017	43,779,692	14,650,127	58,429,819	58,223,020	99.6	206,799
2018	56,479,703	12,125,522	68,605,225	68,580,763	100.0	(52,477)
2019	60,211,031	12,430,758	72,641,789	72,441,691	99.7	184,311
2020	65,159,083	14,610,733	79,769,816	79,555,962	99.7	182,811
2021	68,682,875	15,092,146	83,775,021	83,456,658	99.6	278,023
2022	69,309,760	16,528,296	85,838,056	85,445,760	99.5	329,212
2023	72,129,983	15,969,580	88,099,563	87,754,007	99.6	–
2024	74,659,493	17,736,000	92,395,493	46,100,000	49.9	–

Note: Collections received in subsequent years includes adjustments and abatements.

Source: Minnesota Department of Education School Tax Reports and Hennepin County Tax Settlement

Uncollected Taxes Receivable as of June 30, 2024					
Total to Date		Delinquent		Current	
Amount	Percentage of Levy	Amount	Percent	Amount	Percent
\$ 49,995,136	100.0 %	\$ -	- %	\$ -	- %
55,954,344	100.0	-	-	-	-
58,429,819	100.0	-	-	-	-
68,528,286	99.9	76,939	0.1	-	-
72,626,002	100.0	15,787	-	-	-
79,738,773	100.0	31,043	-	-	-
83,734,681	100.0	40,340	-	-	-
85,774,972	99.9	63,084	0.1	-	-
87,754,007	99.6	345,556	0.4	-	-
46,100,000	49.9	-	-	46,295,493	50.1
		<u>\$ 572,749</u>		<u>\$ 46,295,493</u>	

INDEPENDENT SCHOOL DISTRICT NO. 284

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities							Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Premium (Discount) on Bonds	Certificates of Participation	Finance Purchase	Lease	Technology Subscription	Total Primary Government		
2015	\$ 174,070,000	\$ 4,359,617	\$ 9,220,000	\$ 1,182,787	\$ -	\$ -	\$ 188,832,404	4.9 %	\$ 2,982
2016	165,110,000	3,625,490	8,495,000	6,239,289	-	-	183,469,779	4.5	2,826
2017	156,210,000	3,120,929	7,755,000	5,092,079	-	-	172,178,008	N/A	2,588
2018	220,160,000	6,208,464	7,000,000	9,174,643	-	-	242,543,107	N/A	3,646
2019	215,880,000	5,790,352	6,225,000	8,219,307	-	-	236,114,659	N/A	3,421
2020	218,020,000	7,035,999	22,590,000	8,001,525	-	-	255,647,524	N/A	3,600
2021	210,715,000	7,229,090	21,460,000	7,588,990	-	-	246,993,080	N/A	3,383
2022	205,420,000	9,277,034	20,180,000	7,305,616	686,185	-	242,868,835	N/A	3,318
2023	195,640,000	8,357,439	18,860,000	6,150,648	550,957	255,313	229,814,357	N/A	3,140
2024	187,700,000	7,666,807	17,500,000	4,991,690	408,157	118,488	218,385,142	N/A	2,951

N/A – Not Available

(1) See Demographic and Economic Statistics table for population and personal income.

Source: The District's outstanding debt can be found in the notes to basic financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 284

Ratio of Net General Obligation Bonded Debt  
to Tax Capacity and Net General Obligation Bonded Debt  
per Capita  
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less Debt Service Funds on Hand	Net Bonded Debt	Net Tax Capacity	Percent of Net Debt to Net Tax Capacity	Estimated Population (1)	Net Bonded Debt per Capita
2015	\$ 178,429,617	\$ 2,044,497	\$ 176,385,120	\$ 111,197,389	158.62 %	63,317	\$ 2,786
2016	168,735,490	2,618,143	166,117,347	119,387,105	139.14	64,917	2,559
2017	159,330,929	2,475,932	156,854,997	127,889,211	122.65	66,517	2,358
2018	226,368,464	2,606,958	223,761,506	137,065,114	163.25	66,517	3,364
2019	221,670,352	2,833,280	218,837,072	146,188,244	149.70	69,017	3,171
2020	225,055,999	2,683,374	222,372,625	156,060,319	142.49	71,017	3,131
2021	217,944,090	2,799,411	215,144,679	166,478,303	129.23	73,017	2,947
2022	214,697,034	3,079,092	211,617,942	176,520,258	119.88	73,197	2,891
2023	203,997,439	3,836,342	200,161,097	182,970,236	109.40	73,197	2,735
2024	195,366,807	3,145,880	192,220,927	217,667,832	88.31	74,015	2,597

(1) See Demographic and Economic Statistics table for population.

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INDEPENDENT SCHOOL DISTRICT NO. 284

Direct and Overlapping Debt  
as of June 30, 2024

Governmental Unit	Tax Collection Calendar Year – 2024 Taxable Net Tax Capacity	General Obligation Debt (1)	Debt Applicable to Tax Capacity in ISD No. 284 (2)	
			Percent	Amount
Direct debt				
Independent School District No. 284	\$ 241,115,748	\$ 218,385,142	100.00 %	\$ 218,385,142
Overlapping debt				
Hennepin County	2,859,451,218	1,463,480,000	6.28	91,949,628
Cities				
Corcoran	19,881,089	36,730,000	21.03	7,722,887
Maple Grove	162,579,655	82,980,000	7.22	5,993,888
Medicine Lake	1,673,687	910,000	98.24	893,987
Medina	29,253,929	8,520,000	59.32	5,054,114
Minnetonka	148,514,633	57,680,000	20.91	12,061,679
Orono	57,673,615	17,110,000	3.64	622,700
Plymouth	204,750,465	58,855,000	63.68	37,479,852
Wayzata	33,571,623	24,035,000	98.29	23,622,923
Other				
Metropolitan Council	2,867,585,325	1,193,534,000	8.41	100,356,157
Three Rivers Park District	2,052,772,775	59,870,000	11.75	7,032,244
Total overlapping debt				<u>292,790,059</u>
Total direct and overlapping debt				<u>\$ 511,175,201</u>

(1) Only those taxing jurisdictions with general obligation debt outstanding are included in this section. Does not include nongeneral obligation debt, self-supporting general obligation revenue debt, short-term general obligation debt, or general obligation tax/aid anticipation certificates of indebtedness.

(2) The percent overlap is based on the percentage of tax capacity of the individual entities in the District.

Source: Hennepin County Department of General Services – Taxpayer Services Division

INDEPENDENT SCHOOL DISTRICT NO. 284

Legal Debt Margin Information  
Last Ten Fiscal Years

	Fiscal Year			
	2015	2016	2017	2018
Debt limit	\$ 1,504,001,884	\$ 1,603,298,661	\$ 1,711,502,134	\$ 1,837,450,721
Total net debt applicable to the limit	<u>170,174,267</u>	<u>166,117,347</u>	<u>156,854,997</u>	<u>223,761,506</u>
Legal debt margin	<u>\$ 1,333,827,617</u>	<u>\$ 1,437,181,314</u>	<u>\$ 1,554,647,137</u>	<u>\$ 1,613,689,215</u>
Total net debt applicable to the limit as a percentage of debt limit	11.31%	10.36%	9.16%	12.18%

Note: Per Minnesota finance laws, the District's outstanding general obligation debt should not exceed 15 percent of total property market value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Source: State of Minnesota School Tax Report

2019	2020	2021	2022	2023	2024
\$ 1,954,257,554	\$ 2,087,438,679	\$ 2,225,985,491	\$ 2,363,365,500	\$ 2,466,573,608	\$ 2,884,371,992
218,837,072	222,372,625	215,144,679	211,617,942	200,161,097	192,220,927
<u>\$ 1,735,420,482</u>	<u>\$ 1,865,066,054</u>	<u>\$ 2,010,840,812</u>	<u>\$ 2,151,747,558</u>	<u>\$ 2,266,412,511</u>	<u>\$ 2,692,151,065</u>
11.20%	10.65%	9.67%	8.95%	8.11%	6.66%

Legal Debt Margin Calculation for Fiscal Year 2024

Market value	\$19,229,146,613
Debt limit (15% of market value)	2,884,371,992
Debt applicable to the limit	
General obligation bonds	195,366,807
Less amount set aside for repayment of general obligation debt	<u>(3,145,880)</u>
Total net debt applicable to the limit	<u>192,220,927</u>
Legal debt margin	<u>\$ 2,692,151,065</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Demographic and Economic Statistics  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2015	63,317	\$ 3,893,488,964	\$ 61,492	10,762	3.7 %
2016	64,917	4,103,857,989	63,217	10,858	3.7
2017	66,517	N/A	N/A	11,330	3.5
2018	66,517	N/A	N/A	11,642	2.8
2019	69,017	N/A	N/A	11,912	3.2
2020	71,017	N/A	N/A	12,134	9.8
2021	73,017	N/A	N/A	11,909	4.7
2022	73,197	N/A	N/A	11,841	2.2
2023	73,197	N/A	N/A	12,248	3.2
2024	74,015	N/A	N/A	12,499	3.9

N/A – Not Available

Sources: Population data based on information from property developers and cities; methodology approved by the State Demographer’s Office.

Per capita personal income data is for the state of Minnesota and is obtained from the United States Census Bureau.

Enrollment information from district records.

Unemployment rates are for Hennepin County as of June and is obtained from the Minnesota Department of Employment and Economic Development.

INDEPENDENT SCHOOL DISTRICT NO. 284

Principal Employers  
Current Year and Nine Years Ago

Employer	Fiscal Year			
	2024		2015	
	Employees	Rank	Employees	Rank
Carlson Companies	4,500	1	4,500	1
Independent School District No. 284	1,448	2	1,510	3
Medica Health	1,300	3	1,300	4
Sioux Falls Leased Housing	1,000	4	–	–
Abbott Laboratories	800	5	–	–
CWT	400	6	–	–
Wagner Spray Tech Corporation	400	6	–	–
Life Time	325	8	–	–
Turck, Inc.	300	9	–	–
Crown Plaza Minneapolis West	281	10	–	–
Cargill, Inc.	–	–	4,000	2
United Health Group	–	–	–	–
Aimia	–	–	1,000	5
TCF National Bank	–	–	1,000	5
St. Jude Medical	–	–	800	7
US Foods	–	–	550	8
Nilfisk-Advance, Inc.	–	–	450	9
Deltak LLC	–	–	330	10
Total	<u>10,754</u>		<u>15,440</u>	
Demographic and Economic Statistics	<u>74,015</u>		<u>63,317</u>	
Percent of principal employers to total ISD No. 284 population	<u>14.53%</u>		<u>24.39%</u>	

Sources: Fiscal year 2024 information was obtained from the Official Statement associated with the District's General Obligation School Buildings Bonds, Series 2023A (prepared by Ehlers and Associates, Inc.)

INDEPENDENT SCHOOL DISTRICT NO. 284

Employees by Classification  
Last Ten Fiscal Years

Employees	Fiscal Year			
	2015	2016	2017	2018
<b>Administration</b>				
Principals	12.0	12.0	12.0	12.0
Associate principals	8.0	6.0	6.0	6.0
Unaffiliated	37.2	36.1	38.2	39.1
Total administration	57.2	54.1	56.2	57.1
<b>Instructional administrators</b>				
High school classroom teachers	157.5	153.0	155.7	155.4
Middle school classroom teachers	134.6	131.7	133.4	137.2
Elementary classroom teachers	213.0	203.0	219.0	230.0
High school – area learning center	8.0	6.3	7.7	6.7
Middle school – area learning center	2.0	1.5	1.5	1.0
Community education – early childhood family education	3.8	5.5	3.5	3.5
Special services	77.0	66.0	68.6	96.6
Elementary specialists and intervention	65.6	64.7	72.2	82.7
Total instructional administrators	661.5	631.7	661.5	713.1
<b>Student services</b>				
Curriculum and instruction – resource, peer, alt comp	20.0	21.0	15.5	16.5
Media centers – elementary	7.0	7.0	8.0	7.9
High school – professional development	0.3	0.3	0.3	0.3
High school – counselors, media, Vision 21, intervention	13.0	17.0	18.7	18.5
Middle schools – counselors, media, Vision 21, intervention	14.0	15.5	18.2	19.3
Technology	3.0	3.0	3.0	3.0
Special services – social workers, psychologists, nurses, etc.	46.2	59.2	54.9	38.3
Total student services	103.5	123.0	118.6	103.8
<b>Support services</b>				
Clerical/secretarial/administrative professional	49.9	50.9	50.9	49.9
Custodial	73.0	75.0	83.5	85.5
Food service	44.9	46.2	48.8	49.4
Paraprofessionals	244.6	246.9	238.6	239.7
Unaffiliated specialists	22.8	22.8	20.9	21.9
Unaffiliated support staff	4.0	4.0	4.8	5.7
Total support services	439.2	445.8	447.5	452.1
District-wide totals	1,261.4	1,254.6	1,283.8	1,326.1

Note: All full-time equivalents are based on an 8-hour day.

Source: The District's Human Resources Department

2019	2020	2021	2022	2023	2024
13.0	13.0	13.0	13.0	13.0	13.0
7.0	7.0	8.0	8.0	8.0	8.0
43.1	43.1	45.0	44.0	43.8	44.8
<u>63.1</u>	<u>63.1</u>	<u>66.0</u>	<u>65.0</u>	<u>64.8</u>	<u>65.8</u>
157.8	162.3	163.3	161.2	157.8	152.5
139.5	139.7	149.6	151.6	137.8	133.4
241.0	250.0	248.5	239.2	230.0	225.7
6.7	6.7	7.0	6.3	7.0	7.0
3.0	3.3	1.5	0.8	1.0	0.5
3.5	3.7	4.2	4.2	4.7	5.2
92.3	88.6	103.3	105.9	105.5	124.3
87.9	93.9	102.7	93.4	86.8	79.6
<u>731.7</u>	<u>748.3</u>	<u>780.1</u>	<u>762.6</u>	<u>730.6</u>	<u>728.2</u>
23.0	25.0	21.3	17.2	18.1	19.5
8.0	9.0	9.0	9.0	4.5	4.5
0.3	-	-	-	-	-
20.4	23.0	23.0	19.0	21.8	21.5
20.0	19.4	19.8	20.3	20.5	16.0
3.0	3.0	3.0	3.0	3.0	3.0
58.6	58.9	62.9	62.3	70.7	65.1
<u>133.3</u>	<u>138.3</u>	<u>139.0</u>	<u>130.8</u>	<u>138.6</u>	<u>129.6</u>
47.9	45.7	44.7	44.6	44.1	45.1
86.0	88.2	89.2	88.7	88.1	93.1
57.0	55.0	50.2	56.6	51.8	61.8
228.2	243.7	208.2	209.2	215.5	216.4
20.5	29.1	26.0	14.0	21.7	21.6
6.7	10.4	15.0	8.0	11.8	12.8
<u>446.3</u>	<u>472.1</u>	<u>433.3</u>	<u>421.1</u>	<u>433.0</u>	<u>450.8</u>
<u>1,374.4</u>	<u>1,421.8</u>	<u>1,418.4</u>	<u>1,379.5</u>	<u>1,367.0</u>	<u>1,374.4</u>

INDEPENDENT SCHOOL DISTRICT NO. 284

Operating Statistics  
Last Ten Fiscal Years

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio	Percentage of Students Receiving Free or Reduced-Priced Meals
2015	10,762	\$133,929,448	\$ 12,445	0.3 %	505	21.3	13.0 %
2016	10,858	136,420,224	12,564	1.0	488	22.3	13.9
2017	11,330	143,803,361	12,692	1.0	508	22.3	14.0
2018	11,642	154,352,148	13,258	4.5	523	22.3	12.0
2019	11,912	167,080,676	14,026	5.8	538	22.1	12.0
2020	12,134	178,135,010	14,681	4.7	552	22.0	11.5
2021	11,909	179,341,831	15,059	2.6	561	21.2	10.3
2022	11,841	185,223,767	15,643	3.9	552	21.5	9.6
2023	12,248	196,731,064	16,062	2.7	526	23.3	15.6
2024	12,499	205,831,722	16,468	2.5	512	24.4	16.9

Note: Operating expenditures are total expenditures less debt service, capital outlays, and capital expenditures in the General Fund which are reported within each function.

Source: Nonfinancial information from district records

INDEPENDENT SCHOOL DISTRICT NO. 284

Building Information  
Last Ten Fiscal Years

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Elementary schools</b>										
Birchview (1969)										
Square feet	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720	59,720
Capacity	592	592	550	550	550	550	550	550	550	550
Enrollment	622	586	481	499	474	447	415	395	433	452
Gleason Lake (1988)										
Square feet	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710	80,710
Capacity	690	690	690	690	690	690	690	690	690	690
Enrollment	636	622	571	568	586	634	602	573	568	589
Greenwood (1964)										
Square feet	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016	88,016
Capacity	820	820	780	780	780	780	780	780	780	780
Enrollment	863	856	747	794	813	775	722	779	824	810
Kimberly Lane (1991)										
Square feet	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000
Capacity	690	690	710	710	710	710	710	710	710	710
Enrollment	764	718	649	760	778	628	571	571	526	531
Meadow Ridge (2016)										
Square feet	-	-	85,208	102,508	102,508	102,508	102,508	102,508	102,508	102,508
Capacity	-	-	710	828	828	828	828	828	828	828
Enrollment	-	-	758	853	869	768	769	783	769	755
North Woods (2020)										
Square feet	-	-	-	-	-	104,611	104,611	104,611	104,611	104,611
Capacity	-	-	-	-	-	760	760	760	760	760
Enrollment	-	-	-	-	-	569	601	691	775	809
Oakwood (1957)										
Square feet	95,476	95,476	95,476	95,476	95,476	95,476	139,570	139,570	139,570	139,570
Capacity	690	690	640	640	640	640	640	640	640	640
Enrollment	576	675	475	515	562	494	458	424	418	448
Plymouth Creek (1988)										
Square feet	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000
Capacity	690	690	710	710	710	710	710	710	710	710
Enrollment	747	762	669	690	714	675	629	603	588	659
Sunset Hill (1963)										
Square feet	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598	73,598
Capacity	690	690	660	660	660	660	660	660	660	660
Enrollment	581	596	664	681	681	682	621	635	675	706
<b>Middle schools</b>										
East (1967)										
Square feet	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111	146,111
Capacity	800	800	850	850	850	850	850	850	850	850
Enrollment	771	743	780	733	747	690	677	648	648	674
West (1949)										
Square feet	167,000	167,525	167,525	167,525	167,525	167,525	167,525	167,525	167,525	167,525
Capacity	900	900	850	850	850	850	850	850	850	850
Enrollment	745	772	791	771	758	748	723	684	680	714
Central (1961)										
Square feet	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568	308,568
Capacity (1)	1,700	1,700	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Enrollment	1,036	1,118	1,209	1,268	1,320	1,316	1,401	1,412	1,532	1,546
<b>High school</b>										
Peony (1997)										
Square feet	487,432	487,432	656,432	656,432	656,432	656,432	656,432	656,432	656,432	656,432
Capacity	3,200	3,200	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900
Enrollment	3,305	3,334	3,410	3,453	3,558	3,669	3,685	3,685	3,687	3,711
Transition School (2023)										
Square feet	-	-	-	-	-	4,000	4,000	4,000	4,000	8,600
Capacity	-	-	-	-	-	30	30	30	30	75
Enrollment	-	-	-	-	-	15	30	30	48	39

(1) Through fiscal 2016, Central Middle School capacity includes space for 1,400 middle school students and 300 birth-to-kindergarten students.

Source: Information was obtained from district records. Enrollment data is as of October 1 of the fiscal year.

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INDEPENDENT SCHOOL DISTRICT NO. 284  
WAYZATA, MINNESOTA

Special Purpose Audit Reports

Year Ended  
June 30, 2024

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INDEPENDENT SCHOOL DISTRICT NO. 284

Special Purpose Audit Reports  
Year Ended June 30, 2024

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INDEPENDENT SCHOOL DISTRICT NO. 284

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Federal Expenditures	
<b>U.S. Department of Agriculture</b>			
Passed through Minnesota Department of Education			
Child nutrition cluster			
National School Lunch Program	10.555	\$ 2,845,466	
School Breakfast Program	10.553	337,044	
Total child nutrition cluster			\$ 3,182,510
Child and Adult Care Food Program	10.558		11,508
Local Food for Schools Cooperative Agreement Program	10.185		103,274
COVID-19 – Pandemic EBT Administrative Costs	10.649		3,256
<b>U.S. Department of the Treasury</b>			
Passed through Minnesota Department of Education			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027		11,024
<b>Federal Communications Commission</b>			
Direct			
COVID-19 – Emergency Connectivity Fund Program	32.009		285,950
<b>U.S. Department of Education</b>			
Passed through Minnesota Department of Education			
Title I Grants to Local Educational Agencies	84.010		311,169
Special education cluster			
Special Education Grants to States	84.027	\$ 2,467,977	
COVID-19 – Special Education Grants to States	84.027	7,250	
Total ALN 84.027			2,475,227
Special Education Preschool Grants	84.173	70,617	
COVID-19 – Special Education Preschool Grants	84.173	6,122	
Total ALN 84.173			76,739
Total special education cluster			2,551,966
Special Education – Grants for Infants and Families	84.181		38,943
English Language Acquisition State Grants	84.365		56,239
Supporting Effective Instruction State Grants	84.367		151,902
Student Support and Academic Enrichment Program	84.424		20,471
Education Stabilization Fund			
COVID-19 – American Rescue Plan – Elementary and Secondary			
School Emergency Relief (ARP ESSER) Fund	84.425U		1,395,226
COVID-19 – American Rescue Plan – Elementary and Secondary			
School Emergency Relief (ARP ESSER) Fund – Homeless Children and Youth	84.425W		6,179
Total ALN 84.425			1,401,405
Passed through Intermediate District No. 287			
Career and Technical Education – Basic Grants to States	84.048		54,880
<b>U.S. Department of Health and Human Services</b>			
Direct			
Drug-Free Communities Support Program Grants	93.276		34,798
Total federal awards			<u><u>\$ 8,219,295</u></u>

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the District's basic financial statements.

Note 2: All pass-through entities listed above use the same federal Assistance Listing Number (ALN) as the federal grantors to identify these grants, and have not assigned any additional identifying numbers.

Note 3: The District did not elect to use the 10 percent de minimis indirect cost rate.

Note 4: The District had \$697,078 of noncash assistance included in the National School Lunch Program, federal ALN 10.555.

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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 School Board and Management of  
Independent School District No. 284  
Wayzata, Minnesota

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 284 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(continued)

## **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*.

### **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 report is not suitable for any other purpose.

*Malloy, Montague, Karnowski, Radosevich & Co., P. A.*

Minneapolis, Minnesota  
December 2, 2024



PRINCIPALS

Thomas A. Karnowski, CPA  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the School Board and Management of  
Independent School District No. 284  
Wayzata, Minnesota

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

***OPINION ON EACH MAJOR FEDERAL PROGRAM***

We have audited Independent School District No. 284's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2024.

***BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM***

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

We are required to be independent of 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 requirements referred to above.

(continued)

## ***RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE***

Management is responsible for compliance with the requirements referred to on the previous page 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 on the previous page 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 on the previous page 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 on the previous page 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 on the previous page 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.

## REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise District's basic financial statements. We issued our report thereon dated December 2, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 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.

*Malloy, Montague, Karnowski, Radosevich & Co., P. A.*

Minneapolis, Minnesota  
December 2, 2024

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INDEPENDENT AUDITOR'S REPORT  
ON MINNESOTA LEGAL COMPLIANCE

To the School Board and Management of  
Independent School District No. 284  
Wayzata, Minnesota

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 284 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 2024.

**MINNESOTA LEGAL COMPLIANCE**

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

**PURPOSE OF THIS REPORT**

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

*Malloy, Montague, Karnowski, Radosevich & Co., P.A.*

Minneapolis, Minnesota  
December 2, 2024

INDEPENDENT SCHOOL DISTRICT NO. 284

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2024

**A. SUMMARY OF AUDIT RESULTS**

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

**Financial Statements**

What type of auditor’s report is issued?   X   Unmodified  
       Qualified  
       Adverse  
       Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported  
 Noncompliance material to the financial statements noted?        Yes   X   No

**Federal Awards**

Internal controls over major federal award programs:

Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported

Type of auditor’s report issued on compliance for major programs?

U.S. Department of Education – Special education cluster Unmodified  
 U.S. Department of Education – COVID-19 – Education Stabilization Fund Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        Yes   X   No

Programs tested as major programs:

Program or Cluster(s)	Federal ALN
U.S. Department of Education – Special education cluster consisting of:	
– Special Education Grant to States	84.027
– COVID-19 – Special Education Grant to States	84.027
– Special Education Preschool Grants	84.173
– COVID-19 – Special Education Preschool Grants	84.173
U.S. Department of Education – COVID-19 – Education Stabilization Fund	84.425

Threshold for distinguishing type A and B programs.   \$ 750,000  

Does the auditee qualify as a low-risk auditee?        Yes   X   No

INDEPENDENT SCHOOL DISTRICT NO. 284

Schedule of Findings and Questioned Costs (continued)  
Year Ended June 30, 2024

**B. FINANCIAL STATEMENT FINDINGS**

None.

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

**D. MINNESOTA LEGAL COMPLIANCE FINDINGS**

None.

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INDEPENDENT AUDITOR'S REPORT ON  
UNIFORM FINANCIAL ACCOUNTING AND  
REPORTING STANDARDS COMPLIANCE TABLE

To the School Board and Management of  
Independent School District No. 284  
Wayzata, Minnesota

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 284 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 2024.

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

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 Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table is presented for purposes of additional analysis as required by the Minnesota Department of Education (MDE), and is not a required part of the basic financial statements of the District. The UFARS Compliance Table 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 UFARS Compliance Table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

(continued)

The purpose of this report on the UFARS Compliance Table required by the MDE, is solely to describe the scope of our testing of the UFARS Compliance Table and the results of that testing based on our audit. Accordingly, this report is not suitable for any other purpose.

*Malloy, Montague, Karnowski, Radosevich & Co., P.A.*

Minneapolis, Minnesota  
December 2, 2024

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INDEPENDENT SCHOOL DISTRICT NO. 284

Uniform Financial Accounting and Reporting Standards  
Compliance Table  
June 30, 2024

		Audit	UFARS	Audit – UFARS
<b>General Fund</b>				
Total revenue		\$ 215,728,600	\$ 215,728,601	\$ (1)
Total expenditures		\$ 204,195,230	\$ 204,195,230	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 1,512,203	\$ 1,512,203	\$ –
Restricted				
401	Student activities	\$ –	\$ –	\$ –
402	Scholarships	\$ 229,077	\$ 229,077	\$ –
403	Staff development	\$ –	\$ –	\$ –
407	Capital projects levy	\$ 4,691,588	\$ 4,691,588	\$ –
408	Cooperative revenue	\$ –	\$ –	\$ –
412	Literacy incentive aid	\$ 385,894	\$ 385,894	\$ –
414	Operating debt	\$ –	\$ –	\$ –
416	Levy reduction	\$ –	\$ –	\$ –
417	Taconite building maintenance	\$ –	\$ –	\$ –
420	American Indian education aid	\$ 9,457	\$ 9,457	\$ –
424	Operating capital	\$ 3,596,279	\$ 3,596,279	\$ –
426	\$25 taconite	\$ –	\$ –	\$ –
427	Disabled accessibility	\$ –	\$ –	\$ –
428	Learning and development	\$ –	\$ –	\$ –
434	Area learning center	\$ –	\$ –	\$ –
435	Contracted alternative programs	\$ –	\$ –	\$ –
436	State approved alternative program	\$ –	\$ –	\$ –
438	Gifted and talented	\$ –	\$ –	\$ –
439	English learner	\$ –	\$ –	\$ –
440	Teacher development and evaluation	\$ –	\$ –	\$ –
441	Basic skills programs	\$ –	\$ –	\$ –
443	School library aid	\$ –	\$ –	\$ –
448	Achievement and integration	\$ –	\$ –	\$ –
449	Safe schools levy	\$ –	\$ –	\$ –
451	QZAB payments	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
453	Unfunded severance and retirement levy	\$ –	\$ –	\$ –
459	Basic skills extended time	\$ –	\$ –	\$ –
467	Long-term facilities maintenance	\$ 16,212,641	\$ 16,212,641	\$ –
471	Student support personnel	\$ 46,244	\$ 46,244	\$ –
472	Medical Assistance	\$ 357,321	\$ 357,321	\$ –
464	Restricted fund balance	\$ –	\$ –	\$ –
475	Title VII – impact aid	\$ –	\$ –	\$ –
476	PILT	\$ –	\$ –	\$ –
Committed				
418	Committed for separation	\$ –	\$ –	\$ –
461	Committed fund balance	\$ –	\$ –	\$ –
Assigned				
462	Assigned fund balance	\$ 8,643,744	\$ 8,643,744	\$ –
Unassigned				
422	Unassigned fund balance	\$ 16,989,020	\$ 16,989,020	\$ –
<b>Food Service</b>				
Total revenue		\$ 10,504,991	\$ 10,504,990	\$ 1
Total expenditures		\$ 9,682,072	\$ 9,682,072	\$ –
Nonspendable				
460	Nonspendable fund balance	\$ 192,693	\$ 192,693	\$ –
Restricted				
452	OPEB liability not in trust	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 2,264,238	\$ 2,264,238	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –
<b>Community Service</b>				
Total revenue		\$ 14,720,627	\$ 14,720,627	\$ –
Total expenditures		\$ 13,053,556	\$ 13,053,557	\$ (1)
Nonspendable				
460	Nonspendable fund balance	\$ 1,365	\$ 1,365	\$ –
Restricted				
426	\$25 taconite	\$ –	\$ –	\$ –
431	Community education	\$ 3,881,983	\$ 3,881,983	\$ –
432	ECFE	\$ 233,309	\$ 233,309	\$ –
440	Teacher development and evaluation	\$ –	\$ –	\$ –
444	School readiness	\$ 213,585	\$ 213,585	\$ –
447	Adult basic education	\$ –	\$ –	\$ –
452	OPEB liability not in trust	\$ –	\$ –	\$ –
464	Restricted fund balance	\$ 153,005	\$ 153,005	\$ –
Unassigned				
463	Unassigned fund balance	\$ –	\$ –	\$ –

INDEPENDENT SCHOOL DISTRICT NO. 284

Uniform Financial Accounting and Reporting Standards  
Compliance Table (continued)  
June 30, 2024

	Audit	UFARS	Audit – UFARS
<b>Building Construction</b>			
Total revenue	\$ 513,040	\$ 513,040	\$ –
Total expenditures	\$ 7,625,666	\$ 7,625,666	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
407 Capital projects levy	\$ –	\$ –	\$ –
413 Projects funded by COP	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 4,140,307	\$ 4,140,307	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
<b>Debt Service</b>			
Total revenue	\$ 15,838,476	\$ 15,838,476	\$ –
Total expenditures	\$ 16,528,938	\$ 16,528,938	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
433 Maximum effort loan	\$ –	\$ –	\$ –
451 QZAB payments	\$ –	\$ –	\$ –
467 Long-term facilities maintenance	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ 3,145,880	\$ 3,145,880	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –
<b>Trust</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
<b>Custodial Fund</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
401 Student activities	\$ –	\$ –	\$ –
402 Scholarships	\$ –	\$ –	\$ –
448 Achievement and integration	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
<b>Internal Service</b>			
Total revenue	\$ 21,746,593	\$ 21,746,592	\$ 1
Total expenditures	\$ 22,802,453	\$ 22,802,453	\$ –
422 Net position	\$ 200,000	\$ 200,000	\$ –
<b>OPEB Revocable Trust Fund</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
422 Net position	\$ –	\$ –	\$ –
<b>OPEB Irrevocable Trust Fund</b>			
Total revenue	\$ 4,176,190	\$ 4,176,190	\$ –
Total expenditures	\$ 1,447,508	\$ 1,447,507	\$ 1
422 Net position	\$ 36,573,292	\$ 36,573,292	\$ –
<b>OPEB Debt Service Fund</b>			
Total revenue	\$ –	\$ –	\$ –
Total expenditures	\$ –	\$ –	\$ –
Nonspendable			
460 Nonspendable fund balance	\$ –	\$ –	\$ –
Restricted			
425 Bond refundings	\$ –	\$ –	\$ –
464 Restricted fund balance	\$ –	\$ –	\$ –
Unassigned			
463 Unassigned fund balance	\$ –	\$ –	\$ –

Note: Statutory restricted deficits, if any, are reported in unassigned fund balances in the financial statements in accordance with accounting principles generally accepted in the United States of America.

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District Service Center  
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Corrective Action Plans and  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2024

**A. FINANCIAL STATEMENT FINDINGS**

None.

**B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

**C. MINNESOTA LEGAL COMPLIANCE FINDINGS**

None.

**D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING**

**2023-001 Material Audit Adjustment**

Corrective action has been taken.

Management Report  
for  
Independent School District No. 284  
Wayzata, Minnesota  
June 30, 2024

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To the School Board and Management of  
Independent School District No. 284  
Wayzata, Minnesota

We have prepared this management report in conjunction with our audit of Independent School District No. 284's (the District) financial statements for the year ended June 30, 2024. We have organized this report into the following sections:

- Audit Summary
- Financial Trends in Public Education in Minnesota
- Financial Trends of Your District
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the District, management, and those with responsibility for oversight of the District's financial reporting process comments resulting from our audit and information relevant to school district financing in Minnesota. Accordingly, this report is not suitable for any other purpose.

*Malloy, Montague, Karnowski, Radosevich & Co., P.A.*

Minneapolis, Minnesota  
December 2, 2024

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## AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the School Board, administration, or those charged with governance of the District.

### **OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

### **PLANNED SCOPE AND TIMING OF THE AUDIT**

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

### **AUDIT OPINIONS AND FINDINGS**

Based on our audit of the District's basic financial statements for the year ended June 30, 2024:

- We have issued unmodified opinions on the District's basic financial statements. Our report included a paragraph emphasizing the District's implementation of new Governmental Accounting Standards Board (GASB) authoritative literature which changed the requirements for accounting for groups of similar capital assets this year. Our opinion was not modified with respect to this matter.
- We reported no deficiencies in the District's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls, which protect the District's funds from such things as fraud and accounting errors, need to be continually reviewed by your management and modified as necessary.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards*.
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.
- The results of our tests indicate that the District has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no deficiencies in the District's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no findings based on our testing of the District's compliance with Minnesota laws and regulations.

## **FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

As part of our audit of the District's financial statements for the year ended June 30, 2024, we performed procedures to follow-up on any findings and recommendations that resulted from the prior year audit. We reported the following finding that was corrected by the District in the current year:

- During our audit of the year ended June 30, 2023, we reported a material weakness in internal control over financial reporting related to proposed audit adjustments necessary to record additional contracts payable by the District that were considered material to the financial statements. Based on our testing, there was no similar finding in the current year.

## **SIGNIFICANT ACCOUNTING POLICIES**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 of the notes to basic financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2024. However, the District implemented the following GASB guidance change during the year:

As described in Note 1 of the notes to basic financial statements, the District implemented new GASB guidance related to capital assets during the fiscal year ended June 30, 2024. This new guidance requires governments to capitalize groups of similar assets if significant, even when individually they are below the government's capitalization threshold. This change resulted in a restatement, which increased beginning net position in the government-wide Statement of Activities by \$3,579,312 in the current year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

## **ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

General education revenue and certain other revenues are computed by applying an allowance per student to the number of students served by the District. Student attendance is accumulated in a state-wide database—MARSS. Because of the complexity of student accounting and because of certain enrollment options, student information is input by other school districts and the MARSS data for the current fiscal year is not finalized until after the District has closed its financial records. General education revenue and certain other revenues are computed using preliminary information on the number of students served in the resident district and also utilizing some estimates, particularly in the area of enrollment options.

Special education state aid includes an adjustment related to tuition billings to and from other school districts for special education services, which are computed using formulas derived by the Minnesota Department of Education (MDE). Because of the timing of the calculations, this adjustment for the current fiscal year is not finalized until after the District has closed its financial records. The impact of this adjustment on the receivable and revenue recorded for state special education aid is calculated using preliminary information available to the District.

The District has recorded a liability in the Statement of Net Position for severance benefits payable for which it is probable employees will be compensated. The “vesting method” used by the District to calculate this liability is based on assumptions involving the probability of employees becoming eligible to receive the benefits (vesting), the potential use of accumulated sick leave prior to termination, and the age at which such employees are likely to retire.

The District has recorded activity for other post-employment benefits (OPEB) and pension benefits. These obligations are calculated using actuarial methodologies primarily described in GASB Statement Nos. 68, 73, 74, and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

The depreciation/amortization of capital assets involves estimates pertaining to useful lives.

The District’s self-insured activities require recording a liability for claims incurred, but not yet reported, which are based on estimates.

We evaluated the key factors and assumptions used by management to develop the estimates discussed above and on the previous page in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### **DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **CORRECTED AND UNCORRECTED MISSTATEMENTS**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

#### **DISAGREEMENTS WITH MANAGEMENT**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

#### **MANAGEMENT REPRESENTATIONS**

We have requested certain representations from management that are included in the management representation letter dated December 2, 2024.

## **MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **OTHER AUDIT FINDINGS OR ISSUES**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **OTHER MATTERS**

We applied certain limited procedures to the management’s discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information accompanying the financial statements, and the separately issued Schedule of Expenditures of Federal Awards and the Uniform Financial Accounting and Reporting Standards (UFARS) Compliance Table, which are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## FINANCIAL TRENDS IN PUBLIC EDUCATION IN MINNESOTA

This section provides some state-wide funding and financial trends in public education in Minnesota.

### BASIC GENERAL EDUCATION REVENUE

The largest single funding source for Minnesota school districts is basic general education aid. Each year, the Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to average daily membership (ADM). Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

The table below presents a summary of the formula allowance for the past decade and as approved for the next fiscal year. The Legislature approved a per pupil increase of \$143 for fiscal 2025. The amount of the formula allowance and the percentage change from year-to-year excludes temporary funding changes, the “roll-in” of aids that were previously funded separately, and changes that may vary dependent on actions taken by individual districts.

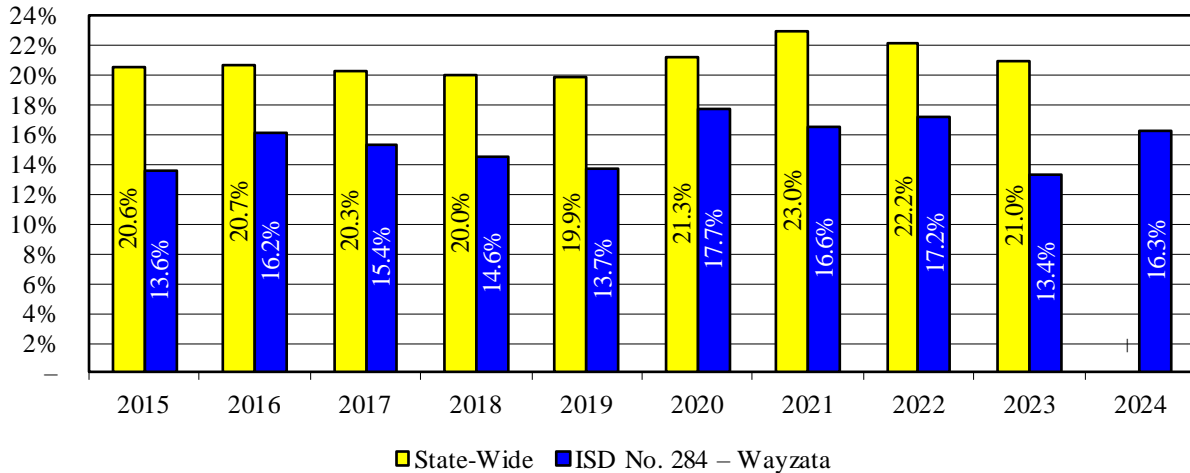
<u>Fiscal Year</u> <u>Ended June 30,</u>	Formula Allowance	
	Amount	Percent Increase
2015	\$ 5,831	2.00 %
2016	\$ 5,948	2.00 %
2017	\$ 6,067	2.00 %
2018	\$ 6,188	2.00 %
2019	\$ 6,312	2.00 %
2020	\$ 6,438	2.00 %
2021	\$ 6,567	2.00 %
2022	\$ 6,728	2.45 %
2023	\$ 6,863	2.00 %
2024	\$ 7,138	4.00 %
2025	\$ 7,281	2.00 %

For fiscal 2026 and beyond, the actual increase will be equal to the Consumer Price Index-Urban (CPI-U), with a floor of 2.00 percent and a cap of 3.00 percent. CPI-U is determined based upon the prior two fourth-quarter totals. The inclusion of inflationary increases to this formula does not prevent future legislative increases from being approved.

## STATE-WIDE SCHOOL DISTRICT FINANCIAL HEALTH

One of the most common and comparable statistics used to evaluate school district financial health is the unrestricted operating fund balance as a percentage of operating expenditures.

State-Wide Unrestricted Operating Fund Balance  
as a Percentage of Operating Expenditures



Note: State-wide information is not available for fiscal 2024.

The calculation above reflects only the unrestricted fund balance of the General Fund, and the corresponding expenditures, which is the same method the state uses for the calculation of statutory operating debt. We have also included the comparable percentages for your district.

The average unrestricted fund balance as a percentage of operating expenditures maintained by Minnesota school districts has been relatively stable over the last decade, ranging from 20.6 percent at the end of fiscal 2015 to 21.0 percent at the end of fiscal 2023, with a slight uptick during the fiscal years impacted by the COVID-19 pandemic.

The District's unrestricted operating fund balance as a percentage of operating expenditures was 16.3 percent at the end of the current year, as compared to 13.4 percent at June 30, 2023.

Having an appropriate fund balance is an important factor in assessing the District's financial health because a government, like any organization, requires a certain amount of equity to operate. It is important to review fund balance levels on an ongoing basis to ensure a sufficient equity reserve is available to support programs and cash flow of the District.

## GOVERNMENTAL FUNDS REVENUE

The table below shows a comparison of governmental funds revenue per ADM received by Minnesota school districts and your district. Revenues for all governmental funds are included, except for the Capital Projects – Building Construction Fund. Other financing sources, such as proceeds from sales of capital assets, insurance recoveries, bond sales, loans, and interfund transfers, are also excluded.

<b>Governmental Funds Revenue per Student (ADM) Served</b>								
	State-Wide		Metro Area		ISD No. 284 – Wayzata			
	2022	2023	2022	2023	2022	2023	2024	
General Fund								
Property taxes	\$ 2,645	\$ 2,760	\$ 3,506	\$ 3,704	\$ 5,676	\$ 5,473	\$ 5,612	
Other local sources	571	742	446	595	580	660	755	
State	10,504	10,771	10,536	10,792	9,256	9,392	10,429	
Federal	1,335	1,344	1,397	1,441	570	386	392	
Total General Fund	<u>15,055</u>	<u>15,617</u>	<u>15,885</u>	<u>16,532</u>	<u>16,082</u>	<u>15,911</u>	<u>17,188</u>	
Special revenue funds								
Food Service	803	676	770	649	806	644	837	
Community Service	731	795	836	919	1,099	1,101	1,173	
Debt Service Fund	<u>1,508</u>	<u>1,579</u>	<u>1,537</u>	<u>1,595</u>	<u>1,273</u>	<u>1,333</u>	<u>1,262</u>	
Total revenue	<u>\$ 18,097</u>	<u>\$ 18,667</u>	<u>\$ 19,028</u>	<u>\$ 19,695</u>	<u>\$ 19,260</u>	<u>\$ 18,989</u>	<u>\$ 20,460</u>	
ADM served per MDE School District Profiles Report (current year estimated)					<u>11,901</u>	<u>12,334</u>	<u>12,551</u>	
Note: Excludes the Capital Projects – Building Construction Fund.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

ADM used in the table above and on the next page are based on enrollments consistent with those used in the MDE School District Profiles Report, which include extended time ADM, and may differ from ADM reported in other tables. Changes in enrollment also impact comparisons in the table above and on the next page when revenue and expenditures are based on fixed costs, such as debt levies and principal and interest on outstanding indebtedness.

The mix of local and state revenues vary from year-to-year, primarily based on funding formulas and the state's financial condition. The mix of revenue components from district to district varies, due to factors such as the strength of property values, mix of property types, operating and bond referendums, enrollment trends, density of population, types of programs offered, and countless other criteria.

The District received \$256,792,694 in the governmental funds reflected above in fiscal 2024, an increase of \$22,582,492 (9.6 percent) from the prior year. On a per student basis, this represents an increase of \$1,471. The increase was spread across most sources presented in the above table. Property taxes were up as approved through the annual tax levy process. Other local sources increased over the prior year, largely due to more investment earnings. State sources were up with growth in the basic formula allowance, increased enrollment, along with added funding for basic skills and special education programming. Food Service Special Revenue Fund revenues were up with state legislative changes effective in the current year to provide free meals for all students. Increased programming and participation contributed to the per student revenue increase in the Community Service Special Revenue Fund. Debt Service Fund revenue per capita was down in the current year, due to a planned decrease in the regular debt service levy.

## GOVERNMENTAL FUNDS EXPENDITURES

The following table reflects similar comparative data available from the MDE for all governmental funds expenditures, excluding the Capital Projects – Building Construction Fund. Other financing uses, such as bond refundings and transfers, are also excluded.

Governmental Funds Expenditures per Student (ADM) Served								
	State-Wide		Metro Area		ISD No. 284 – Wayzata			
	2022	2023	2022	2023	2022	2023	2024	
<b>General Fund</b>								
Administration and district support	\$ 1,249	\$ 1,300	\$ 1,300	\$ 1,320	\$ 957	\$ 968	\$ 937	
Elementary and secondary								
regular instruction	6,494	6,646	6,838	7,019	7,101	7,020	6,985	
Vocational education instruction	210	224	191	198	318	266	247	
Special education instruction	2,724	2,892	2,883	3,059	1,862	1,973	2,215	
Community education instruction	–	–	–	–	–	–	1	
Instructional support services	816	861	939	1,030	1,323	1,377	1,323	
Pupil support services	1,429	1,553	1,558	1,712	1,477	1,552	1,589	
Sites and buildings and other	1,113	1,201	1,076	1,171	1,710	1,977	1,704	
Total General Fund – noncapital	14,035	14,677	14,785	15,509	14,748	15,133	15,001	
General Fund capital expenditures	876	960	897	959	771	479	1,269	
Total General Fund	14,911	15,637	15,682	16,468	15,519	15,612	16,270	
<b>Special revenue funds</b>								
Food Service	670	706	659	693	680	626	771	
Community Service	689	763	774	865	936	963	1,040	
Debt Service Fund	1,599	1,626	1,561	1,652	1,325	1,271	1,317	
Total expenditures	\$ 17,869	\$ 18,732	\$ 18,676	\$ 19,678	\$ 18,460	\$ 18,472	\$ 19,398	
ADM served per MDE School District Profiles Report (current year estimated)					11,901	12,334	12,551	
Note: Excludes the Capital Projects – Building Construction Fund.								
Source of state-wide and metro area data: School District Profiles Report published by the MDE								

Expenditure patterns also vary from district to district for various reasons. Factors affecting the comparison include the growth cycle or maturity of the District, average employee experience, availability of funding, population density, and even methods of allocating costs.

The District spent \$243,459,796 in the governmental funds reflected above in fiscal 2024, an increase of \$15,639,610 (6.9 percent) from the prior year, which represents an increase of \$926 per ADM. General Fund operating expenditures decreased \$132 per ADM, mainly in sites and buildings and other (\$273 per ADM). Sites and buildings and other decreased in purchased services, mainly due to contracted services costs related to long-term facilities maintenance projects that are now in the construction phase. This was offset by an increase in special education instruction (\$242 per ADM), due to increased contractual salaries and benefits and federal funds used for tuition in the current year. General Fund capital expenditures increased \$790 per ADM, due to increased long-term facilities maintenance projects. Food Service and Community Service Special Revenue Funds expenditures increased, consistent with the increase in revenues. Debt Service Fund expenditures increased \$46 per ADM, as anticipated in approved debt financing plans.

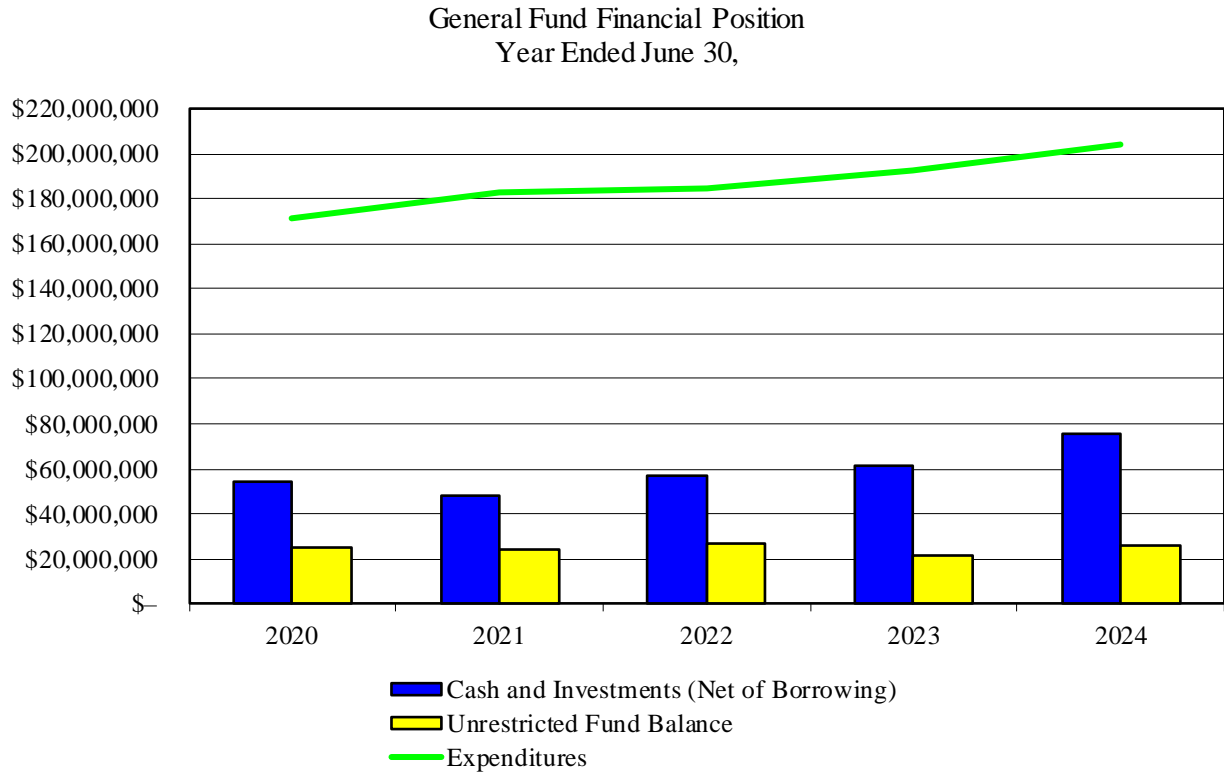
## SUMMARY

District school boards and administrators continue to face significant financial challenges as they strive to provide a safe and effective learning environment for their students. Factors such as the sunset of large pandemic-related federal funding programs, state legislative funding changes and mandates, shifting student populations, tight labor markets, heightened safety concerns, increasing transportation costs, and other inflationary pressures continue to make it difficult to allocate limited resources amongst many competing demands.

## FINANCIAL TRENDS OF YOUR DISTRICT

### GENERAL FUND FINANCIAL POSITION

The following graph displays the District’s General Fund trends of financial position and changes in the volume of financial activity. Unrestricted fund balance and cash balance are two indicators of financial health, while annual expenditures are often used to measure the size of the operation.



The District ended fiscal year 2024 with a General Fund cash balance (net of interfund borrowing, excluding cash and investments held with trustee) of \$75,795,657, an increase of \$14,514,221 from the prior year. Total fund balance at year-end was \$52,673,468, an increase of \$11,720,141, compared to an increase of \$2,203,773 approved in the final budget.

## GENERAL FUND COMPONENTS OF FUND BALANCE

The following table presents the components of the General Fund balance for the past five years:

	June 30,				
	2020	2021	2022	2023	2024
Nonspendable fund balances	\$ 611,106	\$ 608,414	\$ 155,695	\$ 196,362	\$ 1,512,203
Restricted fund balances (1)	6,354,302	2,174,797	8,513,378	19,675,220	25,528,501
Unrestricted fund balances					
Assigned	5,529,336	7,775,597	11,348,017	8,002,652	8,643,744
Unassigned	19,452,216	16,298,209	15,056,047	13,079,093	16,989,020
<b>Total fund balance</b>	<b>\$ 31,946,960</b>	<b>\$ 26,857,017</b>	<b>\$ 35,073,137</b>	<b>\$ 40,953,327</b>	<b>\$ 52,673,468</b>
<b>Total expenditures</b>	<b>\$ 171,077,324</b>	<b>\$ 182,882,315</b>	<b>\$ 184,673,419</b>	<b>\$ 192,549,651</b>	<b>\$ 204,195,230</b>
Unrestricted fund balances as a percentage of expenditures	<u>14.6%</u>	<u>13.2%</u>	<u>14.3%</u>	<u>10.9%</u>	<u>12.6%</u>
Unassigned fund balances as a percentage of expenditures	<u>11.4%</u>	<u>8.9%</u>	<u>8.2%</u>	<u>6.8%</u>	<u>8.3%</u>
(1) Includes deficits in restricted fund balance accounts allowed to accumulate deficits under UFARS, which are part of unassigned fund balance on the accounting principles generally accepted in the United States of America-based financial statements.					

The table above reflects the total General Fund unrestricted fund balance and percentages, which differs from those used in the previous discussion of state-wide fund balances, which are based on a state formula.

The resources represented by this fund balance are critical to a district's ability to maintain adequate cash flow throughout the year, to retain its programs, and to cushion against the impact of unexpected costs or funding shortfalls.

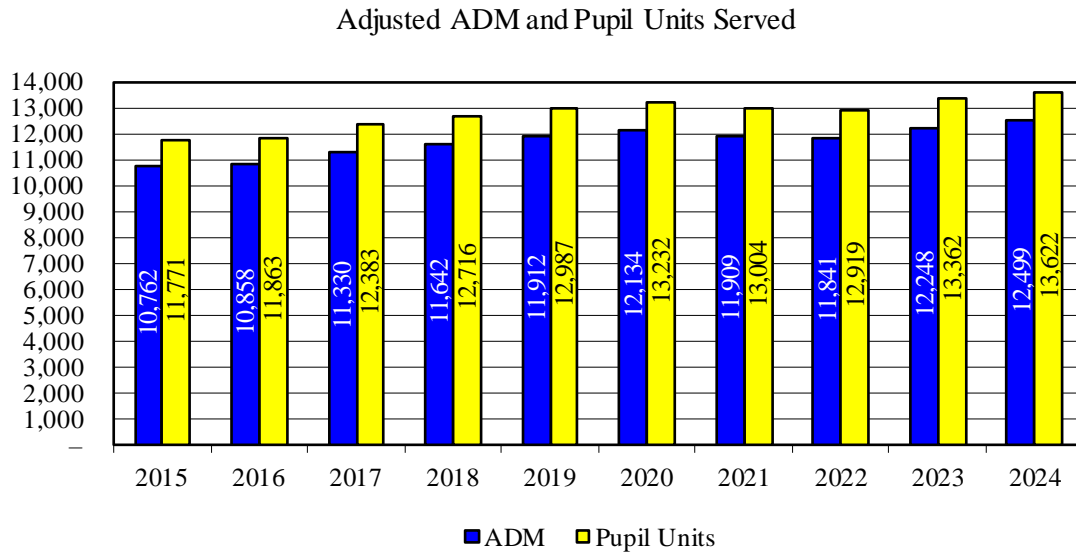
### Minimum Fund Balance Policy

The District's adopted fund balance policy for the General Fund establishes a year-end minimum unassigned fund balance of 5.0–7.0 percent of expenditures.

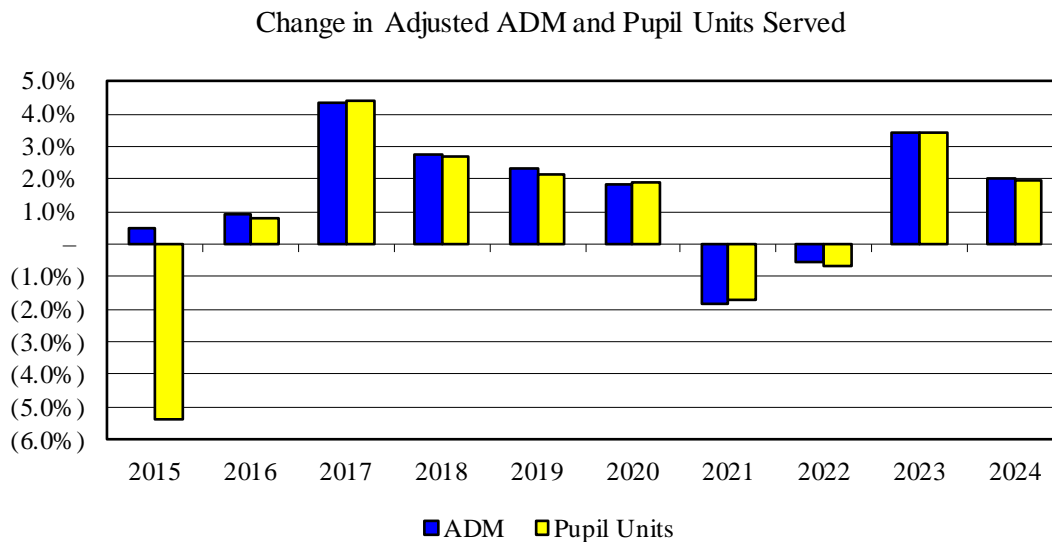
At June 30, 2024, unassigned fund balance in the General Fund (excluding restricted fund balance deficits) represented 8.3 percent of annual expenditures, or approximately four weeks of operations assuming level spending throughout the year.

## AVERAGE DAILY MEMBERSHIP AND PUPIL UNITS

The following graph presents the District’s adjusted ADM and pupil units served for the past 10 years:



The following graph shows the rate of change in ADM served by the District from year-to-year, along with the change in the resulting pupil units:



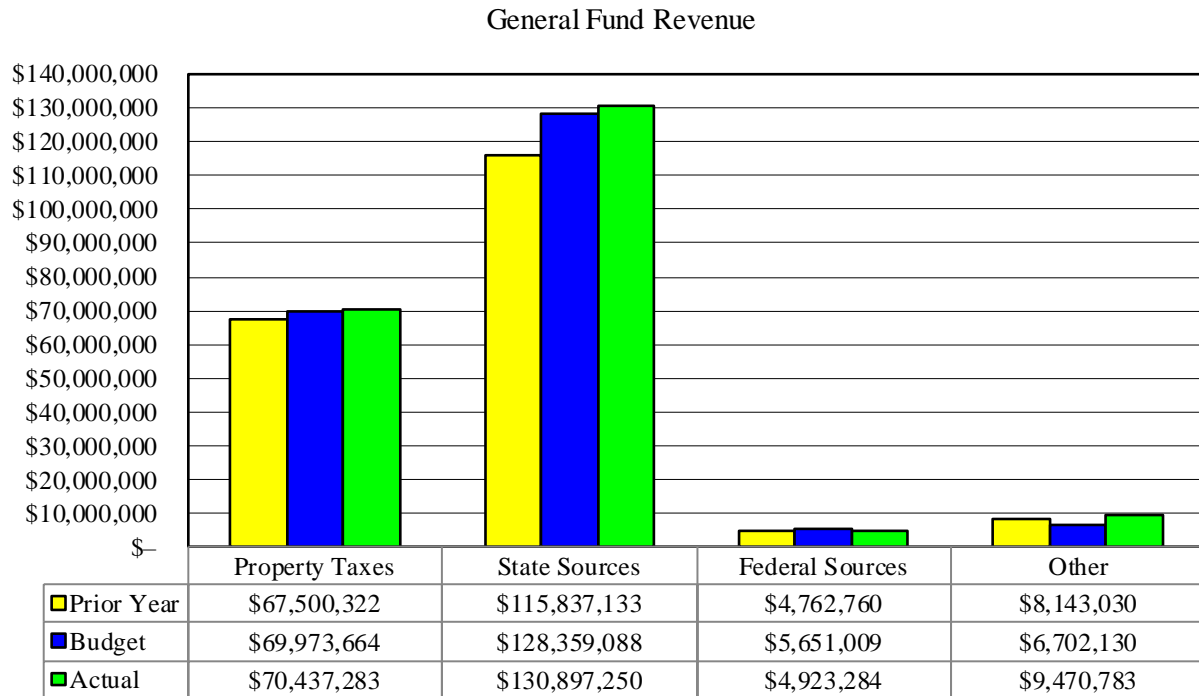
The change in pupil units for 2015 includes the effect of legislative reductions to pupil units.

ADM is a measure of students attending class, which is then converted to pupil units (the base for determining revenue) using a statutory formula. Not only is the original budget based on ADM estimates, the final audited financial statements are based on updated, but still estimated, ADM since the counts are not finalized until around January of the following year. When viewing revenue budget variances, one needs to consider these ADM changes, the impact of the prior year final adjustments, which affect this year’s revenue, and also the final adjustments caused by open enrollment gains and losses.

The District served an estimated ADM of 12,499 in 2024, an increase of 251 ADM (2.0 percent) from the prior year. The resulting pupil units served by the District increased by 260 (1.9 percent) to 13,622.

## GENERAL FUND REVENUES

The following graph presents the District's General Fund revenues for 2024:



Total General Fund revenues were \$215,728,600 for the year ended June 30, 2024, which was an increase of \$19,485,355 (9.9 percent) from the prior year, and \$5,042,709 (2.4 percent) more than projected in the final budget.

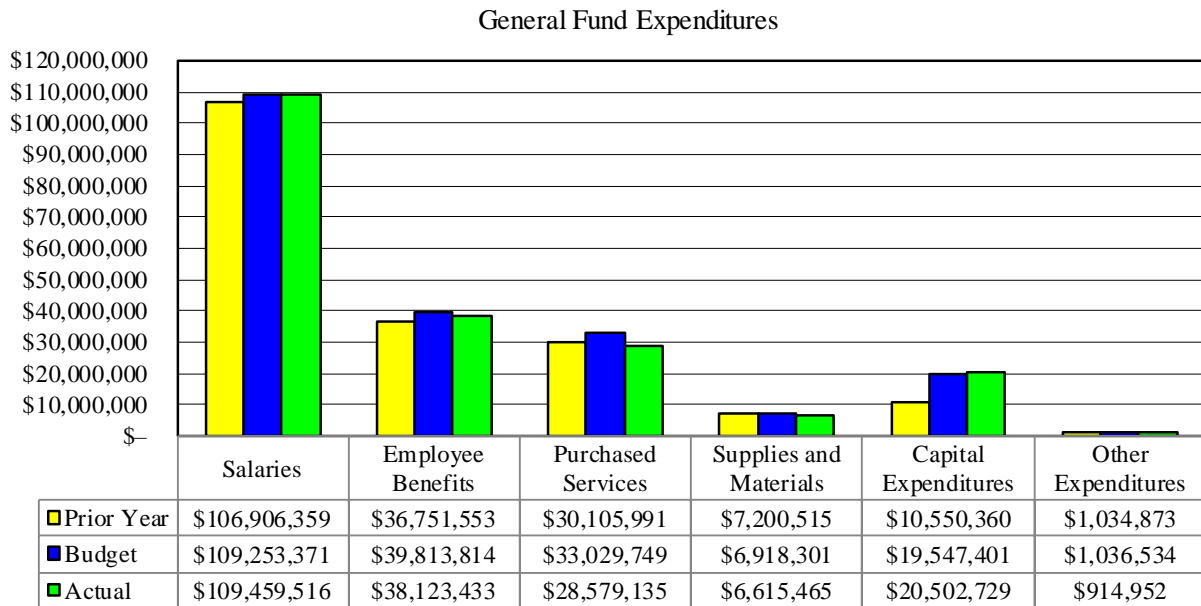
The favorable variance to budget was mainly in other revenues and state sources. Other revenues were \$2,768,653 over budget, mainly in investment earnings, due to positive investment market performance and due to the District budgeting conservatively for donations, activity fees, and local grants. State sources were \$2,538,162 over budget, mainly in special education.

The increase from the prior year was spread across all revenue sources presented in the above table. State sources increased \$15,060,117, mainly due to an increase in enrollment and improvements in basic skills, general education, and special education funding formulas. Property taxes increased \$2,936,961, due to an increase in the approved tax levy. Other local sources increased \$1,327,753, mainly in investment earnings.

The graph above reflects the concentration of state sources (60.7 percent) followed by property taxes (32.7 percent) received to finance General Fund operations.

## GENERAL FUND EXPENDITURES

The following graph presents the District's General Fund expenditures for 2024:



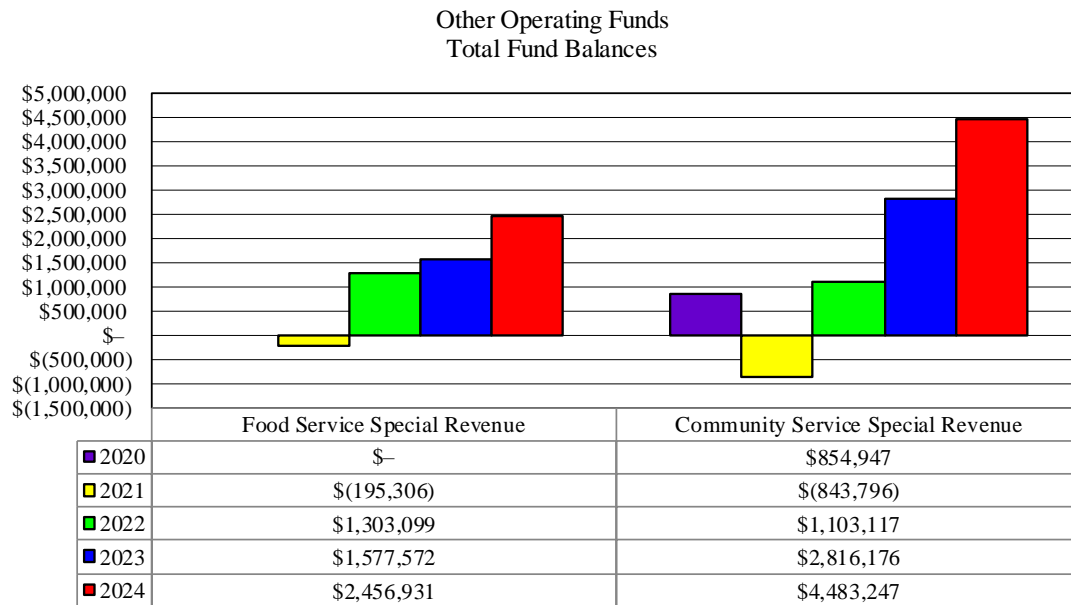
Total General Fund expenditures were \$204,195,230 for the year ended June 30, 2024, which was an increase of \$11,645,579 (6.1 percent) from the prior year, but \$5,403,940 (2.6 percent) under the final budget.

The variance to budget was primarily in purchased services costs, which were \$4,450,614 under budget, mainly due to the timing of projects and fewer short-term leases and professional development training than anticipated.

Expenditure increases were mainly in salaries, employee benefits, and capital expenditures. The increase in salaries and employee benefits was mostly due to contractual increases in the current year. Capital expenditures increased, with more long-term facilities maintenance projects.

## OTHER FUNDS OF THE DISTRICT

The following graph shows what is referred to as the other operating funds. The remaining nonoperating funds are only included in narrative form below, since their level of fund balance can fluctuate significantly, due to such things as issuing and spending the proceeds of refunding or building bonds and, therefore, the trend of fund balance levels is not necessarily a key indicator of financial health. It does not mean that these funds cannot experience financial trouble or that their fund balances are unimportant.



### Food Service Special Revenue Fund

The District's Food Service Special Revenue Fund ended fiscal 2024 with a fund balance of \$2,456,931, which is an increase of \$879,359 from last year, compared to a budgeted increase of \$487,007. Food service revenue was \$10,504,991, which was over budget by \$852,426, mainly in federal sources. Expenditures of \$9,682,072 were over budget by \$516,514, as capital outlay and purchased services were more than projected. Changes approved by the State Legislature to provide free meals to all students added to the difficulty in projecting participation levels in the current year.

### Community Service Special Revenue Fund

The District's Community Service Special Revenue Fund ended fiscal 2024 with a fund balance increase of \$1,667,071, compared to a budgeted increase of \$340,669. Revenues of \$14,720,627 were over budget by \$852,349, mainly in state sources and other local sources. Expenditures totaling \$13,053,556 were under budget by \$474,053, mainly in salaries and employee benefits.

Over the years, we have emphasized to our clients that food service and community service operations should be self-sustaining, and should not become an additional burden on general education funds.

### Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund ended the year with a fund balance decrease of \$3,877,008, compared to a \$3,902,482 decrease anticipated in the budget, due to the spend down of bonds issued in previous years. The year-end fund balance of \$4,140,307 is restricted for capital projects.

## Debt Service Fund

The funding of debt service is controlled in accordance with each outstanding debt issue's financing plan. It is important to remember that resources of the Debt Service Fund are restricted to the payment of outstanding debt obligations of the District. As of June 30, 2024, the District has \$3,145,880 available for general debt service.

## Proprietary Funds – Internal Service Funds

The District uses internal service funds to account for the District's liabilities for self-insured benefits and early retirement benefits. The following table presents the combined activity reported for the past two fiscal years for the internal service funds:

	June 30,	
	2024	2023
Operating revenue		
Charges for services	\$ 21,263,283	\$ 22,453,455
Operating expenses		
Dental benefit claims	1,610,032	1,525,481
Health benefit claims	20,542,871	21,712,975
Early retirement incentive and sick leave benefits	649,550	407,134
Total operating expenses	<u>22,802,453</u>	<u>23,645,590</u>
Operating income (loss)	(1,539,170)	(1,192,135)
Nonoperating revenue		
Investment earnings	<u>483,310</u>	<u>801,184</u>
Income (loss) before transfers	(1,055,860)	(390,951)
Transfers in (out)	<u>1,055,862</u>	<u>(622,962)</u>
Change in net position	2	(1,013,913)
Net position		
Beginning of year	<u>199,998</u>	<u>1,213,911</u>
End of year	<u>\$ 200,000</u>	<u>\$ 199,998</u>

## Post-Employment Benefits Trust Fund

The District has established a Post-Employment Benefits Trust Fund to account for an irrevocable trust account established to finance the District's liability for post-employment healthcare benefits. At year-end, trust net position of \$36,573,292 is available for future OPEB payments.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District’s financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the District’s current assets to finance its current liabilities. The governmental reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the District as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering educational services, including capital assets and long-term liabilities.

Theoretically, net position represents district resources available for providing services after its debts are settled. However, those resources are not always in expendable form, or there may be restrictions on how some of those resources can be used. Therefore, this statement divides net position into three components: net investment in capital assets, restricted, and unrestricted. The following table presents a summarized reconciliation of the District’s governmental fund balances to net position, and the separate components of net position for the last two years:

	June 30,		Change
	2024	2023	
Net position – governmental activities			
Total fund balances – governmental funds	\$ 66,899,833	\$ 57,200,732	\$ 9,699,101
Total capital assets, net of depreciation/amortization	264,757,413	250,519,688	14,237,725
Bonds, certificates, finance purchase, lease, and subscription, net of premiums	(218,385,142)	(229,814,357)	11,429,215
Pensions, net of deferred outflows and inflows	(111,471,292)	(116,625,378)	5,154,086
OPEB, net of deferred outflows and inflows	(19,919,011)	(19,362,859)	(556,152)
Other adjustments	2,926,422	3,692,964	(766,542)
Total net position – governmental activities	<u>\$ (15,191,777)</u>	<u>\$ (54,389,210)</u>	<u>\$ 39,197,433</u>
Net position			
Net investment in capital assets	\$ 56,426,154	\$ 36,667,330	\$ 19,758,824
Restricted	33,131,167	25,400,096	7,731,071
Unrestricted	<u>(104,749,098)</u>	<u>(116,456,636)</u>	<u>11,707,538</u>
Total net position	<u>\$ (15,191,777)</u>	<u>\$ (54,389,210)</u>	<u>\$ 39,197,433</u>

Some of the District’s fund balances translate into restricted net position by virtue of external restrictions (statutory restrictions) or by the nature of the fund they are in (e.g., Food Service Special Revenue Fund balance can only be spent for food service program costs). The unrestricted net position category consists mainly of the General Fund unrestricted fund balances, offset against noncapital long-term obligations, such as vacation payable, severance payable, net pension, and net OPEB liabilities.

Total net position increased by \$39,197,433 during fiscal 2024. As presented in the table above, this change was partially in unrestricted net position, due to changes in the District’s proportionate share of the Public Employees Retirement Association and the Teachers Retirement Association pension plan liabilities and related deferments. The financial operations of the General Fund, as previously discussed, also contributed to the change in unrestricted net position. The District’s increase in net position restricted for capital asset acquisition, food service, community service, and other state funding restrictions contributed to the change in the restricted portion of net position.

The District’s net investment in capital assets increased \$19,758,824 this year. The change in this category of net position typically depends on the relationship between the rate at which the District’s capital assets are being added, depreciated and amortized, and how that compares to the rate at which the District is repaying the debt issued to purchase or construct those assets.

## ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

### **GASB STATEMENT NO. 101, *COMPENSATED ABSENCES***

The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used, but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. A liability for leave that has been used, but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

### **GASB STATEMENT NO. 102, *CERTAIN RISK DISCLOSURES***

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints.

This new guidance defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority. Concentrations and constraints may limit a government’s ability to acquire resources or control spending. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosures should include actions by the government to mitigate the risk. The requirements of this statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided.

The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

### **GASB STATEMENT NO. 103, *FINANCIAL REPORTING MODEL IMPROVEMENTS***

This statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

- Management's discussion and analysis
- Unusual or infrequent items
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position
- Information about major component units in basic financial statements
- Budgetary comparison information
- Financial trends information in the statistical section

The objective of this statement is to improve key components of the financial reporting model to enhance its quality and effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.



**BOARD OF EDUCATION**

Regular Meeting – December 9, 2024

**AGENDA SECTION:** Administrative Reports and Recommendations

**ITEM:** Finance and Business Services Recommendations

**COMMENTS BY:** Scott LeSage, Executive Director of Finance & Operations

**Certification of 2024 Payable 2025 Property Tax Levy**

District administration recommends certification of the 2024 Payable 2025 Property Tax Levy in the amount of \$96,322,942.99. This amount represents a \$3,937,463 million, or 4.26% increase from the Payable 2024 levy, while the district’s property tax base has grown by approximately 2.73%.

Levy amounts by fund or type are as follows:

General Fund – Referendum Market Value – Voter Approved	\$ 32,537,735.66
General Fund – Referendum Market Value – Other	\$ 12,047,730.45
General Fund – Net Tax Capacity – Voter Approved	\$ 12,105,615.23
General Fund – Net Tax Capacity – Other	\$ 18,796,019.49
Community Service Fund	\$ 2,118,626.85
Debt Service Fund – Net Tax Capacity – Voter Approved	\$ 15,808,112.22
Debt Service Fund – Net Tax Capacity - Other	\$ 2,909,103.09
<b>Total Certified Levy</b>	<b><u><u>\$96,322,942.99</u></u></b>

**Recommended Action:** Approve and certify the maximum allowable levy amount of \$96,322,942.99 and authorize the Board Clerk to sign the attached final 2024 Payable 2025 Levy for Independent School District 284.

**Motion by:** \_\_\_\_\_ **ROLL CALL** **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_ 356 \_\_\_\_\_

**WAYZATA PUBLIC SCHOOLS**  
Independent School District 284  
Wayzata, Minnesota

**BOARD OF EDUCATION**  
**Regular Meeting – December 9, 2024**

**AGENDA SECTION:**      **SECTION TITLE – Human Resources**

**ITEM:**                    **ITEM TITLE – 2025-26/2026-27 Calendar Approval**

**COMMENTS BY:**      **PRESENTER – Stacie Vos, Executive Director of HR**

I am pleased to share with you the recommended [2025-2026](#) and [2026-2027](#) calendars. This year we worked to solicit more staff input by sharing calendar proposals with all building principals. Building principals were tasked with sharing the calendar options to their BILT teams or sharing this information at a staff meeting. This was done in an effort to give more staff the opportunity to provide input. It also was in response to the District Survey results in which teachers shared that there were too many meetings.

Unique challenges to the 2025-2026 calendar was winter break and the late date of Labor Day for 2026-2027.

Proposed calendar for the 2025-2026 school year:

- 184 Teacher Contract Days, 8/25/25-6/9/26
- 170 Student Days Grades E/K-5, 9/3/25-6/5/26
- 172 Student Days Grades 6-8, 9/3/25-6/5/26
- 172 Student Days Grades 9-11/T, 9/3/25-6/5/26
- 166 Student Days Grades 12, 9/3/23-5/28/26
- Winter Break: Tuesday 12/23/25 through Friday 1/2/26
- Spring Break: Monday 3/30/26 through Friday 4/3/26

Proposed calendar for the 2026-2027 school year:

- 184 Teacher Contract Days, 8/25/25-6/4/27
- 170 Student Days Grades E/K-5, 8/31/26-6/3/27
- 172 Student Days Grades 6-8, 8/31/25-6/3/27
- 172 Student Days Grades 9-11/T, 8/31/26-6/3/27

- 167 Student Days Grades 12, 8/31/26-5/27/27
- Winter Break: Wednesday, 12/23/26 through Friday 1/1/27
- Spring Break: Monday 3/29/27 through Friday 4/2/27

**RECOMMENDED ACTION:** To approve the proposed 2025-26 and 2026-27 school calendars.

Motion by: \_\_\_\_\_ ROLL CALL Passed \_\_\_\_\_

Second by: \_\_\_\_\_ Failed \_\_\_\_\_

Abstentions: \_\_\_\_\_

July 2025					August 2025					September 2025					
	1	2	3	4 Holiday	4 Contract Days				1	1 Holiday	2 7-8, 10-12 Flex Start Q1 E/K-12/T	3	4	5	
7	8	9	10	11	4	5	6	7	8	8	9	10	11	12	
14	15	16	17	18	11	12 Leadership Institute	13 Leadership Institute	14	15	15	16	17	18	19	
21	22	23	24	25	18 New Teachers	19 New Teachers	20 New Teachers	21	22	21	23	24	25	26	
28	29	30	31		25 *E/K-12/T Non Student	26 *E/K-12/T Non Student	27 *E/K-12/T Non Student	28 *E/K-12/T Non Student	29 NonContract	29	30		21 Student Days	21 Contract Days	
<ul style="list-style-type: none"> <li>New Staff Orientation 8/18-20</li> <li>WPS Workshops, PD and Planning Days 8/25-28</li> </ul>					<ul style="list-style-type: none"> <li>7-8, 10-12 Flex Learning Day 9/2</li> <li>Kindergarten Hopes and Dreams 9/2</li> <li>6th and 9th Grade Orientation Day 9/2</li> <li>WHS S1 Evening Open House - TBD</li> </ul>										
October 2025					November 2025					December 2025					
20 Student Days	21 Contract Days		1	2	3	3	4	5	6 End Q1 E/K-5	7 End Q1 6-12/6 E/K-5 Non Student	1	2	3	4	5
6	7		8	9	10	10 Start Q2 E/K-12/T	11	12	13	14	8	9	10	11	12
13	14	HS/T Comp 15 E/K-12/T Non Student	16 NonContract MEA	17 NonContract MEA		17	18	19	20	21	15	16	17	18	19
20	21		22	23	24	24	25	26 ECSE/K-12/T Comp	27 Holiday	28 Holiday	22 E/K-12/T PD Learning	23 NonContract Winter Break	24 Holiday	25 Holiday	26 NonContract Winter Break
27	28		29	30	31				15/16 Student Days	18 Contract Days	29 NonContract Winter Break	30 NonContract Winter Break	31 NonContract Winter Break	16 Student Days	16 Contract Days
<ul style="list-style-type: none"> <li>HS Evening Conferences TBD</li> <li>K-8 Evening Conferences 10/14</li> <li>ELS/K-5/6-8 Day Conferences 10/15</li> <li>HS/T Conference Comp Day 10/15</li> </ul>					<ul style="list-style-type: none"> <li>K-5 Planning Day 11/6</li> <li>K-12/T PD/Grading Day 11/7</li> <li>ECSE/K-12/T Conferencing Comp Day 11/26</li> </ul>					<ul style="list-style-type: none"> <li>HS Evening Conferences TBD</li> </ul>					
January 2026					February 2026					March 2026					
	18 Student Days	19 Contract Days	1	2 Holiday	3 NonContract Winter Break	2	3	4	5	6	2	3	4	5	6
5	6	7	8	9		9	10	11	12	13 HS/T Comp 13 E/K-12/T Non Student	9	10	11	12	13 E/K-12/T PD Learning
12	13	14	15	16		16 Holiday	17	18	19	20	16	17	18	19	20
19 Holiday	20	21	22 End Q2 E/K-12/T	23 E/K-12/T Non Student		23	24	25	26	27	23	24	25	26 End Q3 E/K-12/T	27 E/K-12/T Non Student
26 Start Q3 E/K-12/T	27	28	29	30		18 Student Days	19 Contract Days				30 NonContract Spring Break	31 NonContract Spring Break		19 Student Days	20 Contract Days
<ul style="list-style-type: none"> <li>K-12/T PD/Grading Day 1/23</li> </ul>					<ul style="list-style-type: none"> <li>HS S2 Open House &amp; Registration Night TBD</li> <li>K-8 Evening Conferences 2/12</li> <li>ELS Day Conferences 2/12</li> <li>K-8 Day Conferences 2/13</li> <li>HS/T Conference Comp Day 2/13</li> <li>HS Evening Conferences TBD</li> </ul>					<ul style="list-style-type: none"> <li>K-12/T PD/Grading Day 3/27</li> </ul>					
April 2026					May 2026					June 2026					
18/19 Student Days	19 Contract Days	1 NonContract Spring Break	2 NonContract Spring Break	3 NonContract Spring Break	20 Student Days	20 Contract Days			1	1	2	3	4	5 End Q4 E/K-12/T	
Start Q4 6-12/7 6 E/K-5 Non Student	7 Start Q4 E/K-5	8	9	10	4	5	6	7	8	8 E/K-12/T Non Student	9 ECSE/K-12/T Comp	10	11	12	
13	14	15	16	17	11	12	13	14	15	15	16	17	18	19 Holiday	
20	21	22	23	24	18	19	20	21	22	22	23	24	25	26	
27	28	29	30		25 Holiday	26	27	28 Last Day for Seniors	29	29	30		5 Student Days	7 Contract Days	
<ul style="list-style-type: none"> <li>K-5 Planning Day 4/6</li> </ul>					<ul style="list-style-type: none"> <li>HS Evening Conferences TBD</li> <li>Last Day for Seniors 5/28</li> <li>Graduation Ceremony (Seniors) 5/29</li> </ul>					<ul style="list-style-type: none"> <li>Last Day for Teachers 6/8</li> <li>ECSE/K-12/T Conferencing Comp Day 6/9</li> </ul>					
STUDENT DAYS					CONTRACT DAYS					*District closed on dates marked Holiday					
	E/K-5	6-8	9-11/T	12	WKSH	4-9				<ul style="list-style-type: none"> <li>Rosh Hashanah, Yom Kippur, Diwali, Lunar New Year and Eid al-Fitr - No evening events or special daytime activities during the school day. Encourage minimal or no homework and testing. Students can makeup any coursework if they are absent without penalty. Eid al-Fitr date could change leading up to the event (based on lunar calendar).</li> </ul>					
Q1	44.0	45.0	45.0	45.0	Q1	47.0									
Q2	41.0	41.0	41.0	41.0	Q2	43.0									
Q3	42.0	42.0	42.0	42.0	Q3	44.0									
Q4	43.0	44.0	44.0	38.0	Q4	46.0									
	170.0	172.0	172.0	166.0		184.0									

July 2026					August 2026					September 2026				
		1	2	3 Holiday	3	4	5	6	7		1	2	3	4 NonContract
6	7	8	9	10	10	11 Leadership Institute	12 Leadership Institute	13	14	14	15	16	17	18
13	14	15	16	17	17 New Teachers	18 New Teachers	19 New Teachers	20	21	21	22	23	24	25
20	21	22	23	24	25 *E/K-12/T Non Student	26 *E/K-12/T Non Student	27 *E/K-12/T Non Student	28 *E/K-12/T Non Student	29 NonContract	28	29	30	20 Student Days	20 Contract Days
27	28	29	30	31	7-8, 10-12 Flex Start Q1 E/K-12/T			1 Student Day	5 Contract Days					
• New Staff Orientation 8/17-8/19 • WPS Workshops, PD and Planning Days 8/25-8/28 • 7-8, 10-12 Flex Learning Day 8/31 • Kindergarten Hopes and Dreams 8/31 • 6th and 9th Grade Orientation Day 8/31					• WHS S1 Evening Open House - TBD									
October 2026					November 2026					December 2026				
19 Student Days	20 Contract Days		1	2	2	3	4 End Q1 E/K-5	5 End Q1 6-12/5 E/K-5 Non Student	6 E/K-12/T Non Student	16 Student Days	1	2	3	4
5	6	7	8	9	9 Start Q2 E/K-12/T	10	11	12	13	7	8	9	10	11
12	13	HS/T Comp 14 E/K-12/T Non Student	15 NonContract MEA	16 NonContract MEA	16	17	18	19	20	14	15	16	17	18
19	20	21	22	23	23	24	25 ECSE/K-12/T Comp	26 Holiday	27 Holiday	21	22	23 NonContract Winter Break	24 Holiday	25 Holiday
26	27	28	29	30	30			16/17 Student Days	19 Contract Days	28 NonContract Winter Break	29 NonContract Winter Break	30 NonContract Winter Break	31 NonContract Winter Break	16 Contract Days
• HS Evening Conferences TBD • K-8 Evening Conferences 10/13 • ELS/K-5/6-8 Day Conferences 10/14 • HS/T Conference Comp Day 10/14					• K-5 Planning Day 11/5 • K-12/T PD/Grading Day 11/6 • ECSE/K-12/T Conferencing Comp Day 11/25					• HS Evening Conferences TBD				
January 2027					February 2027					March 2027				
18 Student Days	19 Contract Days			1 Holiday	1	2	3	4	5	1	2	3	4	5
4	5	6	7	8	8	9	10	11	12 HS/T Comp 12 E/K-12/T Non Student	8	9	10	11	12 E/K-12/T PD Learning
11	12	13	14	15	15 Holiday	16	17	18	19	15	16	17	18	19
18 Holiday	19	20	21 End Q2 E/K-12/T	22 E/K-12/T Non Student	22	23	24	25	26	22	23	24	25 End Q3 E/K-12/T	26 E/K-12/T Non Student
25 Start Q3 E/K-12/T	26	27	28	29	18 Student Days	19 Contract Days				29 NonContract Spring Break	30 NonContract Spring Break	31 NonContract Spring Break	19 Student Days	20 Contract Days
• K-12/T PD/Grading Day 1/22					• HS S2 Open House & Registration Night TBD • K-8 Evening Conferences 2/11 • ELS Day Conferences 2/11 • K-8 Day Conferences 2/12 • HS/T Conference Comp Day 2/12 • HS Evening Conferences TBD					• K-12/T PD/Grading Day 3/26				
April 2027					May 2027					June 2027				
19/20 Student Days	20 Contract Days		1 NonContract Spring Break	2 NonContract Spring Break	3	4	5	6	7		1	2	3	4 End Q4 E/K-12/T
6 Start Q4 6-12/7 5 E/K-5 Non Student	7	8	9	10	10	11	12	13	14	7 E/K-12/T Non Student	8 ECSE/K-12/T Comp	9	10	11
12	13	14	15	16	17	18	19	20	21	14	15	16	17	18 Holiday
19	20	21	22	23	24	25	26	27 Last Day for Seniors	28	21	22	23	24	25
26	27	28	29	30	31 Holiday			20 Student Days	20 Contract Days	28	29	30	4 Student Days	6 Contract Days
• K-5 Planning Day 4/5					• HS Evening Conferences TBD • Last Day for Seniors 5/27 • Graduation Ceremony (Seniors) 5/28					• Last Day for Teachers 6/7 • ECSE/K-12/T Conferencing Comp Day 6/8				
STUDENT DAYS					CONTRACT DAYS					*District closed on dates marked Holiday				
	E/K-5	6-8	9-11/T	12	WKSH	4-6	60			*Rosh Hashanah, Yom Kippur, Diwali, Lunar New Year and Eid al-Fitr - No evening events or special daytime activities during the school day. Encourage minimal or no homework and testing. Students can make up any coursework if they are absent without penalty. Eid al-Fitr date could change leading up to the event (based on lunar calendar).				
Q1	43.0	44.0	44.0	44.0	Q1	46.0								
Q2	42.0	42.0	42.0	42.0	Q2	44.0								
Q3	42.0	42.0	42.0	42.0	Q3	44.0								
Q4	43.0	44.0	44.0	39.0	Q4	46.0								
	170.0	172.0	172.0	167.0		184.0								



**Board of Education**  
Regular Meeting – December 9, 2024

**AGENDA SECTION:** Board Reports

**ITEM:** Board Reports

**COMMENTS BY:** Milind Sohoni, Board Chair

This section of the agenda provides an opportunity for Board members to update school board members on school board-related work or to make announcements of interest to the public.



## Board of Education

Regular Meeting – November 12, 2024

**AGENDA SECTION:** Adjourn

**ITEM:** Adjourn

**COMMENTS BY:** Milind Sohoni, Board Chair

This agenda item brings closure to the School Board meeting.

**Recommended Action:** Call the meeting to a close.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Time of Adjournment:** \_\_\_\_\_ 362 \_\_\_\_\_