

## Regular Meeting

Monday, December 14, 2020 6:00 PM

Virtual Meeting via Google Hangout, To view or listen to this meeting, send request to: jkilian@isd110.org, or , call: 952-442-0600

### 1. PUBLIC COMMENT

*first 10 minutes will be available for public comment, if no comments, meeting will be called to order*

### 2. CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE

**Presenter:** Chair  
Geller

### 3. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, AND CORRESPONDENCE

- **Thank you for service board members:**  
**Cathy Thom, 2009-2020**  
**Ken Varble, 2013-2016, + 9 mos. in 2020**

#### 3.A. Upcoming Meetings:

- Jan. 4 Organizational Meeting 7:00PM (virtual)
- Jan. 11 Regular Meeting 7:00PM (virtual)
- Jan. 28 Tentative Board Listening Hour w/WEA 5:30PM (virtual)
- Jan. 28 Tentative Work Session 7:00PM (virtual)

### 4. MINUTES OF PREVIOUS MEETING

Regular Meeting  
Monday, November 9, 2020 7:00 PM Central

Virtual Meeting via Google Hangout  
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### **1. PUBLIC COMMENT**

*first 10 minutes will be available for public comment, if no comments, meeting will be called to order (no comments)*

### **2. CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE**

**Call to order by Chair Geller at 7:04PM**

**Members present: Geller, Johnson, Myers, Weinand, Varble, Thom**

**Members absent: Bullis**

**Motion by Weinand to adopt agenda**

**Varble second**

**Roll call vote taken**

**All in favor**

**Motion carried**

### **3. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, AND CORRESPONDENCE**

3.A. Upcoming Meetings:

### **4. PRESENTATION:**

4.A. Snow Day/Flex Learning Day

### **5. MINUTES OF PREVIOUS MEETING**

Motion by Weinand to approve minutes of Oct. 12 regular meeting

Motion by Thom to amend Oct. 12 minutes to reflect both policy 422 and 523 were removed from approval

Johnson second

Roll call vote taken

All in favor

Motion carried

### **6. CONSENT AGENDA**

Motion by Weinand to approve consent agenda

Thom second

Roll call vote taken

All in favor

Motion carried

6.A. Bills and Wire Transfers

6.B. Human Resource Items:

6.C. Receipts of Donation

## 7. **REPORTS**

7.A. Student Representative Report

7.B. Finance Report

7.C. Superintendent's Report

## 8. **ACTION ITEMS**

8.A. School Board Handbook

Motion by Weinand to table approval of school board handbook

Thom second

Roll call vote taken

All in favor

Motion carried

8.B. MSHSL Foundation - Resolution Supporting Application

Motion by Weinand to approve MSHSL Foundation – Resolution Supporting Application

Thom second

Roll call vote taken

All in favor

Motion carried

8.C. Second Read Board Policies

Motion by Weinand to approve second read board policies

Thom second

Roll call vote taken

All in favor

Motion carried

8.C.1. 608 Instructional Services - Special Education

8.C.2. 611 Home Schooling

8.C.3. 612.1 Development of Parental Involvement Policies for Title I Programs

8.C.4. 106 Access to Public Data

8.C.5. 107 Access to Data for Individual Subjects

8.C.6. 722 Public Data Requests

8.C.7. 722 FORM

8.C.8. 908 District Acceptance and Use of Contributions from Individuals and Groups for Educational Program Support

## 9. **DISCUSSION ITEMS**

9.A. 604 Instructional Curriculum

9.B. 606 Textbooks and Instructional Materials

9.C. 615 Basic Standards Testing Accommodations Modifications and Exemptions for IEP  
Section 504 Accommodations and LEP Students

9.D. 620 Credit for Learning

9.E. 625 Media and Book Selection

9.F. 702.3 Cash Reserves

9.G. 807 Health and Safety Policy

9.H. 906 Community Notification of Predatory Offenders

9.I. 907 Rewards

9.J. 910 Admission to Extra-Curricular Activities

9.K. 911 School and Booster Club Communications

## 10. BOARD COMMITTEE REPORTS

10.A. Self-Governance & Superintendent Relations Committee

10.B. Leadership & District Service Committee

10.C. Finance & Facilities Committee-of-the-Whole

10.D. Policy & Advocacy Committee

10.E. Southwest Metro Intermediate District 288 Representative

10.F. Teaching & Learning Advisory Council Representative

10.G. Community Education Advisory Council Representative

10.H. MSHSL Representative

10.I. Technology Committee Representative

10.J. District 110 Foundation Representative

10.K. Schools for Equity in Education (SEE) Representative Thom reports general  
membership meeting is scheduled for Nov. 13.

10.L. Carver County Elected Leaders Representative

10.M. City of Waconia Liaison

10.N. City of Minnetrista Liaison

10.O. City of Victoria Liaison

10.P. City of St. Bonifacius Liaison

10.Q. City of New Germany Liaison

## 11. **ADJOURNMENT**

Motion by Weinand to adjourn

Thom second

Roll call vote taken

All in favor

Motion carried

Meeting adjourned at 8:10PM

Special Meeting RE: Canvass of Elections,  
Learning Model Discussion  
Friday, November 13, 2020 4:00 PM Central

Virtual Meeting via Google Hangout  
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## **1. CALL TO ORDER, ADOPTION OF AGENDA, and NOTATION OF MEMBERS IN ATTENDANCE**

Call to order by Chair Geller at 4:02PM

Members present: Geller, Johnson, Myers, Thom, Varble, Bullis, Weinand

Members absent: none

Motion by Weinand to adopt agenda

Thom second

Roll call vote taken

All in favor

Motion carried

## **2. ACTION ITEMS**

### **3. Certify Canvass of 2020 Election Returns**

Motion by Weinand to Certify Canvass of 2020 Election Returns

Thom second

Roll call vote taken

All in favor

Motion carried

#### **3.A. Supporting Documents**

##### **3.A.1. Abstract of Votes Cast**

##### **3.A.2. Summary by Precinct**

### **4. Resolution Canvassing Returns of Votes of School District Special Election**

Motion by Weinand to adopt Resolution Canvassing Returns of Votes of School District Special Election

Thom second

Roll call vote taken

All in favor

Motion carried

### **5. Resolution Canvassing Returns of Votes for School District General Election**

Motion by Weinand to adopt Resolution Canvassing Returns of Votes for School District General Election

Thom second

Roll call vote taken

All in favor

Motion carried

**6. Resolution Authorizing Issuance of Certificates of Election**

Motion by Weinand to adopt Resolution Authorizing Issuance of Certificates of Election

Thom second

Roll call vote taken

All in favor

Motion carried

**7. DISCUSSION**

**7.A. Learning Models**

Motion by Weinand to make the Learning Model transition as outlined by Administration

Myers second

Roll call vote taken

All in favor

Motion carried

**8. ADJOURNMENT**

Motion by Weinand to adjourn

Thom second

Roll call vote taken

All in favor

Motion carried

Meeting adjourned at 5:56PM

5. **CONSENT AGENDA**

5.A. Bills and Wire Transfers

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
599847	WACONIA EDUCATION ASSOCIATION	11/13/2020	R	12,025.88	November
599848	A-1 ELECTRIC SERVICE	11/12/2020	R	3,542.02	November
599849	AFFINETY SOLUTIONS, INC	11/12/2020	R	610.00	November
599850	AIM ELECTRONICS	11/12/2020	R	90.00	November
599851	APPLE INC	11/12/2020	R	153.95	November
599852	BAN-KOE SYSTEMS, INC	11/12/2020	R	212.75	November
599853	BE PUBLISHING	11/12/2020	R	274.75	November
599854	BEN PENNER FARMS	11/12/2020	R	1,999.80	November
599855	BLICK ART MATERIALS	11/12/2020	R	52.20	November
599856	BNR IRRIGATION SERVICES INC	11/12/2020	R	4,195.00	November
599857	BSN SPORTS LLC	11/12/2020	R	1,366.08	November
599858	BURROWS REFRIGERATION	11/12/2020	R	625.00	November
599859	CARVER COUNTY FINANCE	11/12/2020	R	20.00	November
599860	CENTENNIAL ISD 12	11/12/2020	R	2,666.18	November
599861	CENTRAL INSULATION	11/12/2020	R	4,030.00	November
599862	CHANHASSEN HIGH SCHOOL	11/12/2020	R	944.00	November
599863	COLONY PLAZA, INC	11/12/2020	R	32.00	November
599864	COUNTRY REPORTS	11/12/2020	R	110.00	November
599865	COUNTRYSIDE CUSTOM APPAREL	11/12/2020	R	95.50	November
599866	CROW RIVER PRESS INC	11/12/2020	R	6,190.53	November
599867	DEMCO, INC	11/12/2020	R	74.98	November
599868	DORMANN, STACY	11/12/2020	R	225.00	November
599869	DORSEY & WHITNEY LLP	11/12/2020	R	2,453.00	November
599870	ECM PUBLISHERS, INC	11/12/2020	R	251.95	November
599871	FENNER, CHRISTINE	11/12/2020	R	400.00	November
599872	FIRST ST CONSTRUCTION & REMODE	11/12/2020	R	8,436.85	November
599873	FOLLETT SCHOOL SOLUTIONS	11/12/2020	R	946.67	November
599874	GKSS RADIN LLC	11/12/2020	R	198.23	November
599875	GRAINGER	11/12/2020	R	673.19	November
599876	HENDRYCKS, PHIL	11/12/2020	R	105.00	November
599877	HIGH POINT NETWORKS, LLC	11/12/2020	R	82,682.36	November
599878	HIME TIME ED COACH	11/12/2020	R	624.00	November
599879	HORIZON EQUIPMENT	11/12/2020	R	369.50	November
599880	IND SCHOOL DIST #709	11/12/2020	R	1,200.00	November
599881	INDIANHEAD FS DISTRIBUTOR	11/12/2020	R	9,427.71	November
599882	INGCO INT'L INC	11/12/2020	R	230.80	November
599883	INNOVATIVE OFFICE SOLUTIONS LL	11/12/2020	R	190.00	November
599884	INNOVATIONAL WATER SOLUTIONS I	11/12/2020	R	1,353.42	November
599885	LAKESHORE LEARNING MATERIALS	11/12/2020	R	49.36	November
599886	LEARNINGCITY	11/12/2020	R	897.00	November
599887	LIFETOUCH NSS ACCT RECEIVABLES	11/12/2020	R	743.64	November
599888	LOFFLER COMPANIES	11/12/2020	R	4,070.60	November
599889	MCGRAW-HILL LLC	11/12/2020	R	1,190.00	November
599890	METRO VOLLEYBALL OFFICIALS ASS	11/12/2020	R	216.00	November
599891	MN CLAY CO USA	11/12/2020	R	189.75	November
599892	MN STATE UNIVERSITY, MANKATO	11/12/2020	R	639.60	November
599893	OCCUPATIONAL HLTH CNTRS MN PC	11/12/2020	R	246.00	November
599894	OFFICE OF MNIT SERVICES	11/12/2020	R	170.97	November
599895	ORONO HIGH SCHOOL	11/12/2020	R	791.00	November
599896	OTICON, INC	11/12/2020	R	1,237.00	November
599897	Pick A Time	11/12/2020	R	331.70	November
599898	PLANSOURCE BENEFITS ADMIN INC	11/12/2020	R	2,337.50	November
599899	PREP TIME PRINTING	11/12/2020	R	4,218.00	November
599900	PRIDE CONSTRUCTION & EXCAVATIN	11/12/2020	R	40,000.00	November
599901	REALLY GOOD STUFF LLC	11/12/2020	R	157.96	November
599902	RIDGEWATER COLLEGE	11/12/2020	R	7,684.00	November

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
599903	SCHOLASTIC, INC	11/12/2020	R	150.54	November
599904	SCHOOL SPECIALTY, INC	11/12/2020	R	3,781.09	November
599905	SFGFII, LLC	11/12/2020	R	14,266.47	November
599906	SOUTHWEST METRO INTERMEDIATE D	11/12/2020	R	15,137.82	November
599907	ST LOUIS PARK HIGH SCHOOL	11/12/2020	R	560.00	November
599908	STAPLES ADVANTAGE	11/12/2020	R	412.92	November
599909	STAR TRIBUNE	11/12/2020	R	55.77	November
599910	SW PAVING, LLC	11/12/2020	R	10,900.00	November
599911	TRIO SUPPLY COMPANY	11/12/2020	R	856.60	November
599912	UNIVERSAL ATHLETIC LLC	11/12/2020	R	200.00	November
599913	VENDNOVATION LLC	11/12/2020	R	540.00	November
599914	WILSON LANGUAGE TRAINING CORP	11/12/2020	R	78.60	November
599915	WINSTED SOLAR LLC	11/12/2020	R	5,882.60	November
599916	YMCA CUSTOMER SERVICE CENTER	11/12/2020	R	4,000.00	November
599917	AMAZON CAPITAL SERVICES	11/13/2020	R	2,986.93	November
599918	AMAZING ATHLETES OF CENTRAL MN	11/19/2020	R	330.00	November
599919	APPLE INC	11/19/2020	R	12,593.00	November
599920	AVIBEN	11/19/2020	R	296.26	November
599921	BIFFS, INC	11/19/2020	R	1,416.00	November
599922	BSN SPORTS LLC	11/19/2020	R	11,051.25	November
599923	CARLSON, DAN	11/19/2020	R	1,360.25	November
599924	CD PRODUCTS INC	11/19/2020	R	770.00	November
599925	CDW GOVERNMENT	11/19/2020	R	4,920.00	November
599926	CITY OF WACONIA	11/19/2020	R	5,550.77	November
599927	ECM PUBLISHERS, INC	11/19/2020	R	719.28	November
599928	EDMENTUM	11/19/2020	R	1,012.00	November
599929	EHLERS & ASSOCIATES, INC	11/19/2020	R	1,500.00	November
599930	Embroidme	11/19/2020	R	525.60	November
599931	EVERSONS HARDWARE HANK	11/19/2020	R	95.01	November
599932	FASCHING, JESSICA	11/19/2020	R	15.00	November
599933	FERN, NATE	11/19/2020	R	94.00	November
599934	FIRST ST CONSTRUCTION & REMODE	11/19/2020	R	1,394.60	November
599935	GIA PUBLICATIONS, INC	11/19/2020	R	266.00	November
599936	GOPHER SPORT	11/19/2020	R	907.68	November
599937	GRAINGER	11/19/2020	R	305.55	November
599938	GRECO, DANIEL	11/19/2020	R	1,369.00	November
599939	GROTH MUSIC COMPANY	11/19/2020	R	74.99	November
599940	HIGH POINT NETWORKS, LLC	11/19/2020	R	1,207.00	November
599941	HILLYARD/HUTCHINSON	11/19/2020	R	49,079.61	November
599942	INDIANHEAD FS DISTRIBUTOR	11/19/2020	R	11,843.77	November
599943	INNOVATIVE OFFICE SOLUTIONS LL	11/19/2020	R	41.41	November
599944	JW PEPPER & SON, INC	11/19/2020	R	642.24	November
599945	KARNAS, LUKE	11/19/2020	R	94.00	November
599946	LAVONE, PAT	11/19/2020	R	1,038.40	November
599947	LEARNING A-Z	11/19/2020	R	174.90	November
599948	LEARNINGCITY	11/19/2020	R	598.00	November
599949	MADSEN, JOHN	11/19/2020	R	94.00	November
599950	MCGRAW-HILL LLC	11/19/2020	R	420.00	November
599951	MN DEPT OF HEALTH	11/19/2020	R	3,500.00	November
599952	MOATS, SHERYL	11/19/2020	R	196.00	November
599953	MOUNTAIN STREAM SIGNS & SPORTS	11/19/2020	R	697.68	November
599954	PAN-O-GOLD BAKING CO	11/19/2020	R	1,843.65	November
599955	Pick A Time	11/19/2020	R	632.00	November
599956	PLAINVIEW MILK PRODUCTS COOP	11/19/2020	R	5,157.77	November
599957	RAYMOND GEDDES & CO	11/19/2020	R	171.10	November
599958	REINHART FOODSERVICE LLC	11/19/2020	R	1,288.68	November

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599959	ROTARY CLUB OF WACONIA-WEST CA	11/19/2020	R	80.00	November
599960	SCAN AIR FILTER, INC	11/19/2020	R	13,426.00	November
599961	SHERWIN-WILLIAMS CO	11/19/2020	R	337.40	November
599962	SHIFFLER EQUIP SALES, INC	11/19/2020	R	787.37	November
599963	SOUTHWEST METRO INTERMEDIATE D	11/19/2020	R	17,809.20	November
599964	STARR, CHRISTINE	11/19/2020	R	290.00	November
599965	TOLL GAS & WELDING SUPPLY	11/19/2020	R	11.35	November
599966	TOP INDUSTRIAL SUPPLY	11/19/2020	R	955.87	November
599967	TOWNZEN, RYAN	11/19/2020	R	94.00	November
599968	TRIO SUPPLY COMPANY	11/19/2020	R	1,191.81	November
599969	TWIN CITIES SOCCER LEAGUES	11/19/2020	R	1,410.00	November
599970	UHL CO	11/19/2020	R	4,225.22	November
599971	UNITED FARMERS COOPERATIVE	11/19/2020	R	1,303.97	November
599972	UNIVERSITY OF MN	11/19/2020	R	290.00	November
599973	VRIEZE, TYLER	11/19/2020	R	94.00	November
599974	WAYNE DAUWALTER PLUMBING	11/19/2020	R	450.00	November
599975	WHITE, ALISA	11/19/2020	R	31.26	November
599976	WILLEMS, LEO	11/19/2020	R	24.00	November
599977	WILLEMS, SHARON	11/19/2020	R	24.00	November
599978	WILSON LANGUAGE TRAINING CORP	11/19/2020	R	142.40	November
599979	WRIST-BAND	11/20/2020	R	591.78	November
599980	AMAZON CAPITAL SERVICES	11/20/2020	R	1,709.84	November
599981	APPLE INC	11/24/2020	R	2,042.99	November
599982	BAKER TILLY MUNICIPAL ADV LLC	11/24/2020	R	2,000.00	November
599983	BARRY & SEWALL INDUSTRIAL SUPP	11/24/2020	R	512.08	November
599984	BATTERIES R US	11/24/2020	R	719.97	November
599985	BEST BUY BUSINESS ADV ACCT	11/24/2020	R	600.00	November
599986	BLUE 84	11/24/2020	R	1,112.52	November
599987	BMK ARRANGEMENTS	11/24/2020	R	300.00	November
599988	BRAEMAR ARENA	11/24/2020	R	1,000.00	November
599989	CARVER COUNTY FINANCE	11/24/2020	R	900.00	November
599990	DANIELE ALEXANDER DESIGN LLC	11/24/2020	R	913.75	November
599991	EBSO INFORMATION SERVICES	11/24/2020	R	503.57	November
599992	ECM PUBLISHERS, INC	11/24/2020	R	497.28	November
599993	EDUCATORS BENEFIT CONSULTANTS	11/24/2020	R	461.63	November
599994	GRAINGER	11/24/2020	R	140.11	November
599995	GREATER MN COMMUNICATIONS	11/24/2020	R	208.00	November
599996	HALDEMAN-HOMME INC	11/24/2020	R	155.00	November
599997	HELEN SOLAR LLC	11/24/2020	R	4,626.29	November
599998	HILLYARD/HUTCHINSON	11/24/2020	R	6,411.79	November
599999	HUMANEX VENTURES	11/24/2020	R	6,900.00	November
600000	IMPACT LIVES INC	11/24/2020	R	3,000.00	November
600001	INDIANHEAD FS DISTRIBUTOR	11/24/2020	R	11,292.66	November
600002	INNOVATIVE OFFICE SOLUTIONS LL	11/24/2020	R	210.49	November
600003	INTEGRATED SYSTEMS CORPORATION	11/24/2020	R	12,288.00	November
600004	KUDELSKI SECURITY INC	11/24/2020	R	7,507.12	November
600005	LAKE COUNTRY SCALE WORKS, INC	11/24/2020	R	425.00	November
600006	LAKESHORE LEARNING MATERIALS	11/24/2020	R	128.16	November
600007	LEARNING A-Z LICENSE	11/24/2020	R	86.58	November
600008	LOFFLER COMPANIES	11/24/2020	R	724.00	November
600009	MACKENTHUN'S FINE FOODS	11/24/2020	R	1,379.27	November
600010	MAYER LUMBER CO, INC	11/24/2020	R	585.57	November
600011	MEI TOTAL ELEVATOR SOLUTIONS	11/24/2020	R	549.15	November
600012	MINI BIFF LLC	11/24/2020	R	84.66	November
600013	MN COMMUNITY ED ASSOC	11/24/2020	R	120.00	November
600014	MN DEPT LABOR & INDUSTRY	11/24/2020	R	440.00	November

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600015	MOATS, SHERYL	11/24/2020	R	98.00	November
600016	PROJECT LEAD THE WAY, INC	11/24/2020	R	1,540.00	November
600017	READING & MATH INC	11/24/2020	R	2,000.00	November
600018	REGION 2AA	11/24/2020	R	2,290.00	November
600019	REINHART FOODSERVICE LLC	11/24/2020	R	623.97	November
600020	SCAN AIR FILTER, INC	11/24/2020	R	1,984.08	November
600021	SCHOOL SPECIALTY, INC	11/24/2020	R	74.45	November
600022	SUCCESS BEYOND THE CLASSROOM	11/24/2020	R	390.00	November
600023	TEACHERS SYNERGY, LLC	11/24/2020	R	86.99	November
600024	TERRAFORM PHOENIX II ARCADIA	11/24/2020	R	189.91	November
600025	TRIO SUPPLY COMPANY	11/24/2020	R	354.87	November
600026	AMAZON CAPITAL SERVICES	11/24/2020	R	1,874.48	November
600027	DISTRICT 110 FOUNDATION	11/30/2020	R	10.00	November
600028	EYE MED-FIDELITY SECURITY LIFE	11/30/2020	R	2,100.94	November
600029	LIFE INS CO OF NORTH AMERICA	11/30/2020	R	10,442.28	November
600030	NCPERS GROUP LIFE INS	11/30/2020	R	112.00	November
600031	SCHOOL SERVICE EMPLOYEES	11/30/2020	R	1,548.24	November
600032	WACONIA EDUCATION ASSOCIATION	11/30/2020	R	12,081.96	November
600033	KOCH SCHOOL BUS SERVICE, INC	11/30/2020	R	346,569.21	November
600034	AMERICAN TIME	12/04/2020	R	823.00	December
600035	APPLE INC	12/04/2020	R	208.00	December
600036	BEST BUY BUSINESS ADV ACCT	12/04/2020	R	100.00	December
600037	BLUE 84	12/04/2020	R	1,992.91	December
600038	BRANDED CUSTOM SPORTSWEAR INC	12/04/2020	R	1,407.09	December
600039	CARLSON, DAN	12/04/2020	R	1,104.00	December
600040	DEPT OF HUMAN SERVICES	12/04/2020	R	386.00	December
600041	DTB SYSTEMS INC	12/04/2020	R	1,515.25	December
600042	ECM PUBLISHERS, INC	12/04/2020	R	94.89	December
600043	HAPPY FEET SOCCER TWIN CITIES	12/04/2020	R	828.00	December
600044	HEINEMANN	12/04/2020	R	3,623.16	December
600045	HENNEPIN COUNTY TREASURER	12/04/2020	R	361.95	December
600046	INDIANHEAD FS DISTRIBUTOR	12/04/2020	R	12,520.88	December
600047	INNOVATIVE OFFICE SOLUTIONS LL	12/04/2020	R	112.21	December
600048	JANSSEN, BARBARA	12/04/2020	R	231.00	December
600049	JW PEPPER & SON, INC	12/04/2020	R	2,038.51	December
600050	KROELLS, LINDA	12/04/2020	R	127.40	December
600051	LEARNING A-Z	12/04/2020	R	115.45	December
600052	MATHESON TRI-GAS INC	12/04/2020	R	45.85	December
600053	METRO VOLLEYBALL OFFICIALS ASS	12/04/2020	R	432.00	December
600054	MIELKE, SARA	12/04/2020	R	90.65	December
600055	MN DEPT OF HEALTH	12/04/2020	R	290.00	December
600056	MUSIC MART	12/04/2020	R	533.12	December
600057	NCS PEARSON, INC	12/04/2020	R	271.75	December
600058	Pick A Time	12/04/2020	R	690.00	December
600059	PREP TIME PRINTING	12/04/2020	R	60.00	December
600060	PRO-ED INC	12/04/2020	R	514.80	December
600061	PRO3 SOLUTIONS	12/04/2020	R	1,000.00	December
600062	RIDGEVIEW MEDICAL CENTER	12/04/2020	R	410.77	December
600063	SCHOOL SPECIALTY, INC	12/04/2020	R	199.34	December
600064	STAPLES ADVANTAGE	12/04/2020	R	223.33	December
600065	TRIO SUPPLY COMPANY	12/04/2020	R	247.76	December
600066	WORTZ, TYLER	12/04/2020	R	1,747.20	December
600067	AMAZON CAPITAL SERVICES	12/04/2020	R	2,583.38	December
600068	SW PAVING, LLC	12/07/2020	R	9,587.50	December
600069	21ST CENTURY SPORTS LLC	12/10/2020	R	100.00	December
600070	AFFINETY SOLUTIONS, INC	12/10/2020	R	610.00	December

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
600071	AGET MANUFACTURING CO	12/10/2020	R	403.78	December
600072	ALL IN ONE - TRANSLATION AGENC	12/10/2020	R	694.95	December
600073	ANDERSON, AMY	12/10/2020	R	295.00	December
600074	APPLE INC	12/10/2020	R	1,628.00	December
600075	BATTERIES R US	12/10/2020	R	1,533.93	December
600076	BOSSHART, SARAH	12/10/2020	R	1,140.00	December
600077	Breakout, Inc.	12/10/2020	R	50.00	December
600078	BSN SPORTS LLC	12/10/2020	R	168.83	December
600079	CD PRODUCTS INC	12/10/2020	R	2,016.00	December
600080	CONTINENTAL CLAY COMPANY	12/10/2020	R	33.15	December
600081	CULLIGAN BOTTLED WATER	12/10/2020	R	609.00	December
600082	Diversified Plumbing & Heating	12/10/2020	R	2,292.60	December
600083	ECM PUBLISHERS, INC	12/10/2020	R	346.58	December
600084	FENNER, CHRISTINE	12/10/2020	R	400.00	December
600085	FRANKLIN PRINTING INC	12/10/2020	R	1,081.08	December
600086	GRAINGER	12/10/2020	R	204.44	December
600087	GRAPHIC EDGE LLC	12/10/2020	R	3,415.98	December
600088	HILLYARD/HUTCHINSON	12/10/2020	R	2,673.81	December
600089	HUGGETT, BEVERLY	12/10/2020	R	608.00	December
600090	IEA, INC	12/10/2020	R	2,213.87	December
600091	INDIANHEAD FS DISTRIBUTOR	12/10/2020	R	5,597.59	December
600092	INGCO INT'L INC	12/10/2020	R	261.60	December
600093	INNOVATIVE OFFICE SOLUTIONS LL	12/10/2020	R	425.48	December
600094	IXL Learning	12/10/2020	R	563.00	December
600095	LEARNING A-Z LICENSE	12/10/2020	R	96.20	December
600096	LOFFLER COMPANIES	12/10/2020	R	3,611.43	December
600097	LVC COMPANIES INC	12/10/2020	R	770.00	December
600098	MCEA EXECUTIVE OFFICE	12/10/2020	R	920.00	December
600099	MICHCO	12/10/2020	R	125.16	December
600100	MN DNR - OMB	12/10/2020	R	594.04	December
600101	MSHSL	12/10/2020	R	9,000.00	December
600102	MUSIC MART	12/10/2020	R	1,688.15	December
600103	NAHAN, SHELLY	12/10/2020	R	432.00	December
600104	NCS PEARSON, INC	12/10/2020	R	167.50	December
600105	OLYMPUS LOCKERS & STORAGE PROD	12/10/2020	R	376.00	December
600106	ORIENTAL TRADING/FUN EXPRESS	12/10/2020	R	50.92	December
600107	PARTS CITY WACONIA	12/10/2020	R	119.53	December
600108	PERFORMANCE APPAREL, LLC	12/10/2020	R	852.00	December
600109	QUADIENT INC	12/10/2020	R	161.51	December
600110	RANDYS ENVIRONMENTAL SERV	12/10/2020	R	194.91	December
600111	RUPP, ANDERSON, SQUIRES&WALDSPUR	12/10/2020	R	1,433.50	December
600112	SCHOOL OUTFITTERS	12/10/2020	R	404.90	December
600113	SCHOOL SPECIALTY, INC	12/10/2020	R	154.85	December
600114	STAPLES ADVANTAGE	12/10/2020	R	367.29	December
600115	STAR GROUP LLC	12/10/2020	R	965.18	December
600116	TITAN ENERGY SYSTEMS INC	12/10/2020	R	126.00	December
600117	TOWN & COUNTRY GLASS	12/10/2020	R	206.43	December
600118	TRIO SUPPLY COMPANY	12/10/2020	R	676.29	December
600119	WAYNE DAUWALTER PLUMBING	12/10/2020	R	450.00	December
600120	WILLIAM V MACGILL & CO	12/10/2020	R	1,715.77	December
600121	ZARNOTH BRUSH WORKS INC	12/10/2020	R	847.00	December
600122	ZIEGLER INC	12/10/2020	R	567.30	December
600124	AMAZON CAPITAL SERVICES	12/11/2020	R	1,508.92	December
202000336	CARIBOU COFFEE STORE #1300	11/10/2020	W	19.06	November
202000337	VIMEO	11/10/2020	W	84.00	November
202000338	SUPERINTENDENCY INSTITUTE	11/10/2020	W	800.00	November

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
202000339	APPLE INC	11/10/2020	W	2.99	November
202000340	MAILCHIMP	11/10/2020	W	159.00	November
202000341	LOLA'S LAKE HOUSE	11/10/2020	W	72.16	November
202000343	REV.COM	11/10/2020	W	3.75	November
202000343	REV.COM	11/10/2020	W	16.25	November
202000344	TARGET BANK	11/10/2020	W	242.35	November
202000346	STATE OF MN	11/10/2020	W	27.00	November
202000347	ALDI	11/10/2020	W	53.16	November
202000354	SQUARESPACE INC	11/10/2020	W	216.00	November
202000355	MYSA	11/10/2020	W	486.88	November
202000356	JEOPARDY LABS	11/10/2020	W	20.00	November
202000357	MINNSPRA	11/10/2020	W	95.00	November
202000358	ACDA	11/10/2020	W	124.99	November
202000359	AUGUST ASH INCORPORATED	11/10/2020	W	80.00	November
202000360	POWTOON	11/10/2020	W	588.00	November
202000361	REPUBLIC SERVICES	11/10/2020	W	12,051.55	November
202000362	DOLLAR TREE	11/10/2020	W	81.00	November
202000363	MN VALLEY ELECTRIC CORP	11/10/2020	W	27,523.45	November
202000364	WACONIA CHAMBER OF COMMERCE	11/10/2020	W	85.00	November
202000365	DataXoom	11/10/2020	W	600.00	November
202000366	MRI SOFTWARE LLC	11/10/2020	W	84.00	November
202000367	JAGUAR COMMUNICATIONS	11/10/2020	W	2,171.21	November
202000368	LEARNING A-Z LICENSE	11/10/2020	W	210.42	November
202000370	Starfall Education Foundation	11/10/2020	W	150.00	November
202000371	CLIFTONLARSONALLEN	11/10/2020	W	12,600.00	November
202000372	VISTAPRINT USA	11/10/2020	W	35.99	November
202000373	VOKI	11/10/2020	W	59.99	November
202000374	Quizlet INC	11/10/2020	W	47.88	November
202000375	TEACHERS SYNERGY, LLC	11/10/2020	W	153.01	November
202000377	MICROSOFT CORP	11/10/2020	W	177.17	November
202000381	SCREENCASTIFY	11/10/2020	W	29.00	November
202000382	CLIPCHAMP	11/10/2020	W	72.00	November
202000385	PLACEIT	11/10/2020	W	76.24	November
202000386	PADLET	11/10/2020	W	96.00	November
202000387	PRO-ED INC	11/10/2020	W	600.00	November
202000389	U OF MN-MN CENTER FOR READING	11/10/2020	W	300.00	November
202000390	QUIZIZZ	11/10/2020	W	60.00	November
202000391	MBITE	11/10/2020	W	60.00	November
202000392	FLUENCY MATTERS	11/10/2020	W	89.00	November
202000393	MN STATE COLLEGES & UNIV.	11/10/2020	W	1,280.00	November
202000395	GARBANZO LLC	11/10/2020	W	149.00	November
202000396	LAKESHORE LEARNING MATERIALS	11/10/2020	W	39.98	November
202000397	NCS PEARSON, INC	11/10/2020	W	29.90	November
202000398	BLUE CROSS AND BLUE SHIELD OF	11/13/2020	W	317,174.67	November
202000400	EDUCATIONAL SUPPORT PARA UNION	11/13/2020	W	1,188.65	November
202000401	INTERNAL REVENUE SERVICE	11/13/2020	W	276,934.65	November
202000402	MN CHILD SUPPORT PYMT CENTER	11/13/2020	W	356.00	November
202000403	MN DEPT OF REVENUE	11/13/2020	W	44,265.10	November
202000404	MN TEACHERS RETIREMENT ASSN	11/13/2020	W	137,334.15	November
202000405	PERA	11/13/2020	W	51,166.93	November
202000406	EDUCATORS BENEFIT CONSULTANTS	11/13/2020	W	59,995.40	November
202000407	FURTHER	11/13/2020	W	6,346.76	November
202000408	BLUE CROSS AND BLUE SHIELD OF	11/13/2020	W	336.55	November
202000410	INTERNAL REVENUE SERVICE	11/13/2020	W	133.67	November
202000411	MN DEPT OF REVENUE	11/13/2020	W	6.43	November
202000423	BLUE CROSS AND BLUE SHIELD OF	11/13/2020	W	336.55	November

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
202000425	INTERNAL REVENUE SERVICE	11/13/2020	W	128.26	November
202000426	MN DEPT OF REVENUE	11/13/2020	W	3.53	November
202000427	PERA	11/13/2020	W	116.55	November
202000435	BLUE CROSS AND BLUE SHIELD OF	11/30/2020	W	316,744.64	November
202000437	EDUCATIONAL SUPPORT PARA UNION	11/30/2020	W	1,223.08	November
202000438	INTERNAL REVENUE SERVICE	11/30/2020	W	277,419.18	November
202000439	MN CHILD SUPPORT PYMT CENTER	11/30/2020	W	356.00	November
202000440	MN DEPT OF REVENUE	11/30/2020	W	44,350.34	November
202000441	MN TEACHERS RETIREMENT ASSN	11/30/2020	W	137,059.81	November
202000442	PERA	11/30/2020	W	50,468.97	November
202000443	EDUCATORS BENEFIT CONSULTANTS	11/30/2020	W	59,983.74	November
202000444	FURTHER	11/30/2020	W	6,349.00	November
202000451	BLUE CROSS AND BLUE SHIELD OF	11/30/2020	W	1,236.99	November
202000452	INTERNAL REVENUE SERVICE	11/30/2020	W	72.86	November
202000453	MN DEPT OF REVENUE	11/30/2020	W	4.35	November
202000454	MN TEACHERS RETIREMENT ASSN	11/30/2020	W	167.18	November
202000455	EDUCATORS BENEFIT CONSULTANTS	11/30/2020	W	43.76	November
202000457	CENTERPOINT ENERGY	11/02/2020	W	9,584.73	November
202000458	QUADIENT FINANCE USA, INC	11/23/2020	W	1,000.00	November
202000459	SPRINT WIRELESS	11/13/2020	W	763.44	November
202000460	AT&T MOBILITY	11/06/2020	W	579.06	November
202000461	T-MOBILE	11/05/2020	W	1,360.67	November
202000462	HR SIMPLIFIED INC	11/10/2020	W	332.00	November
202000463	SECURITY BANK & TRUST CO	11/30/2020	W	168.75	November
202000464	AUTHORIZE.NET	11/30/2020	W	255.05	November
202000465	AFFINETY SOLUTIONS, INC	11/10/2020	W	7,450.59	November
202000466	BONZI	11/03/2020	W	2,952.25	November
202000467	PMA	11/30/2020	W	20.83	November
202000468	APPLE INC	12/10/2020	W	2.99	December
202000469	MAILCHIMP	12/10/2020	W	159.00	December
202000470	WACONIA CHAMBER OF COMMERCE	12/10/2020	W	50.00	December
202000471	TARGET BANK	12/10/2020	W	402.95	December
202000473	IRON TAP	12/10/2020	W	19.20	December
202000474	EBAY	12/10/2020	W	103.99	December
202000475	GIMKIT LLC	12/10/2020	W	59.88	December
202000476	ALDI	12/10/2020	W	102.70	December
202000486	MN BOARD OF DIETETICS & NUTRIT	12/10/2020	W	75.00	December
202000491	ONLINE STORES	12/10/2020	W	64.38	December
202000492	CLAM	12/10/2020	W	3,644.76	December
202000493	SCREENCASTIFY	12/10/2020	W	145.00	December
202000494	DataXoom	12/10/2020	W	621.32	December
202000495	STATS MEDIC	12/10/2020	W	119.00	December
202000496	FIRST	12/10/2020	W	1,550.00	December
202000497	STICKERMULE	12/10/2020	W	168.00	December
202000498	MINUS 33	12/10/2020	W	1,473.78	December
202000500	UPS STORE	12/10/2020	W	149.30	December
202000501	UBERCONFERENCE	12/10/2020	W	180.00	December
202000502	ROGER EMERSON MUSIC	12/10/2020	W	50.00	December
202000503	HAL LEONARD CORP	12/10/2020	W	35.00	December
202000505	DOLLAR TREE	12/10/2020	W	31.00	December
202000507	DOMINO'S PIZZA	12/10/2020	W	89.19	December
202000509	NESSY LEARNING LLC	12/10/2020	W	167.40	December
202000510	WALGREENS	12/10/2020	W	31.68	December
202000511	SHAPE America	12/10/2020	W	239.84	December
202000513	STUKENT, INC.	12/10/2020	W	800.00	December
202000514	MICHAELS	12/10/2020	W	850.55	December

CHECK NUMBER	VENDOR	CHECK DATE	CHE TYP	AMOUNT	POST MONTH
202000526	PREFERRED MEDICAL PLUS	12/10/2020	W	547.54	December
202000527	MANFROTTO	12/10/2020	W	22.53	December
202000528	JAGUAR COMMUNICATIONS	12/10/2020	W	2,161.39	December
202000529	MN VALLEY ELECTRIC CORP	12/10/2020	W	24,803.71	December
202000530	REPUBLIC SERVICES	12/10/2020	W	5,335.85	December
202000531	MRI SOFTWARE LLC	12/10/2020	W	152.00	December
202000532	CLIFTONLARSONALLEN	12/10/2020	W	8,662.50	December
202000533	NotaryStamp.com	12/10/2020	W	23.98	December
202000534	LAKESHORE LEARNING MATERIALS	12/10/2020	W	12.99	December
202000535	SPRINT WIRELESS	12/10/2020	W	979.98	December
202000536	ARBITERSPORTS	12/10/2020	W	400.00	December
202000538	STAGES THEATRE COMPANY	12/10/2020	W	250.00	December
202000539	PAULSEN, TERRI	12/10/2020	W	175.00	December
202000540	HelpKidzLearn	12/10/2020	W	530.00	December
202000541	TEACHERS SYNERGY, LLC	12/10/2020	W	17.18	December
202100017	BOSCH, ALAN	11/13/2020	A	100.00	November
202100018	DEVAAN, KHUZANA	11/13/2020	A	68.97	November
202100019	GARNATZ, JANE	11/13/2020	A	120.00	November
202100020	GILBERT, CHRISTIAN	11/13/2020	A	224.12	November
202100021	HILL, SCOTT	11/13/2020	A	75.00	November
202100022	JOHNSON, JAN	11/13/2020	A	63.98	November
202100023	MICKLO, KEVIN	11/25/2020	A	86.25	November
202100024	SEIM, LINDSAY	11/25/2020	A	35.65	November
202100025	ANTON, HEATHER	12/03/2020	A	54.56	December
202100026	WOYNO, IVAN	12/03/2020	A	344.89	December
202100027	HALLERMANN, SARA	12/11/2020	A	71.30	December
202100028	MCDONALD, NATALIE	12/11/2020	A	104.39	December
202100029	VAN EYLL, TONI	12/11/2020	A	93.73	December

Totals for checks 2,936,964.16

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	General	1,701,507.92	0.00	943,865.02	2,645,372.94
02	Food Service	56,198.75	0.00	120,346.88	176,545.63
04	Community Service	83,361.00	1,498.00	30,165.76	115,024.76
45	OPEB Irrevocable Trust Fund	0.00	0.00	20.83	20.83
***	Fund Summary Totals ***	1,841,067.67	1,498.00	1,094,398.49	2,936,964.16

\*\*\*\*\* End of report \*\*\*\*\*

5.B. Human Resource Items:

**Waconia Public Schools  
Independent School District No. 110  
Waconia, Minnesota**

**BOARD OF EDUCATION**

Regular Meeting – December 14, 2020

**AGENDA SECTION:                   APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS**

**AGENDA ITEM:**                   Human Resource Recommendations

**ITEM ADDED BY:**               Sonya Sailer, Director of Human Resources

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**Employment**

<b>Grace Stoa</b> Replacement	Special Education Teacher Long-term Substitute	Laketown
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**Employee Status Changes**

**Kristie Dustin**, from SPED Educ Asst at 32.5 hrs/wk to Long-term Sub SPED Teacher at SV.  
**Abby Shirk**, from Substitute Kids' Co Aide to year-round Kids' Co Aide in Community Education.

**Leaves of Absence**

**Michelle Birr**, Grade 1 Teacher at Southview.  
**Paul David**, Director of Communications at Educational Services Center.  
**Mike Gunderson**, Educational Assistant at Laketown.  
**Lauren Reed**, Grade 1 Teacher at Laketown.

**Retirements/Resignations/Terminations**

**Joseph Gray**, Kids' Company Lead in Community Education.

It is recommended that the ISD 110 Board of Education approve the above human resource actions as proposed.





# MINNESOTA STATE

## STATE OF MINNESOTA

### MINNESOTA STATE COLLEGES AND UNIVERSITIES

#### MINNESOTA STATE UNIVERSITY, MANKATO

#### JOINT POWERS AGREEMENT

THIS JOINT POWERS AGREEMENT, and amendments and supplements thereto, (hereinafter "contract") is between the State of Minnesota, acting through its Board of Trustees of the Minnesota State Colleges and Universities, on behalf of Minnesota State University, Mankato, 238 Wigley Administration Center, Mankato, MN 56001, (hereinafter "UNIVERSITY"), which is empowered to enter into joint powers agreements pursuant to Minnesota Statutes, Chapter 471.59, Subd. 10, and Independent School District #110, Waconia Public Schools, 512 Industrial Blvd., Waconia, MN 55387, (hereinafter "SCHOOL DISTRICT"), which is empowered to enter into joint powers agreements pursuant to Minnesota Statutes, Chapter 471.59, Subd. 10;

WHEREAS, Minnesota Statutes Chapter 123.3514, the Post-Secondary Enrollment Options Act, provides that school district may enter into agreements between a school board and public post-secondary system to permit eligible pupils to enroll in nonsectarian courses taught by the post-secondary faculty member, and

WHEREAS, SCHOOL DISTRICT wishes to enter into such an agreement, and

WHEREAS, UNIVERSITY represents that it is duly qualified and willing to perform the services set forth herein.

NOW, THEREFORE, it is agreed:

1. SCHOOL DISTRICT'S DUTIES. SCHOOL DISTRICT shall:

- a. For first-time enrolled PSEO students, send completed Admission applications and Post Secondary Enrollment Options forms to the Office of Admissions, 122 Taylor Center, Mankato, MN 56001. For previously enrolled PSEO students, send Post Secondary Enrollment Options forms to the PSEO Office 313 Armstrong Hall, Minnesota State University, Mankato, Mankato, MN 56001 prior to the start of each semester.
- b. Provide special education or support services for physically challenged students admitted under the terms of this Agreement.
- c. By March 1 of each year of this Agreement, SCHOOL DISTRICT shall provide general information about the program to all students in grades 10, 11 and 12. To the extent possible, SCHOOL DISTRICT shall provide counseling services as stipulated in MN Statutes 123.3514 Subd 4(a) to students and their parents before students enroll for courses at the UNIVERSITY.
- d. Students enrolling under the terms of this Agreement shall meet all requirements and standards for admission, including, but not limited to those indicated in Paragraph 14 and immunization laws.
- e. SCHOOL DISTRICT shall grant academic credit to a student enrolled in a course if the student successfully completes the course. SCHOOL DISTRICT shall also grant academic credit to student enrolled in a course for post-secondary credit if secondary credit is requested by the student.
- f. SCHOOL DISTRICT shall be responsible for counseling students enrolled under this program to ensure that the students meet requirements for high school graduation.

2. UNIVERSITY'S DUTIES. The UNIVERSITY shall:

- a. According to MN Statutes 2002, section 124D.09, subdivision 20, all textbooks provided to a student are the property of the university. Each student is required to return all textbooks to the Barnes and Noble Bookstore by the last day of the semester in which the student is enrolled (Friday of finals week).
- b. Enroll qualified students on a space available basis in courses selected by the students after UNIVERSITY'S regular students have registered. Once the student has been enrolled in a course under this Agreement, the student may not be displaced by another student. Under this contract, high school students are not permitted to enroll in aviation courses, developmental classes, classes under the 100 level, or classes with special course fees.
- c. Award post-secondary credit for any university course successfully completed for secondary credit at the UNIVERSITY if the student enrolls at the UNIVERSITY after leaving SCHOOL DISTRICT.
- d. Provide services to students enrolled under the post-secondary program on the same basis as they are provided to UNIVERSITY students.

3. CONSIDERATION AND TERMS OF PAYMENT.

- a. Consideration for all services performed by the UNIVERSITY pursuant to this contract shall be paid by SCHOOL DISTRICT as follows:

In consideration for all services performed and benefits derived pursuant to this Agreement, SCHOOL DISTRICT agrees to pay University at the rate established by the Department of Education, which will be Two Hundred Sixteen and 20/100 Dollars (\$216.20) per semester credit hour for which students enrolled under this Agreement have registered. Such credit hour fee includes the admission to the UNIVERSITY fee, resident undergraduate tuition, student fees and books, if any.

- b. Terms of Payment. Payments shall be made by SCHOOL DISTRICT promptly after the UNIVERSITY'S presentation of invoices for services performed and acceptance of such services by SCHOOL DISTRICT authorized representative pursuant to Paragraph 7. Invoices shall be submitted according to the following schedule:

UNIVERSITY shall invoice SCHOOL DISTRICT by the sixth week of each academic term. SCHOOL DISTRICT agrees to make payment within 45 days of the receipt of the invoice. If a student drops a course or withdraws by the 10th instructional day of the semester, the UNIVERSITY will give SCHOOL DISTRICT full credit for the courses.

4. CONDITIONS OF PAYMENT. All services provided by the UNIVERSITY pursuant to this contract shall be performed to the satisfaction of SCHOOL DISTRICT, as determined at the sole discretion of its authorized representative, and in accord with all applicable federal, state, and local laws, ordinances, rules and regulations. The UNIVERSITY shall not receive payment for work found by SCHOOL DISTRICT to be unsatisfactory, or performed in violation of federal, state or local law, ordinance, rule or regulation.
5. TERM OF CONTRACT. This contract shall be effective on August 24, 2020, and shall remain in effect until May 31, 2021, or until all obligations set forth in this contract have been satisfactorily fulfilled, whichever occurs first.
6. CANCELLATION. This contract may be canceled by the UNIVERSITY or SCHOOL DISTRICT at any time, with or without cause, upon thirty (30) days written notice to the other party. In the event of such a cancellation, the UNIVERSITY shall be entitled to payment, determined on a pro rata basis, for work or services satisfactorily performed.
7. AUTHORIZED REPRESENTATIVES. The UNIVERSITY'S Authorized Representative for the purposes of administration of this contract is Michael F. Altomari, Director Postsecondary Enrollment Options. SCHOOL DISTRICT'S Authorized Representative for the purposes of administration of this contract is Patrick Devine, Superintendent. SCHOOL DISTRICT'S Authorized Representative shall have final authority

for acceptance of the UNIVERSITY'S services and if such services are accepted as satisfactory, shall so certify on each invoice submitted pursuant to Paragraph 3.b.

8. ASSIGNMENT. Neither party shall assign or transfer any rights or obligations under this contract without the prior written consent of the other party. Such consent shall not be unreasonably withheld.
9. AMENDMENTS. Any amendments to this contract shall be in writing, and shall be executed by the same parties who executed the original contract, or their successors in office.
10. LIABILITY. SCHOOL DISTRICT shall indemnify, save, and hold the UNIVERSITY, its representatives and employees harmless from any and all claims or causes of action, including all attorney fees incurred by the UNIVERSITY, arising from the performance of this contract by SCHOOL DISTRICT OR SCHOOL DISTRICT'S agents or employees. This paragraph shall not be construed to bar any legal remedies the SCHOOL DISTRICT may have for the UNIVERSITY'S failure to fulfill its obligations pursuant to this contract.
11. STATE AUDITS. The books, records, documents, and accounting procedures and practices of SCHOOL DISTRICT relevant to this contract shall be subject to examination by the contracting department and the Legislative Auditor.
12. GOVERNMENT DATA PRACTICES ACT. The requirements of Minnesota Statutes § 13.05, subd. 11 apply to this contract. The SCHOOL DISTRICT and UNIVERSITY must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by the UNIVERSITY in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the SCHOOL DISTRICT in accordance with this contract. The civil remedies of Minnesota Statutes Section 13.08, apply to the release of the data referred to in this paragraph by either the SCHOOL DISTRICT or the UNIVERSITY.

In the event the SCHOOL DISTRICT receives a request to release the data referred to in this paragraph, the SCHOOL DISTRICT must immediately notify the UNIVERSITY. The UNIVERSITY will give the SCHOOL DISTRICT instructions concerning the release of the data to the requesting party before the data is released.

13. PUBLICITY. Any publicity given to the program, publications, or services provided resulting from this contract, including, but not limited to, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the SCHOOL DISTRICT or its employees individually or jointly with others, or any subcontractors shall identify the UNIVERSITY as the sponsoring agency and shall not be released prior to receiving the approval of the UNIVERSITY'S authorized representative.
14. OTHER PROVISIONS.
  - a. In accordance with MnSCU policy 3.5, high school juniors must rank in the top 67% of their high school class, or maintain a GPA at or above 3.3 (on a 4.0 scale), or achieve a 24 or higher composite score on the ACT exam (with a satisfactory class rank, ACT score and GPA plus satisfactory college preparatory coursework). High school seniors must rank in the top 50% of their high school class, or maintain a GPA at or above 3.0 (on a 4.0 scale), or achieve a 21 or higher composite score on the ACT exam (with a satisfactory class rank, ACT score and GPA plus satisfactory college preparatory coursework). Students from high schools/alternative schools/home schools that do not have class rank are required to take the ACT and score 23+ for juniors and 21+ for seniors. However, the UNIVERSITY reserves the right to restrict enrollment in any given year to ensure resources are available for regularly admitted students. PSEO students are not allowed to receive special "Permission to Register" from faculty or departments. These admission standards shall apply to all Minnesota State University, Mankato courses. Application deadlines for program participation are Fall Semester: the preceding July 15, and Spring Semester: the preceding December 15.
  - b. Transportation costs shall be the responsibility of the student.

- c. Any needed or required equipment shall be the responsibility of the student. Such equipment shall become the property of the student. Equipment is defined as a tangible unit of a non-expendable character, is not consumed in use, and has an extended useful life.
- d. Students may also be charged for fees, textbooks, and supplies that are in excess of the minimum requirements and are at the student's option. Such materials then become the personal property of the students.

[Remainder of page intentionally left blank]

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

**APPROVED:**

**1. UNIVERSITY: MINNESOTA STATE UNIVERSITY, MANKATO**

Recommended:

By: Jennifer Veltsos
Title: Interim Assoc. V.P. of Undergraduate Education
Date:

By: Patrick Devine
Title: Superintendent
Date:

Approved:

By: Richard J. Straka
Title: VP for Finance & Administration
Date:

**AS TO FORM AND EXECUTION:**

By: Vickie Hanson
Title: Office Administrator
Date:

**APPROVED:**

**2. SCHOOL DISTRICT: ISD #110 WACONIA PUBLIC SCHOOLS**



5.D. Receipts of Donation

6. **REPORTS**

6.A. Student Representative Report

6.B. Finance Report

**Presenter:** Todd  
Swanson, Director of  
Finance & Operations

# **Budget and Finance Report**

**December 14, 2020**

## **Discussion Items:**

### **1.0 – Monthly Financial Reports**

District staff has gathered information and created monthly financial reports for October 2020. The monthly reports will be reviewed with the school board. Investment reports will also be shared with the board this month.

## **Action Items for December 14, 2020:**

### **1.0 – Audit**

The district audit is complete. The audit has been completed on time and is scheduled to be presented at the December 14th school board meeting. The board will be asked to accept the audit and any findings. Of note this year is the general fund variance to budget as noted on page 25 of the audit report. District staff was able to predict the final actual surplus generated of \$404,803 to within \$3,214 of the budgeted surplus of \$401,589 while looking over a budget of a little over \$46.5 million in expenditures.

### **2.0 - Truth in Taxation and Levy Certification**

As part of the truth in taxation requirements, discussion of the district's budget is required at this meeting. I will be reviewing the district's budget and also the final levy certification.



WACONIA ISD 110

Statement Period  
Oct 1, 2020 to Oct 31, 2020

**CURRENT PORTFOLIO**

Type	Code	Holding ID	Trade	Settle	Maturity	Description	Cost	Rate	Face/Par	Market Value
IS				10/31/20		IS Account Balance	\$206,498.68	0.030%	\$206,498.68	\$206,498.68
CD	N	248294-1	11/08/17	11/08/17	11/06/20	FARMERS AND MERCHANTS UNION BANK	\$235,800.00	1.891%	\$249,163.00	\$235,800.00
CD	N	248295-1	11/08/17	11/08/17	11/06/20	FIRST NATIONAL BANK	\$139,200.00	1.582%	\$145,800.69	\$139,200.00
CD	N	275733-1	08/13/19	08/13/19	02/16/21	CFG BANK	\$242,800.00	1.893%	\$249,761.73	\$242,800.00
CD	N	284073-1	07/02/20	07/02/20	06/30/21	TEXAS CAPITAL BANK	\$249,500.00	0.200%	\$249,996.96	\$249,500.00
CD	N	284049-1	07/01/20	07/01/20	07/01/21	THIRD COAST BANK, SSB	\$248,900.00	0.411%	\$249,922.46	\$248,900.00
CD	N	284050-1	07/01/20	07/01/20	07/01/21	SERVISFIRST BANK	\$248,700.00	0.500%	\$249,943.50	\$248,700.00
CD	N	284051-1	07/01/20	07/01/20	07/01/21	WESTERN ALLIANCE BANK / TORREY PINES BANK	\$147,400.00	0.151%	\$147,622.57	\$147,400.00
CD	N	284817-1	08/12/20	08/12/20	08/12/21	PREFERRED BANK	\$249,500.00	0.104%	\$249,758.25	\$249,500.00
<b>Totals for Period:</b>							<b>\$1,968,298.68</b>		<b>\$1,998,467.84</b>	<b>\$1,968,298.68</b>

Weighted Average Portfolio Yield: 0.422 %  
 Weighted Average Portfolio Maturity: 179.76 Days

**Deposit Codes:**  
 N) Single FEIN

**Portfolio Summary:**

Type	Allocation (%)	Allocation (\$)	Description
IS	10.49%	\$206,498.68	IS Activity
CD	89.51%	\$1,761,800.00	Certificate of Deposit

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments (excluding SDA investments).

"Cost" is comprised of the total amount you paid for the investment including any fees and commissions.

"Rate" is the Net Yield to Maturity.

"Face/Par" is the amount received at maturity.

"Market Value" reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and Commercial Paper and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".



WACONIA ISD 110

Statement Period  
Sep 1, 2020 to Sep 30, 2020

**CURRENT PORTFOLIO**

Type	Code	Holding ID	Trade	Settle	Maturity	Description	Cost	Rate	Face/Par	Market Value
IS				09/30/20		IS Account Balance	\$18,515.61	0.040%	\$18,515.61	\$18,515.61
CD	N	278001-1	10/18/19	10/18/19	10/19/20	CORPORATE ONE FEDERAL CREDIT UNION	\$185,000.00	1.620%	\$188,001.33	\$185,000.00
CD	N	248294-1	11/08/17	11/08/17	11/06/20	FARMERS AND MERCHANTS UNION BANK	\$235,800.00	1.891%	\$249,163.00	\$235,800.00
CD	N	248295-1	11/08/17	11/08/17	11/06/20	FIRST NATIONAL BANK	\$139,200.00	1.582%	\$145,800.69	\$139,200.00
CD	N	275733-1	08/13/19	08/13/19	02/16/21	CFG BANK	\$242,800.00	1.893%	\$249,761.73	\$242,800.00
CD	N	284073-1	07/02/20	07/02/20	06/30/21	TEXAS CAPITAL BANK	\$249,500.00	0.200%	\$249,996.96	\$249,500.00
CD	N	284049-1	07/01/20	07/01/20	07/01/21	THIRD COAST BANK, SSB	\$248,900.00	0.411%	\$249,922.46	\$248,900.00
CD	N	284050-1	07/01/20	07/01/20	07/01/21	SERVISFIRST BANK	\$248,700.00	0.500%	\$249,943.50	\$248,700.00
CD	N	284051-1	07/01/20	07/01/20	07/01/21	WESTERN ALLIANCE BANK / TORREY PINES BANK	\$147,400.00	0.151%	\$147,622.57	\$147,400.00
CD	N	284817-1	08/12/20	08/12/20	08/12/21	PREFERRED BANK	\$249,500.00	0.104%	\$249,758.25	\$249,500.00
<b>Totals for Period:</b>							<b>\$1,965,315.61</b>		<b>\$1,998,486.10</b>	<b>\$1,965,315.61</b>

Weighted Average Portfolio Yield: 0.492 %  
 Weighted Average Portfolio Maturity: 192.53 Days

**Deposit Codes:**  
 N) Single FEIN

**Portfolio Summary:**

Type	Allocation (%)	Allocation (\$)	Description
IS	0.94%	\$18,515.61	IS Activity
CD	99.06%	\$1,946,800.00	Certificate of Deposit

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments (excluding SDA investments).

"Cost" is comprised of the total amount you paid for the investment including any fees and commissions.  
 "Rate" is the Net Yield to Maturity.  
 "Face/Par" is the amount received at maturity.  
 "Market Value" reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and Commercial Paper and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".



WACONIA ISD 110

Statement Period  
Aug 1, 2020 to Aug 31, 2020

CURRENT PORTFOLIO

Type	Code	Holding ID	Trade	Settle	Maturity	Description	Cost	Rate	Face/Par	Market Value
IS				08/31/20		IS Account Balance	\$18,535.83	0.070%	\$18,535.83	\$18,535.83
CD	N	278001-1	10/18/19	10/18/19	10/19/20	CORPORATE ONE FEDERAL CREDIT UNION	\$185,000.00	1.620%	\$188,001.33	\$185,000.00
CD	N	248294-1	11/08/17	11/08/17	11/06/20	FARMERS AND MERCHANTS UNION BANK	\$235,800.00	1.891%	\$249,163.00	\$235,800.00
CD	N	248295-1	11/08/17	11/08/17	11/06/20	FIRST NATIONAL BANK	\$139,200.00	1.582%	\$145,800.69	\$139,200.00
CD	N	275733-1	08/13/19	08/13/19	02/16/21	CFG BANK	\$242,800.00	1.893%	\$249,761.73	\$242,800.00
CD	N	284073-1	07/02/20	07/02/20	06/30/21	TEXAS CAPITAL BANK	\$249,500.00	0.200%	\$249,996.96	\$249,500.00
CD	N	284049-1	07/01/20	07/01/20	07/01/21	THIRD COAST BANK, SSB	\$248,900.00	0.411%	\$249,922.46	\$248,900.00
CD	N	284050-1	07/01/20	07/01/20	07/01/21	SERVISFIRST BANK	\$248,700.00	0.500%	\$249,943.50	\$248,700.00
CD	N	284051-1	07/01/20	07/01/20	07/01/21	WESTERN ALLIANCE BANK / TORREY PINES BANK	\$147,400.00	0.151%	\$147,622.57	\$147,400.00
CD	N	284817-1	08/12/20	08/12/20	08/12/21	PREFERRED BANK	\$249,500.00	0.104%	\$249,758.25	\$249,500.00
<b>Totals for Period:</b>							<b>\$1,965,335.83</b>		<b>\$1,998,506.32</b>	<b>\$1,965,335.83</b>

Weighted Average Portfolio Yield: 0.546 %  
 Weighted Average Portfolio Maturity: 222.53 Days

**Deposit Codes:**  
 N) Single FEIN

Portfolio Summary:

Type	Allocation (%)	Allocation (\$)	Description
IS	0.94%	\$18,535.83	IS Activity
CD	99.06%	\$1,946,800.00	Certificate of Deposit

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments (excluding SDA investments).

"Cost" is comprised of the total amount you paid for the investment including any fees and commissions.  
 "Rate" is the Net Yield to Maturity.  
 "Face/Par" is the amount received at maturity.  
 "Market Value" reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and Commercial Paper and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".



WACONIA ISD 110

Statement Period  
Jul 1, 2020 to Jul 31, 2020

**CURRENT PORTFOLIO**

Type	Code	Holding ID	Trade	Settle	Maturity	Description	Cost	Rate	Face/Par	Market Value
IS				07/31/20		IS Account Balance	\$18,202.84	0.120%	\$18,202.84	\$18,202.84
CD	N	275734-1	08/13/19	08/13/19	08/12/20	BANK OF CHINA	\$244,400.00	2.231%	\$249,852.72	\$244,400.00
CD	N	278001-1	10/18/19	10/18/19	10/19/20	CORPORATE ONE FEDERAL CREDIT UNION	\$185,000.00	1.620%	\$188,001.33	\$185,000.00
CD	N	248294-1	11/08/17	11/08/17	11/06/20	FARMERS AND MERCHANTS UNION BANK	\$235,800.00	1.891%	\$249,163.00	\$235,800.00
CD	N	248295-1	11/08/17	11/08/17	11/06/20	FIRST NATIONAL BANK	\$139,200.00	1.582%	\$145,800.69	\$139,200.00
CD	N	275733-1	08/13/19	08/13/19	02/16/21	CFG BANK	\$242,800.00	1.893%	\$249,761.73	\$242,800.00
CD	N	284073-1	07/02/20	07/02/20	06/30/21	TEXAS CAPITAL BANK	\$249,500.00	0.200%	\$249,996.96	\$249,500.00
CD	N	284049-1	07/01/20	07/01/20	07/01/21	THIRD COAST BANK, SSB	\$248,900.00	0.411%	\$249,922.46	\$248,900.00
CD	N	284050-1	07/01/20	07/01/20	07/01/21	SERVISFIRST BANK	\$248,700.00	0.500%	\$249,943.50	\$248,700.00
CD	N	284051-1	07/01/20	07/01/20	07/01/21	WESTERN ALLIANCE BANK / TORREY PINES BANK	\$147,400.00	0.151%	\$147,622.57	\$147,400.00
<b>Totals for Period:</b>							<b>\$1,959,902.84</b>		<b>\$1,998,267.80</b>	<b>\$1,959,902.84</b>

Weighted Average Portfolio Yield: 0.715 %

Weighted Average Portfolio Maturity: 207.27 Days

**Portfolio Summary:**

Type	Allocation (%)	Allocation (\$)	Description
IS	0.93%	\$18,202.84	IS Activity
CD	99.07%	\$1,941,700.00	Certificate of Deposit

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments (excluding SDA investments).

"Cost" is comprised of the total amount you paid for the investment including any fees and commissions.

"Rate" is the Net Yield to Maturity.

"Face/Par" is the amount received at maturity.

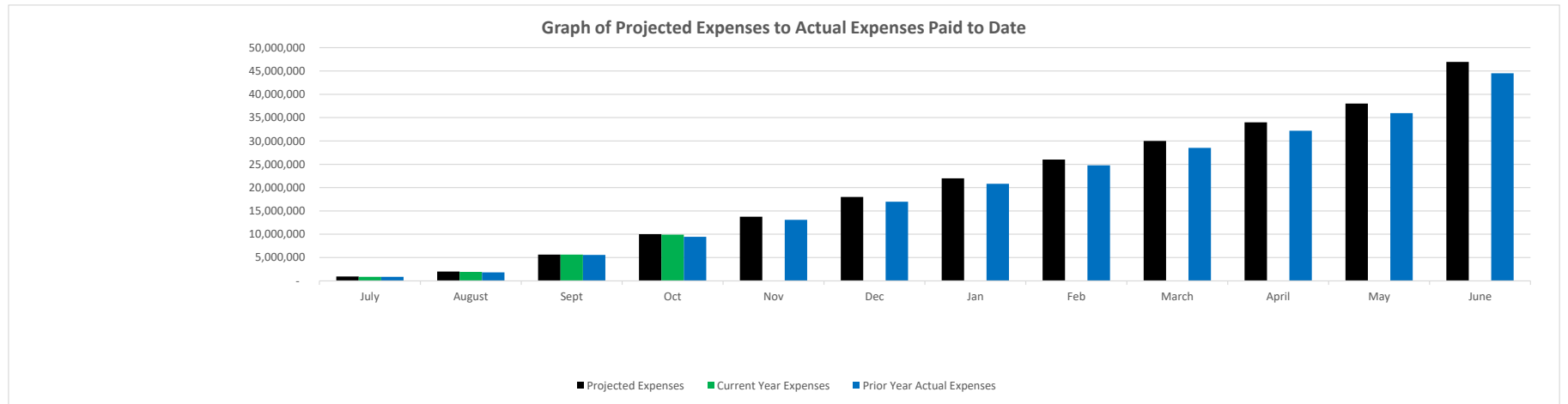
"Market Value" reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and Commercial Paper and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".

**Deposit Codes:**

N) Single FEIN

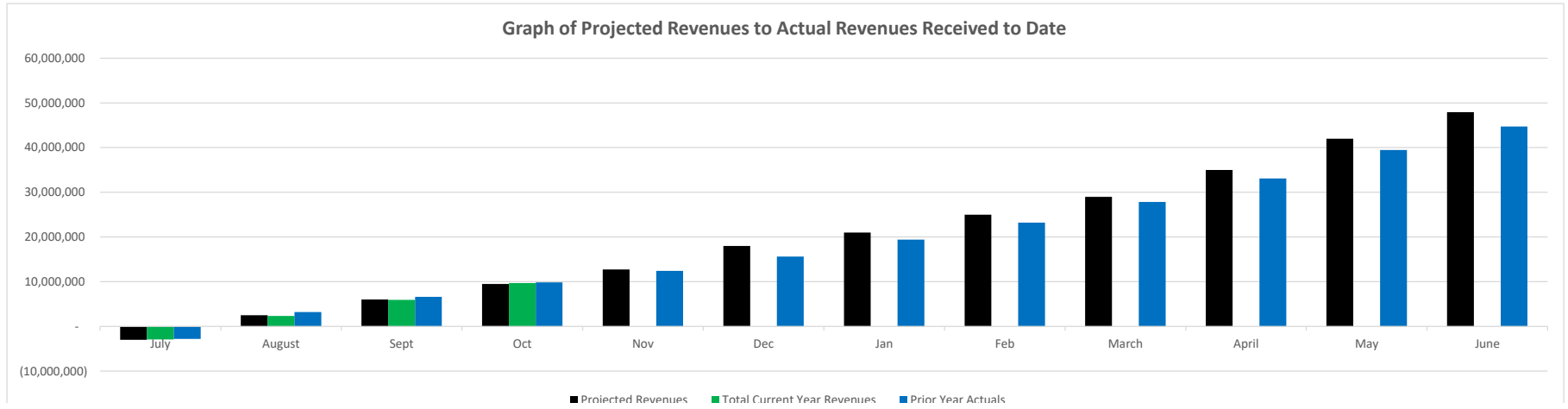
ISD #110 - Waconia Public Schools  
 Explore Your Passions - Create Your Success  
 2020-2021 School Year

Source	YTD Expenses											
	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Projected Expenses	950,000	2,000,000	5,650,000	10,000,000	13,750,000	18,000,000	22,000,000	26,000,000	30,000,000	34,000,000	38,000,000	46,935,803
Current Year Expenses	885,376	1,917,344	5,645,664	9,899,193	-	-	-	-	-	-	-	-
Prior Year Actual Expenses	870,799	1,810,173	5,570,238	9,463,995	13,096,806	16,978,666	20,803,404	24,770,335	28,507,593	32,196,971	35,966,336	44,514,759



ISD #110 - Waconia Public Schools  
 Explore Your Passions - Create Your Success  
 2020-2021 School Year

Source	YTD Revenues											
	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Projected Revenues	(3,000,000)	2,500,000	6,000,000	9,500,000	12,750,000	18,000,000	21,000,000	25,000,000	29,000,000	35,000,000	42,000,000	47,912,528
Total Current Year Revenues	(2,932,099)	2,317,584	5,947,942	9,702,423	-	-	-	-	-	-	-	-
Prior Year Actuals	(2,815,869)	3,188,108	6,610,684	9,864,322	12,416,692	15,640,727	19,434,320	23,205,721	27,839,554	33,109,276	39,482,367	44,732,948



**ISD #110 - Waconia Public Schools**  
**Explore Your Passions - Create Your Success**

**General Fund Revenues - 2020 - 2021 Fiscal Year**  
**For Period Ending October 31, 2020**

<b>Source</b>	<b>Month to Date Received</b>	<b>Year to Date Received</b>	<b>Current Full Year Projection</b>	<b>% Received to Date</b>
Local Revenues	1,671,757	1,740,543	7,162,462	24.30%
State Revenues	1,787,132	7,666,832	38,829,903	19.74%
Federal Aids & Grant	285,633	285,633	1,912,363	14.94%
Local Sources & Other Financing Sources	9,960	9,415	7,800	120.71%
<b>Totals</b>	<b>3,754,482</b>	<b>9,702,423</b>	<b>47,912,528</b>	<b>20.25%</b>
Capital Outlay		5,220	1,428,131	0.37%
Long-Term Facilities Maintenance	-	10,512	353,193	2.98%

**General Fund Expenditures - 2020 - 2021 Fiscal Year**  
**For Period Ending October 31, 2020**

<b>Source</b>	<b>Month to Date Expended</b>	<b>Year to Date Expended</b>	<b>Current Full Year Projection</b>	<b>% Expended to Date</b>
Salaries and Wages	2,365,741	5,561,213	27,926,628	19.91%
Employee Benefits	915,621	2,340,157	10,421,124	22.46%
Purchased Services	686,836	1,190,339	5,842,792	20.37%
Supplies and Materials	274,414	621,598	2,440,882	25.47%
Capital Expenditures	7,599	99,544	24,962	398.78%
Other Expenditures & Other Financing Sources	3,319	86,342	279,415	30.90%
<b>Totals</b>	<b>4,253,530</b>	<b>9,899,193</b>	<b>46,935,803</b>	<b>21.09%</b>
Capital Outlay	70,012	466,984	1,234,316	37.83%
Long-Term Facilities Maintenance	67,374	192,023	331,383	57.95%

**ISD #110 - Waconia Public Schools**  
**Explore Your Passions - Create Your Success**

**General Fund Revenues - 2020 - 2021 Fiscal Year**  
**For Period Ending September 30, 2020**

<b>Source</b>	<b>Month to Date Received</b>	<b>Year to Date Received</b>	<b>Current Full Year Projection</b>	<b>% Received to Date</b>
Local Revenues	47,665	68,786	7,162,462	0.96%
State Revenues	3,583,237	5,879,700	38,829,903	15.14%
Federal Aids & Grant	-		1,912,363	0.00%
Local Sources & Other Financing Sources	(544)	(544)	7,800	-6.97%
<b>Totals</b>	<b>3,630,358</b>	<b>5,947,942</b>	<b>47,912,528</b>	<b>12.41%</b>
Capital Outlay	120	5,220	1,428,131	0.37%
Long-Term Facilities Maintenance	6,007	10,512	353,193	2.98%

**General Fund Expenditures - 2020 - 2021 Fiscal Year**  
**For Period Ending September 30, 2020**

<b>Source</b>	<b>Month to Date Expended</b>	<b>Year to Date Expended</b>	<b>Current Full Year Projection</b>	<b>% Expended to Date</b>
Salaries and Wages	2,258,849	3,195,472	27,926,628	11.44%
Employee Benefits	952,979	1,424,536	10,421,124	13.67%
Purchased Services	125,646	503,503	5,842,792	8.62%
Supplies and Materials	197,664	347,184	2,440,882	14.22%
Capital Expenditures	-	91,946	24,962	368.34%
Other Expenditures & Other Financing Sources	193,182	83,023	279,415	29.71%
<b>Totals</b>	<b>3,728,320</b>	<b>5,645,664</b>	<b>46,935,803</b>	<b>12.03%</b>
Capital Outlay	65,923	396,972	1,234,316	32.16%
Long-Term Facilities Maintenance	50,823	124,649	331,383	37.61%

**ISD #110 - Waconia Public Schools**  
**Explore Your Passions - Create Your Success**

**General Fund Revenues - 2020 - 2021 Fiscal Year**  
**For Period Ending August 31, 2020**

<b>Source</b>	<b>Month to Date Received</b>	<b>Year to Date Received</b>	<b>Current Full Year Projection</b>	<b>% Received to Date</b>
Local Revenues	58,028	21,121	7,162,462	0.29%
State Revenues	5,191,655	2,296,463	38,829,903	5.91%
Federal Aids & Grant	-		962,411	0.00%
Local Sources & Other Financing Sources	-		7,800	0.00%
<b>Totals</b>	<b>5,249,683</b>	<b>2,317,584</b>	<b>46,962,576</b>	<b>4.93%</b>
Capital Outlay	-	5,100	1,428,131	0.36%
Long-Term Facilities Maintenance	4,505	4,505	353,193	1.28%

**General Fund Expenditures - 2020 - 2021 Fiscal Year**  
**For Period Ending August 31, 2020**

<b>Source</b>	<b>Month to Date Expended</b>	<b>Year to Date Expended</b>	<b>Current Full Year Projection</b>	<b>% Expended to Date</b>
Salaries and Wages	489,976	936,623	27,818,863	3.37%
Employee Benefits	228,904	471,557	10,425,695	4.52%
Purchased Services	104,983	377,857	5,846,002	6.46%
Supplies and Materials	199,683	149,520	1,919,967	7.79%
Capital Expenditures	-	91,946	25,910	354.87%
Other Expenditures & Other Financing Sources	8,422	(110,159)	279,405	-39.43%
<b>Totals</b>	<b>1,031,968</b>	<b>1,917,344</b>	<b>46,315,842</b>	<b>4.14%</b>
Capital Outlay	227,922	331,048	1,234,316	26.82%
Long-Term Facilities Maintenance	62,549	73,826	331,383	22.28%

**ISD #110 - Waconia Public Schools**  
**Explore Your Passions - Create Your Success**

**General Fund Revenues - 2020 - 2021 Fiscal Year**  
**For Period Ending July 31, 2020**

<b>Source</b>	<b>Month to Date Received</b>	<b>Year to Date Received</b>	<b>Current Full Year Projection</b>	<b>% Received to Date</b>
Local Revenues	(36,907)	(36,907)	7,162,462	-0.52%
State Revenues	(2,895,192)	(2,895,192)	38,829,903	-7.46%
Federal Aids & Grant	-	-	1,912,363	0.00%
Local Sources & Other Financing Sources	-	-	7,800	0.00%
<b>Totals</b>	<b>(2,932,099)</b>	<b>(2,932,099)</b>	<b>47,912,528</b>	<b>-6.12%</b>
Capital Outlay	5,100	5,100	1,428,131	0.36%
Long-Term Facilities Maintenance	-	-	353,193	0.00%

**General Fund Expenditures - 2020- 2021 Fiscal Year**  
**For Period Ending July 31, 2020**

<b>Source</b>	<b>Month to Date Expended</b>	<b>Year to Date Expended</b>	<b>Current Full Year Projection</b>	<b>% Expended to Date</b>
Salaries and Wages	446,647	446,647	27,926,628	1.60%
Employee Benefits	242,653	242,653	10,421,124	2.33%
Purchased Services	272,874	272,874	5,842,792	4.67%
Supplies and Materials	(50,163)	(50,163)	2,440,882	-2.06%
Capital Expenditures	91,946	91,946	24,962	368.34%
Other Expenditures & Other Financing Sources	(118,581)	(118,581)	279,415	-42.44%
<b>Totals</b>	<b>885,376</b>	<b>885,376</b>	<b>46,935,803</b>	<b>1.89%</b>
Capital Outlay	103,126	103,126	1,234,316	8.35%
Long-Term Facilities Maintenance	11,277	11,277	331,383	3.40%

6.C. Superintendent's Report

**Presenter:** Pat  
Devine,  
Superintendent

## LEADERSHIP HIGHLIGHTS

December 2020

**Elementary:** Let's start with a huge shout out to our students, families and staff. They have all hit the ground running as we shifted into distance learning. Classrooms start the day live with a morning meeting and then move in and out of live and recorded sessions throughout the day. We are extremely grateful to our families for their day to day support. It has been fun to see everyone's sweet faces on the screen, mask free! We do have activity in the building with Kids Co and some special education programming. Our support staff is key to our success, they are meeting daily with small groups of students to pre teach, reteach and complete work as needed. This support is done in Zoom meetings and face to face in the building. We are proud of the job everyone is doing but can't wait to get back in the building after winter break. Show your WILDCAT PRIDE and wear your mask! Happy Holidays.

### **Middle School:**

It has been a great start to distance learning and new learning for teachers, students and families continues daily. We are succeeding in distance learning because we continue to set students up to succeed with clear expectations, caring relationships, flexible support, staff collaboration, and accountability. Although distance learning is not the preferred method of delivery or the best for middle level learners, the WMS staff is working really hard to make the best of it.

At the end of each grading period, students are recognized for their academic efforts in the classroom. Quarter honor rolls for all Waconia Middle School students, grades 6-8, are based upon a 4.00 GPA. Honor rolls are published each quarter, with the names of students earning a 3.000 or higher GPA for that grading period (Honor II) and the names of those students earning a 3.665 or higher GPA for that grading period (Honor I). After working out some of the electronic kinks in calculating students' grade point averages for the first quarter grading period, we have now posted the honor roll lists on our website and are linked below.

[Honor Roll 1](#)

[Honor Roll 2](#)

Hour of Code 2020! During the week of December 7-13, Connect advisory classes explored the brand new Code.org content focused on [Artificial Intelligence](#). Students learned about AI and Machine Learning in a module called [AI for Oceans](#). Students were also encouraged to keep programming and coding for an hour or more during their Connect classes and WIN Time. Parents and siblings are welcome to join the fun! There are activities for all ages and ability levels at <https://hourofcode.com/us/learn>.

Sixth-grade students spent November reading *The Broken Blade* by William Durbin in Language Arts. As a culminating activity, the author was able to join the sixth grade for a couple of hours and give a presentation via Zoom. Students got to hear about the writing process, how Durbin gets his ideas, where the real-life information came from for *The Broken Blade*, and all about his other books. There were also many opportunities for students to ask their questions. Students were very engaged and it was a great way to end the novel unit while making a connection to Minnesota, Social Studies, and a real-life author! If you'd like to learn more about Durbin or order any of his books, check out <https://williamdurbin.com/>.

### **High School:**

We are nearing the completion of our second week of distance learning. While this is not our preferred learning model, our teachers have done a great job of jumping into the move to full-distance learning with a focus on providing more direct interaction with students and building connections. While we're still early in the process, things have gone well and reports from students and parents have been largely positive.

With the building being so quiet, our custodial staff has used the time to finish some repairs, do more deep cleaning, and paint some areas. The building looks great; all that seems to be missing is students and staff.

As the calendar year comes to a close, we'd like to recognize the efforts of our students and staff. These have been truly challenging times and they've shown incredible amounts of resolve, resilience and flexibility. We're looking forward to a fresh start in 2021.

**Activities:** [www.waconiaathletics.com](http://www.waconiaathletics.com)

### **Community Ed:**

While a lot of Community Education programs and activities are on hold during this time. Our Early Childhood and Kids' Company programs are still going strong. Our Early Childhood classes are in Distance Learning as well. The staff have been doing a great job still connecting with the children and families.

Our Kids' Company program is currently serving 109 children during Distance Learning. Of those 109 children, 67 of them come from families of essential workers. We are requiring that both parents be essential workers in order to come for free during the school day. Our Kids' Company staff continue to step during this difficult time and have been doing a great job caring for the kids in our community.

### **Human Resources:**

The School District's Insurance Advisory Committee reviewed summary medical claims data during its December meeting and received some positive news. Overall medical claims are

running lower than during the same time period last year. The School District will advertise for medical insurance proposals later this month with initial proposals due in January and final proposals provided in February. The Committee meets regularly during the school year to collaboratively work together to ensure the district's insurance benefits meet the diverse needs of all ISD 110 employees.

Planning has begun for our 2020-2021 teacher staffing. Superintendent Devine, our principals and directors will come together in February to discuss student enrollment estimates for the new school year and any upcoming teacher retirements and/or resignations. We will work together to develop a list of any expected openings to ensure that we can begin the recruitment process as early as possible. As in past years, job openings for any available teaching positions will be posted beginning in March with the majority of those filled during the months of April and May.

### **Student Services:**

Distance learning is in full swing with the majority of the students with IEPs receiving their services in a virtual platform. Special education teachers and ESPs are providing services and support throughout the school day. Over 100 students with IEPs are participating in some form of in-person/on-site services. Some of the students are participating a few days per week on-site, while other students are participating a few hours per week on-site.

### **Superintendent:**

#### **Continued Success at ONE10**

As we journey through week two of full time Distance Learning at ONE10 I want to acknowledge the staff for the continuous high quality work in delivering an engaging and impactful learning experience for our students. Their commitment to building and maintaining great relationships with our students and motivating them to be engaged in this challenging learning environment is commendable. We continue to find ways to help the struggling students and look for signs of disengagement so that we can provide the support needed. I am so thankful for how the ONE10 staff puts students first and their dedication to ensure we provide the best education environment possible for them. As staff continues their great work we hope they find joy in these challenging times and reach out if you need support in any way.

The ONE10 staff is the BEST!!

#### **Parent Survey Seeking Feedback**

We are seeking feedback from parents about our current Distance Learning model of instruction and we are also asking for feedback about the In-person and Hybrid model that we had this fall. The survey link was emailed out to parents on 12/11/20 and responses can be submitted through 12/22/20. [Link](#). It is our desire to deliver the best experience possible for our students no matter what type of learning model we are in, and parent feedback is very important for us to make any necessary improvements.

#### **Monitoring Data to Determine Return to In-Person/Hybrid**

We have a target date of January 19th for returning to the learning model we started the school year with. We know this is dependent on our Covid-19 numbers. We will continue to monitor the trends closely. As long as it is safe to do so, we know that in-person instruction is our preferred model of instruction. The behaviors of the community will determine the direction of Covid-19 cases. The latest trend is downward but that can change at any time. Currently we are still way above the 50 number that is used for moving back to a start of the year scenario. The next four weeks will determine if we can make our target date come true. Hopefully all do their best to help bring the Covid-19 numbers down to make our return happen.

Resources that are used for decisions:

- [Carver County Covid-19 Dashboard](#)
- [MDE State Covid-19 Data](#)
- [Unofficial Current Covid-19 Trends by county or school district](#)
- [MDE Covid-19 Updates and Resources](#)

### **The Offering of Activities**

There continues to be a debate across the state as to what is best for offering activities during a pandemic. The current direction from the state requires schools that must be in Distance Learning (DL) due to the Covid-19 numbers to place activities on pause until academics are not in DL. [See link](#). Many schools are challenging this requirement. It places schools with a tough decision. As much as we want to give our students the activities experiences, we also know we want to have in-person student instruction. If activities are allowed, are we placing activities as a higher priority than academics? Does having students gather for activities cause for more Covid-19 outbreaks? We can teach virtually, but we are not able to practice virtually. Is the social and emotional concerns of our activity students impacting them in a profound negative way? Lots of questions and concerns to consider. We will be watching to see if the state makes a ruling on what we are allowed to do and then our school district will need to determine our course of action. We will communicate what this means for ONE10 when we know more. As of today there are three target dates to consider; the MSHSL potential return date-12/21/20, the ONE10 initial return date-1/4/21, the potential end of DL date 1/19/21. We know this could change but for now, unless we are given approval from the state, our current plan is to follow the state requirements....while in DL activities are on a pause. Just like our academic model, this is not what we want for our students but it is what is required of us during this pandemic. More information to come as we have it.

### **The ONE10 Cultural Competence Committee and the WEA Social Justice group joins passion for Inclusion for ALL Students**

Last week a small group of passionate teachers met with the ONE10 Cultural Competence Committee to discuss ways to join forces to make an impact on how we address the topics of equity, social justice, race and inclusion for all our students at ONE10. We talked about strategies to support our curriculum development and instruction to be more inclusive. We are also looking at establishing equity leadership teams at each building level by next fall that can be a resource to staff that have questions and challenges as they find ways to be more

inclusive. The design team will research training opportunities and seek staff that wish to be on equity teams to support this effort and their colleagues. This is exciting work for ONE10 and it is great to see the passion of staff that wish to help with these positive changes for students.

WE Are ONE10!

ONE10 Cultural Competence Committee Information:

[History of ONE10's Cultural Competency Work](#)

[Cultural Competence Resources Link 1](#)

[Cultural Competence Resources Link 2](#)

### **Tis the Season**

As we lead up to the holiday season, We hope you are doing well during these unprecedented times. We are also mindful to watch for students that might be hurting. We know when we are on campus, we create a festive atmosphere of celebrating joy and I imagine some staff will find ways to bring the holiday season joy to students virtually. We are reminding staff to create an environment for ALL students and to look for students that may not see joy in this season. "Tis the Season" for some, means pointing out what they don't have or get to experience. I am confident that our staff will help all at ONE10 have the best experience they can during the holiday season. Thanks!

### **Bringing Joy**

If you have not seen this. Here is something fun to view. A local author and a ONE10 employee, MikeTibbetts, wrote a fantastic book about getting through this pandemic together. Thanks Mike!! Enjoy...[Link to Mike Tibbetts book reading](#)

**We are SoThankful for all that continue to make  
ONE10 a Great Place for Kids!!  
WE Are ONE10!!**

7. **ACTION ITEMS**

7.A. Approve Annual Audit Report

**Presenter:** Todd Swanson, Director of Finance and Operations

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110**

**SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS AND OTHER REQUIRED REPORTS**

**JUNE 30, 2020**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
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## **SINGLE AUDIT AND OTHER REQUIRED REPORTS**



**INDEPENDENT AUDITORS' 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**

Board of Education  
Independent School District No. 110  
Waconia Public Schools  
Waconia, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 110 (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 11, 2020.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

**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 determination of financial statement amounts. 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 communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Austin, Minnesota  
November 11, 2020



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Independent School District No. 110  
Waconia Public Schools  
Waconia, Minnesota

**Report on Compliance for Each Major Federal Program**

We have audited the Independent School District No. 110's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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.

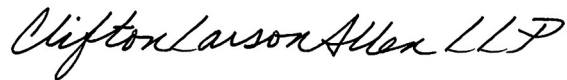
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

### **Purpose of this Report**

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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on 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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 11, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted 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.



**CliftonLarsonAllen LLP**

Austin, Minnesota  
November 11, 2020

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Grantor/Program	CFDA Number	Agency or Pass-Through Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Pass-Through Minnesota Department of Education				
Noncash Assistance (Commodities):				
National School Lunch Program	10.555	# 1-0110-000	\$ 170,542	
Total Non-Cash Assistance			\$ 170,542	\$ -
Cash Assistance:				
National School Lunch Program	10.555	# 1-0110-000	243,352	
School Breakfast Program	10.553	# 1-0110-000	18,858	
Special Milk Program	10.556	# 1-0110-000	6,589	
Summer Food Service Program	10.559	# 1-0110-000	319,397	
Total Cash Assistance			588,196	-
Total Child Nutrition Cluster/U.S. Department of Agriculture			758,738	-
U.S. Department of Education				
Pass-Through Minnesota Department of Education				
Title I - Grants to Local Education Agencies	84.010	S010A180023A	71,778	-
Special Education Infants and Families Grants	84.181	H181A180029	10,723	-
Title IV, Part A, Student Support and Academic Enrichment	84.424	S424A1900024	14,226	-
Title II, Part A - Teacher Quality	84.367	S367A180022	43,042	-
Education Stabilization Fund				
Elementary and Secondary School Emergency Relief	84.425	N/A	4,083	0
Governor's Emergency Education Relief Fund	84.425	N/A	19,347	0
Total Education Stabilization Fund			23,430	
Special Education Cluster:				
Special Education Grants to States	84.027	@ H027A180087	609,893	
Special Education Preschool Grants	84.173	@ H173A180086	15,987	
Total Special Education Cluster			625,880	-
Pass-Through Southwest Metro Intermediate District				
Carl Perkins Vocational Education	84.048	%	14,554	-
Total U.S. Department of Education			803,633	-
U.S. Department of Health and Human Services				
Direct				
Drug-Free Communities Support Program Grants	93.276	%	62,342	-
TOTAL FEDERAL FINANCIAL ASSISTANCE EXPENDED			<u>\$ 1,624,713</u>	<u>\$ -</u>

# - Child Nutrition Cluster

@ - Special Education Cluster

% - Agency or Pass-Through Number Unknown

The total of CFDA No. 10.555 is \$413,894

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

**NOTE 1 GENERAL**

The accompanying schedule of expenditures of federal awards presents the expenditures of all federal financial assistance programs of Independent School District No. 110 for the year ended June 30, 2020. The reporting entity is defined in Note 1 to the District's financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance pass through other government agencies is included on the schedule. The District did not pass any federal award money to subrecipients during the fiscal year. The information in this schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a select portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the District's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has not elected to use the 10% de minimis in direct costs rate as allowed under Uniform Guidance.



## INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Education  
Independent School District No. 110  
Waconia Public Schools  
Waconia, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the 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. No. 110 (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 11, 2020.

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 and bidding, deposits and 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 Minn. Stat. §6.65, insofar as they related 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 related to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Austin, Minnesota  
November 11, 2020

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

**A. SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes   X   no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

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

*Unmodified*

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

\_\_\_\_\_ yes   X   no

Identification of major programs:

CFDA Numbers  
84.027 and 84.173

Name of Federal Program or Cluster  
Special Education Cluster

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

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes   X   no

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
EXTRACURRICULAR STUDENT ACTIVITY ACCOUNTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2020**

**B. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT**

None reported

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None reported

**D. FINDINGS – MINNESOTA LEGAL COMPLIANCE**

None reported



CliftonLarsonAllen LLP  
CLAconnect.com

November 11, 2020

Board of Education  
Independent School District No. 110  
Waconia, Minnesota

This Executive Audit Summary and Management Report presents information which we believe is important to you as members of the School Board. We encourage you to review the sections of this report, the audited financial statements, and the auditors' reports.

We would be pleased to furnish additional information with respect to these suggestions and discuss this memorandum with you at your convenience. We wish to express our appreciation to the District for the courtesies, cooperation, and assistance extended to us during the course of our work.

**CliftonLarsonAllen LLP**

*CliftonLarsonAllen LLP*

Mary Reedy, CPA, CGFM  
Principal

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110**

**EXECUTIVE AUDIT SUMMARY (EAS)**

**JUNE 30, 2020**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
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JUNE 30, 2020**

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**EXECUTIVE AUDIT SUMMARY (EAS) FOR  
INDEPENDENT SCHOOL DISTRICT NO. 110  
AUDIT FINDINGS AND RESULTS  
YEAR ENDED JUNE 30, 2020**

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of Independent School District No. 110's (the District) financial records for the year ended June 30, 2020.

**Audit Opinion** – The financial statements are fairly stated. We issued what is known as a “clean” audit report.

**Internal Control Over Financial Reporting** – No internal control over financial reporting findings.

**Compliance Findings** – No compliance findings noted.

**Single Audit Opinion** – Major program tested:

Child Nutrition Cluster

Compliance Findings over Major Program – No compliance issues were noted.

Internal Control Deficiencies over Major Program – No control issues were noted.

**Minnesota Legal Compliance** – No Minnesota Legal Compliance findings noted.



## FORMAL REQUIRED COMMUNICATIONS

Board of Education  
Independent School District No. 110  
Waconia, Minnesota

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Waconia ISD #110 (the District) as of and for the year ended June 30, 2020, and have issued our report thereon dated November 11, 2020. We have previously communicated to you information about our responsibilities 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), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings**

#### ***Qualitative aspects of accounting practices***

##### **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 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2020.

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**

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:

- Due from Minnesota Department of Education
- Due from federal through the Minnesota Department of Education
- Estimated useful lives of depreciable capital assets
- Actuarial accrued liability and annual other postemployment benefits cost
- Estimate of the net pension liability

Management's estimate of the due from Minnesota Department of Education is based on amounts anticipated to be received from the state for various aid entitlements for fiscal 2020. The most significant of these is the aid portion of general education revenue. 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 statewide database, Minnesota Automated Reporting Student System (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 fiscal year 2020 is not finalized until well into the next fiscal year. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of due from federal through the Minnesota Department of Education is based on amounts anticipated to be received through the state for various federal aid entitlements for fiscal 2020. Many federal entitlements require that supporting financial reporting information be provided both in the Uniform Financial Accounting and Reporting Standards (UFARS) accounting system and also the SERVS reporting system. To the extent that these two separate systems are not in agreement and reported in a timely manner, the estimated aid entitlement may be adversely affected. Management expects any differences between estimated and actual data will be insignificant.

Management's estimate of the useful lives for depreciable capital assets is based on guidance recommended by the Minnesota Department of Education and other sources. The useful life of a depreciable capital asset determines the amount of depreciation that will be recorded in any given reporting period as well as the amount of accumulated depreciation that is reported at the end of a reporting period.

Management's estimate of the actuarial accrued liability and other postemployment benefit cost is based on an actuarially determined calculation, less an actuarially determined estimate of implicit rate subsidy, which is the estimated increased cost of premiums due to inclusion of retirees in the same plan as the District's active employees.

Management's estimate of the pension liability is based on management's expected salary increases, inflation, estimated life expectancy, and actual required contributions upon meeting the eligibility requirements. We reviewed the key assumptions used to estimate the liability in determining that they are reasonable in relation to the financial statements taken as a whole.

We reviewed and tested management's procedures and underlying supporting documentation in the areas discussed above and evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole. We concluded that the accounting estimates and management judgments appeared to consider all significant factors and resulted in appropriate accounting recognition.

#### Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement 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.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

***Corrected misstatements***

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

***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 auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated November 11, 2020.

***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 auditors' 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.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement 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 engagement.

***Other information in documents containing audited financial statements***

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated November 11, 2020.

With respect to the supplementary information accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, 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 or the reasons for such changes, 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 have issued our report thereon dated November 11, 2020.

Other information is being included in documents containing the audited financial statements and the auditors' report thereon. Our responsibility for such other information does not extend beyond the financial information identified in our auditors' report. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in such documents. As required by professional standards, we read the introductory section and statistical section (other information) in order to identify material inconsistencies between the audited financial statements and other information. We did not identify any material inconsistencies between the other information and the audited financial statements.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

\* \* \*

This communication is intended solely for the information and use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Austin, Minnesota  
November 11, 2020

# APPENDIX A

## FINANCIAL TRENDS OF YOUR DISTRICT

The following graphs reflect financial trends of Independent School District No. 110. Information related to fund balances on pages 7 through 15 was obtained from current and prior year audit reports. Information from Independent School District No. 110, Waconia Public Schools has been included when appropriate for comparison purposes.

The graphs on pages 16 and 17 show expenditures per student served compared to the five most recent years, state averages, and the averages for comparable size school districts (students served of 2,000 – 3,999). Prior year expenditure data and statewide averages were obtained from the Minnesota Department of Education. Current year expenditures were obtained from the current year's audit report.

**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**

**Independent School District No. 110  
Fund Trends**

**General Fund**

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 38,256,648	\$ 39,986,392	\$ 39,980,479	\$ 42,819,280	\$ 46,564,514
Total Expenditures	38,934,222	42,062,376	44,190,308	50,093,477	46,690,714
Other Financing Sources	2,800	401,304	(62,065)	593,682	531,003
Net Change in Fund Balance	(674,774)	(1,674,680)	(4,271,894)	(6,680,515)	404,803
Fund Balance - Beginning	6,892,915	6,218,141	4,543,461	271,567	(6,408,948)
Nonspendable Fund Balance	21,030	92,523	51,369	90,882	40,035
Restricted Fund Balance	2,045,743	1,900,198	2,023,502	26,616	214,445
Assigned Fund Balance	453,109	250,000	-	-	-
Unassigned Fund Balance	3,698,294	2,300,740	(1,803,304)	(6,526,446)	(6,258,625)
Fund Balance - Ending June 30	\$ 6,218,141	\$ 4,543,461	\$ 271,567	\$ (6,408,948)	\$ (6,004,145)

**Food Service Fund**

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 2,020,462	\$ 2,148,775	\$ 2,288,747	\$ 2,401,836	\$ 2,128,106
Total Expenditures	1,995,554	2,356,472	2,382,406	2,416,936	2,318,325
Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	24,908	(207,697)	(93,659)	(15,100)	(190,219)
Fund Balance - Beginning	1,066,823	1,091,731	884,034	790,375	775,275
Nonspendable Fund Balance	26,327	22,827	5,122	21,412	53,708
Restricted Fund Balance	1,065,404	861,207	785,253	753,863	531,348
Fund Balance - Ending June 30	\$ 1,091,731	\$ 884,034	\$ 790,375	\$ 775,275	\$ 585,056

**Community Service Fund**

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 2,667,767	\$ 2,880,365	\$ 3,103,263	\$ 3,242,114	\$ 2,671,872
Total Expenditures	2,701,669	2,891,117	3,172,103	3,290,698	2,942,511
Other Financing Sources	-	-	74,515	70,621	62,578
Net Change in Fund Balance	(33,902)	(10,752)	5,675	22,037	(208,061)
Fund Balance - Beginning	619,774	585,872	575,120	580,795	602,832
Nonspendable Fund Balance	15,527	6,673	3,235	3,132	500
Restricted Fund Balance	570,345	568,447	577,560	599,700	394,271
Fund Balance - Ending June 30	\$ 585,872	\$ 575,120	\$ 580,795	\$ 602,832	\$ 394,771

**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**

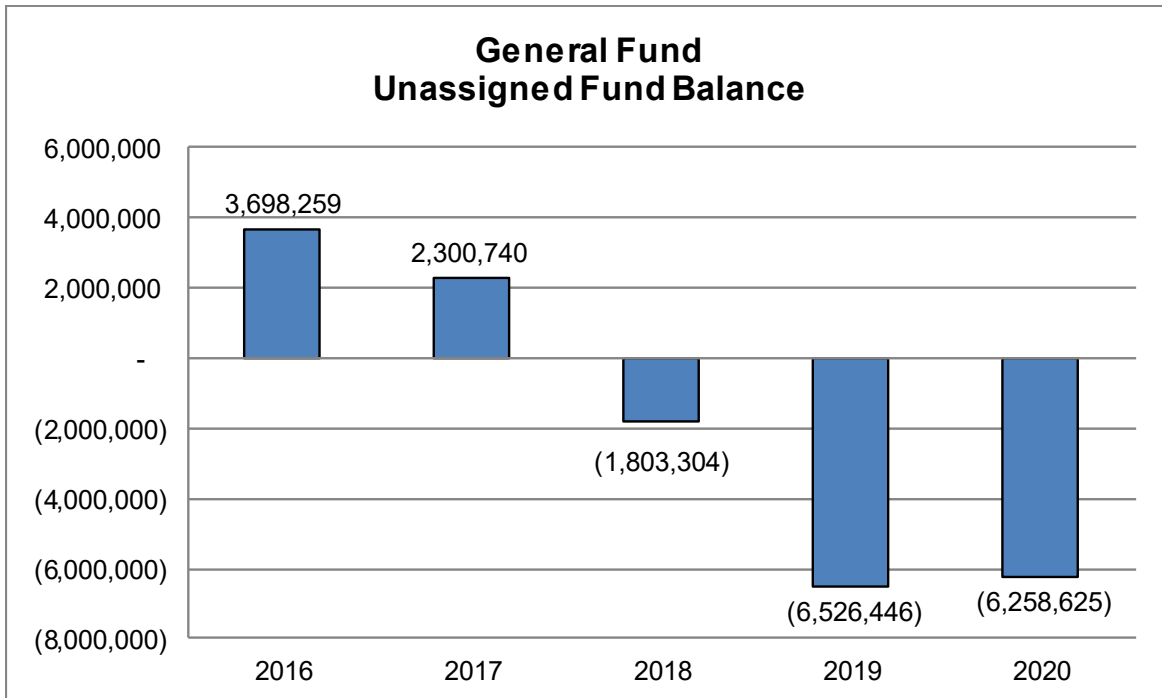
**Independent School District No. 110  
Fund Trends**

**Capital Projects Fund**

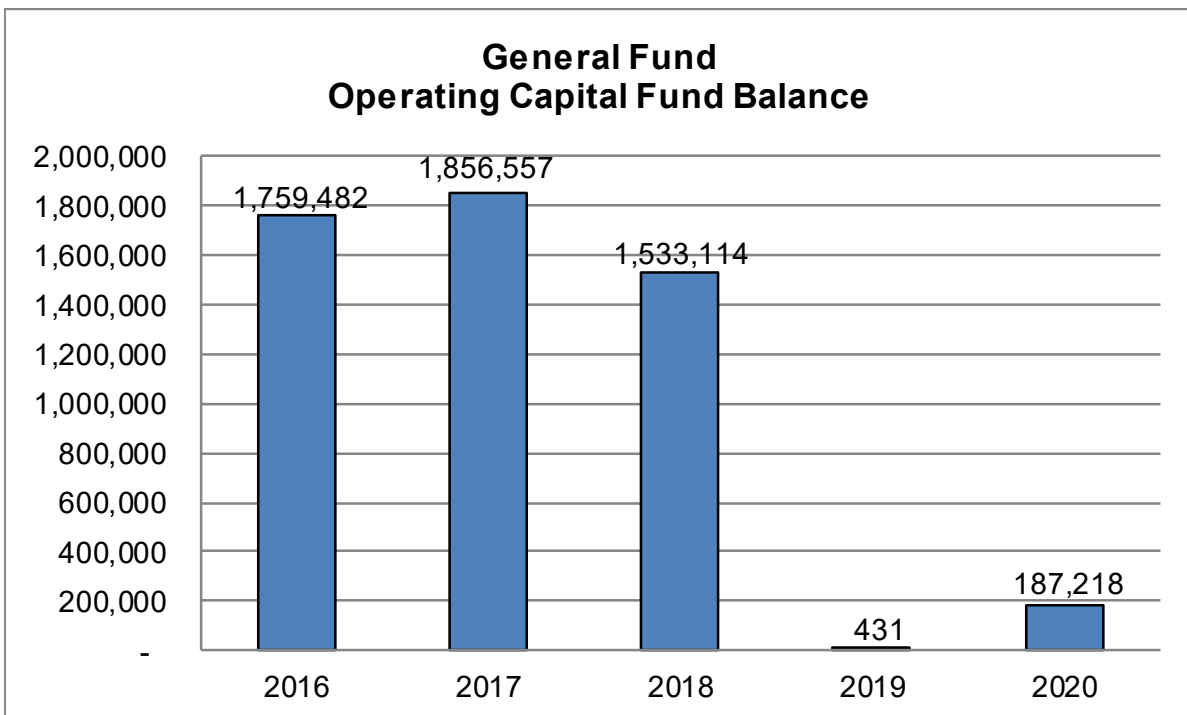
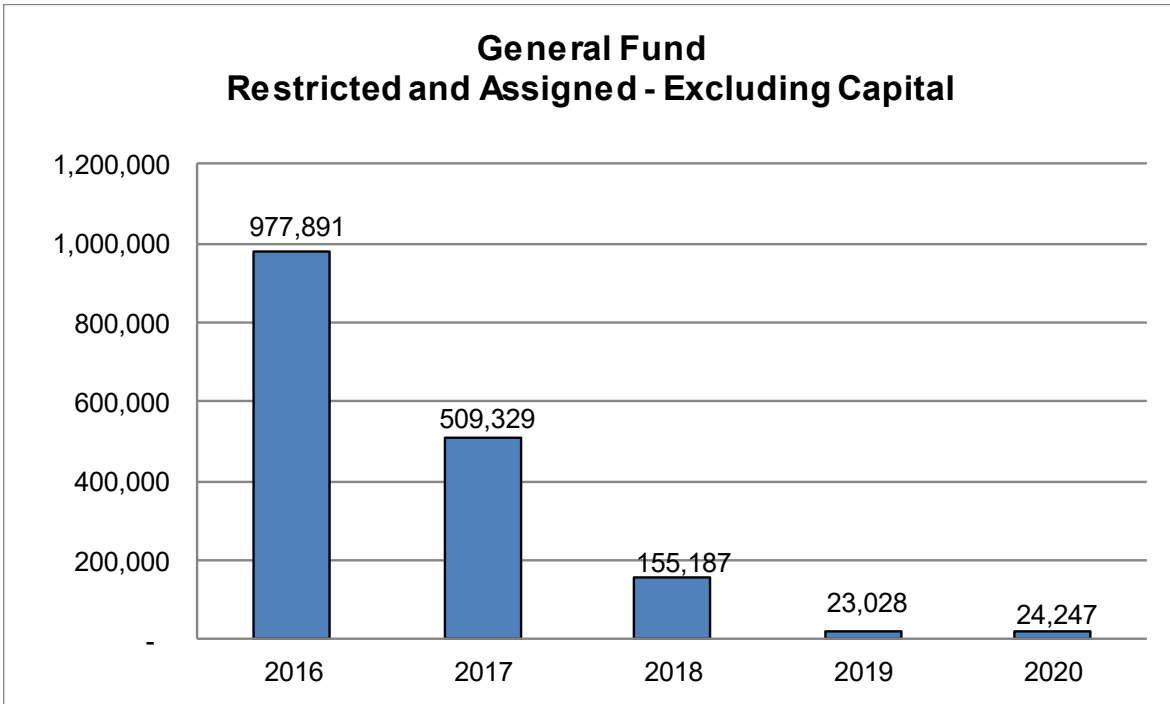
Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 216,396	\$ 239,097	\$ 134,100	\$ 8,523	\$ 189,100
Total Expenditures	28,630,702	37,937,848	23,305,847	1,408,120	1,109,171
Other Financing Sources	-	8,872,050	12,891,311	2,421,650	-
Net Change in Fund Balance	(28,414,306)	(28,826,701)	(10,280,436)	1,022,053	(920,071)
Prior Period Adjustment	-	(1,111,887)	-	-	-
Fund Balance - Beginning	68,507,316	40,093,010	10,154,422	(126,014)	896,039
Restricted Fund Balance - Ending June 30	\$ 40,093,010	\$ 10,154,422	\$ (126,014)	\$ 896,039	\$ (24,032)

**Debt Service**

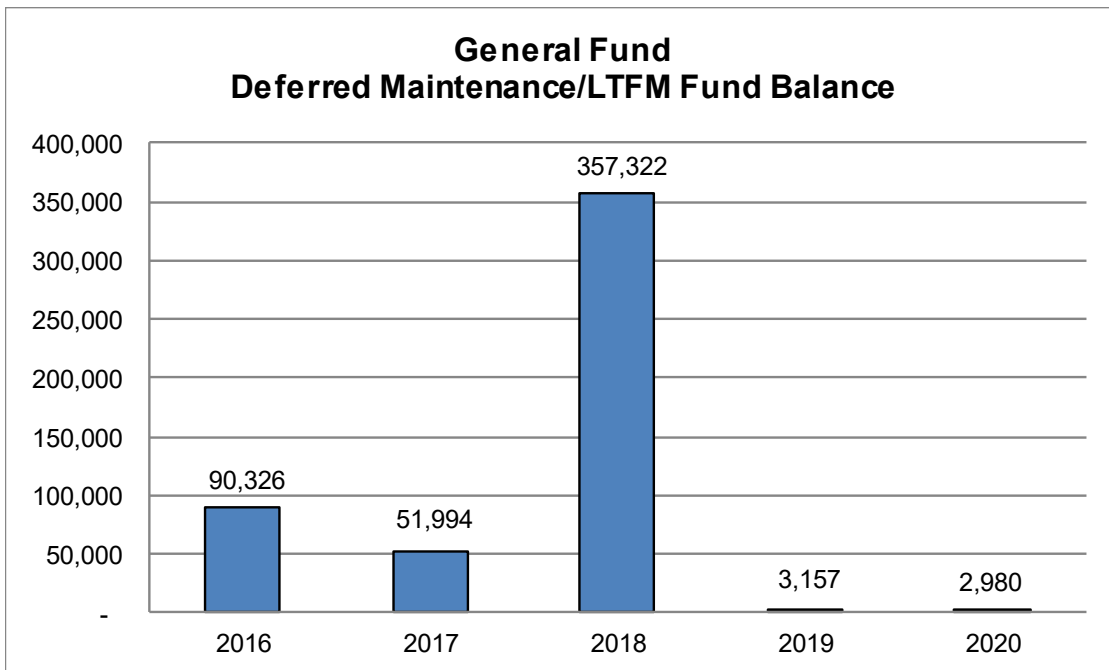
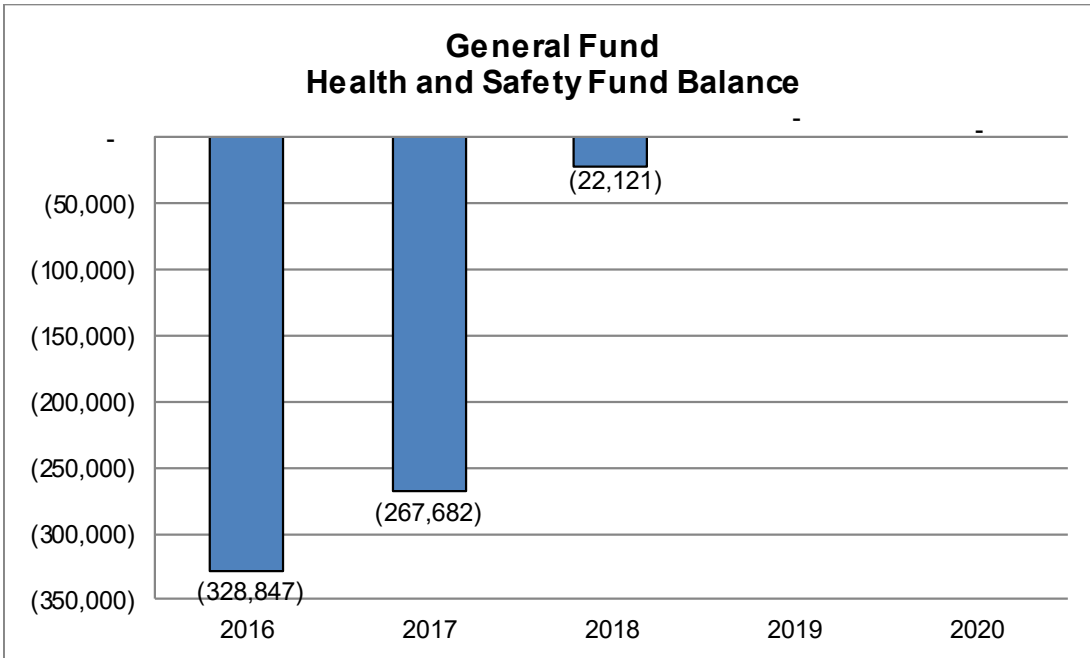
Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 6,940,331	\$ 7,117,396	\$ 7,335,644	\$ 7,948,477	\$ 8,968,177
Total Expenditures	7,087,816	6,814,384	7,198,076	8,704,689	9,261,475
Other Financing Sources	465,958	67,170	-	256,592	-
Net Change in Fund Balance	318,473	370,182	137,568	(499,620)	(293,298)
Fund Balance - Beginning	1,223,371	1,541,844	1,912,026	2,049,594	1,549,974
Restricted Fund Balance - Ending June 30	\$ 1,541,844	\$ 1,912,026	\$ 2,049,594	\$ 1,549,974	\$ 1,256,676



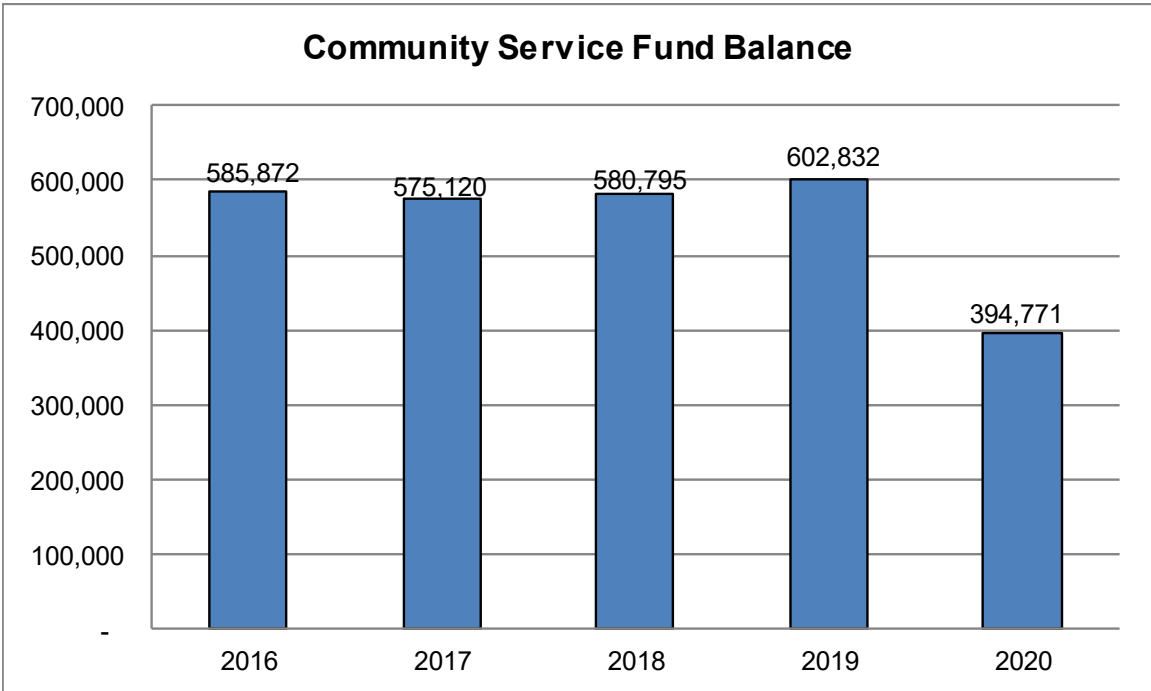
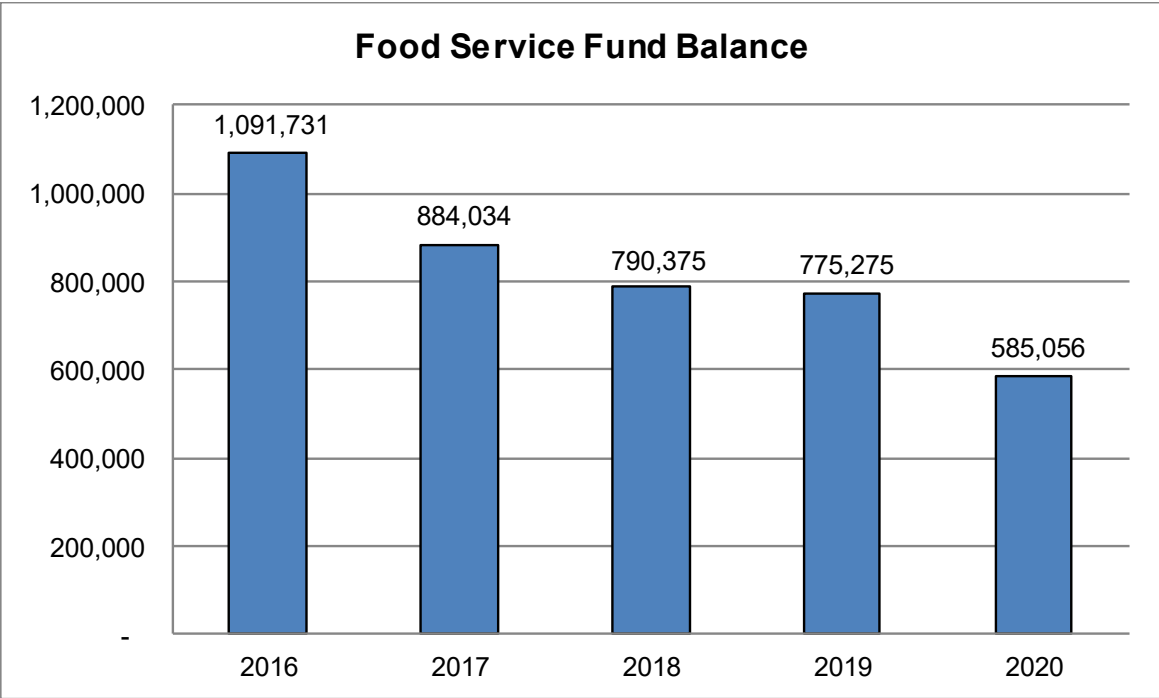
INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,



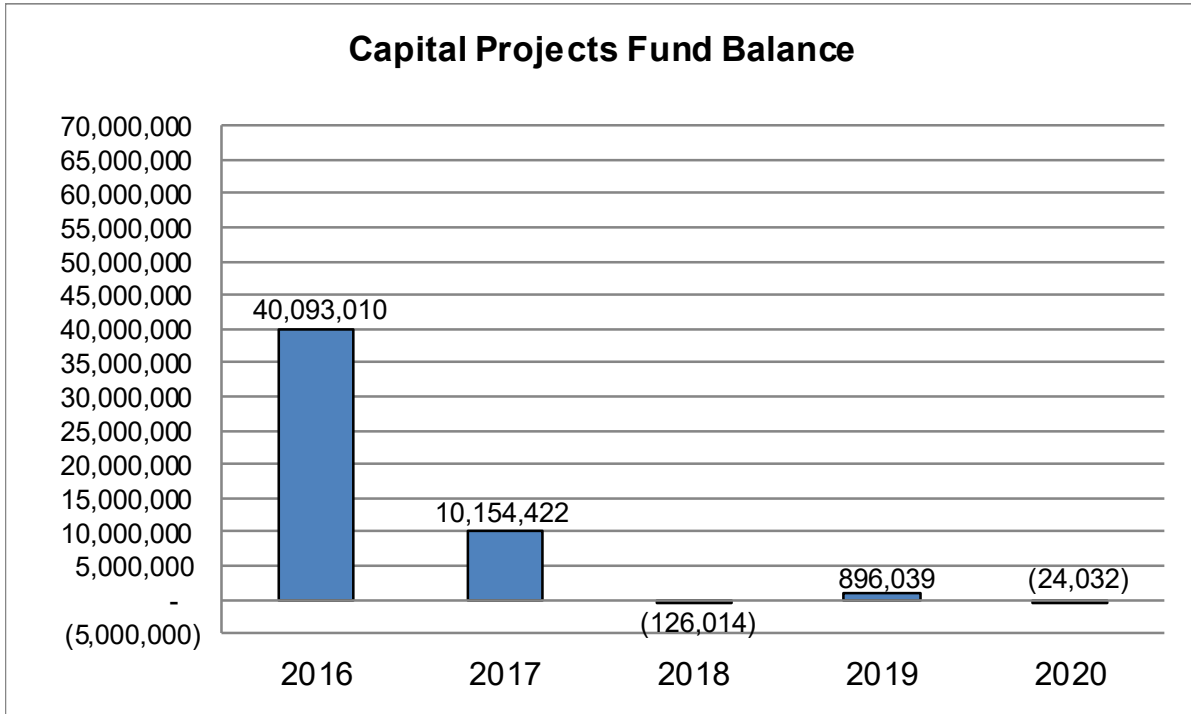
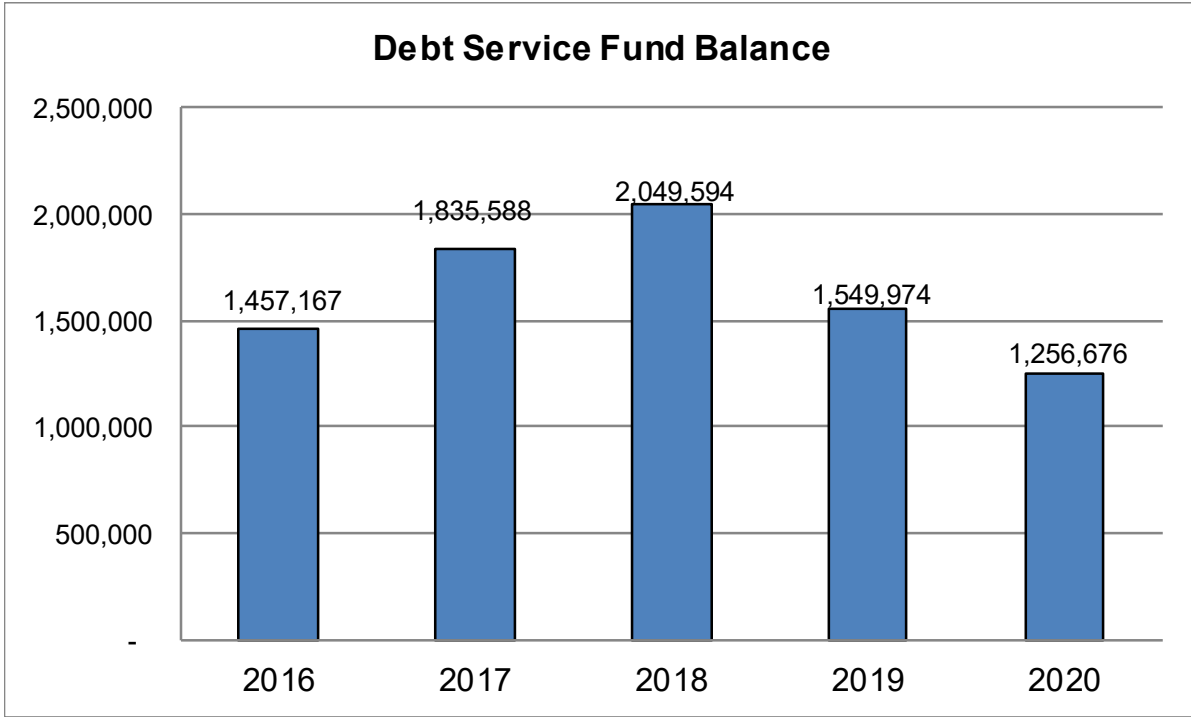
**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**



**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**

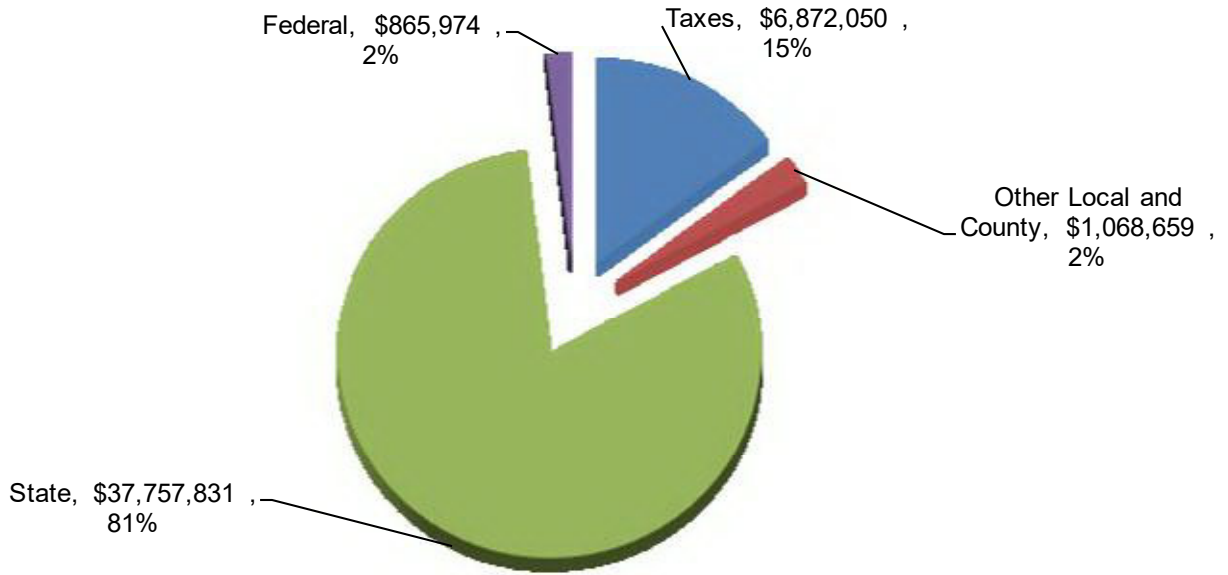


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YEARS ENDED JUNE 30,**

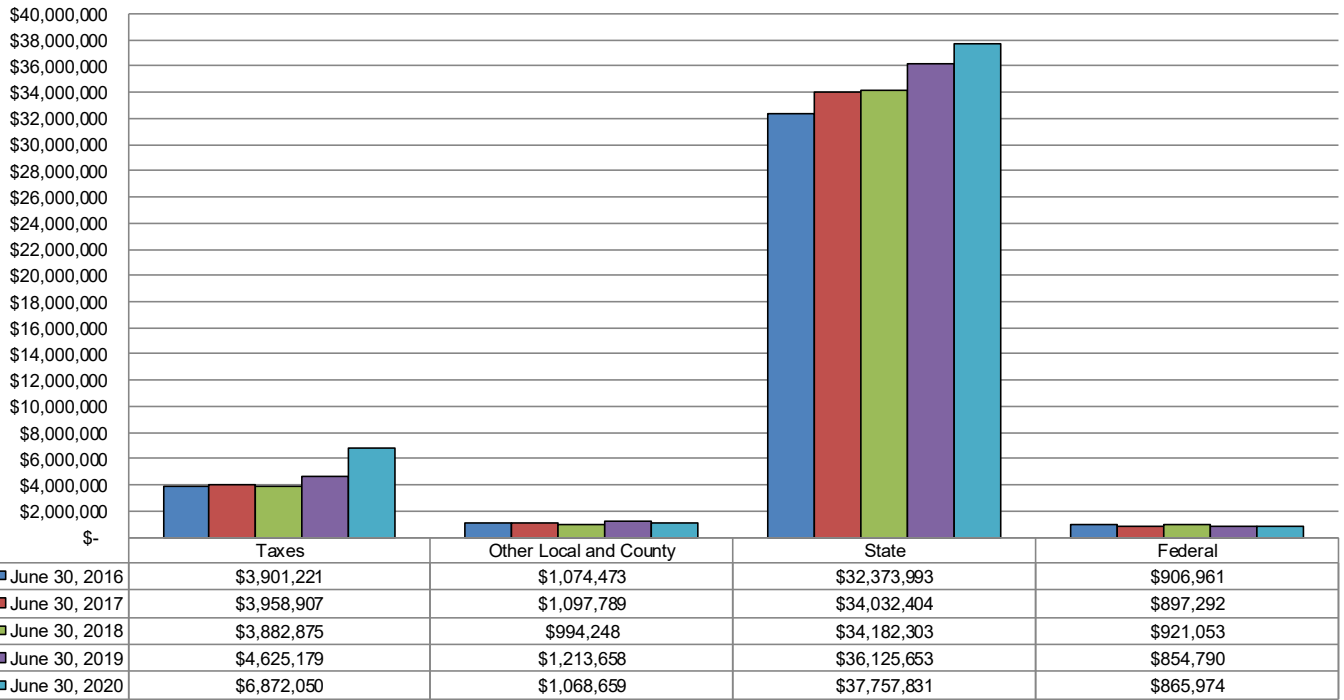


**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**

**Sources of Revenues for General Fund  
Year Ended June 30, 2020**

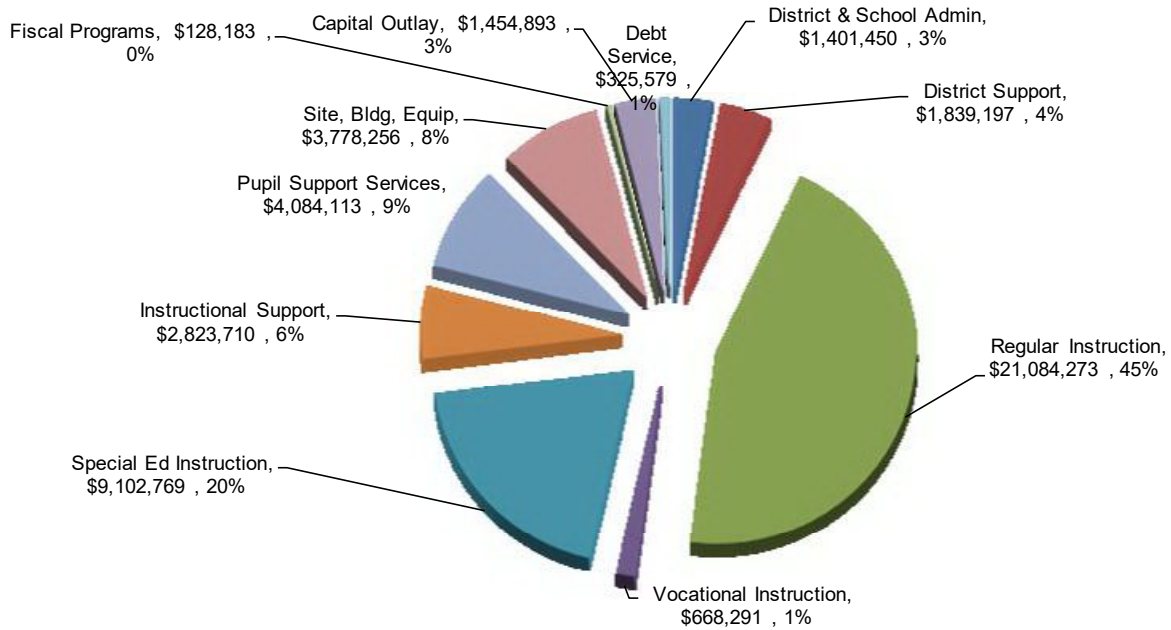


**Comparative General Fund Revenues**

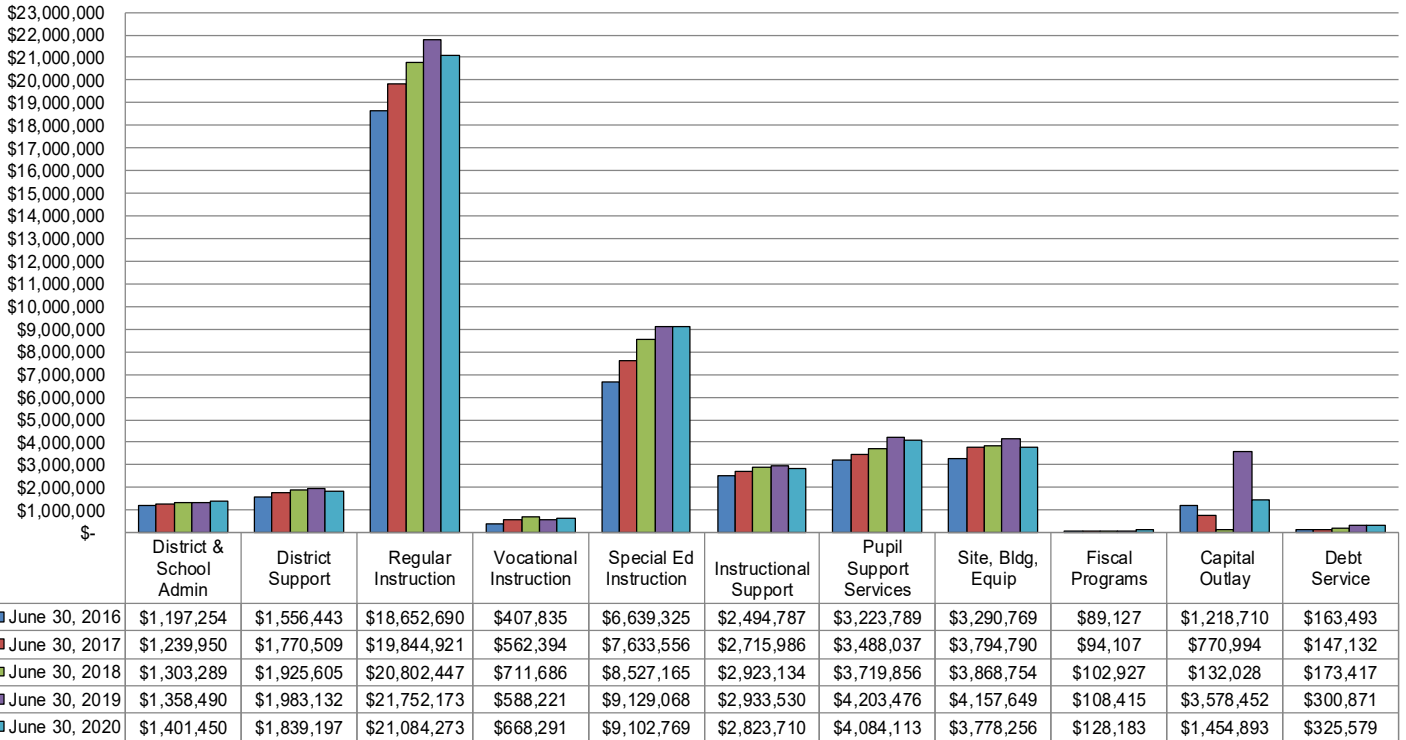


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YEARS ENDED JUNE 30,**

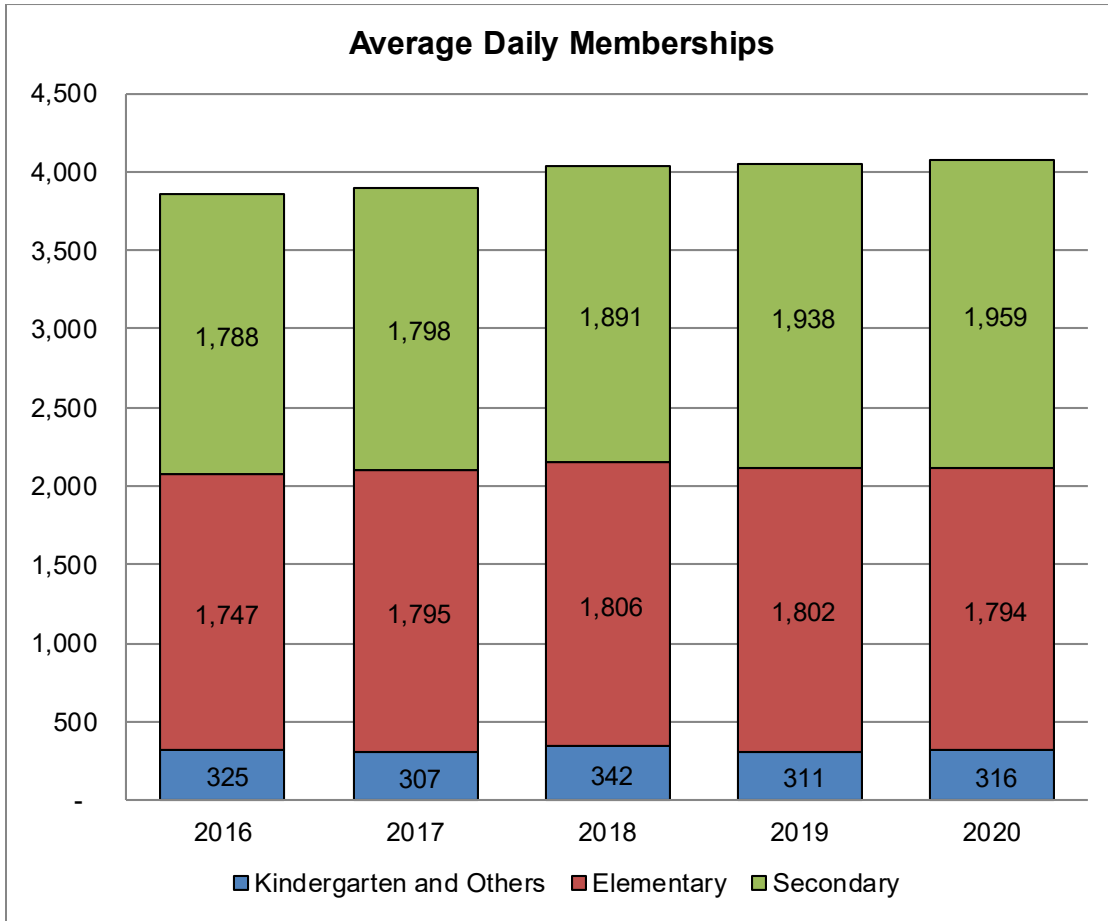
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Year Ended June 30, 2020**



**Comparative Expenditures by Program for General Fund**



**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**

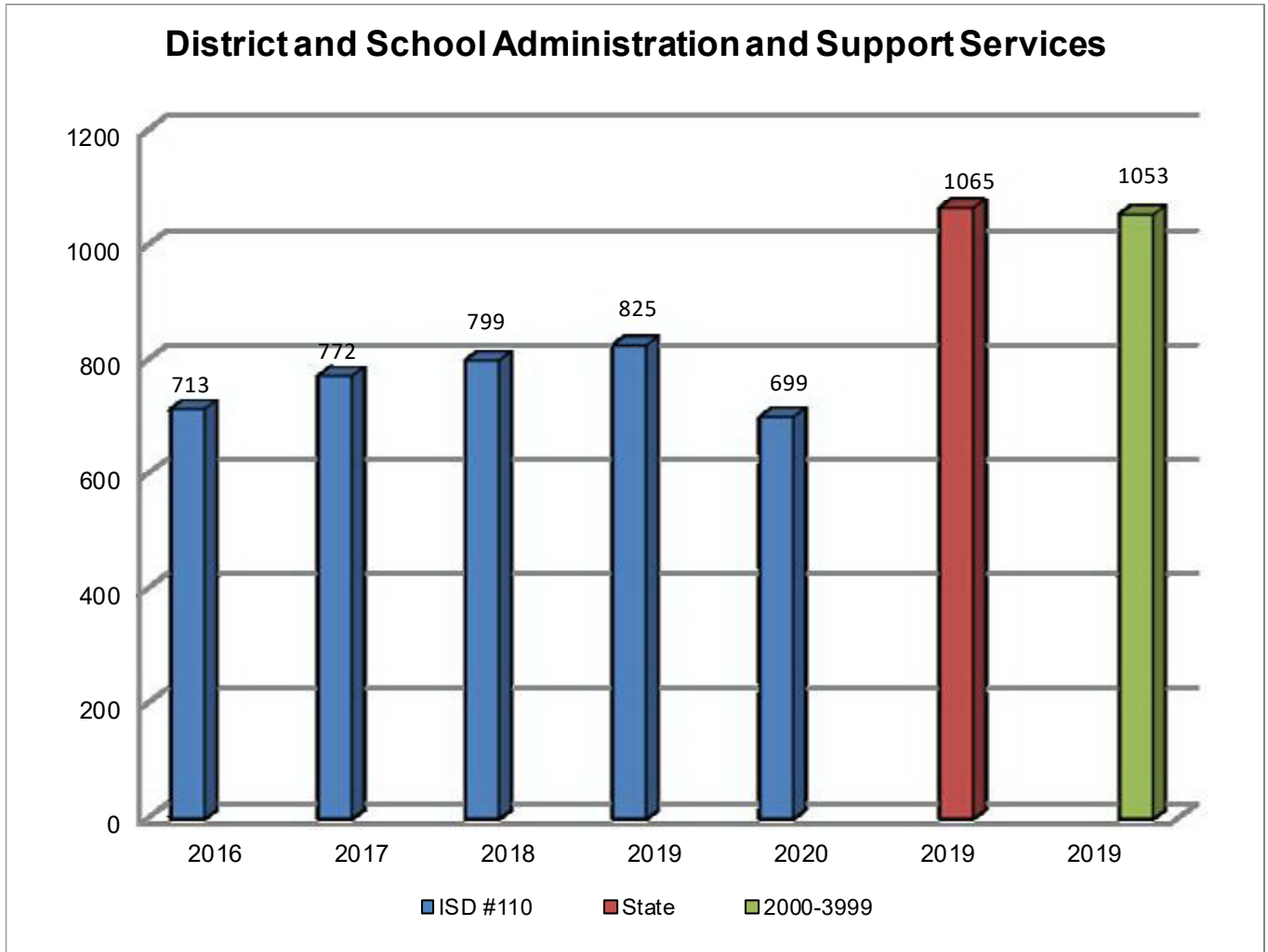


Average Daily Membership (ADM)	2015	2016	2017	2018	2019
Kindergarten and Others	297	325	307	342	311
Elementary	1,725	1,747	1,795	1,806	1,802
Secondary	1,737	1,788	1,798	1,891	1,938
<b>Total ADM</b>	<b>3,759</b>	<b>3,860</b>	<b>3,900</b>	<b>4,039</b>	<b>4,051</b>

**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**

District and School Admin – all costs related to providing administration to the District (Board of Education, Superintendent, Principals, Line Administrators, etc.).

District Support Services – all activities provided by central office administrators (Business Services, Human Resources, Legal, Data Processing, Other District-Wide Support Activities).



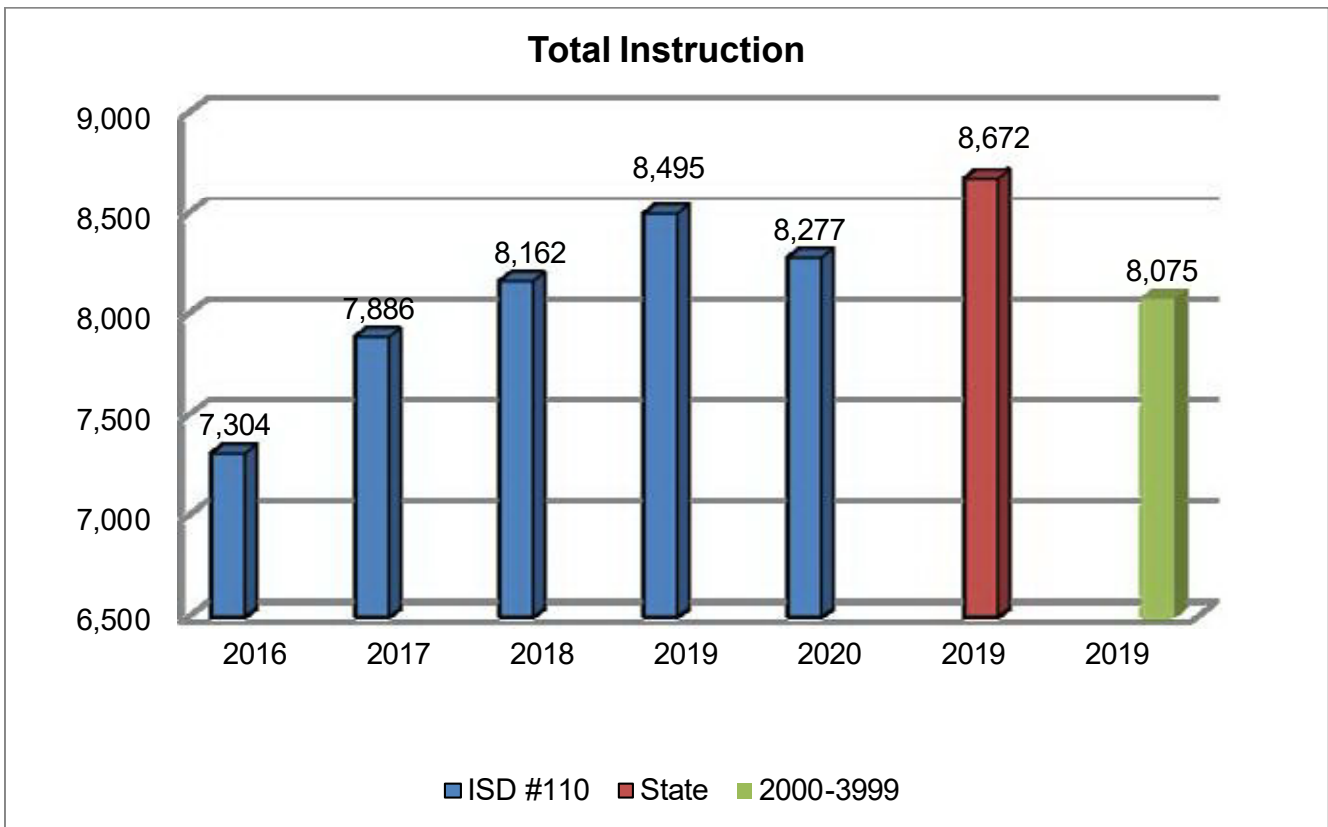
**INDEPENDENT SCHOOL DISTRICT NO. 110  
YEARS ENDED JUNE 30,**

Regular Instruction – includes all activities dealing directly with the teaching of pupils including co-curricular and extra-curricular activities.

Special Education Instruction – consists of activities to provide learning experiences for pupils of any age with atypical characteristics or conditions.

Instructional Support Services – activities to assist instructional staff with content and process of learning experiences for pupils in K-12 (curriculum, staff development, etc.).

Vocational Instruction – consists of costs related to career exploration, job-entry skills, job upgrading, and occupational training.



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended June 30, 2020**



**WACONIA PUBLIC SCHOOLS**

**Independent School District #110**

**512 Industrial Boulevard**

**Waconia, MN 55387**

**Prepared by**

**Business Office Staff**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
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## **INTRODUCTORY SECTION**



November 11, 2020

To: Citizens of Independent School District 110 / Waconia Public Schools  
Members of the Board of Education  
Employees of the District

## **INTRODUCTION**

The Comprehensive Annual Financial Report of Waconia Public Schools – Independent School District No. 110 (District) is submitted for the fiscal year (FY) ended June 30, 2020. The enclosed information is accurate in all material respects and reported in a manner that fairly presents the District's financial position and results of operations. The District Administration accepts full responsibility for the accuracy, completeness and fairness of this presentation.

This report is prepared in conformance with United States Generally Accepted Accounting Principles (GAAP). This report is also consistent with legal reporting requirements of the State of Minnesota. In addition to meeting legal requirements, this report is intended to present a comprehensive summary of significant financial data to meet the needs of citizens, taxpayers, employees, financial institutions, and the School Board.

Accounting principles generally accepted in the United States of America require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A of the District can be found immediately following the report of the independent auditors.

## **REPORT FORMAT**

The comprehensive annual financial report is presented in three sections.

**Introductory Section** - includes this letter of transmittal, an organization chart, and a list of School Board members and administrative personnel. The Introductory Section is not audited.

**Financial Section** - includes the independent auditors' report, Management's Discussion and Analysis (MD&A), basic financial statements, notes to the financial statements, required supplementary information, and supplementary information.

**Statistical Section** - includes selected financial, demographic, and economic information, generally presented on a multi-year comparative basis. The Statistical Section is not audited.

## **REPORTING ENTITY AND ITS SERVICES**

Independent School District No. 110 also known as the Waconia Public Schools, is an instrumentality of the State of Minnesota established to function as an educational institution. The District is an independent entity governed by an elected seven member School Board. The School Board has the power and duty to set budgets, certify tax levies, issue debt, and perform other tasks necessary to the operation of the District. The District is subject to the oversight of the Minnesota Department of Education. The District does not have any component units.

The District, an outer ring Minneapolis suburban school district, serves a general population of approximately 22,738 and covers an area of about 99 square miles. The District owns and operates all of its facilities in the city of Waconia. The District has one high school, one middle school, one alternative school, three elementary schools, and one multi-purpose facility which serve slightly over 4,000 students.

The Waconia Public Schools end of the year average daily membership for FY20 was 4,070. Over the last six years, the District has experienced an increase in enrollment of 310 students or 8.2%. This trend is expected to continue for at least the next six years. More detailed enrollment information is included in the Financial Section in the MD&A.

The District provides a full range of public education services appropriate to our students in grade levels ranging from pre-kindergarten through grade 12. These services include regular and enriched academic education, special education and career/vocational education. Food service and transportation are provided as supporting programs. The District's community education program includes Early Childhood and Family Education programs, Adult Basic Education programs, School Readiness, and a wide variety of classes for lifelong learning experiences for children and adults.

## **ECONOMIC CONDITION AND OUTLOOK**

The District is situated primarily in Carver County with a small portion in south-western Hennepin County. The District has a current estimated population of 22,738 compared with a population of 20,764 as determined by the 2010 census compared with a population of 12,674 from the 2000 census. The school district grew from 3,216 students in FY 2010 to 4,070 in FY 2020 for a growth rate of 26.6% That growth rate is expected to continue in the years to come.

The District is located in an ideal area for growth in the western metropolitan area. Growth in the District is expected to continue at a similar pace over the next ten years. According to the City of Waconia's Land Use Activity and Development Report for 2019 a total of 72 new home units were built in 2019. By comparison, a total of 70 new home units were constructed in 2018 and a total of 71 new home units were constructed in 2017. There are a number of larger developments in various stages of the planning cycle with the city which could lead to a very rapid growth cycle. The potential to add over 1,000 housing units in the next five years is a very real possibility.

## **FINANCIAL AND BUDGETARY CONTROL**

The District complies with the Uniform Financial Accounting and Reporting Standards (UFARS) for Minnesota schools. UFARS, established in 1976, dictates a modified accrual basis of accounting. An audited annual financial report is required to be provided to the Minnesota Department of Education by December 31, subsequent to the year end on June 30.

The District has established and maintained internal controls designed to ensure that the assets of the District are protected from theft, misuse or losses. These controls are also designed to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) and Minnesota UFARS. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of the costs and benefits requires estimates and judgments by management.

Minnesota school finance law requires that the budget fiscal year begin July 1 and end June 30. The District develops a General Fund Budget, Food Service Fund Budget, Community Service Fund Budget, Debt Service Budget and other necessary budgets on an annual basis.

The budget process is comprised of five phases - planning, preparation, adoption, implementation, and evaluation. Planning and preparation for the FY 2020 budget began in December of 2018 with approval of the budget development plan and analysis of the student enrollment trend. The current enrollment status provided the data to update allocations for site non-payroll budgets. Expenditure estimates were updated both on a site basis and district-wide basis in the spring. An enrollment projection was developed in early April and provided the key data for the budget's revenue projection. The FY 2020 Budget was adopted in June of 2019 and implemented on July 1, 2019. The District completes a budget revision during the fiscal year normally in February and again in June.

To accurately track and report financial activities, with a focus on site responsibility, over 10,000 account codes have been defined in the District's chart of accounts.

The District's budget and financial management practices are evidenced by the following District policies:

Fund Balance Policy #714: The School District will strive to maintain a minimum unassigned general fund balance of not less than 5% and not more than 25% of the General Fund Operating Budget. The policy created new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). The fund balance categories are nonspendable, restricted, committed, assigned, and unassigned.

Fund Balance Policy #701.1: Establishes procedures for the modification of the School Districts adopted revenue and expenditure budgets.

Unassigned fund balance is the single best measure of overall financial health. The unassigned fund balance was (\$6,282,657) as of June 30, 2020. This means, according to Minnesota Statutes, Section 123B.81, subdivision 2, the District is currently in Statutory Operating Debt (SOD). This occurred because the District is reporting a year-end Net Negative Unreserved General Fund Balance exceeding more than 2.5% of its unreserved/undesignated operating expenditures. The fund balance was (\$6,526,446) as of June 30, 2019 so the District has taken some initial steps towards both a positive unassigned fund balance and regaining a positive fund balance.

District staff along with the school board worked in collaboration with representatives of the state of Minnesota's Department of Education to put together a long-term plan to correct the fund balance deficiency. That plan was presented to the board at its January 27, 2020 meeting for approval and will be updated with new information and a revised plan will be taken back to the board for consideration by January 31, 2021.

District voters approved an operating levy of \$410 per student in the fall of 2020 which will take effect in the 2021-2022 school year. This increase in funding of approximately \$1.8 million per year will significantly assist the District as it begins to grow its fund balance to meet board policy requirements.

The District encourages constituents to look closely at the financial performance and management. The District welcomes the opportunity to be fully accountable to the School Board, Staff and Community.

The District has received the Association of School Business Officials' Certificate of Excellence in Financial Reporting in FY 2011 through FY 2019. District staff is very proud to have achieved this national award for nine straight years.

# Waconia Public Schools Mission, Vision, Core Values, & Theory of Action

## MISSION STATEMENT- Our Core Purpose

ISD 110 empowers students to explore their passions and create their success by providing opportunities for academic, social, and emotional growth.

## VISION STATEMENT - What We Commit to Create

ISD 110 students will:

- ✓ **Achieve academic success** - through choice, rigor, and relevance
- ✓ **Be inspired** - to explore who they are and who they will become
- ✓ **Feel they belong** - in school and in the community - **WEareONET O!**

## CORE VALUES - Drivers of Our Words and Actions

- ✓ **Respect**- We honor the perspectives of others and we own our individual actions.
- ✓ **Collaboration**- We work and learn together.
- ✓ **Inclusiveness**- We reach beyond ourselves to value and connect with others.
- ✓ **Empathy**- We respond to others with authentic care.
- ✓ **Resilience** - We work through challenges and setbacks with courage, persistence, and optimism.

## THEORY OF ACTION - Our Commitment to Continuous Learning

If we ...

- ✓ **Believe** all students have the ability to learn and achieve to their potential, and
- ✓ **Create** an environment of safety and belonging, and
- ✓ **Respond** to our students' social, emotional, and academic needs, and
- ✓ **Build** trust and genuine partnerships with students, parents, and colleagues, and
- ✓ **Achieve** learning through high expectations, effective instruction, and established outcomes, and
- ✓ **Inspire and engage** students through a shared responsibility for learning, and
- ✓ **Commit** to continuous learning and improvement, **then students will ...**

**EXPLORE THEIR PASSIONS AND CREATE THEIR SUCCESS!**

## **Student Achievement**

In order to have our mission become a reality, academic standards of the Waconia Public Schools are high. We use the Minnesota state standards in Mathematics, English Language Arts, Social Studies, Science and Art as the core of our curriculum. We use national or international standards in Business, Industrial Technology, Agriculture, World Languages, Health, Physical Education, and Music.

Teaching our students to become contributing members of our society is also a high priority. Students, teachers, and support staff participate in many community-building initiatives, such as service clubs and volunteer activities. Service learning is an integrated and important part of the education of all students.

Our high school offers Advanced Placement (AP) and College in the Schools (CIS) opportunities in numerous subject areas. All students in grades 2 – 8 take the FAST Bridge Learning exams three times a year in reading and mathematics. Growth is measured individually, as well as by classroom and district. Opportunities for remediation and acceleration are available. In addition to national standardized tests and state assessments, formative and summative assessments are an expectation for all classroom teachers for all students.

The federal No Child Left Behind (NCLB) law requires schools to demonstrate that students are meeting Adequate Yearly Progress (AYP) goals. This progress is measured by the Minnesota Comprehensive Assessments (MCA). The District continues to operate all-day, everyday kindergarten for all students as a way to assist in closing the achievement gap early in a child's learning experience.

#### Student Achievement Programs & Improvements:

- Continue to offer all-day, everyday kindergarten to better serve the needs our young learners as well as to attempt to close the achievement gap early.
- Continue to use FAST testing in math and reading in grades 2-10 as a means of assessing student growth, as well as program and instructional quality.
- Maintain and update a comprehensive strategic work plan that addresses goals and objectives for all District sites.
- Expand foreign language opportunities for students in grades 1-12.
- Curriculum maps are developed according to the curriculum review cycle. They are available on the District website. This provides public awareness of curriculum content, assessment and implementation of standards.
- Continue to offer Project Lead The Way during the 2018-19 school year. Staff continues to be trained in this pre-engineering course of study.
- Maintain an active Curriculum Advisory Committee comprised of interested community members, parents and students.
- Provide Targeted Services summer and after-school programming for students needing academic and social development. Enrollment in the program is very strong.
- The District Site Council is involved in staff development activities and the funding of teacher-generated "Best Practices" initiatives.
- Gifted and Talented Education dollars are used for enrichment activities at the building level. This allows the District to provide additional opportunities for students needing acceleration and enrichments.
- Capitalize on volunteers, foundations, and the Parent-Teacher-Student-Association's willingness to bring value added opportunities to students via curriculum enhancements, student life enhancements, and hundreds of hours of assistance in the classroom.

## **BUILDING AGE**

The District currently owns and operates seven major school facilities. Bayview Elementary was originally constructed in 1918, has a capacity for 640 students, and has undergone significant remodeling over the years with the most recent being a complete remodeling occurring in 2008. Southview Elementary was originally built in 1961, has a capacity for 650 students and underwent significant remodeling in 2008 as well. Laketown Elementary was added in the fall of 2016 as a third elementary school. Waconia Middle School was original built in 1994 as Waconia High School, with a capacity for 800 students, and was added on to in 2008 increasing its capacity to 1,066. It was then remodeled in 2017 to convert it into a middle school with a capacity for 1,082 students. Waconia High School was originally built in 2001 as a middle school, with a capacity for 800 students, and was added on to in 2008 increasing its capacity to 1,066. It was then significantly remodeled and added on to in 2017 increasing its capacity to 1,600 students. In addition, approximately 60 acres of land directly west of the new high school has been purchased and turned into athletic fields. District facilities are generally perceived as being in excellent condition.

## **INDEPENDENT AUDIT**

District policy and state statutes require an annual financial audit by independent certified public accountants. The District engaged CliftonLarsonAllen LLP to conduct the annual audit. The District also engaged CliftonLarsonAllen LLP to perform the audit of its federal programs in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The District's federal programs are discussed in a report separate from the comprehensive annual financial report.

## **ACKNOWLEDGEMENTS**

Preparation of this report could not have been accomplished without the efficient and dedicated services of the Business Office staff. We very much appreciate the hard work and expertise from our auditors, CliftonLarsonAllen LLP. Their work has been instrumental in the preparation of this document.

We would like to express our appreciation to the Board of Education for the interest and support in planning and conducting the operations of the District in a responsible and progressive manner.

Sincerely,



Patrick Devine  
Superintendent



Todd Swanson  
Director of Finance and Operations



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

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

**Waconia Public Schools - ISD #110**

**for its Comprehensive Annual Financial Report (CAFR)  
for the Fiscal Year Ended June 30, 2019.**

The CAFR meets the criteria established for  
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Claire Hertz'.

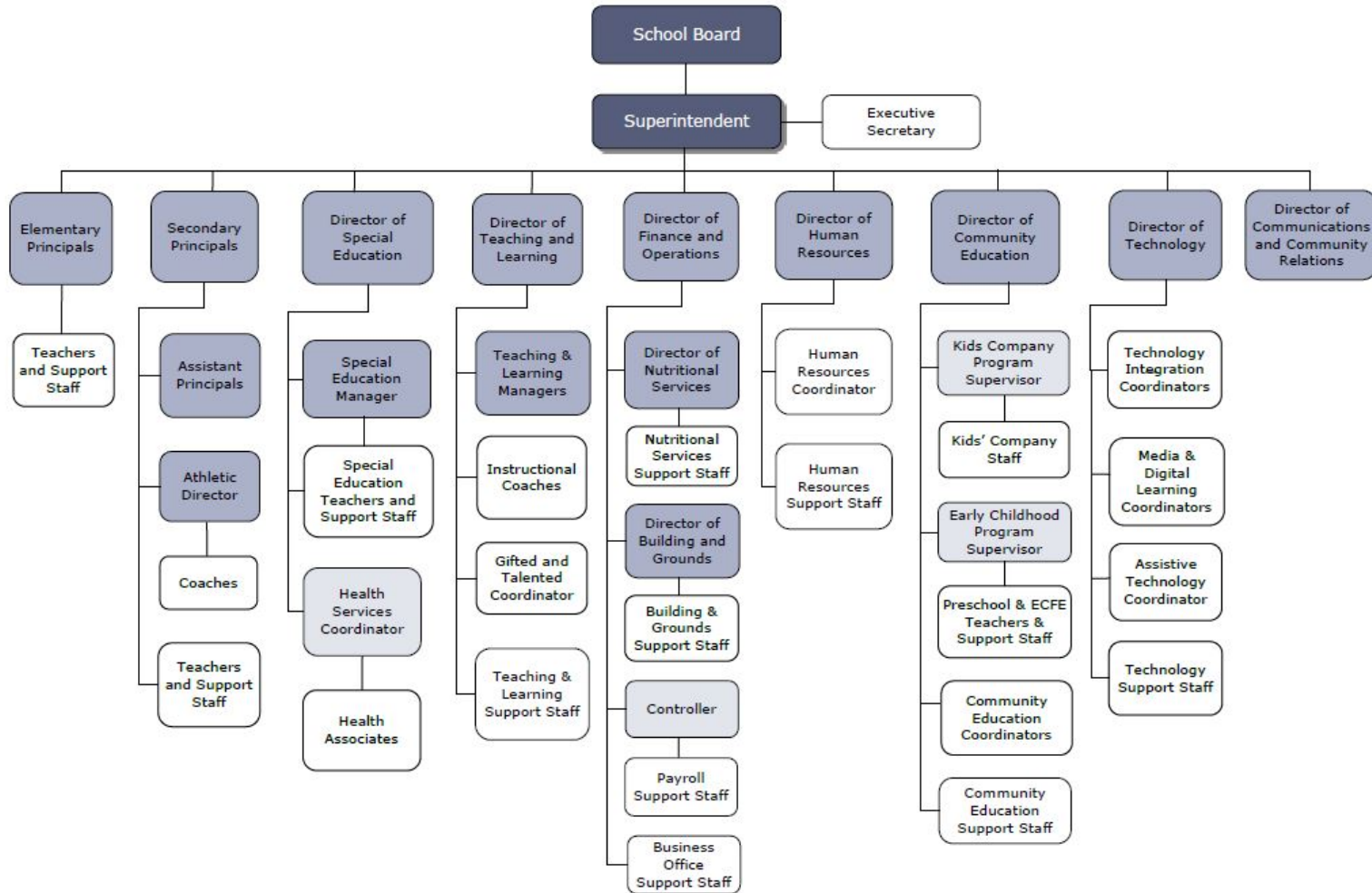
Claire Hertz, SFO  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
Executive Director

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
ORGANIZATIONAL CHART  
JUNE 30, 2020**

District 110 Organizational Chart



November 2018

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
SCHOOL BOARD AND ADMINISTRATION  
JUNE 30, 2020**

**SCHOOL BOARD**

<b>NAME</b>	<b>TERM ON BOARD EXPIRES</b>	<b>BOARD POSITION</b>
Dana Geller	12/31/20	Chairperson
Jackie Johnson	12/31/22	Vice-Chairperson/ Clerk
Mike Bullis	12/31/22	Director
Rachel Myers	12/31/22	Director
John Weinand	12/31/22	Director
Cathy Thom	12/31/20	Treasurer
Kenneth Varble	12/31/20	Director

**ADMINISTRATION**

Patrick Devine	Superintendent
Todd Swanson	Director of Finance and Operations
Jessica Kilian	Clerk
District Offices:	Independent School District No. 110 Waconia Public Schools 512 Industrial Boulevard Waconia, Minnesota 55387 952-442-0600

## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Board of Education  
Independent School District No. 110  
Waconia Public Schools  
Waconia, Minnesota

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 110 (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows and respective budgetary comparisons for General Fund, Food Service Fund, and Community Service Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Report on Summarized Comparative Information***

We have previously audited the District's 2019 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and we expressed unmodified audit opinions on those audited financial statements in our report dated November 14, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Changes in the District's Net OPEB Liability and Related Ratios, the Schedule of Money Weighted Rate of Return on Plan Assets, the Schedule of District's Proportionate Share of the Net Pension Liability, and the Schedule of District Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***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 introductory section, individual fund financial statements, the Uniform Financial Accounting and Reporting Standards Compliance Table, and the statistical section as listed in the table of contents, are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The individual fund financial statements and the Uniform Financial Accounting and Reporting Standards Compliance Table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the year ended June 30, 2019, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements as a whole. The individual fund financial statements for the year ended June 30, 2019, are presented for purposes 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 FY 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 FY 2019 are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Austin, Minnesota  
November 11, 2020

## **REQUIRED SUPPLEMENTARY INFORMATION**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

This section of Waconia Schools – Independent School District 110's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follows this section.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the 2019-2020 fiscal year include the following:

- Total General Fund revenues and other financing sources were \$47,158,095 as compared to \$46,753,292 of expenditures and other financing uses.
- Net position decreased by \$4,647,206 due to changes in the liability related pensions.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial section of the annual report consists of four parts – Independent Auditors' Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and supplemental information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.
- The governmental funds statements tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- Proprietary funds statements offer short and long-term financial information about the activities the district operates like businesses.
- Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

**Government-Wide Statements**

The government-wide statements 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, deferred inflows of resources and liabilities. 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.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Government-Wide Statements (Continued)**

The two government-wide statements report the District's net position and how they have 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 is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider 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 shown in one category:

- Governmental Activities – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's funds – focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has three kinds of funds:

- Governmental Funds – Most of 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 funds statements provide a detailed short-term view that helps to determine whether there are more or fewer 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 statements, we provide additional information at the bottom of the governmental funds statements to explain the relationship or differences.
- Proprietary Funds – Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the government-wide statements.
  - The District uses internal service funds to report activities that provide supplies and services for the District's other programs and activities. The District currently has one Internal Service Fund for self-insurance of dental benefits.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

- Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship funds. 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**

**Net Position**

The District's combined net position was (\$37,045,032) on June 30, 2020. This was a decrease of 14.3% from the prior year (see Table A-1). Deferred outflows of resources decreased by approximately \$11,736,000, net pension liability increased by approximately \$592,000, deferred inflows of resources decreased by \$6,955,000, and OPEB liability increased by approximately \$214,000 all related to changes in the assumption.

**Table A-1  
The District's Net Position**

	Governmental Activities		Percentage Change
	2020	2019	
Current and Other Assets	\$ 24,803,665	\$ 23,525,471	5.4 %
Capital Assets	139,401,106	143,183,800	(2.6)
<b>Total Assets</b>	<u>164,204,771</u>	<u>166,709,271</u>	(1.5)
Deferred Outflows of Resources	25,975,764	37,712,247	(31.1)
Current Liabilities	20,165,539	17,938,438	12.4
Long-Term Liabilities	154,656,711	159,522,234	(3.1)
<b>Total Liabilities</b>	<u>174,822,250</u>	<u>177,460,672</u>	(1.5)
Deferred Inflows of Resources	<u>52,403,317</u>	<u>59,358,672</u>	(11.7)
Net Position:			
Net Investment in			
Capital Assets	13,856,029	13,506,358	2.6
Restricted	1,196,338	2,324,638	(48.5)
Unrestricted	(52,097,399)	(48,228,822)	8.0
<b>Total Net Position</b>	<u>\$ (37,045,032)</u>	<u>\$ (32,397,826)</u>	14.3

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

**Changes in Net Position**

The District's total revenues were \$60,958,570 for the year ended June 30, 2020. Property taxes and state formula aid accounted for 74% of total revenue for the year (see Figure A-1). Another 19% came from operating and capital grants. The remainder came from charges for services, other general revenues combined with investment earnings, and program revenues.

**Table A-2  
Change in Net Position**

	Governmental Activities for the Fiscal Year Ended June 30,		Total % Change
	2020	2019	
<b>Revenues</b>			
<u>Program Revenues</u>			
Charges for Services	\$ 4,080,039	\$ 5,441,043	(25.0)%
Operating Grants and Contributions	10,744,917	7,952,867	35.1
Capital Grants and Contributions	871,774	705,430	23.6
<u>General Revenues</u>			
Property Taxes	15,390,092	12,271,397	25.4
Unrestricted State Aid	29,522,767	28,968,648	1.9
Investment Earnings	157,250	136,444	15.2
Other	191,731	48,934	291.8
Total Revenues	<u>60,958,570</u>	<u>55,524,763</u>	9.8
<b>Expenses</b>			
Administration	1,727,419	1,088,388	58.7
District Support Services	1,978,334	2,027,108	(2.4)
Regular Instruction	28,868,573	20,240,223	42.6
Vocational Education Instruction	732,344	388,526	88.5
Special Education Instruction	10,279,492	7,324,225	40.3
Instructional Support Services	3,261,940	1,782,424	83.0
Pupil Support Services	4,276,406	3,965,866	7.8
Sites and Buildings	5,152,061	4,573,584	12.6
Fiscal and Other Fixed Cost Programs	95,320	108,415	(12.1)
Food Service	2,315,111	2,403,003	(3.7)
Community Service	3,088,355	3,117,378	(0.9)
Interest and Fiscal Charges on Long-Term Liabilities	3,830,421	4,675,200	(18.1)
Total Expenses	<u>65,605,776</u>	<u>51,694,340</u>	26.9
<b>Change in Net Position</b>	(4,647,206)	3,830,423	
Beginning Net Position	(32,397,826)	(36,228,249)	
Ending Net Position	<u>\$ (37,045,032)</u>	<u>\$ (32,397,826)</u>	

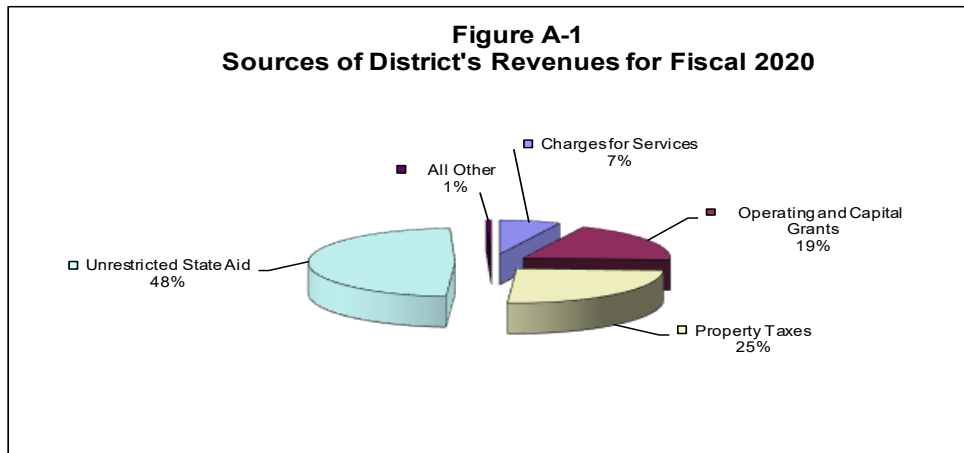
The total cost of all programs and services including interest and fiscal charges was \$65,605,776. Total expenses exceeded revenues by \$4,647,206. The large increase in expenses is due to the change in the net pension liability and the change in funding.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

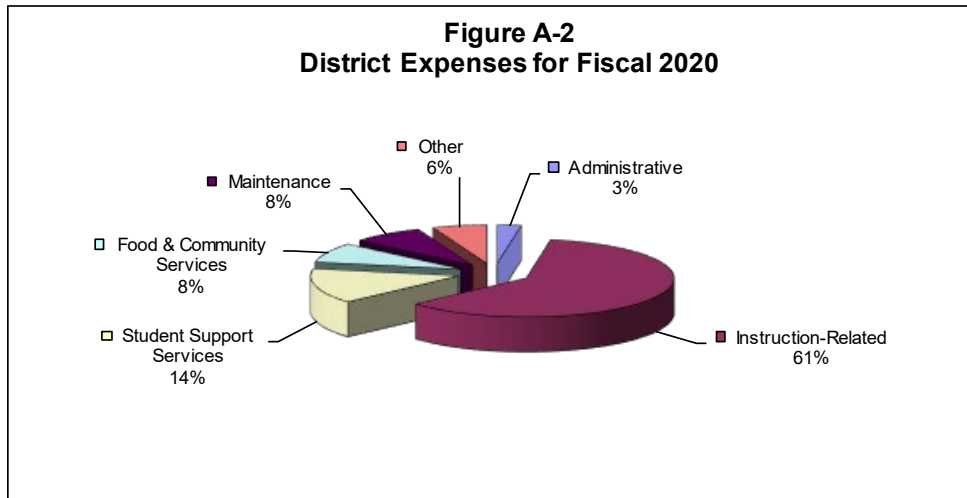
The total revenue for all governmental activities this year was \$60,958,570 as depicted in Figure A-1 below.

- Some of the revenue was paid by the users of the District's programs of 7%.
- The federal and state governments subsidized certain programs with grants and contributions of 19%.
- The remainder of the District's revenue came from the District taxpayers, 25%, and the taxpayers of our state, 48%, through unrestricted state aids.
- The remaining less than 1% is other revenue.



The total cost of all programs and services were \$65,605,776 as depicted in Figure A-2 below.

- Instruction Related Costs incur 61% of expenses.
- Student Support Services incur another 14% of expenses.
- Food Service and Community Services incur 8% of expenses.
- Maintenance costs incur 8% of expenses.
- Administrative costs account for 3% of expenses.
- The remaining 7% is other expenses.



**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)**

Typically, the District does not include in an analysis of all governmental funds a breakout of expenses as depicted in Figure A-2. To do so distorts the latitude available to the District to allocate resources to instruction. All governmental funds include not only funds received for the general operation of the district, which are used for classroom instruction, but also includes resources from the entrepreneurial-type funds of Food Service and Community Education, and from resources for fiscal service transactions. Funding for the general operation of the District is controlled by the state and the District does not have the latitude to allocate money received in Food Service or Community Education or for fiscal services to enhance classroom instruction resources. The District cannot take funds from these restricted areas and use the funds to hire teachers to enhance instruction. The above graph, by pooling all expenses, implies that the District does have equal access to all funds to impact classroom instruction. In Minnesota, that is simply not an option.

The total cost of governmental activities, as well as the net cost of these activities, is represented in Table A-3. The net cost represents total cost less program revenues applicable to each category.

**Table A-3  
Program Expenses and Net Cost of Services**

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2020	2019		2020	2019	
Administration	\$ 1,727,419	\$ 1,088,388	58.7 %	\$ 1,721,110	\$ 1,150,672	49.6 %
District Support Services	1,978,334	2,027,108	(2.4)	1,898,224	1,934,819	(1.9)
Regular Instruction	28,868,573	20,240,223	42.6	25,764,171	18,225,107	41.4
Vocational Education Instruction	732,344	388,526	88.5	575,253	408,368	40.9
Special Education Instruction	10,279,492	7,324,225	40.3	3,294,640	1,696,420	94.2
Instructional Support Services	3,261,940	1,782,424	83.0	3,178,576	1,816,052	75.0
Pupil Support Services	4,276,406	3,965,866	7.8	4,144,282	3,883,614	6.7
Sites and Buildings	5,152,061	4,573,584	12.6	4,480,724	3,778,375	18.6
Fiscal and Other Fixed Cost Programs	95,320	108,415	(12.1)	95,320	108,415	(12.1)
Food Service	2,315,111	2,403,003	(3.7)	199,245	11,333	1658.1
Community Service	3,088,355	3,117,378	(0.9)	727,080	211,867	243.2
Interest and Fiscal Charges on Long-Term Liabilities	3,830,421	4,675,200	(18.1)	3,830,421	4,369,958	(12.3)
<b>Total</b>	<b>\$ 65,605,776</b>	<b>\$ 51,694,340</b>	<b>26.9</b>	<b>\$ 49,909,046</b>	<b>\$ 37,595,000</b>	<b>32.8</b>

The total cost of all governmental activities for the year ended June 30, 2020 was \$65,605,776.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of (\$3,791,674), which is \$1,206,846 less than last year's ending fund balance of (\$2,584,828). The decrease relates to the spend down of capital projects money, a decrease in revenue related to the District being shut down for three months and an increase in debt service expenditures.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**GENERAL FUND**

The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12 including pupil transportation activities and capital outlay projects.

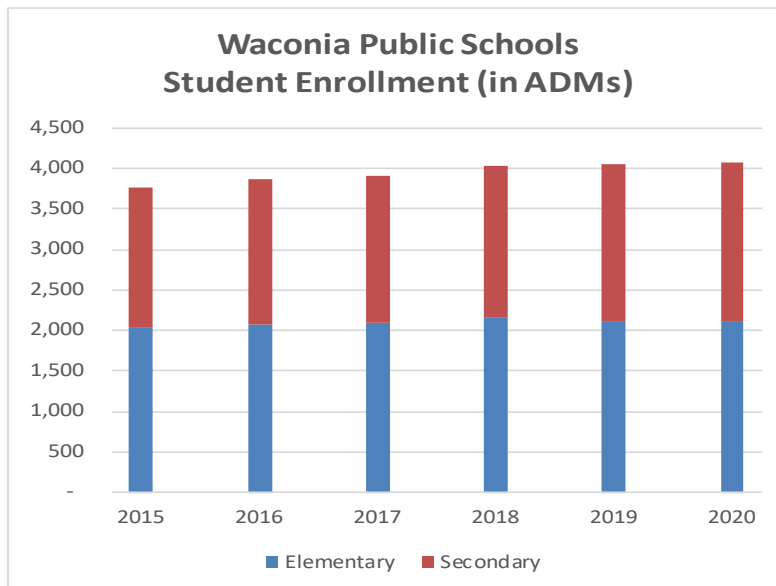
Approximately 97% of General Fund operational revenue is controlled by a complex set of state funding formulas resulting in the local school board having no meaningful authority to determine the level of resources. This includes special education state aid that is based upon a cost reimbursement model which used to provide approximately 68%, but which has dropped to provide less than 60% of personnel expenditures. Other state formulas then determine what portion of the revenue will be provided by property taxes and what portion will come from state aid.

**ENROLLMENT**

Enrollment is a critical factor in determining revenue with approximately 95% of General Fund revenue being determined by enrollment. The following chart shows that the number of students has increased slightly over the last five years.

**Table A-4  
Six-Year Enrollment Trend  
Average Daily Membership (ADM)**

	2015	2016	2017	2018	2019	2020
Elementary	2,022	2,072	2,102	2,148	2,113	2,111
Secondary	1,738	1,788	1,797	1,891	1,938	1,959
<b>Total Students for Aid</b>	<b>3,760</b>	<b>3,860</b>	<b>3,899</b>	<b>4,039</b>	<b>4,051</b>	<b>4,070</b>
Percent Change	3.47%	2.66%	1.01%	3.59%	0.30%	0.47%



**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**GENERAL FUND (CONTINUED)**

Over the last five years, the District has experienced an increase in average daily membership of 310 students or 8.2%. It is anticipated that this trend will continue for the next five years.

The following schedule presents a summary of General Fund Revenues.

**Table A-5  
General Fund Revenues**

Fund	Year Ended		Change	
	June 30, 2020	June 30, 2019	Increase (Decrease)	Percent
Local Sources:				
Property Taxes	\$ 6,872,050	\$ 4,625,179	\$ 2,246,871	48.6 %
Earnings on Investments	63,196	10,130	53,066	523.8
Other	1,005,463	1,203,528	(198,065)	(16.5)
State Sources	37,757,831	36,125,653	1,632,178	4.5
Federal Sources	865,974	854,790	11,184	1.3
Total General Fund Revenue	<u>\$ 46,564,514</u>	<u>\$ 42,819,280</u>	<u>\$ 3,745,234</u>	8.7

Total General Fund Revenue increased by \$3,745,234 or 8.7% over the previous year. Basic general education revenue is determined by multiple state formulas, largely enrollment driven, and consists of an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change in total revenue. The state basic general education revenue formula per student increased compared to the prior year. State aid for special education increased compared to the prior year. However, Special Education funding is falling well short in recent years of the funding needed to cover the increases in costs in the program. The District's recent financial downturn can be traced back to the changes in Special Education funding at the state level in recent years. District officials have begun discussions with lawmakers to get adjustments made to the Special Education funding laws to help correct these funding deficiencies.

The following schedule presents a summary of General Fund Expenditures.

**Table A-6  
General Fund Expenditures**

	Year Ended		Amount of Increase (Decrease)	Percent Increase (Decrease)
	June 30, 2020	June 30, 2019		
Salaries	\$ 27,402,738	\$ 27,913,727	\$ (510,989)	(1.8)%
Employee Benefits	10,012,565	9,635,341	377,224	3.9
Purchased Services	5,802,879	6,573,581	(770,702)	(11.7)
Supplies and Materials	1,424,463	1,830,283	(405,820)	(22.2)
Capital Expenditures	1,454,893	3,577,096	(2,122,203)	(59.3)
Other Expenditures	593,176	563,449	29,727	5.3
Total Expenditures	<u>\$ 46,690,714</u>	<u>\$ 50,093,477</u>	<u>\$ (3,402,763)</u>	(6.8)

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**GENERAL FUND (CONTINUED)**

Total General Fund expenditures decreased by \$3,402,763 or 6.8% from the previous year. Most of this decrease was due to a decline in expenditures of \$2,300,844 in FY20 out of Operating Capital and Long-Term Facilities Maintenance. Much of the expenditures in FY19 were in support of the final building phase of the 2014 building bond projects which is now complete. The rest of the decrease was due to the reduction in programming and staff in various programming to bring the budget back into structural balance and create a surplus to begin paying down the negative fund balance.

The unassigned fund balance for the General Fund was (\$6,258,625) as of June 30, 2020. This means, according to Minnesota Statutes, Section 123B.81, subdivision 2, the District is currently in Statutory Operating Debt (SOD). This occurred because the District is reporting a year-end net negative unreserved General Fund fund balance exceeding more than 2.5% of its unreserved/undesignated operating expenditures. The unassigned fund balance was (\$6,258,625) as of June 30, 2020 as compared to an unassigned fund balance of (\$6,526,445) as of June 30, 2019. This means that the District has made some positive initial steps at reducing the negative fund balance on its way towards emerging from Statutory Operating Debt (SOD).

**General Fund Budgetary Highlights**

Following approval of the budget prior to the beginning of the fiscal year, the District revises the annual operating budget in mid-year. These budget amendments typically fall into two categories:

- Implementing budgets for specially funded projects, which include both federal and state grants and reinstating unexpended funds being carried over, and budgeting for student population increases.
- Legislation passes subsequent to budget adoption, changes necessitated by collective bargaining agreements, and increases in appropriations for significant unbudgeted costs.

Actual revenues were \$443,478 less than expected primarily due to a decrease in revenue budgeted for students with special needs. This, combined with adjustments for lower than expected enrollment of general education students, resulted in a decrease in state aid.

The actual expenditures were \$159,111 more than budgeted primarily due to an increase in regular instruction and capital outlay costs.

District staff are currently working on creating a long term plan to correct the fund balance deficiency. That plan will be presented to the board by January 31, 2021 for approval.

District voters approved an operating levy of \$410 per student in the fall of 2020 which will take effect in the 2021-2022 school year. This increase in funding of approximately \$1.8 million per year will significantly assist the District as it begins to grow its fund balance to meet board policy requirements.

**DEBT SERVICE FUNDS**

The Debt Service Fund expenditures exceeded revenues and other financing sources by \$294,155 in FY2020. The remaining fund balance of \$1,182,968 at June 30, 2020 is available for meeting future debt service obligations.

The OPEB Debt Service Fund had \$73,708 in fund balance at June 30, 2020. This fund was established to make the debt service payment related to the OPEB bonds.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**CAPITAL PROJECTS FUND**

The Capital Projects Fund expenditures exceeded revenues and other financing sources by \$920,071 in FY2020. This decrease is due to the purchase of capital outlay. The remaining fund balance is (\$24,032) at June 30, 2020.

**OTHER MAJOR FUNDS**

Expenditures exceeded revenues in Food Service Fund by \$190,219 and in the Community Education Fund revenues and other financing sources exceeded expenditures by \$208,061.

From the standpoint of maintaining current operating expenditures within the range of annual revenue and maintaining a sound fund balance, both the Community Service and Food Service Funds continue to operate on a sound financial basis.

**INTERNAL SERVICE FUND**

Proprietary funds such as the Internal Service Fund are reported using the economic resources measurement focus and the accrual basis of accounting.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2020, the District had invested over \$197 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and administrative offices (see Table A-7). (More detailed information about capital assets can be found in Note 4 to the financial statements.)

**Table A-7  
The District's Capital Assets**

	2020	2019	Percentage Change
Land	\$ 5,524,742	\$ 5,524,742	-
Construction in Progress	2,396,564	\$ 879,800	N/A
Land Improvements	4,215,464	4,215,464	-
Buildings and Improvements	175,108,846	175,052,248	0.0
Equipment	9,529,949	9,505,649	0.3
Less: Accumulated Depreciation	(57,374,459)	(51,994,103)	10.3
Total	<u>\$ 139,401,106</u>	<u>\$ 143,183,800</u>	(2.6)

**Facilities – Next Five Years**

The District has most recently finished construction of a new High School campus. This new campus will go a long way towards providing for the needs of the students attending the District well into the future. The District has also finished the remodeling of the old high school campus into a middle school campus which also has quite a bit of room for growth and is functioning very well for grades 6-8 utilizing the facility. The addition of the new Laketown Elementary School in the fall of 2016 gives the District three K-5 elementary schools. There is currently room for growth at all of our school campuses and the District is in a great position to handle any growth which may come its way in the near future.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020**

**CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)**

**Long-Term Liabilities**

At year-end, the District had approximately \$125,375,000 in long-term debt, a decrease of 4% from last year – as shown in Note 6 to financial statements. This is due to payments on bonds that were slightly offset by new capital leases.

**Table A-8  
The District's Long-Term Liabilities**

	2020	2019	Percentage Change
General Obligation Bonds	\$ 114,755,000	\$ 119,550,000	(4.0)%
Net Bond Premium and Discount	4,102,461	4,678,496	(12.3)
Certificates of Participation Payable	2,915,000	3,040,000	(4.1)
Obligations Under Capital Leases	738,019	205,454	259.2
Obligations Under Lease Purchase Agreement	2,864,440	2,926,713	(2.1)
Total	<u>\$ 125,374,920</u>	<u>\$ 130,400,663</u>	(3.9)
Long-Term Liabilities:			
Due within One Year	\$ 5,683,704	\$ 5,037,843	
Due in More than One Year	<u>119,691,216</u>	<u>125,362,820</u>	
Total	<u>\$ 125,374,920</u>	<u>\$ 130,400,663</u>	

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

Recent experience demonstrates that legislated revenue increases have not been sufficient to meet instructional program needs and increased costs due to inflation. The District is currently settled with all of its bargaining units. The future revenues of the District and other Minnesota school districts will depend heavily on the future actions of the legislature. The rising costs of Special Education services coupled with a new funding formula adopted by the state that does not adequately address those rising costs is a significant factor in the long term financial health of the District. The COVID-19 pandemic continues to have major impacts to many aspects of the District including instruction, enrollment, daily maintenance and operations, transportation services, food service programming, and community education programming. District staff will be working closely with State representatives in the coming months to address these issues.

The District will strive to maintain its long-standing commitment to academic excellence and educational opportunity for students within a framework of financial fiduciary responsibility.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and 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 110, 512 Industrial Boulevard, Waconia, Minnesota 55387.

## **BASIC FINANCIAL STATEMENTS**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF NET POSITION  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	Governmental Activities	
	2020	2019
<b>ASSETS</b>		
Cash and Investments	\$ 11,224,978	\$ 11,017,624
Receivables:		
Property Taxes	9,040,225	8,393,744
Due From Other Governments	4,032,486	3,784,262
Other	411,733	214,415
Prepaid Items	40,535	94,014
Inventories	53,708	21,412
Capital Assets:		
Land and Construction in Progress	7,921,306	6,404,542
Other Capital Assets, Net of Depreciation	131,479,800	136,779,258
Total Assets	<u>164,204,771</u>	<u>166,709,271</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension Related	25,837,475	37,538,457
OPEB Related	138,289	173,790
Total Deferred Outflows of Resources	<u>25,975,764</u>	<u>37,712,247</u>
<b>LIABILITIES</b>		
Short Term Indebtedness	7,000,000	4,985,000
Salaries Payable	3,614,048	3,756,736
Accounts and Contracts Payable	490,041	1,171,805
Accrued Interest	1,886,478	1,924,798
Due to Other Governmental Units	274,463	156,006
Unearned Revenue:		
Local Sources	857,078	537,030
Long-Term Liabilities:		
Net Pension Liability	30,345,931	29,753,576
Net OPEB Liability	4,619,564	4,405,838
Portion Due Within One Year	6,043,431	5,407,063
Portion Due in More Than One Year	119,691,216	125,362,820
Total Liabilities	<u>174,822,250</u>	<u>177,460,672</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Gain on Refunding	85,712	101,956
OPEB Related	718,670	82,347
Pension Related	35,766,274	44,114,377
Property Taxes Levied for Subsequent Year	15,832,661	15,059,992
Total Deferred Inflows of Resources	<u>52,403,317</u>	<u>59,358,672</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	13,856,029	13,506,358
Restricted for:		
Operating Capital Purposes	187,218	431
State-Mandated Restrictions	27,227	26,185
Food Service	585,056	775,275
Community Service	396,837	626,708
Capital Projects - Building Construction	-	896,039
Unrestricted	<u>(52,097,399)</u>	<u>(48,228,822)</u>
Total Net Position	<u>\$ (37,045,032)</u>	<u>\$ (32,397,826)</u>

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

Functions	2020				2019	
	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions		Revenue and Changes in Net Position	Revenue and Changes in Net Position
				Total Governmental Activities	Total Governmental Activities	
<b>Governmental Activities</b>						
Administration	\$ 1,727,419	\$ -	\$ 6,309	\$ -	\$ (1,721,110)	\$ (1,150,672)
District Support Services	1,978,334	-	62,406	17,704	(1,898,224)	(1,934,819)
Regular Instruction	28,868,573	507,581	2,335,092	261,729	(25,764,171)	(18,225,107)
Vocational Education Instruction	732,344	-	157,091	-	(575,253)	(408,368)
Special Education Instruction	10,279,492	147,005	6,828,485	9,362	(3,294,640)	(1,696,420)
Instructional Support Services	3,261,940	-	8,514	74,850	(3,178,576)	(1,816,052)
Pupil Support Services	4,276,406	-	132,124	-	(4,144,282)	(3,883,614)
Sites and Buildings	5,152,061	163,208	-	508,129	(4,480,724)	(3,778,375)
Fiscal and Other Fixed Cost Programs	95,320	-	-	-	(95,320)	(108,415)
Food Service	2,315,111	1,240,881	874,985	-	(199,245)	(11,333)
Community Service	3,088,355	2,021,364	339,911	-	(727,080)	(211,867)
Interest and Fiscal Charges on Long-Term Liabilities	3,830,421	-	-	-	(3,830,421)	(4,369,958)
<b>Total School District</b>	<b>\$ 65,605,776</b>	<b>\$ 4,080,039</b>	<b>\$ 10,744,917</b>	<b>\$ 871,774</b>	<b>(49,909,046)</b>	<b>(37,595,000)</b>
<b>General Revenues</b>						
Property Taxes Levied for:						
General Purposes					6,874,968	4,657,153
Community Service					232,533	219,673
Debt Service					8,282,591	7,394,571
State Aid Not Restricted to Specific Purposes					29,522,767	28,968,648
Earnings on Investments					157,250	136,444
Gain on Sale of Capital Assets					200	3,604
Miscellaneous					191,531	45,330
Total General Revenues					<u>45,261,840</u>	<u>41,425,423</u>
Change in Net Position					(4,647,206)	3,830,423
Net Position - Beginning of Year					<u>(32,397,826)</u>	<u>(36,228,249)</u>
Net Position - End of Year					<u>\$ (37,045,032)</u>	<u>\$ (32,397,826)</u>

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	Major		
	General	Food Service	Community Service
<b>ASSETS</b>			
Cash and Investments	\$ 4,520,971	\$ 453,297	\$ 689,376
Receivables:			
Current Property Taxes	3,827,810	-	149,667
Delinquent Property Taxes	46,277	-	2,066
Due from Other Minnesota School Districts	-	-	-
Due from Minnesota Department of Education	3,431,250	19,052	47,913
Due from Federal through Minnesota Department of Education	35,740	230,770	-
Due from Other Governmental Units	64,500	-	-
Other Receivables	279,345	9,293	123,095
Prepaid Items	40,035	-	500
Inventory	-	53,708	-
Total Assets	<u>\$ 12,245,928</u>	<u>\$ 766,120</u>	<u>\$ 1,012,617</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>			
Liabilities:			
Salaries Payable	\$ 3,472,614	\$ 55,400	\$ 86,034
Accounts and Contracts Payable	251,357	7,509	133,552
Due to Other Governmental Units	133,809	-	-
Accrued Interest Payable	129,205	-	-
Short Term Indebtedness	7,000,000	-	-
Unearned Revenue	619,508	118,155	119,415
Total Liabilities	<u>11,606,493</u>	<u>181,064</u>	<u>339,001</u>
Deferred Inflows of Resources:			
Property Taxes Levied for Subsequent Year	6,606,697	-	276,779
Unavailable Revenue - Delinquent Property Taxes	36,883	-	2,066
Total Deferred Inflows of Resources	<u>6,643,580</u>	<u>-</u>	<u>278,845</u>
Fund Balance:			
Nonspendable	40,035	53,708	500
Restricted for:			
Gifted and Talented	-	-	-
Basic Skills Programs	-	-	-
Operating Capital	187,218	-	-
Safe Schools	15,664	-	-
Community Education Programs	-	-	197,305
Early Childhood and Family Educations Programs	-	-	83,345
School Readiness	-	-	57,291
Projects Funded by COP	-	-	-
Long-Term Facilities Maintenance	2,980	-	-
Medical Assistance	8,583	-	-
Other Purposes	-	531,348	56,330
Unassigned	(6,258,625)	-	-
Total Fund Balance	<u>(6,004,145)</u>	<u>585,056</u>	<u>394,771</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 12,245,928</u>	<u>\$ 766,120</u>	<u>\$ 1,012,617</u>

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
BALANCE SHEET  
GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

Capital Projects	Funds		Total Governmental Funds	
	Debt Service	OPEB Debt Service	2020	2019
\$ 60,413	\$ 5,122,004	\$ 73,708	\$ 10,919,769	\$ 10,719,108
-	4,947,542	-	8,925,019	8,300,052
-	65,213	1,650	115,206	93,692
-	-	-	-	6,784
-	62,607	-	3,560,822	3,516,463
-	-	-	266,510	974
-	-	-	64,500	260,041
-	-	-	411,733	214,415
-	-	-	40,535	94,014
-	-	-	53,708	21,412
<u>\$ 60,413</u>	<u>\$ 10,197,366</u>	<u>\$ 75,358</u>	<u>\$ 24,357,802</u>	<u>\$ 23,226,955</u>
\$ -	\$ -	\$ -	\$ 3,614,048	\$ 3,756,736
84,445	-	-	476,863	1,160,393
-	-	-	133,809	156,006
-	-	-	129,205	62,934
-	-	-	7,000,000	4,985,000
-	-	-	857,078	537,030
<u>84,445</u>	<u>-</u>	<u>-</u>	<u>12,211,003</u>	<u>10,658,099</u>
-	8,949,185	-	15,832,661	15,059,992
-	65,213	1,650	105,812	93,692
-	<u>9,014,398</u>	<u>1,650</u>	<u>15,938,473</u>	<u>15,153,684</u>
-	-	-	94,243	115,426
-	-	-	-	230
-	-	-	-	431
-	-	-	187,218	15,813
-	-	-	15,664	-
-	-	-	197,305	440,178
-	-	-	83,345	63,456
-	-	-	57,291	44,165
-	-	-	-	896,039
-	-	-	2,980	3,157
-	-	-	8,583	6,985
-	1,182,968	73,708	1,844,354	2,355,738
(24,032)	-	-	(6,282,657)	(6,526,446)
<u>(24,032)</u>	<u>1,182,968</u>	<u>73,708</u>	<u>(3,791,674)</u>	<u>(2,584,828)</u>
<u>\$ 60,413</u>	<u>\$ 10,197,366</u>	<u>\$ 75,358</u>	<u>\$ 24,357,802</u>	<u>\$ 23,226,955</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	2020	2019
<b>Total Fund Balance for Governmental Funds</b>	<b>\$ (3,791,674)</b>	<b>\$ (2,584,828)</b>
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	5,524,742	5,524,742
Construction in Progress	2,396,564	879,800
Land Improvements, Net of Accumulated Depreciation	834,879	992,690
Buildings and Improvements, Net of Accumulated Depreciation	129,065,524	133,746,815
Equipment, Net of Accumulated Depreciation	1,579,397	2,039,753
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current-period's expenditures and, therefore, are reported as deferred inflows of resources in the funds.		
	105,812	93,692
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		
	(1,757,273)	(1,861,864)
The District's Other Post Employment Benefit (OPEB) Liability and related deferred inflows and outflows are recorded only on the Statement of Net Position. Balances at year-end are:		
Net OPEB Liability	(4,619,564)	(4,405,838)
Deferred Inflows of Resources - OPEB Related	(718,670)	(82,347)
Deferred Outflows of Resources - OPEB Related	138,289	173,790
The District's Net Pension Liability and related deferred inflows and outflows are recorded only on the Statement of Net Position. Balances at year-end are:		
Net Pension Liability	(30,345,931)	(29,753,576)
Deferred Inflows of Resources - Pension Related	(35,766,274)	(44,114,377)
Deferred Outflows of Resources - Pension Related	25,837,475	37,538,457
Internal service funds are used by management to charge the costs of dental insurance services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. Internal service fund net position at year-end is:		
	292,031	287,104
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Position. Balances at year-end are:		
Bonds Payable	(114,755,000)	(119,550,000)
Unamortized Premiums	(4,102,461)	(4,678,496)
Certificates of Participation Payable	(2,915,000)	(3,040,000)
Unamortized Deferred Loss (Gain) on Refunding	(85,712)	(101,956)
Obligations Under Capital Leases	(738,019)	(205,454)
Obligations Under Lease Purchase Agreement	(2,864,440)	(2,926,713)
Compensated Absences Payable	(359,727)	(369,220)
Total Net Position of Governmental Activities	<u><u>\$ (37,045,032)</u></u>	<u><u>\$ (32,397,826)</u></u>

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	Major		
	General	Food Service	Community Service
<b>REVENUES</b>			
Local Sources:			
Property Taxes	\$ 6,872,050	\$ -	\$ 232,305
Earnings on Investments	63,196	9,740	11,425
Other	1,005,463	1,243,381	2,022,064
State Sources	37,757,831	116,247	406,078
Federal Sources	865,974	758,738	-
Total Revenues	<u>46,564,514</u>	<u>2,128,106</u>	<u>2,671,872</u>
<b>EXPENDITURES</b>			
Current:			
Administration	1,401,450	-	-
District Support Services	1,839,197	-	-
Regular Instruction	21,084,273	-	-
Vocational Education Instruction	668,291	-	-
Special Education Instruction	9,102,769	-	-
Instructional Support Services	2,823,710	-	-
Pupil Support Services	4,084,113	-	-
Sites and Buildings	3,778,256	-	-
Fiscal and Other Fixed Cost Programs	128,183	-	-
Food Service	-	2,291,668	-
Community Service	-	-	2,938,839
Capital Outlay	1,454,893	26,657	2,285
Debt Service:			
Principal	116,641	-	1,203
Interest and Fiscal Charges	208,938	-	184
Bond Issuance Costs	-	-	-
Total Expenditures	<u>46,690,714</u>	<u>2,318,325</u>	<u>2,942,511</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(126,200)	(190,219)	(270,639)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	200	-	-
Issuance of Bonds	-	-	-
Insurance Recovery Proceeds	5,245	-	-
Issuance of Capital Lease	588,136	-	-
Lease Purchase Agreement Proceeds	-	-	-
Bond Premium	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Transfers In	-	-	62,578
Transfers Out	(62,578)	-	-
Total Other Financing Sources (Uses)	<u>531,003</u>	<u>-</u>	<u>62,578</u>
<b>NET CHANGE IN FUND BALANCE</b>	404,803	(190,219)	(208,061)
Fund Balance - Beginning of Year	<u>(6,408,948)</u>	<u>775,275</u>	<u>602,832</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ (6,004,145)</u></u>	<u><u>\$ 585,056</u></u>	<u><u>\$ 394,771</u></u>

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

Capital Projects	Funds		Total Governmental Funds	
	Debt Service	OPEB Debt Service	2020	2019
\$ -	\$ 8,273,617	\$ -	\$ 15,377,972	\$ 12,219,836
506	67,647	857	153,371	129,831
188,594	-	-	4,459,502	5,498,498
-	626,056	-	38,906,212	37,144,877
-	-	-	1,624,712	1,427,188
<u>189,100</u>	<u>8,967,320</u>	<u>857</u>	<u>60,521,769</u>	<u>56,420,230</u>
-	-	-	1,401,450	1,358,490
-	-	-	1,839,197	1,983,132
-	-	-	21,084,273	21,752,173
-	-	-	668,291	588,221
-	-	-	9,102,769	9,129,068
-	-	-	2,823,710	2,933,530
-	-	-	4,084,113	4,203,476
-	-	-	3,778,256	4,157,649
-	-	-	128,183	108,415
-	-	-	2,291,668	2,384,528
-	-	-	2,938,839	3,286,611
1,109,171	-	-	2,593,006	5,020,346
-	4,920,000	-	5,037,844	4,355,897
-	4,341,475	-	4,550,597	4,557,799
-	-	-	-	94,585
<u>1,109,171</u>	<u>9,261,475</u>	<u>-</u>	<u>62,322,196</u>	<u>65,913,920</u>
(920,071)	(294,155)	857	(1,800,427)	(9,493,690)
-	-	-	200	3,604
-	-	-	-	7,105,000
-	-	-	5,245	-
-	-	-	588,136	160,699
-	-	-	-	3,008,000
-	-	-	-	305,242
-	-	-	-	(7,240,000)
-	-	-	62,578	70,621
-	-	-	(62,578)	(70,621)
-	-	-	<u>593,581</u>	<u>3,342,545</u>
(920,071)	(294,155)	857	(1,206,846)	(6,151,145)
<u>896,039</u>	<u>1,477,123</u>	<u>72,851</u>	<u>(2,584,828)</u>	<u>3,566,317</u>
<u>\$ (24,032)</u>	<u>\$ 1,182,968</u>	<u>\$ 73,708</u>	<u>\$ (3,791,674)</u>	<u>\$ (2,584,828)</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020	2019
<b>Net Change in Fund Balance-Total Governmental Funds</b>	<b>\$ (1,206,846)</b>	<b>\$ (6,151,145)</b>

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlays	1,597,662	5,634,612
Depreciation Expense	(5,380,356)	(5,378,742)

Some capital asset additions are financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability. Repayment of capital lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the Statement of Net Position.

Other Financing Source - Capital Lease	(588,136)	(160,699)
Principal Payments - Capital Leases	55,571	164,610

The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the Statement of Activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the Statement of Activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

General Obligation Bond Proceeds	-	(7,105,000)
Lease Purchase Proceeds	-	(3,008,000)
Bond Premium	-	(305,242)
Deferred Loss (Gain) on Refunding	-	(196,651)
Repayment of Bond Principal	4,795,000	11,230,000
Repayment of Certificate of Participation	125,000	120,000
Repayment of Lease Purchase Principal	62,273	81,287
Change in Accrued Interest Expense - General Obligation Bonds	104,591	(109,617)
Amortization of Bond Premium	576,035	636,410
Amortization of Bond Discount	-	(494)
Amortization of Gain (Loss) on Refunding	16,244	(56,983)

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES (CONTINUED)  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current-period's expenditures and, therefore, are unavailable in the funds.

\$ 12,120      \$ 51,561

Payment of OPEB benefits are recognized as expenditures at the fund level while the change in the Net OPEB obligation is recognized in the Statement of Net Position.

(885,550)      (714,059)

Pension expenditures on the governmental funds are measured by current year employee contributions. Pension expenses on the Statement of Activities is measured by the change in Net Pension Liability and the related deferred inflows and outflows of resources.

(3,945,234)      9,243,685

In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

9,493      (85,660)

Internal service funds are used by the District to charge the costs of employee dental benefits to individual funds. The net revenue of the internal service funds is reported with governmental activities.

4,927      (59,450)

**Change in Net Position of Governmental Activities**

\$ (4,647,206)      \$ 3,830,423

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 6,870,071	\$ 6,852,291	\$ 6,872,050	\$ 19,759
Earnings on Investments	80,000	80,000	63,196	(16,804)
Other	1,183,376	1,009,374	1,005,463	(3,911)
State Sources	37,835,798	38,218,351	37,757,831	(460,520)
Federal Sources	773,624	847,976	865,974	17,998
Total Revenues	<u>46,742,869</u>	<u>47,007,992</u>	<u>46,564,514</u>	<u>(443,478)</u>
<b>EXPENDITURES</b>				
Current:				
Administration	1,336,675	1,338,910	1,401,450	62,540
District Support Services	1,842,941	1,806,039	1,839,197	33,158
Elementary and Secondary Regular Instruction	20,801,758	20,837,939	21,084,273	246,334
Vocational Education Instruction	542,313	554,813	668,291	113,478
Special Education Instruction	9,317,847	9,350,886	9,102,769	(248,117)
Instructional Support Services	2,939,931	2,887,809	2,823,710	(64,099)
Pupil Support Services	3,819,002	4,387,793	4,084,113	(303,680)
Sites and Buildings	3,909,807	3,797,727	3,778,256	(19,471)
Fiscal and Other Fixed Cost Programs	7,337,760	335,144	128,183	(206,961)
Capital Outlay	380,825	794,325	1,454,893	660,568
Debt Service:				
Principal	425,218	425,218	116,641	(308,577)
Interest and Fiscal Charges	85,000	15,000	208,938	193,938
Total Expenditures	<u>52,739,077</u>	<u>46,531,603</u>	<u>46,690,714</u>	<u>159,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,996,208)	476,389	(126,200)	(602,589)
<b>OTHER FINANCING SOURCES</b>				
Sale of Capital Assets	2,000	200	200	-
Insurance Recovery Proceeds	-	-	5,245	5,245
Bond Proceeds	7,000,000	-	-	-
Issuance of Capital Lease	-	-	588,136	588,136
Transfers Out	(75,000)	(75,000)	(62,578)	12,422
Total Other Financing Sources	<u>6,927,000</u>	<u>(74,800)</u>	<u>531,003</u>	<u>605,803</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 930,792</u>	<u>\$ 401,589</u>	404,803	<u>\$ 3,214</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>(6,408,948)</u>	
End of Year			<u>\$ (6,004,145)</u>	

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
FOOD SERVICE FUND  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Earnings on Investments	\$ 10,000	\$ 15,000	\$ 9,740	\$ (5,260)
Other - Primarily Meal Sales	1,762,850	1,178,100	1,243,381	65,281
State Sources	120,850	169,703	116,247	(53,456)
Federal Sources	515,150	680,250	758,738	78,488
Total Revenues	<u>2,408,850</u>	<u>2,043,053</u>	<u>2,128,106</u>	<u>85,053</u>
<b>EXPENDITURES</b>				
Current:				
Food Service	2,373,195	2,221,279	2,291,668	70,389
Capital Outlay	45,000	124,000	26,657	(97,343)
Total Expenditures	<u>2,418,195</u>	<u>2,345,279</u>	<u>2,318,325</u>	<u>(26,954)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (9,345)</u>	<u>\$ (302,226)</u>	(190,219)	<u>\$ 112,007</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>775,275</u>	
End of Year			<u>\$ 585,056</u>	

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
COMMUNITY SERVICE FUND  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 240,379	\$ 239,664	\$ 232,305	\$ (7,359)
Earnings on Investments	12,000	15,000	11,425	(3,575)
Other - Primarily Tuition and Fees	2,672,750	2,119,250	2,022,064	(97,186)
State Sources	<u>383,920</u>	<u>368,128</u>	<u>406,078</u>	<u>37,950</u>
Total Revenues	3,309,049	2,742,042	2,671,872	(70,170)
<b>EXPENDITURES</b>				
Current:				
Community Service	3,352,956	3,095,547	2,938,839	(156,708)
Capital Outlay	3,000	4,000	2,285	(1,715)
Debt Service:				
Principal	3,500	3,000	1,203	(1,797)
Interest and Fiscal Charges	-	-	184	184
Total Expenditures	<u>3,359,456</u>	<u>3,102,547</u>	<u>2,942,511</u>	<u>(160,036)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,407)	(360,505)	(270,639)	89,866
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>75,000</u>	<u>70,000</u>	<u>62,578</u>	<u>(7,422)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 24,593</u>	<u>\$ (290,505)</u>	(208,061)	<u>\$ 82,444</u>
<b>FUND BALANCE</b>				
Beginning of Year			<u>602,832</u>	
End of Year			<u>\$ 394,771</u>	

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	Governmental Activities - Internal Service Funds	
	2020	2019
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 305,209	\$ 298,516
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	13,178	11,412
<b>NET POSITION</b>		
Unrestricted	\$ 292,031	\$ 287,104

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	Governmental Activities - Internal Service Funds	
	2020	2019
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 387,715	\$ 368,267
<b>OPERATING EXPENSES</b>		
Dental Insurance Claim Payments	386,667	434,330
<b>OPERATING INCOME</b>	1,048	(66,063)
<b>NONOPERATING INCOME</b>		
Earnings on Investments	3,879	6,613
<b>CHANGE IN NET POSITION</b>	4,927	(59,450)
Total Net Position - Beginning of Year	287,104	346,554
<b>TOTAL NET POSITION - END OF YEAR</b>	\$ 292,031	\$ 287,104

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
INTERNAL SERVICE FUND  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	Governmental Activities - Internal Service Funds	
	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Interfund Services Provided	\$ 387,715	\$ 368,267
Payments for Dental Fees and Insurance Claims	(384,901)	(432,732)
Net Cash Provided (Used) by Operating Activities	<u>2,814</u>	<u>(64,465)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Received	<u>3,879</u>	<u>6,613</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,693	(57,852)
Cash and Cash Equivalents - Beginning of Year	<u>298,516</u>	<u>356,368</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 305,209</u>	<u>\$ 298,516</u>
Displayed on Statements of Fund Net Position as Cash and Investments	<u>\$ 305,209</u>	<u>\$ 298,516</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 1,048	\$ (66,063)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Increase in Accounts Payable	<u>1,766</u>	<u>1,598</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,814</u>	<u>\$ (64,465)</u>

See accompanying Notes to Basic Financial Statements.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2020**

	Scholarship Custodial Fund	Irrevocable OPEB Trust
<b>ASSETS</b>		
Cash	\$ 110,194	\$ 645,683
Government and Municipal Securities	-	264,065
Nonnegotiable Certificate of Deposits	-	1,047,200
Interest Receivable	-	30,607
Total Assets	110,194	1,987,555
<b>NET POSITION</b>		
Restricted for Scholarships	110,194	-
Restricted for OPEB Benefits	-	1,987,555
Total Net Position	\$ 110,194	\$ 1,987,555

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2020**

	Scholarship Custodial Fund	Irrevocable OPEB Trust
<b>ADDITIONS</b>		
Employer Contributions	\$ -	\$ 42,594
Gifts and Donations	8,705	-
Investment Income:		
Net Increase (Decrease) in Fair Value of Investments	-	6,624
Interest and Dividends	1,168	30,865
Less Investment Expense	-	(250)
Net Investment Income	1,168	37,239
Total Additions	9,873	79,833
<b>DEDUCTIONS</b>		
OPEB Health Insurance Payments	-	231,614
Scholarships Awarded	14,694	-
Total Deductions	14,694	231,614
<b>CHANGE IN NET POSITION</b>	(4,821)	(151,781)
Net Position - Beginning of Year	115,015	2,139,336
<b>NET POSITION - END OF YEAR</b>	\$ 110,194	\$ 1,987,555

See accompanying Notes to Basic Financial Statements.

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The financial statements of Independent School District No. 110 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) 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. The GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments.

**B. Financial Reporting Entity**

The District is an instrumentality of the state of Minnesota established to function as an educational institution. The elected School Board (Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

Accounting principles generally accepted in the United States of America (GAAP) require that the District's financial statements include all funds, account groups, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units - entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burden on, the organization. These financial statements include all fund and account groups of the District. There are no other entities for which the District is financially accountable.

Student activities of the District are under the School Board's control, therefore, activity is included within the General Fund.

**C. Basic Financial Statement Presentation**

The government-wide financial statements (i.e., the Statement of Net Position and the 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 fund. The Fiduciary Funds are only reported in the statements of Fiduciary Net Position at the fund financial statement level.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**C. Basic Financial Statement Presentation (Continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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 items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position is available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities. Generally, the effect of material interfund activity has been removed from the government-wide financial statements.

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. Fiduciary funds are presented in the fiduciary fund financial statements by type: private purpose trust and irrevocable OPEB trust. 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 statements.

The Internal Service Fund is presented in the proprietary fund financial statements. Because the principal users of the internal services are the District's governmental activities, the financial statement of the internal service fund is consolidated into the governmental column when presented in the government-wide financial statements. The costs of these services are 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 fund is charges for service in the form of insurance premiums. Operating expenses for the internal service fund include the cost of services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are 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.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**D. Measurement Focus and Basis of Accounting**

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. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

**2. Recording of Expenditures**

Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

Description of Funds

The existence of the various District funds has been established by the State of Minnesota, Department of Education. The accounts of the district are organized on the basis of funds, each of which is considered a separate accounting entity. A description of the funds included in this report is 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. It includes the general operations and pupil transportation activities of the district, as well as the capital related activities such as maintenance of facilities equipment purchases, health and safety projects, and disabled accessibility projects.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**D. Measurement Focus and Basis of Accounting (Continued)**

*Major Governmental Funds (Continued)*

Food Service Special Revenue Fund

The Food Service Fund is used to account for food service revenues and expenditures. Revenues consist of user fees, and state and federal reimbursements restricted for the Food Service Fund.

Community Service Special Revenue Fund

The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs, K-6 extended day programs or other similar services. Revenues consist of local property taxes, state tax credits, user fees, and state aids restricted for the Community Service 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. The Fund was established for building construction activity authorized by specific voter-approved bond issues.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term obligation bond principal, interest, and related costs.

Other Postemployment Benefits Debt Service Fund

The Other Postemployment Benefits (OPEB) Debt Service Fund is used to account for the accumulation of resources for, and payment of, OPEB obligation bond principal, interest, and related costs.

*Proprietary Fund*

Internal Service Fund

The Internal Service Fund accounts for financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The District's Internal Service Fund includes its self-insured dental insurance plan for its employees.

*Fiduciary Funds*

Scholarship Custodial Fund

The Scholarship Custodial Fund is used to account for money held by the District in the capacity of trustee or custodian, where both the principal and interest may be spent.

Other Postemployment Benefits Irrevocable Trust Fund

The Other Postemployment Benefits Irrevocable Fund is used for reporting resources set aside and held in an irrevocable trust arrangement for postemployment benefits.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**E. Budgeting**

Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. Each June, the School Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper by October 1 of each year. Reported budget amounts represent the amended budget as adopted by the School Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the School Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Revisions to budgeted amounts must be approved by the School Board. Individual amendments were not material in relation to the original appropriations.

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

Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

**F. Cash and Investments**

Cash and investments consist of interest bearing accounts, certificates of deposit, government agency investments, and deposits in the Minnesota Trust Investment Shares Portfolio.

Cash balances from all funds, except the OPEB Irrevocable Trust Fund, are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Investments are stated at their fair value as determined by quoted market prices, except for money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less which are recorded at amortized cost, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors.

**G. Accounts Receivable**

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary. The only receivables not expected to be collected within one year are property taxes receivable.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**H. Inventories**

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

**I. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are expensed during the periods benefitted. Prepaid items are recorded using the consumption method of accounting.

**J. Property Taxes**

Property tax levies are established by the School Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes and are responsible for spreading all levies over taxable property. Such taxes become a lien on January 1. Taxes are generally due on May 15 and October 15, and counties generally remit taxes to Districts at periodic intervals as they are collected. A portion of property taxes levied is paid through state credits which are included in revenue from state sources in the financial statements.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as unavailable revenue (property taxes levied for subsequent year). The majority of District revenue in the General Fund (and to a lesser extent in the District's Community Service Special Revenue Fund) is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift." In the Debt Service Fund, all property taxes collected in a calendar year are recorded as revenue in the fiscal year which begins July 1 of that calendar year.

In accordance with state law, the current tax shift consists of an amount equal to 31% of the operating levy that was in place for the District's 2000 Pay 2001 levy, which is frozen at \$310,967. Certain other portions of the District's 2019 Pay 2020 levy, normally revenue for the 2020-2021 fiscal year, are also advance recognized at June 30, 2020, as required by state statute to match revenue with the same fiscal year as the related expenditures.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**J. Property Taxes (Continued)**

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 unavailable because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the State which will be recognized as revenue in the next fiscal year beginning July 1, 2020, are included in Property Taxes Levied for Subsequent Year to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

**K. Capital Assets**

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. 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 statement, but are not reported in the Fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school 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 5 to 15 years for equipment.

Capital assets not being depreciated include land and construction in progress.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

**L. Deferred Outflows of Resources**

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period. The District will not recognize the related outflows until a future event occurs.

**M. 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. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**M. Long-Term Obligations (Continued)**

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

**N. Accrued Employee Benefits**

**1. Compensated Absences**

Vacation Pay and Sick Leave

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. These benefits are reported as liabilities in the government-wide financial statements and as expenditures when taken in the fund financial statements. At June 30, 2020, a liability for vacation pay totaling \$293,684 is recorded in the Statement of Net Position.

The District has a sick leave bank to which employees contribute earned sick leave. Participating employees use sick leave from this bank upon depletion of their own sick leave balances. At June 30, 2020, a liability for this sick leave bank of \$53,094 is recorded in the Statement of Net Position.

Severance Payable

Various bargaining groups, other than teachers, have contract language providing for severance benefits upon meeting the defined requirements. The amount paid varies based on years of service and is based on accumulated sick leave. The vested amount for all eligible employees at year-end totals \$12,949 and is recorded as a liability on the government-wide financial statements.

**2. Other Postemployment Benefits**

Under the terms of certain collectively bargained employment contracts, including the teachers' and administrators' contracts, the District is required to pay fixed amounts (generally \$350 per month) toward the health insurance premiums of retired employees until they reach specified age requirements such as Medicare eligibility.

For purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, the District recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**O. Deferred Inflows of Resources**

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow or resources (revenue) until that time.

**P. Pensions**

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

**Q. Statement of Cash Flows**

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 equivalents.

**R. Fund Balance**

In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance related to prepaids and inventory. Restricted funds are constrained by outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Education. The District currently does not report any committed fund balance. The Board of Education passed a resolution authorizing the Director of Finance and Operations the ability to assign fund balances and its intended uses. Unassigned fund balance is considered the remaining amounts, usually in the General Fund only. A negative unassigned fund balance may be reported in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed or assigned for those purposes.

In accordance with the District's fund balance policy, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned and unassigned fund balance is available, it is the District's policy to use committed first, then assigned and finally unassigned fund balance.

The District has a minimum fund balance policy, which identifies a minimum unassigned fund balance in the General Fund of no less than 5% and not more than 25% of the general fund operating budgeted expenditures.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

**S. Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the government-wide, Proprietary Fund, and Fiduciary Fund financial statements. Net investment in capital assets, net of accumulation depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

**T. Summarized Comparative Information**

The basic financial statements include certain prior-year summarized comparative information in total but not at the level required for a presentation in conformity with accounting principles generally accepted in the United States of America.

**NOTE 2 STEWARDSHIP AND ACCOUNTABILITY**

**A. Excess of Expenditures Over Budget**

Expenditures exceeded budgeted amounts in the following fund at June 30, 2020.

	Budget	Expenditures	Excess
General Fund	\$ 46,531,603	\$ 46,690,714	\$ 159,111

All related expenditures were approved by the District's Board.

**B. Transfers in/Transfers Out**

	Transfer In: Community Service Fund
Transfer Out: General Fund	\$ 62,578

The transfer from General Fund to the Community Service Fund is related to the expenses associated with Special Education reimbursing pre-school for spots in the pre-school that are held for ECSE students.

**C. Deficit Fund Balance**

The General Fund had a deficit fund balance of \$6,004,145 as of the end of the year. This deficit will be eliminated through a decrease in expenditures and an increase in revenues.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS**

**A. Deposits**

The School District maintains a cash and investment pool that is available for use by all funds, except the OPEB Irrevocable Trust Fund. Each fund type's portion of this pool is displayed in the financial statements as "Cash and Investments." In accordance with Minnesota Statutes the School District maintains deposits at financial institutions which are authorized by the School District Board.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. The School District does not have a specific deposit policy for custodial credit risk but rather follows Minnesota Statutes for deposits.

Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust departments of a commercial bank or other financial institution not owned or controlled by the depository.

The District's deposits in banks at June 30, 2020 were entirely covered by federal depository insurance or by collateral in accordance with Minnesota Statutes.

**B. Investments**

The District does not have an investment policy and invests its idle funds as authorized by Minnesota Statutes as follows:

- 1) Direct obligations or obligations guaranteed by the United States or its agencies
- 2) Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of thirteen months or less
- 3) General obligations rated "A" or better; revenue obligations rated "AA" or better
- 4) General obligations of the Minnesota Housing Finance Agency rate "A" or better
- 5) Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System
- 6) Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by a least two nationally recognized rating agencies, and maturing in 270 days or less

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**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

- 7) Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories
- 8) Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers

In addition, investments held by the OPEB Irrevocable Trust Fund may be invested as authorized by Minnesota State Statute Section 356A.06, Subdivision 7.

**External Investment Pools -**

	Amount
MN Trust Shares Portfolio	\$ 11,438,968

The MN Trust is a money market account that is valued at amortized cost with maturities of investments of one year or less.

**Investments Held with Broker –**

***Interest Rate Risk –***

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities to meet cash requirements for ongoing operations. Information about the sensitivity of the fair values of the District’s investments to market interest rate risk fluctuations is provided by the following table that shows the distribution of the School District’s investments by maturity:

Type	Total	6 Months or Less	7 to12 Months	13 to 36 Months
MN Trust Investment Shares Portfolio	\$ 11,438,968	\$ 11,438,968	\$ -	\$ -
State and Local Obligations	264,065	264,065	-	-
Total	\$ 11,703,033	\$ 11,703,033	\$ -	\$ -

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JUNE 30, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

***Custodial Credit Risk –***

For an investment, custodial risk is the risk that, in the event of failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District's bond documents require insurance covering all balances held in each investment account. As of June 30, 2020, the investment balances were fully covered by insurance for each brokerage firm.

***Credit Risk –***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The following chart summarizes year-end ratings for the District's investments as rated by Moody's Investors Service:

<u>Type</u>	<u>Quality Rating</u>	<u>Amount</u>
MN Trust Investment Shares Portfolio	AAAm	\$ 11,438,968
State and Local Obligations	Aa2/AA-	264,065
Total		<u>\$ 11,703,033</u>

The deposits and investments are presented in these financial statements as follows:

Total Deposits	\$ 1,589,087
MN Trust Shares Portfolio	11,438,968
State and Local Obligations	264,065
Total	<u>\$ 13,292,120</u>
Statement of Net Position	
Cash and Investments	\$ 11,224,978
Trust Fund Cash and Investments	2,067,142
	<u>\$ 13,292,120</u>

**C. Fair Value Measurements**

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**C. Fair Value Measurements (Continued)**

The District follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statement of financial position are categorized based on the inputs to the valuation techniques as follows:

- *Level 1* – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities. The inputs include those traded on an active exchange, such as the New York Stock Exchange, as well as U.S. Treasury and other U.S. government and agency mortgage-backed securities that are traded by dealers or brokers in active over-the-counter markets.
- *Level 2* – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.
- *Level 3* – Financial asset and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity’s own assumptions about the assumptions market participants and would use a pricing the asset.

Assets measured at fair value on a recurring basis:

<u>Type</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Government/Agency Obligations	<u>\$ 264,065</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,065</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
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JUNE 30, 2020**

**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 5,524,742	\$ -	\$ -	\$ 5,524,742
Construction in Progress	879,800	1,573,362	(56,598)	2,396,564
Total Capital Assets, Not Being Depreciated	<u>6,404,542</u>	<u>1,573,362</u>	<u>(56,598)</u>	<u>7,921,306</u>
Capital Assets, Being Depreciated:				
Land Improvements	4,215,464	-	-	4,215,464
Buildings and Improvements	175,052,248	56,598	-	175,108,846
Equipment	9,505,649	24,300	-	9,529,949
Total Capital Assets, Being Depreciated	<u>188,773,361</u>	<u>80,898</u>	<u>-</u>	<u>188,854,259</u>
Accumulated Depreciation for:				
Land Improvements	(3,222,774)	(157,811)	-	(3,380,585)
Buildings and Improvements	(41,305,433)	(4,737,889)	-	(46,043,322)
Equipment	(7,465,896)	(484,656)	-	(7,950,552)
Total Accumulated Depreciation	<u>(51,994,103)</u>	<u>(5,380,356)</u>	<u>-</u>	<u>(57,374,459)</u>
Total Capital Assets, Being Depreciated, Net	<u>136,779,258</u>	<u>(5,299,458)</u>	<u>-</u>	<u>131,479,800</u>
Governmental Activities Capital Assets, Net	<u>\$ 143,183,800</u>	<u>\$ (3,726,096)</u>	<u>\$ (56,598)</u>	<u>\$ 139,401,106</u>

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

<b>Governmental Activities</b>	
Administrative Services	\$ 145,846
District Support Services	49,062
Regular Instruction	4,653,203
Vocational Instruction	2,581
Community Education	2,831
Instructional Support	47,609
Food Service	23,738
Sites, Buildings, and Equipment	455,486
Total Depreciation Expense, Governmental Activities	<u>\$ 5,380,356</u>

**NOTE 5 AID ANTICIPATION CERTIFICATES**

On September 29, 2019, the District Sold General Obligation Aid Anticipation Certificates, Series 2019B and 2019C in the amount of \$3,300,000 and \$3,700,000, respectively at an interest rate of 2.50% and 2.35%. These Certificates mature September 30, 2020 and will have interest expense of \$62,906.

	2019	Additions	Retirements	2020
2019A Aid Anticipation Certificate	\$ 4,985,000	\$ -	\$ 4,985,000	\$ -
2019B Aid Anticipation Certificate	-	3,300,000	-	3,300,000
2019C Aid Anticipation Certificate	-	3,700,000	-	3,700,000
	<u>\$ 4,985,000</u>	<u>\$ 7,000,000</u>	<u>\$ 4,985,000</u>	<u>\$ 7,000,000</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 LONG-TERM LIABILITIES**

The District has issued general obligation school building bonds to finance the construction of capital facilities or to refinance previous bond issues. Assets of the Debt Service Fund, together with scheduled future tax levies are dedicated for the retirement of these bonds and loans. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

**A. Components of Long-Term Debt**

Issue Date	Net Interest Rate	Original Issue	Final Maturity	Principal Outstanding	
				Due Within One Year	Total
5/1/2013	2.00% - 2.13%	1,435,000	2/1/2024	\$ 130,000	\$ 540,000
1/13/2015	3.00% - 5.00%	17,555,000	2/1/2026	1,225,000	15,395,000
2/18/2015	3.00% - 5.00%	75,000,000	2/1/2039	-	75,000,000
12/30/2015	2.50% - 4.00%	6,830,000	2/1/2025	510,000	4,825,000
9/29/2016	3.00% - 5.00%	5,405,000	2/1/2028	560,000	4,680,000
9/14/2017	2.00% - 3.00%	5,040,000	2/1/2033	305,000	4,500,000
9/14/2017	2.00% - 4.00%	7,290,000	2/1/2033	420,000	6,575,000
10/22/2018	5.00%	7,105,000	2/1/2022	2,035,000	3,240,000
Total General Obligation Bonds				5,185,000	114,755,000
Bond Premium - Net				-	4,102,461
Certificates of Participation				130,000	2,915,000
Lease Purchase Obligations				220,101	2,864,440
Capital Lease Obligations				148,603	738,019
Total Leases Purchase Obligations					
Compensated Absences Payable				359,727	359,727
Total				\$ 6,043,431	\$ 125,734,647

**1. General Obligation School Building Bonds**

On February 18, 2015, the District issued \$75,000,000 General Obligation School Bonds, Series 2015B. These bonds were issued to finance acquisition and betterment of school sites and facilities.

**WACONIA PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**A. Components of Long-Term Debt (Continued)**

**2. General Obligation Capital Facilities Bonds**

On May 1, 2013, the District issued \$1,435,000 of General Obligation Capital Facilities Bonds, Series 2013A. These bonds were issued to finance acquisition and/or construction/improvement of capital facilities.

On September 29, 2016, the District issued \$5,405,000 General Obligation Facility Series 2016A. These bonds were issued for general maintenance projects.

On September 14, 2017, the District issued \$7,290,000 General Obligation Facilities Bonds, Series 2017C. These bonds were issued to finance construction/improvement of capital facilities.

**3. General Obligation Refunding Bonds**

On February 19, 2009, the District issued \$19,370,000 of General Obligation School Building Refunding Bonds, Series 2009A to refund in advance of their stated maturities the remaining maturities of the General Obligation School Building Bonds, Series 1998A, and the General Obligation School Building Bonds, Series 1999A. The original issue dates of the bonds refunded were December 1, 1998 and April 1, 1999, respectively. These bonds were paid in full as of June 30, 2019.

On January 13, 2015, the District issued \$17,555,000 of General Obligation School Building Refunding Bonds, Series 2015A to advance refund the General Obligation School Building Bonds, Series 2005A dated July 1, 2005.

On December 30, 2015, the District issued \$6,830,000 of General Obligation School Building Refunding Bonds, Series 2015C to advance refund the General Obligation School Building Bonds, Series 2006A dated April 26, 2006.

On October 22, 2018, the District issued \$7,105,000 of General Obligation School Building Refunding Bonds, Series 2018A to advance refund the General Obligation School Building Refunding Bonds, Series 2009A dated February 19, 2009.

**4. General Obligation Taxable OPEB Bonds**

On December 23, 2008, the District issued \$2,695,000 General Obligation Taxable OPEB Bonds, Series 2008A. These bonds were issued to finance future other postemployment payments. These bonds were paid in full as of June 30, 2019.

Assets of the Debt Service Fund and the OPEB Debt Service Fund, together with scheduled future ad valorem tax levies are dedicated for the retirement of these bonds. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota Statute.

**WACONIA PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**A. Components of Long-Term Debt (Continued)**

**5. General Obligation Tax Abatement Bonds**

On September 14, 2017, the District issued \$5,040,000 General Obligation Tax Abatement Bonds, Series 2017B. These bonds were issued to finance future tax abatement obligations.

**6. Certificates of Participation**

On June 29, 2017, the District issued \$3,160,000 Certificates of Participation, Series 2017A. This certificate was issued to finance acquisition and betterment of school sites and facilities.

**7. Lease Purchase Agreements**

On December 1, 2018, the District entered into a \$923,000 lease purchase agreement for the acquisition and improvement of real property. Payments on the agreement are due annually and commence February 2021.

On May 1, 2019, the District entered into a \$1,585,000 lease purchase agreement for the construction of a tennis court complex and outdoor ice rink. Payments on the agreement are due annually and commence February 2021.

On August 1, 2018, the District entered into a \$500,000 lease purchase agreement for a scoreboard. Payments on the agreement are due annually and commenced August 2018.

**8. Capital Leases**

On May 15, 2020, the District entered into a lease for LED lighting. Payments on the lease are due annually and commence July 2020. The entire lease agreement consists of 844,931 in costs. However, only \$588,136 has been spent as of June 30, 2020.

On April 15, 2019, the District entered into a lease for copier equipment. Payments on the lease are due quarterly and commenced in April 2019. Capital assets relating to the lease had a cost of \$160,699, current year depreciation of \$32,140, and accumulated depreciation of \$32,140 at June 30, 2020.

On May 3, 2017, the District entered into a lease for Apple products and services. Payments on the lease are due annually and commenced July 2017. Capital assets relating to the lease had a cost of \$107,280, and is fully depreciated for the year ended June 30, 2020.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**B. Minimum Debt Payments**

Minimum annual principal and interest payments required to retire long-term debt, not including compensated absences payable are as follows:

Year Ending June 30,	General Obligation Bonds Payable		Lease Purchase Agreement	
	Principal	Interest	Principal	Interest
2021	\$ 5,185,000	\$ 3,962,206	\$ 220,101	\$ 118,661
2022	5,600,000	3,755,606	229,057	109,433
2023	5,880,000	3,528,606	239,148	99,829
2024	6,090,000	3,301,931	249,378	89,799
2025	6,310,000	3,052,506	259,756	79,341
2026 - 2030	29,170,000	12,268,481	1,027,000	262,338
2031 - 2035	30,665,000	7,705,281	640,000	82,866
2036 - 2039	25,855,000	2,353,800	-	-
Total	\$ 114,755,000	\$ 39,928,417	\$ 2,864,440	\$ 842,267

Year Ending June 30,	Capital Leases Payable		Certificates of Participation Payable	
	Principal	Interest	Principal	Interest
2021	\$ 148,603	\$ 9,643	\$ 130,000	\$ 106,713
2022	108,132	22,018	135,000	102,813
2023	111,555	18,595	140,000	98,763
2024	106,104	15,049	140,000	94,563
2025	81,677	12,489	145,000	88,963
2026 - 2030	438,743	32,085	825,000	359,588
2031 - 2035	-	-	960,000	222,330
2036 - 2039	-	-	440,000	33,250
Total	\$ 994,814 *	\$ 109,879	\$ 2,915,000	\$ 1,106,983

\* Amount includes the full amount financed, however as of the end of the year \$256,795 was not spent.

The following is a schedule of future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of June 30, 2020:

Capital Leases	
Year Ending June 30,	Amount
2021	\$ 158,246
2022	130,150
2023	130,150
2024	121,153
2025	94,166
2026 - 2030	470,828
Total Minimum Lease Payments	1,104,693
Less: Amounts Representing Interest	(109,879)
Present Value of Net Minimum Lease Payments	\$ 994,814

**C. Description of Long-Term Debt**

Compensated Absences Payable

Compensated absences payable consists of unused vacation, sick leave bank and severance benefits payable to employees upon retirement. All benefits are paid by the General and Special Revenue Funds. Annual payments to retire the severance benefits liability have not been determined and will depend on actual employee turnover. Resources for the payment of compensated absences benefits payable included in long-term liabilities will be provided primarily by the General Fund.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**C. Description of Long-Term Debt (Continued)**

Arbitrage Rebate Liability

The Tax Reform Act of 1986 requires school districts and other governmental entities to pay to the federal government income earned on the proceeds from the issuance of debt in excess of interest costs, pending the expenditure of the borrowed funds. This rebate of interest income (known as arbitrage) applies to governmental debt issued after August 31, 1986.

Certain bond issues of the District are subject to the arbitrage rebate requirements. However, management does not expect to incur any significant arbitrage rebate liability.

**D. Changes in Long-Term Debt**

	June 30, 2019	Net Additions	Retirements	June 30, 2020
Bonds Payable	\$ 119,550,000	\$ -	\$ 4,795,000	\$ 114,755,000
Bond Premium	4,678,496	-	576,035	4,102,461
Certificates of Participation				
Payable	3,040,000	-	125,000	2,915,000
Lease Purchase Agreement	2,926,713	-	62,273	2,864,440
Capital Lease Obligations				
Payable	205,454	588,136	55,571	738,019
Compensated Absences				
Payable	369,220	369,729	379,222	359,727
<b>Total</b>	<b>\$ 130,769,883</b>	<b>\$ 957,865</b>	<b>\$ 5,993,101</b>	<b>\$ 125,734,647</b>

**NOTE 7 RESTRICTED AND ASSIGNED FUND BALANCE**

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. Any such "restrictions" which have an accumulated deficit rather than a positive balance at June 30 are reported as a deficit balance because there is specific revenue authority under state accounting guidelines which will be utilized to eliminate the deficit. A description of these "deficit balance restrictions" is included herein since the District has specific statutory authority to levy taxes for such deficits.

Certain portions of fund balance are assigned as determined by Director of Finance and Operations. The authority to assign fund balance was provided by the Board of Education to the Director of Finance and Operations.

**WACONIA PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 7 RESTRICTED AND ASSIGNED FUND BALANCE (CONTINUED)**

Restricted and assigned fund balances at June 30, 2020 are as follows:

**A. Restricted for Gifted and Talented**

Restricted for Gifted and Talented represents available resources in the General Fund to be used for gifted and talented programs.

**B. Restricted for Basic Skills Program**

Restricted for the Basic Skills Program represents accumulated resources available to be used for the basic skills program.

**C. Restricted for Operating Capital**

The District levies taxes and receives state aid to be used for the purchase of equipment, books, and vehicles and to purchase, rent, improve and repair school facilities as allowed by state statute. The cumulative excess of such revenues over equipment and facilities expenditures is reported as a restriction of fund balance in the General Fund.

**D. Restricted for Safe Schools**

Restricted for Safe Schools represents the unspent resources available from the safe schools levy.

**E. Restricted for Community Education Programs**

Restricted for Community Education Programs represents accumulated resources available to provide general community education programming.

**F. Restricted for Early Childhood and Family Education Programs**

Restricted for Early Childhood and Family Education Programs represents accumulated resources available to provide services for early childhood and family education programming.

**G. Restricted for School Readiness**

Restricted for School Readiness represents accumulated resources available to provide school readiness programming in accordance with funding made available for that purpose.

**H. Restricted for Projects Funded by Certificates of Participation**

Represents resources restricted for building projects funded by certificates of participation.

**I. Restricted for Long-Term Facilities Maintenance (LTFM)**

Represents available resources to be used for LTFM capital projects in accordance with the 10- year plan.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 7 RESTRICTED AND ASSIGNED FUND BALANCE (CONTINUED)**

**J. Restricted for Medical Assistance**

Represents resources available to be used for medical assistance expenditures.

**K. Restricted for Other Purposes**

Restricted for Other Purposes represents amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation, such as building expenditures, community service, and debt payments.

Other Restricted:

Restricted for Food Service	\$ 531,348
Restricted for Community Service	56,330
Restricted for OPEB Debt Service	73,708
Restricted for Bond Payments	1,182,968
Total Other Restricted	<u>\$ 1,844,354</u>

**NOTE 8 PENSION PLANS**

**A. Plan Description**

The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA) and Teachers Retirement Fund (TRA). PERA's and TRA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's and TRA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

**1. General Employees Retirement Plan**

All full-time and certain part-time employees of the District, other than teachers, are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

**2. Teachers Retirement Fund (TRA)**

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

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

**WACONIA PUBLIC SCHOOLS  
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NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 8 PENSION PLANS (CONTINUED)**

**B. Benefits Provided**

PERA and TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

**1. General Employees Plan Benefits**

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

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50% of the cost of living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. 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. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

**2. TRA Benefits**

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

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

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**NOTE 8 PENSION PLANS (CONTINUED)**

**B. Benefits Provided (Continued)**

**2. TRA Benefits (Continued)**

***Tier I Benefits***

Tier 1	Step Rate Formula	Percentage
Basic	First Ten Years of Service	2.2% per Year
	All Years After	2.7% per Year
Coordinated	First Ten Years of Service are Up to July 1, 2006	1.2% per Year
	First Ten Years, If Service Years are July 1, 2006 or After	1.4% per Year
	All Other Years of Service If Service Years are Up to July 1, 2006	1.7% per Year
	All Other Years of Service If Services Years are July 1, 2006 or After	1.9% per Year

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3.0% per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

***Tier II Benefits***

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% for Basic 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 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.

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**NOTE 8 PENSION PLANS (CONTINUED)**

**C. Contributions**

**1. General Employees Plan Contributions**

*Minnesota Statutes* Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2020 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2020, were \$592,085. The District's contributions were equal to the required contributions as set by state statute.

**2. TRA Contributions**

Per *Minnesota Statutes*, Chapter 354 rates for the fiscal year for coordinated were 7.5% for the employee and 7.92% for the employer. Basic rates were 11.00% for the employee and 11.92% for the employer for the year ended June 30, 2020. The District's contributions to TRA for the plan's fiscal year ended June 30, 2020 were \$1,691,701. The District's contributions were equal to the required contributions for each year as set by state statute.

**D. Pension Costs**

**1. General Employees Plan Pension Costs**

At June 30, 2020, the District reported a liability of \$6,175,643 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 to the fund in 2019. 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 \$191,992, for a total net pension liability of \$6,367,635 associated with the District. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2018 through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers.

At June 30, 2019, the District's proportionate share was .1117% which was the same as its proportionate share measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$955,712 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$14,378 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

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**NOTE 8 PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

**1. General Employees Plan Pension Costs (Continued)**

At June 30, 2020, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 171,150	\$ -
Changes in Actuarial Assumptions	-	485,409
Net Difference Between Projected and Actual Earnings	-	625,974
Changes in Proportion	211,276	-
District Contributions Subsequent to the Measurement Date	592,085	-
Total	<u>\$ 974,511</u>	<u>\$ 1,111,383</u>

\$592,085 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expenses Amount</u>
2021	\$ (169,698)
2022	(445,580)
2023	(123,632)
2024	9,953

**2. TRA Pension Costs**

At June 30, 2020 the District reported a liability of \$24,170,288 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was .3792% at the end of the measurement period and .3751% at the beginning of the period.

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

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**NOTE 8 PENSION PLANS (CONTINUED)**

**D. Pension Costs (Continued)**

**2. TRA Pension Costs**

Description	Amount
District's Proportionate Share of the TRA Net Pension Liability	\$ 24,170,288
State's Proportionate Share of TRA's Net Pension Liability Associated with the District	2,138,997
Total	<u>\$ 26,309,285</u>

For the year ended June 30, 2020, the District recognized pension expense of \$5,265,032. It also recognized \$162,589 as an increase to pension expense and grant revenue for the support provided by direct aid.

At June 30, 2019, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 3,437	586,883
Changes in Actuarial Assumptions	20,340,314	32,065,026
Net Difference Between Projected and Actual Investment Earnings	-	2,002,982
Changes in Proportion	2,827,512	-
District Contributions Subsequent to the Measurement Date	1,691,701	-
Total	<u>\$ 24,862,964</u>	<u>\$ 34,654,891</u>

\$1,691,701 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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 Expenses Amount
2021	\$ 2,244,023
2022	733,520
2023	(8,455,682)
2024	(6,025,091)
2025	19,602

The District's total pension expense for all plans for the year ended June 30, 2020 was \$6,397,711.

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JUNE 30, 2020**

**NOTE 8 PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2019, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Assumptions	PERA	TRA
Inflation	2.50% per Year	2.50%
Salary Growth	3.25% per Year	2.85% for 10 years and 3.25%, thereafter
Investment Rate of Return	7.50%	7.50%

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

Actuarial assumptions used in the PERA June 30, 2019 valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2019. Economic assumptions were updated in 2018 based on a review of inflation and investment return assumptions.

TRA pre-retirement mortality rates were based on the RP-2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale. Post-retirement mortality rates were based on the RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale. Post-disability mortality rates were based on the RP-2014 disabled retiree mortality table, without adjustment. TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

TRA assumptions are based on the full experience study dated June 2015 and the study of the economic assumptions presented to the Board in November 2017.

The following changes in actuarial assumptions for PERA occurred in 2019:

*Changes in Actuarial Assumptions*

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

*Changes in Plan Provisions*

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

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JUNE 30, 2020**

**NOTE 8 PENSION PLANS (CONTINUED)**

**E. Actuarial Assumptions (Continued)**

There were no changes in actuarial assumptions or plan provisions for TRA for the 2019 valuation.

The State Board of Investment, which manages the investments of PERA and 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.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.5 %	5.10 %
International Equity	17.5	5.30
Fixed Income	20.0	0.75
Private Markets	25.0	5.90
Cash	2.0	-
Totals	100.0 %	

**F. Discount Rate**

The discount rate used to measure the PERA General Employees Plan liability in 2019 was 7.50%. 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 positions of the General Employees Fund were 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.

The discount rate used to measure the TRA pension liability was 7.50%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contribution will be made at the fiscal year 2019 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

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**NOTE 8 PENSION PLANS (CONTINUED)**

**G. Pension Liability Sensitivity**

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

Description	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
General Employees Plan Discount Rate	6.50%	7.50%	8.50%
District's Proportionate Share of the PERA Net Pension Liability	\$ 10,152,242	\$ 6,175,643	\$ 2,892,019
TRA Discount Rate	6.50%	7.50%	8.50%
District's Proportionate Share of the TRA Net Pension Liability	\$ 38,533,348	\$ 24,170,288	\$ 12,328,156

**H. Pension Plan Fiduciary Net Position**

Detailed information about General Employees Plan's fiduciary's net position is available in a separately-issued PERA financial report. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

Detailed information about TRA's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at [www.MinnesotaTRA.org](http://www.MinnesotaTRA.org); by writing to TRA at 60 Empire Drive #400, St. Paul, Minnesota, 55103-2088; or by calling 651- 296-2409 or 1-800-657-3669.

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**NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN**

**A. Plan Description**

The District operates and administers a single-employer defined benefit other postemployment benefit plan (the Plan) that provides health and dental insurance to retired and active eligible employees and their spouses through the District's health insurance plan. There are 547 active participants and 36 retired participants along with 12 retired spouses. Benefit and eligibility provisions are established through negotiations between the District and various unions representing the District's employees and are renegotiated each bargaining period. The Plan does not issue a publicly available financial report.

**B. Funding Policy**

The District has assets restricted for OPEB. These assets are in a qualified irrevocable trust which are included as a fiduciary fund in these financial statements. The District's investment policy is to follow state statutes as listed in Note 3. The District is assumed to make no future contributions to the trust. Benefit payments equal to the annual direct subsidy plus implicit subsidy are assumed to be made from the trust. Contribution requirements are also negotiated between the District and union representatives. The District contributes \$0 to \$4,200 of the cost of current-year premiums for eligible retired plan members and their spouses. For fiscal year 2020, the District contributed \$-0- to the plan.

**C. Net OPEB Liability of the District**

The components of the net OPEB liability of the District at June 30, 2020, were as follows:

Total OPEB Liability	\$ 6,607,119
Plan Fiduciary Net Position	<u>1,987,555</u>
District's Net OPEB Liability	<u><u>\$ 4,619,564</u></u>

Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	30.08%
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**D. Actuarial Methods and Assumptions**

The long-term expected rate of return on OPEB plan investments that are expected to be used to finance the payments of benefits, to the extent that (1) the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and (2) OPEB plan assets are expected to be invested using a strategy to achieve that return, and a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale), to the extent that the conditions above are not met.

**WACONIA PUBLIC SCHOOLS  
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**NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)**

**D. Actuarial Methods and Assumptions (Continued)**

The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2019. Liabilities in this report were calculated as of the valuation date and rolled forward to the measurement date using standard actuarial roll-forward techniques.

The total OPEB liability was determined by an actuarial valuation as of July 1, 2019 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.00%
Investment Rate of Return	2.00%
	6.50% grading to 5.00% over 6 years
Health Care Trend Rates	years
Dental Trend Rates	4.00%

Mortality rates were based on the RP-2014 mortality tables with projected mortality improvements based on scale MP-2016, and other adjustments.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2014.

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 asset class estimates are combined to produce the portfolio long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage (or target allocation), if available) and by adding expected inflation (2.50%).

Best estimates of geometric real and nominal rates of return for each major asset class included in the OPEB plan's assets allocation as of the measurement date are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Long-Term Expected Nominal Rate of Return</u>
Domestic Equity	0.00%	0.00%
International Equity	0.00%	0.00%
Fixed Income	99.00%	2.00%
Real Estate and Alternatives	0.00%	0.00%
Cash and Equivalents	1.00%	1.00%
Net Assumed Investment Return (Weighted Avg, Rounded to 1/4%)	0.00%	2.00%

**WACONIA PUBLIC SCHOOLS  
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**NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)**

**D. Actuarial Methods and Assumptions (Continued)**

For the year ended June 30, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 2%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The discount rate used to measure the total OPEB liability was 2.40%. The projection of cash flows and OPEB trust assets used to determine the discount rate were based on recent employer contribution history and their stated funding policy. The OPEB trusts' long-term assumed investment return was used to discount projected benefit payments for as long as projected trust assets are available to fund OPEB payments. Once projected trust assets are exhausted, the municipal bond index rate was applied to the remaining expected benefit payments.

The expected employer asset return is based on the long-term expected return on short-term/cash equivalent assets using our capital market assumption model.

Since the most recent GASB 74/75 valuation, the following changes have been made:

- An early retirement incentive for teachers was added.
- The health care trend rates, mortality tables, and salary increase rates were updated.
- The discount rate was changed from 3.10% to 2.40%.

**E. Changes in the Net OPEB Liability**

	Increase (Decrease)		Net OPEB Liability (Asset) (a) - (b)
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	
Balances at June 30, 2019	\$ 6,545,174	\$ 2,139,336	\$ 4,405,838
Changes for the Year:			
Service Cost	565,542	-	565,542
Interest	216,868	-	216,868
Assumption Changes	(193,743)	-	(193,743)
Plan Changes	272,742	-	272,742
Differences Between Expected and Actual Experience	(567,850)	-	(567,850)
Contributions-Employer	-	42,594	(42,594)
Net Investment income	-	37,490	(37,490)
Benefit Payments	(231,614)	(231,614)	-
Administrative Expense	-	(251)	251
Net Changes	<u>61,945</u>	<u>(151,781)</u>	<u>213,726</u>
Balances at June 30, 2020	<u>\$ 6,607,119</u>	<u>\$ 1,987,555</u>	<u>\$ 4,619,564</u>

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 one percentage

	1% Decrease (1.40%)	Discount Rate (2.40%)	1% Increase (3.40%)
Net OPEB Liability	\$ 5,070,238	\$ 4,619,564	\$ 4,174,390

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**NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)**

**E. Changes in the Net OPEB Liability (Continued)**

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% point lower (Medical 5.50% decreased to 4.00%, Dental 3.00%) or 1% point higher (Medical 7.50% decreasing to 6.00%, Dental 5.00%) than the current healthcare cost trend rates:

	Healthcare Cost		
	1% Decrease (Medical 5.50% decreasing to 4.00% over 6 years, Dental 3.00%)	Current Trend Rates (Medical 6.50% decreasing to 5.00% over 6 years, Dental 4.00%)	1% Increase (Medical 7.50% decreasing to 6.00% over 6 years, Dental 5.00%)
Net OPEB Liability	\$ 3,774,250	\$ 4,619,564	\$ 5,633,883

For the year ended June 30, 2020, the District recognized OPEB expense of \$922,846. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Liability	\$ 67,454	\$ 486,728
Change of Assumptions	60,754	231,942
Net Difference Between Projected and Actual Investment Earnings	10,081	-
Total	\$ 138,289	\$ 718,670

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.	Future Recognitor
2021	\$ (89,771)
2022	(93,202)
2023	(95,705)
2024	(96,256)
2025	(96,654)
Thereafter	(108,793)
	\$ (580,381)

**NOTE 10 FLEXIBLE BENEFIT PLAN**

The District has a flexible benefit plan which is classified as a "cafeteria plan" under Section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the plan for health care and dependent care benefits.

**WACONIA PUBLIC SCHOOLS  
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**NOTE 10 FLEXIBLE BENEFIT PLAN (CONTINUED)**

Before the beginning of the plan year, which is January 1 to December 31, each participant designates a total amount of pre-tax dollars to be contributed to the plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the plan, whether or not such contributions have been made.

Payments of insurance premiums (health and dental) are made by the District directly to the designated insurance companies. These payments are made on a monthly basis and are accounted for in the General Fund.

Amounts withheld for medical reimbursement and dependent care are deposited into a separate District checking account on a monthly basis. All assets of the plan are held in a separate bank account, administered by an employee of the District. Payments are made by the District to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the participant.

All plan property and income attributable to that property is solely the property of the District, subject to the claims of the District's general creditors. Participants' rights under the plan are equal to those of general creditors of the District in an amount equal to eligible health care and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**NOTE 11 JOINTLY GOVERNED ORGANIZATION**

The Carver-Scott Educational Cooperative (Organization) was established in 1976. The educational cooperative provides, by a cooperative effort, programming and services from prenatal care through adult education. The education cooperative has eight member districts. Each member district shares in the cost of the programming and other charges for services. The cooperative is able to recover the cost of its programming through the previously mentioned revenue sources. The jointly governed Organization's financial statements are audited and available for inspection.

**NOTE 12 COMMITMENTS AND CONTINGENCIES**

**Federal and State Programs**

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

**Outstanding Contracts**

The District had construction commitments in the amount of \$125,160 as of the end of the year.

**WACONIA PUBLIC SCHOOLS  
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**NOTE 13 DENTAL SELF-INSURANCE PLAN**

The District maintains an Internal Service Fund to account for and finance a self-insurance program for dental benefits. Accordingly, the District has not purchased outside insurance for the risks of losses to which it is exposed. Instead, the District management believes it is more economical to manage its risks internally and set aside assets for claim settlement. The Internal Service Fund currently services all claims and risk of loss to which the District is exposed for dental expenses. Participants in the program make premium payments to the fund based on the insurance premium.

District 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 such complex factors 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. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

There were no liabilities in excess of claims paid at June 30, 2020. There is a possibility for loss if claims are in excess of the premiums collected. The District does not believe this occurrence would have a material financial effect on the District. The District held \$305,209 in cash and investments at June 30, 2020 for payment of claims.

Changes in the balance of claim liabilities during fiscal year 2020 and 2019 were as follows:

	Year Ended	
	2020	2019
Beginning of Fiscal Year Liability - Beginning of Year	\$ 11,412	\$ 9,814
Current Year Claims, Changes in Estimates and Other Charges	386,667	434,330
Current Year Claims Paid, Including an Estimate of Claims Incurred but Not Reported (IBNR)	(384,901)	(432,732)
End of Fiscal Year Liability - End of Year	\$ 13,178	\$ 11,412

**NOTE 14 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters and workers compensation. The District is self-insured for employee related dental. The District is self-insured for property and casualty insurance through Minnesota Insurance Scholastic Trust.

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 15 SUBSEQUENT EVENTS**

Subsequent to year-end the District sold General Obligation Aid Anticipation Certificates of Indebtedness, Series 2020A in the amount of \$7,000,000 at an interest rate of 1.25% and it set to mature on September 30, 2021.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS  
YEAR ENDED JUNE 30, 2020**

	2020	2019	2018	2017
<b>Total OPEB Liability</b>				
Service Cost	\$ 565,542	\$ 531,265	\$ 499,655	\$ 413,072
Interest	216,868	210,296	188,177	173,853
Assumption Changes	(193,743)	85,058	(115,287)	-
Plan Changes	272,742	-	-	-
Differences Between Expected and Actual Experience	(567,850)	-	118,049	-
Benefit Payments	(231,614)	(243,601)	(216,893)	(234,747)
<b>Net Change in Total OPEB Liability</b>	61,945	583,018	473,701	352,178
<b>Total OPEB Liability - Beginning</b>	6,545,174	5,962,156	5,488,455	5,136,277
<b>Total OPEB Liability - Ending (a)</b>	<u>\$ 6,607,119</u>	<u>\$ 6,545,174</u>	<u>\$ 5,962,156</u>	<u>\$ 5,488,455</u>
<b>Plan Fiduciary Net Position</b>				
Contributions - Employer	\$ -	\$ -	\$ 66,893	\$ 84,747
Net Investment Income	37,490	46,783	48,262	43,719
Employer Contributions	42,594	-	-	-
Differences Between Expected and Actual Experience	-	(2,744)	-	-
Benefit Payments	(231,614)	(243,601)	(216,893)	(234,747)
Administrative Expenses	(251)	(250)	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	(151,781)	(199,812)	(101,738)	(106,281)
<b>Plan Fiduciary Net Position - Beginning</b>	2,139,336	2,339,148	2,440,886	2,547,167
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 1,987,555</u>	<u>\$ 2,139,336</u>	<u>\$ 2,339,148</u>	<u>\$ 2,440,886</u>
<b>District's Net OPEB Liability - Ending (a) - (b)</b>	\$ 4,619,564	\$ 4,405,838	\$ 3,623,008	\$ 3,047,569
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	30.08%	32.69%	39.23%	44.47%
Covered Employee Payroll	\$ 28,301,847	\$ 27,608,850	\$ 26,804,709	\$ 22,691,454
District's Net OPEB Liability as a Percentage of Covered Employee Payroll	16.32%	15.96%	13.52%	13.43%

The District implemented GASB Statement Nos 74 and 75 in fiscal year 2017, and the above table will be expanded to 10 years of information as the information becomes available.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF MONEY WEIGHTED RATE OF RETURN ON PLAN ASSETS  
LAST TEN YEARS**

Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2020	2.00%
2019	2.00%
2018	2.00%
2017	1.70%

The District implemented GASB Statement Nos 74 and 75 in fiscal year 2017, and the above table will be expanded to 10 years of information as the information becomes available.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
LAST TEN MEASUREMENT DATES**

	Measurement Date <u>June 30, 2019</u>	Measurement Date <u>June 30, 2018</u>	Measurement Date <u>June 30, 2017</u>
<b>PERA</b>			
District's Proportion of the Net Pension Liability	0.1117%	0.1117%	0.1085%
District's Proportionate Share of the Net Pension Liability	\$ 6,175,643	\$ 6,196,658	\$ 6,926,568
State's Proportionate Share of the Net Pension Liability Associated with District	<u>191,992</u>	<u>203,325</u>	<u>87,118</u>
Pension Liability	\$ 6,367,635	\$ 6,399,983	\$ 7,013,686
District's Covered Payroll	\$ 7,911,760	\$ 7,576,040	\$ 7,031,866
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	78.06%	81.79%	98.50%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.20%	79.53%	75.90%
<b>TRA</b>			
District's Proportion of the Net Pension Liability	0.3792%	0.3751%	0.3578%
District's Proportionate Share of the Net Pension Liability	\$ 24,170,288	\$ 23,556,918	\$ 71,423,370
State's Proportionate Share of the Net Pension Liability Associated with District	<u>2,138,997</u>	<u>2,213,237</u>	<u>6,904,490</u>
Total District's and State's Proportionate Share of the Net Pension Liability	\$ 26,309,285	\$ 25,770,155	\$ 78,327,860
District's Covered Payroll	\$ 21,699,857	\$ 20,716,507	\$ 21,137,307
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	111.38%	113.71%	337.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.07%	78.07%	51.57%

Note: Information is presented prospectively and an accumulation of 10 years will be provided.

**WACONIA PUBLIC SCHOOLS  
 INDEPENDENT SCHOOL DISTRICT NO. 110  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 LAST TEN MEASUREMENT DATES**

Measurement Date <u>June 30, 2016</u>	Measurement Date <u>June 30, 2015</u>	Measurement Date <u>June 30, 2014</u>
0.1014%	0.0987%	0.1038%
\$ 8,233,177	\$ 5,115,146	\$ 4,876,004
<u>107,503</u>	<u>-</u>	<u>-</u>
\$ 8,340,680	\$ 5,115,146	\$ 4,876,004
\$ 6,288,093	\$ 5,810,167	\$ 5,449,166
130.93%	88.04%	89.48%
68.91%	78.20%	78.70%
0.3408%	0.3228%	0.3445%
\$ 81,288,931	\$ 19,968,372	\$ 15,874,310
<u>8,159,126</u>	<u>2,449,348</u>	<u>1,116,630</u>
\$ 89,448,057	\$ 22,417,720	\$ 16,990,940
\$ 17,834,400	\$ 16,526,173	\$ 15,726,289
455.80%	120.83%	100.94%
44.88%	76.80%	81.50%

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE DISTRICT CONTRIBUTIONS  
LAST TEN FISCAL YEARS**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
PERA			
Contractually Required Contribution	\$ 592,085	\$ 593,382	\$ 568,203
Contributions in Relation to the Contractually Required Contribution	<u>(592,085)</u>	<u>(593,382)</u>	<u>(568,203)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 7,894,467	\$ 7,911,760	\$ 7,576,040
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%
TRA			
Contractually Required Contribution	\$ 1,691,701	\$ 1,673,059	\$ 1,553,738
Contributions in Relation to the Contractually Required Contribution	<u>(1,691,701)</u>	<u>(1,673,059)</u>	<u>(1,553,738)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 21,359,861	\$ 21,699,857	\$ 20,716,507
Contributions as a Percentage of Covered Payroll	7.92%	7.71%	7.50%

Note: Information is presented prospectively and an accumulation of 10 years will be provided.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE DISTRICT CONTRIBUTIONS  
LAST TEN FISCAL YEARS**

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 527,390	\$ 471,607	\$ 429,356	\$ 395,064
<u>(527,390)</u>	<u>(471,607)</u>	<u>(429,356)</u>	<u>(395,064)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,031,866	\$ 6,288,093	\$ 5,810,167	\$ 5,449,166
7.50%	7.50%	7.39%	7.25%
\$ 1,585,298	\$ 1,337,580	\$ 1,239,458	\$ 1,100,834
<u>(1,585,298)</u>	<u>(1,337,580)</u>	<u>(1,239,458)</u>	<u>(1,100,834)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 21,137,307	\$ 17,834,400	\$ 16,526,173	\$ 15,726,289
7.50%	7.50%	7.50%	7.00%

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS,  
AND ASSUMPTIONS**

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the measurement period ended June 30:

2019

*Changes in Actuarial Assumptions*

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

*Changes in Plan Provisions*

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

2018

*Changes in Actuarial Assumptions*

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

*Changes in Plan Provisions*

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.0%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90.0% funding ratio to 50.0% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

*Changes in Actuarial Assumptions*

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

2017 (Continued)

*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.

2016

*Changes in Actuarial Assumptions*

- The assumed postretirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- 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% to 3.25% for payroll growth and 2.50% for inflation.

*Changes in Plan Provisions*

- There have been no changes since the prior valuation

2015

*Changes in Actuarial Assumptions*

- The assumed postretirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

*Changes in Plan Provisions*

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

The following changes were reflected in the valuation performed on behalf of the Teachers Retirement Association for the measurement period ended June 30:

2019

*Changes in Actuarial Assumptions*

- There have been no changes since the prior valuation.

*Changes in Plan Provisions*

- There have been no changes since the prior valuation.

2018

*Changes in Actuarial Assumptions*

- The investment return assumption was changed from 8.5% to 7.5%.
- The price inflation assumption was lowered from 3.0% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The wage inflation assumption (above price inflation) was reduced from 0.75% to 0.35% for the next 10 years, and 0.75% thereafter.
- The total salary increase assumption was adjusted by the wage inflation change.
- The amortization date for the funding of the Unfunded Actuarial Accrual Liability (UAAL) was reset to June 30, 2048 (30 years).
- The mechanism in the law that provided the TRA Board with some authority to set contribution rates was eliminated.

*Changes in Plan Provisions*

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

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

2017

*Changes in Actuarial Assumptions*

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0%, and the nonvested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The COLA was not assumed to increase to 2.5%, but remain at 2.0% for all future years.
- The price inflation assumption as lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for 10 years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

*Changes in Plan Provisions*

- There have been no changes since the prior valuation.

2016

*Changes in Actuarial Assumptions*

- The cost of living adjustment was not assumed to increase (it remained at 2.0% for all future years).
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes at some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back six years, and female rates set back five years. Generational projection uses the MP-2015 scale.
- The post-retirement mortality assumption was changed to the RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
- The post-disability mortality assumption was changed to the RP-2014 disabled retiree mortality table, without adjustments.
- Separate retirement assumptions for members hired before or after July 1, 1989 were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional forms of payment at retirement were made.

*Changes in Plan Provisions*

- There have been no changes since the prior valuation.

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS,  
AND ASSUMPTIONS (CONTINUED)**

2015

*Changes in Actuarial Assumptions*

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2037.
- The investment return assumption was changed from 8.25% to 8.0%.

*Changes in Plan Provisions*

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

2014

*Changes in Actuarial Assumptions*

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually once the legally specified criteria was met. This was estimated to occur July 1, 2031.

*Changes in Plan Provisions*

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

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2019**

**NOTE 2 CHANGES IN SIGNIFICANT OTHER POSTEMPLOYMENT BENEFIT PLAN PROVISION,  
ACTUARIAL METHODS, AND ASSUMPTIONS**

2020

- An early retirement incentive for teachers were added.
- The health care trend rates, mortality tables, and salary increase rates were updated.
- The discount rate was changed from 3.1% to 2.4%.

2019

- The expected long-term investment return was changed from 2.50% to 2.00%.
- The discount rate was changed from 3.30% to 3.10%.

2018

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality table was updated from RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale to the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale.
- The expected long-term investment return was changed from 2.40% to 2.50%.
- The discount rate was changed from 3.20% to 3.30%.

## **SUPPLEMENTARY INFORMATION**

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	2020	2019
<b>ASSETS</b>		
Cash and Investments	\$ 4,520,971	\$ 2,386,410
Receivables:		
Current Taxes	3,827,810	3,577,666
Delinquent Taxes	46,277	33,965
Accounts Receivable	279,345	78,061
Due from Other Minnesota School Districts	-	6,784
Due from Minnesota Department of Education	3,431,250	3,421,598
Due from Federal through the Minnesota Department of Education	35,740	-
Due from Other Governmental Units	64,500	153,285
Interest Receivable	-	774
Prepaid Items	40,035	90,882
	<u>\$ 12,245,928</u>	<u>\$ 9,749,425</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities:		
Salaries Payable	\$ 3,472,614	\$ 3,580,063
Accounts and Contracts Payable	251,357	770,380
Due to Other Minnesota School Districts	77,211	148,483
Interest Payable	129,205	62,934
Due to Other Governmental Units	56,598	7,409
Short Term Indebtedness	7,000,000	4,985,000
Unearned Revenue	619,508	284,206
Total Liabilities	<u>11,606,493</u>	<u>9,838,475</u>
Deferred Inflows of Resources:		
Property Taxes Levied for Subsequent Year	6,606,697	6,285,933
Unavailable Revenue - Delinquent Property Taxes	36,883	33,965
Total Deferred Inflows of Resources	<u>6,643,580</u>	<u>6,319,898</u>
Fund Balance:		
Nonspendable	40,035	90,882
Restricted for:		
Gifted and Talented	-	230
Operating Capital	187,218	431
Safe Schools	15,664	15,813
Long-Term Facilities Maintenance	2,980	3,157
Medical Assistance	8,583	6,985
Assigned for:		
Unassigned	(6,258,625)	(6,526,446)
Total Fund Balance	<u>(6,004,145)</u>	<u>(6,408,948)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 12,245,928</u>	<u>\$ 9,749,425</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020		Over (Under) Final Budget	2019
	Final Budget	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 6,852,291	\$ 6,872,050	\$ 19,759	\$ 4,625,179
Earnings on Investments	80,000	63,196	(16,804)	10,130
Other	1,009,374	1,005,463	(3,911)	1,203,528
State Sources	38,218,351	37,757,831	(460,520)	36,125,653
Federal Sources	847,976	865,974	17,998	854,790
Total Revenues	47,007,992	46,564,514	(443,478)	42,819,280
<b>EXPENDITURES</b>				
Current:				
Administration:				
Salaries	938,577	954,564	15,987	943,875
Employee Benefits	302,829	375,395	72,566	315,222
Purchased Services	36,355	26,763	(9,592)	42,829
Supplies and Materials	26,339	9,190	(17,149)	17,352
Other Expenditures	34,810	35,538	728	39,212
Total Administration	1,338,910	1,401,450	62,540	1,358,490
District Support Services:				
Salaries	1,092,957	1,090,358	(2,599)	1,143,506
Employee Benefits	389,994	444,467	54,473	423,227
Purchased Services	253,900	233,940	(19,960)	314,337
Supplies and Materials	60,863	57,383	(3,480)	87,508
Capital Expenditures	3,530	-	(3,530)	175,593
Other Expenditures	8,325	13,049	4,724	14,554
Total District Support Services	1,809,569	1,839,197	29,628	2,158,725
Elementary and Secondary Regular Instruction:				
Salaries	14,511,527	14,791,676	280,149	15,199,084
Employee Benefits	4,667,678	4,938,027	270,349	4,740,120
Purchased Services	820,459	717,687	(102,772)	917,518
Supplies and Materials	728,017	510,378	(217,639)	772,400
Capital Expenditures	111,282	91,793	(19,489)	122,152
Other Expenditures	110,258	126,505	16,247	123,051
Total Elementary and Secondary Regular Instruction	20,949,221	21,176,066	226,845	21,874,325

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020		Over (Under) Final Budget	2019
	Final Budget	Actual Amounts		Actual Amounts
<b>EXPENDITURES (Continued)</b>				
Current (Continued):				
Vocational Education Instruction:				
Salaries	\$ 290,007	\$ 368,213	\$ 78,206	\$ 303,564
Employee Benefits	100,764	128,626	27,862	102,868
Purchased Services	131,200	140,244	9,044	148,833
Supplies and Materials	30,955	31,208	253	32,956
Other Expenditures	1,887	-	(1,887)	-
Total Vocational Education Instruction	554,813	668,291	113,478	588,221
Special Education Instruction:				
Salaries	6,315,494	6,207,451	(108,043)	6,293,211
Employee Benefits	2,709,752	2,578,002	(131,750)	2,527,115
Purchased Services	226,013	272,964	46,951	231,919
Supplies and Materials	94,027	36,381	(57,646)	67,491
Capital Expenditures	8,027	7,433	(594)	636
Other Expenditures	5,600	7,971	2,371	9,332
Total Special Education Instruction	9,358,913	9,110,202	(248,711)	9,129,704
Instructional Support Services:				
Salaries	1,721,856	1,743,954	22,098	1,796,291
Employee Benefits	667,254	689,963	22,709	685,828
Purchased Services	233,930	169,726	(64,204)	195,015
Supplies and Materials	247,569	208,534	(39,035)	243,412
Capital Expenditures	124,420	98,240	(26,180)	103,049
Other Expenditures	17,200	11,533	(5,667)	12,984
Total Instructional Support Services	3,012,229	2,921,950	(90,279)	3,036,579
Pupil Support Services:				
Salaries	962,357	814,726	(147,631)	813,831
Employee Benefits	379,148	301,431	(77,717)	308,316
Purchased Services	2,981,933	2,896,210	(85,723)	3,039,137
Supplies and Materials	59,655	67,942	8,287	37,255
Capital Expenditures	6,100	1,856	(4,244)	-
Other Expenditures	4,700	3,804	(896)	4,937
Total Pupil Support Services	4,393,893	4,085,969	(307,924)	4,203,476

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020		Over (Under) Final Budget	2019
	Final Budget	Actual Amounts		Actual Amounts
<b>EXPENDITURES (Continued)</b>				
Current (Continued):				
Sites and Buildings:				
Salaries	\$ 1,410,473	\$ 1,431,796	\$ 21,323	\$ 1,420,365
Employee Benefits	525,623	556,654	31,031	532,487
Purchased Services	1,237,064	1,217,162	(19,902)	1,574,380
Supplies and Materials	563,205	503,447	(59,758)	571,909
Capital Expenditures	540,966	1,255,571	714,605	3,177,022
Other Expenditures	61,362	69,197	7,835	58,508
Total Sites and Buildings	4,338,693	5,033,827	695,134	7,334,671
Fiscal and Other Fixed Cost Programs:				
Employee Benefits	207,144	-	(207,144)	158
Purchased Services	128,000	128,183	183	108,257
Total Fiscal and Other Fixed Costs Programs	335,144	128,183	(206,961)	108,415
Debt Service:				
Principal	425,218	116,641	(308,577)	243,328
Interest and Fiscal Charges	15,000	208,938	193,938	57,543
Total Debt Service	440,218	325,579	(114,639)	300,871
Total Expenditures	46,531,603	46,690,714	159,111	50,093,477
Excess (Deficiency) of Revenues Over (Under) Expenditures	476,389	(126,200)	(602,589)	(7,274,197)
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease Purchase Agreement Proceeds	-	-	-	500,000
Sale of Capital Assets	200	200	-	3,604
Insurance Recovery Proceeds	-	5,245	5,245	-
Loan Redemption	-	-	-	160,699
Issuance of Capital Lease	-	588,136	588,136	-
Transfers Out	(75,000)	(62,578)	12,422	(70,621)
Total Other Financing Sources	(74,800)	531,003	605,803	593,682
Net Change in Fund Balance	\$ 401,589	404,803	\$ 3,214	(6,680,515)
<b>FUND BALANCE</b>				
Beginning of Year		(6,408,948)		271,567
End of Year		\$ (6,004,145)		\$ (6,408,948)

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
FOOD SERVICE SPECIAL REVENUE FUND  
BALANCE SHEET  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	2020	2019
<b>ASSETS</b>		
Cash and Investments	\$ 453,297	\$ 884,531
Receivables:		
Accounts Receivable	9,293	40
Due from Minnesota Department of Education	19,052	-
Due from Federal through the Minnesota Department of Education	230,770	974
Inventory	53,708	21,412
Total Assets	\$ 766,120	\$ 906,957
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Salaries Payable	\$ 55,400	\$ 78,345
Accounts and Contracts Payable	7,509	4,931
Unearned Revenue	118,155	48,406
Total Liabilities	181,064	131,682
Fund Balance:		
Nonspendable	53,708	21,412
Restricted for Food Service	531,348	753,863
Total Fund Balance	585,056	775,275
Total Liabilities and Fund Balance	\$ 766,120	\$ 906,957

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
FOOD SERVICE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020		Over (Under) Final Budget	2019
	Final Budget	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Earnings on Investments	\$ 15,000	\$ 9,740	\$ (5,260)	\$ 16,243
Other - Primarily Meal Sales	1,178,100	1,243,381	65,281	1,691,815
State Sources	169,703	116,247	(53,456)	121,380
Federal Sources	680,250	758,738	78,488	572,398
Total Revenues	<u>2,043,053</u>	<u>2,128,106</u>	<u>85,053</u>	<u>2,401,836</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	777,457	864,298	86,841	816,977
Employee Benefits	399,047	429,566	30,519	385,177
Purchased Services	161,025	131,202	(29,823)	162,713
Supplies and Materials	876,250	859,562	(16,688)	1,015,888
Other Expenditures	7,500	7,040	(460)	3,773
Capital Outlay	124,000	26,657	(97,343)	32,408
Total Expenditures	<u>2,345,279</u>	<u>2,318,325</u>	<u>(26,954)</u>	<u>2,416,936</u>
Net Change in Fund Balance	<u>\$ (302,226)</u>	(190,219)	<u>\$ 112,007</u>	(15,100)
<b>FUND BALANCE</b>				
Beginning of Year		<u>775,275</u>		<u>790,375</u>
End of Year		<u>\$ 585,056</u>		<u>\$ 775,275</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
COMMUNITY SERVICE SPECIAL REVENUE FUND  
BALANCE SHEET  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	2020	2019
<b>ASSETS</b>		
Cash and Investments	\$ 689,376	\$ 892,116
Receivables:		
Current Taxes	149,667	125,179
Delinquent Taxes	2,066	1,838
Accounts Receivable	123,095	135,385
Due from Minnesota Department of Education	47,913	45,459
Prepaid Items	500	3,132
Total Assets	\$ 1,012,617	\$ 1,203,109
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities:		
Salaries Payable	\$ 86,034	\$ 98,328
Accounts and Contracts Payable	133,552	59,613
Unearned Revenue	119,415	204,418
Total Liabilities	339,001	362,359
Deferred Inflows of Resources:		
Property Taxes Levied for Subsequent Year	276,779	236,080
Unavailable Revenue - Delinquent Taxes	2,066	1,838
Total Deferred Inflows of Resources	278,845	237,918
Fund Balance:		
Nonspendable	500	3,132
Restricted for Community Education Programs	197,305	440,178
Restricted for Early Childhood and Family Education Programs	83,345	63,456
Restricted for School Readiness	57,291	44,165
Restricted for Community Service	56,330	51,901
Total Fund Balance	394,771	602,832
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,012,617	\$ 1,203,109

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
COMMUNITY SERVICE SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020		Over (Under) Final Budget	2019
	Final Budget	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Taxes	\$ 239,664	\$ 232,305	\$ (7,359)	\$ 219,258
Earnings on Investments	15,000	11,425	(3,575)	16,820
Other - Primarily Tuition and Fees	2,119,250	2,022,064	(97,186)	2,603,155
State Sources	368,128	406,078	37,950	402,881
Total Revenues	2,742,042	2,671,872	(70,170)	3,242,114
<b>EXPENDITURES</b>				
Current:				
Salaries	1,747,688	1,735,694	(11,994)	1,795,775
Employee Benefits	600,115	570,468	(29,647)	576,334
Purchased Services	535,511	452,753	(82,758)	642,063
Supplies and Materials	207,933	176,780	(31,153)	269,229
Other Expenditures	4,300	3,144	(1,156)	3,210
Capital Outlay	4,000	2,285	(1,715)	1,366
Debt Service:				
Principal	3,000	1,203	(1,797)	2,569
Interest and Fiscal Charges	-	184	184	152
Total Expenditures	3,102,547	2,942,511	(160,036)	3,290,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	(360,505)	(270,639)	89,866	(48,584)
<b>OTHER FINANCING SOURCES</b>				
Transfer in	70,000	62,578	(7,422)	70,621
Net Change in Fund Balance	\$ (290,505)	(208,061)	\$ 82,444	22,037
<b>FUND BALANCE</b>				
Beginning of Year		602,832		580,795
End of Year		\$ 394,771		\$ 602,832

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND  
BALANCE SHEET  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	2020	2019
<b>ASSETS</b>		
Cash and Investments	\$ 60,413	\$ 1,114,866
Due from Other Governmental Units	-	106,756
Total Assets	\$ 60,413	\$ 1,221,622
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities		
Accounts and Contracts Payable	\$ 84,445	\$ 325,469
Due to Other Governmental Units	-	114
Total Liabilities	84,445	325,583
Fund Balance		
Restricted for Projects Funded by COP	-	896,039
Unassigned Fund Balance	(24,032)	-
Total Fund Balance	(24,032)	896,039
Total Fund Liabilities and Fund Balance	\$ 60,413	\$ 1,221,622

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
CAPITAL PROJECTS – BUILDING CONSTRUCTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020		Over (Under) Final Budget	2019
	Final Budgeted Amounts	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Earnings on Investments	\$ -	\$ 506	\$ 506	\$ 8,523
Other	182,019	188,594	6,575	-
Total Revenues	<u>182,019</u>	<u>189,100</u>	<u>7,081</u>	<u>8,523</u>
<b>EXPENDITURES</b>				
Current:				
Purchased Services	-	-	-	4,622
Sights and Buildings	422,000	74,459	(347,541)	731,666
Capital Outlay	<u>1,032,527</u>	<u>1,034,712</u>	<u>2,185</u>	<u>671,832</u>
Total Expenditures	<u>1,454,527</u>	<u>1,109,171</u>	<u>(345,356)</u>	<u>1,408,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,272,508)	(920,071)	352,437	(1,399,597)
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease Purchase Agreement Proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,421,650</u>
Net Change in Fund Balance	<u>\$ (1,272,508)</u>	<u>(920,071)</u>	<u>\$ 352,437</u>	<u>1,022,053</u>
Beginning of Year		<u>896,039</u>		<u>(126,014)</u>
End of Year		<u>\$ (24,032)</u>		<u>\$ 896,039</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
DEBT SERVICE FUND  
BALANCE SHEET  
JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2019)**

	2020	2019
<b>ASSETS</b>		
Cash and Investments	\$ 5,122,004	\$ 5,368,604
Receivables:		
Current Taxes	4,947,542	4,597,207
Delinquent Taxes	65,213	55,174
Accounts and Interest Receivable	-	155
Due from Minnesota Department of Education	62,607	49,136
 Total Assets	 \$ 10,197,366	 \$ 10,070,276
 <b>DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Deferred Inflows of Resources:		
Property Taxes Levied for Subsequent Year	\$ 8,949,185	\$ 8,537,979
Unavailable Revenue - Delinquent Taxes	65,213	55,174
Total Deferred Inflows of Resources	9,014,398	8,593,153
 Fund Balance:		
Restricted for Debt Service	1,182,968	1,477,123
 Total Deferred Inflows of Resources and Fund Balance	 \$ 10,197,366	 \$ 10,070,276

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL JUNE 30, 2020  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2019)**

	2020		Over (Under) Final Budget	2019
	Final Budgeted Amounts	Actual Amounts		Actual Amounts
<b>REVENUES</b>				
Local Sources:				
Property Tax	\$ 8,287,615	\$ 8,273,617	\$ (13,998)	\$ 7,031,632
Earnings on Investments	20,000	67,647	47,647	74,838
State Sources	626,264	626,056	(208)	492,268
Total Revenues	<u>8,933,879</u>	<u>8,967,320</u>	<u>33,441</u>	<u>7,598,738</u>
<b>EXPENDITURES</b>				
Debt Service:				
Bond Principal	4,982,273	4,920,000	(62,273)	3,780,000
Bond Interest	4,361,132	4,341,475	(19,657)	4,479,829
Bond Issuance Costs	-	-	-	94,585
Total Expenditures	<u>9,343,405</u>	<u>9,261,475</u>	<u>(81,930)</u>	<u>8,354,414</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(409,526)	(294,155)	115,371	(755,676)
Issuance of Refunding Bonds	-	-	-	7,105,000
Lease Purchase Agreement Proceeds	-	-	-	86,350
Bond Premium	-	-	-	305,242
Payment to Refunded Bond Escrow Agent	-	-	-	(7,240,000)
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>256,592</u>
Net Change in Fund Balance	<u>\$ (409,526)</u>	(294,155)	<u>\$ 115,371</u>	(499,084)
Fund Balance - Beginning of Year		<u>1,477,123</u>		<u>1,976,207</u>
<b>FUND BALANCE - END OF YEAR</b>		<u>\$ 1,182,968</u>		<u>\$ 1,477,123</u>

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS  
COMPLIANCE TABLE  
YEAR ENDED JUNE 30, 2020**

**01 GENERAL FUND**

	Audit	UFARS	Difference
Total Revenues	\$ 46,569,759	\$ 46,569,756	\$ 3
Total Expenditures	\$ 46,690,714	\$ 46,690,714	\$ -
<i>Nonspendable:</i>			
460 Nonspendable	\$ 40,035	\$ 40,035	\$ -
<i>Restricted:</i>			
403 Staff Development	\$ -	\$ -	\$ -
405 Deferred Maintenance	\$ -	\$ -	\$ -
406 Health & Safety *	\$ -	\$ -	\$ -
407 Capital Project Levy	\$ -	\$ -	\$ -
408 Cooperative Rev.	\$ -	\$ -	\$ -
414 Operating Debt	\$ -	\$ -	\$ -
416 Levy Reduction	\$ -	\$ -	\$ -
423 Certain Teacher Programs	\$ -	\$ -	\$ -
424 Operating Capital	\$ 187,218	\$ 187,218	\$ -
426 \$25 Taconite	\$ -	\$ -	\$ -
427 Disabled Accessibility	\$ -	\$ -	\$ -
428 Learning & Development	\$ -	\$ -	\$ -
434 Area Learning Center	\$ -	\$ -	\$ -
435 Contracted Alt. Programs	\$ -	\$ -	\$ -
436 St. Approved Alt. Prog.	\$ -	\$ -	\$ -
438 Gifted & Talented	\$ -	\$ -	\$ -
441 Basic Skills	\$ -	\$ -	\$ -
445 Career and Tech, Programs	\$ -	\$ -	\$ -
446 First Grade Preparedness	\$ -	\$ -	\$ -
449 Safe Schools Levy	\$ 15,664	\$ 15,664	\$ -
450 Pre-Kindergarten	\$ -	\$ -	\$ -
451 QZAB Payments	\$ -	\$ -	\$ -
452 OPEB Liab Not In Trust	\$ -	\$ -	\$ -
453 Unfunded Sev & Retirement Levy	\$ -	\$ -	\$ -
464 Other Purposes	\$ -	\$ -	\$ -
467 LTFM	\$ 2,980	\$ 2,980	\$ -
472 Medical Assistance	\$ 8,583	\$ 8,583	\$ -
<i>Committed:</i>			
418 Committed for Severance	\$ -	\$ -	\$ -
461 Committed	\$ -	\$ -	\$ -
<i>Assigned:</i>			
462 Assigned	\$ -	\$ -	\$ -
<i>Unassigned:</i>			
422 Unassigned *	\$ (6,258,625)	\$ (6,258,628)	\$ 3

**02 FOOD SERVICE**

Total Revenues	\$ 2,128,106	\$ 2,128,103	\$ 3
Total Expenditures	\$ 2,318,325	\$ 2,318,322	\$ 3
<i>Nonspendable:</i>			
460 Nonspendable	\$ 53,708	\$ 53,708	\$ -
<i>Restricted:</i>			
452 OPEB Liability Not In Trust	\$ -	\$ -	\$ -
464 Other Purposes	\$ 531,348	\$ 531,349	\$ (1)
<i>Unassigned:</i>			
463 Unassigned	\$ -	\$ -	\$ -

**04 COMMUNITY SERVICE**

Total Revenues	\$ 2,671,872	\$ 2,671,871	\$ 1
Total Expenditures	\$ 2,942,511	\$ 2,942,512	\$ (1)
<i>Nonspendable:</i>			
460 Nonspendable	\$ 500	\$ 500	\$ -
<i>Restricted:</i>			
426 \$25 Taconite	\$ -	\$ -	\$ -
431 Community Education	\$ 197,305	\$ 197,305	\$ -
432 E. C. F. E.	\$ 83,345	\$ 83,345	\$ -
444 School Readiness	\$ 57,291	\$ 57,291	\$ -
447 Adult Basic Education	\$ -	\$ -	\$ -
452 OPEB Liability Not In Trust	\$ -	\$ -	\$ -
464 Other Purposes	\$ 56,330	\$ 56,330	\$ -
<i>Unassigned:</i>			
463 Unassigned	\$ -	\$ -	\$ -

**06 BUILDING CONSTRUCTION**

	Audit	UFARS	Difference
Total Revenues	\$ 189,100	\$ 189,101	\$ (1)
Total Expenditures	\$ 1,109,171	\$ 1,109,170	\$ 1
<i>Nonspendable:</i>			
460 Nonspendable	\$ -	\$ -	\$ -
<i>Restricted:</i>			
407 Capital Projects Levy	\$ -	\$ -	\$ -
409 Alternative Fac. Program	\$ -	\$ -	\$ -
413 Project Funded by COP	\$ -	\$ -	\$ -
467 LTFM *	\$ -	\$ -	\$ -
464 Other Purposes	\$ -	\$ -	\$ -
<i>Unassigned:</i>			
463 Unassigned	\$ (24,032)	\$ (24,033)	\$ 1

**07 DEBT SERVICE**

Total Revenues	\$ 8,967,366	\$ 8,967,368	\$ (2)
Total Expenditures	\$ 9,261,475	\$ 9,261,475	\$ -
<i>Restricted/Reserved:</i>			
425 Bond Refundings	\$ -	\$ -	\$ -
451 QZAB Payments	\$ -	\$ -	\$ -
464 Other Purposes	\$ 1,182,968	\$ 1,182,968	\$ -
<i>Unassigned:</i>			
463 Unassigned	\$ -	\$ -	\$ -

**08 TRUST**

Total Revenues	\$ 9,873	\$ 9,873	\$ -
Total Expenditures	\$ 14,694	\$ 14,694	\$ -
<i>Unassigned:</i>			
422 Unassigned	\$ 110,194	\$ 110,194	\$ -

**09 AGENCY**

<i>Unassigned: Should Always Be -0-</i>			
422 Unassigned	\$ -	\$ -	\$ -

**20 INTERNAL SERVICE**

Total Revenues	\$ 391,594	\$ 391,593	\$ 1
Total Expenditures	\$ 386,667	\$ 386,667	\$ -
<i>Unassigned:</i>			
422 Unassigned	\$ 292,031	\$ 292,031	\$ -

**25 OPEB REVOCABLE TRUST**

Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
<i>Unassigned:</i>			
422 Unassigned	\$ -	\$ -	\$ -

**45 OPEB IRREVOCABLE TRUST**

Total Revenues	\$ 80,083	\$ 80,084	\$ (1)
Total Expenditures	\$ 231,864	\$ 231,864	\$ -
<i>Unassigned:</i>			
422 Unassigned	\$ 1,987,555	\$ 1,987,555	\$ -

**47 OPEB DEBT SERVICE**

Total Revenues	\$ 857	\$ 857	\$ -
Total Expenditures	\$ -	\$ -	\$ -
<i>Restricted:</i>			
464 Other Purposes	\$ 73,708	\$ 73,708	\$ -
<i>Unassigned:</i>			
463 Unassigned	\$ -	\$ -	\$ -

## **STATISTICAL SECTION**



This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how the School District's financial information and well-being have changed over time.</i>	94
Revenue Capacity <i>These schedules contain information to help the reader assess the School District's most significant local revenue source, the property tax.</i>	98
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the School District's current levels of outstanding debt and the School District's ability to issue additional debt in the future.</i>	101
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the School District's financial activities take place.</i>	106
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the School District's financial report relates to the services the School District provides and the activities it performs.</i>	108

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
Net Investment in										
Capital Assets	\$ 8,199,555	\$ 8,822,028	\$ 10,007,409	\$ 11,389,031	\$ 11,321,128	\$ 11,479,331	\$ 5,807,583	\$ 9,332,523	\$ 13,506,358	\$ 13,856,029
Restricted	3,467,301	3,953,961	4,093,260	4,328,408	4,204,312	4,285,034	9,227,653	3,754,280	2,324,638	1,196,338
Unrestricted	5,977,880	6,266,080	5,998,858	4,637,153	(18,140,747)	(18,469,465)	(35,151,274)	(51,338,107)	(48,228,822)	(52,097,399)
Total Net Position	\$ 17,644,736	\$ 19,042,069	\$ 20,099,527	\$ 20,354,592	\$ (2,615,307)	\$ (2,705,100)	\$ (20,116,038)	\$ (38,251,304)	\$ (32,397,826)	\$ (37,045,032)

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental Activities:										
Administration	\$ 1,100,028	\$ 1,105,937	\$ 1,185,292	\$ 1,579,237	\$ 1,256,052	\$ 1,350,014	\$ 1,852,247	\$ 1,939,952	\$ 1,088,388	\$ 1,727,419
District Support Services	870,878	939,357	1,047,117	1,440,407	1,398,057	1,660,958	1,758,135	2,046,209	2,027,108	1,978,334
Regular Instruction	15,371,902	16,503,443	17,594,355	19,036,578	20,273,422	21,900,480	32,057,885	33,078,753	20,240,223	28,868,573
Vocational Education Instruction	270,848	346,349	413,364	408,882	362,110	417,813	735,232	910,035	388,526	732,344
Special Education Instruction	4,389,411	4,882,438	5,056,191	5,606,463	5,836,488	6,795,348	9,590,186	11,130,575	7,324,225	10,279,492
Instructional Support Services	1,846,279	2,225,156	2,859,057	2,567,694	2,495,627	3,712,399	4,233,473	3,997,066	1,782,424	3,261,940
Pupil Support Services	2,573,202	2,884,822	2,839,968	2,944,890	3,050,299	3,263,934	3,848,279	4,042,178	3,965,866	4,276,406
Sites and Buildings	3,031,451	3,106,461	3,353,103	3,516,280	3,671,230	2,520,701	3,941,604	4,395,830	4,573,584	5,152,061
Fiscal and Other Fixed Cost Programs	192,066	70,967	87,149	89,735	93,455	89,127	94,107	102,927	108,415	95,320
Food Service	1,442,769	1,596,415	1,668,132	1,817,156	1,807,800	1,973,210	2,436,628	2,454,281	2,403,003	2,315,111
Community Service	2,205,171	2,326,715	2,429,624	2,719,357	2,639,812	2,726,005	3,144,737	3,448,464	3,117,378	3,088,355
Interest and Fiscal Charges on										
Long-Term Liabilities	2,330,186	2,256,513	2,198,818	2,207,947	4,335,993	4,046,110	3,680,423	3,776,533	4,675,200	3,830,421
Total Governmental Activities Expenses	\$ 35,624,191	\$ 38,244,573	\$ 40,732,170	\$ 43,934,626	\$ 47,220,345	\$ 50,456,099	\$ 67,372,936	\$ 71,322,803	\$ 51,694,340	\$ 65,605,776
<b>Program Revenues</b>										
Governmental Activities										
Charges for Services:										
Food Service	\$ 1,183,612	\$ 1,189,315	\$ 1,281,673	\$ 1,352,011	\$ 1,393,706	\$ 1,415,847	\$ 1,496,562	\$ 1,621,940	\$ 1,691,815	\$ 1,240,881
Community Service	1,798,990	1,979,716	2,004,843	2,270,370	1,971,744	2,075,431	2,253,114	2,467,907	2,602,932	2,021,364
Other	615,187	674,943	739,164	762,736	800,970	862,260	914,096	857,144	1,146,296	817,794
Operating Grants and Contributions	5,498,633	4,939,508	6,075,020	6,216,007	7,102,480	7,922,878	8,208,183	8,332,639	7,952,867	10,744,917
Capital Grants and Contributions	250,639	297,358	376,121	413,101	585,575	577,212	589,518	671,772	705,430	871,774
Total Program Revenues - Governmental Activities	\$ 9,347,061	\$ 9,080,840	\$ 10,476,821	\$ 11,014,225	\$ 11,854,475	\$ 12,853,628	\$ 13,461,473	\$ 13,951,402	\$ 14,099,340	\$ 15,696,730
Net (Expense) Revenue - Governmental Activities	\$ (26,277,130)	\$ (29,163,733)	\$ (30,255,349)	\$ (32,920,401)	\$ (35,365,870)	\$ (37,602,471)	\$ (53,911,463)	\$ (57,371,401)	\$ (37,595,000)	\$ (49,909,046)
<b>General Revenues</b>										
Governmental Activities										
Property Taxes:										
General Purposes	\$ 6,229,595	\$ 4,498,275	\$ 4,414,769	\$ 2,726,754	\$ 4,112,294	\$ 3,887,676	\$ 3,959,064	\$ 3,866,547	\$ 4,657,153	\$ 6,874,968
Community Service	389,064	277,905	287,475	151,055	261,112	269,568	247,167	251,468	219,673	232,533
Debt Service	4,864,402	5,129,084	5,540,861	5,744,570	6,038,486	6,839,549	6,971,121	7,144,236	7,394,571	8,282,591
Unrestricted Grants and Contributions	17,254,595	20,541,626	20,950,725	24,248,424	24,551,090	26,062,381	28,649,861	27,613,061	28,968,648	29,522,767
Unrestricted Investment Earnings	9,063	9,920	15,896	21,596	45,007	263,181	304,783	233,724	136,444	157,250
Gain on Sale of Capital Assets	-	3,300	-	-	-	2,800	2,150	12,450	3,604	200
Miscellaneous	103,083	100,954	103,083	283,067	123,958	187,523	131,764	114,649	45,330	191,531
Total General Revenues - Governmental Activities	\$ 28,849,802	\$ 30,561,064	\$ 31,312,809	\$ 33,175,466	\$ 35,131,947	\$ 37,512,678	\$ 40,265,910	\$ 39,236,135	\$ 41,425,423	\$ 45,261,840
Change in Net Position	\$ 2,572,672	\$ 1,397,331	\$ 1,057,460	\$ 255,065	\$ (233,923)	\$ (89,793)	\$ (13,645,553)	\$ (18,135,266)	\$ 3,830,423	\$ (4,647,206)
Net Position - Beginning of Year	15,072,064	17,644,736	19,042,067	20,099,527	20,354,592	(2,615,307)	(2,705,100)	(20,116,038)	(38,251,304)	(32,397,826)
Prior Period Restatement	-	-	-	-	-	-	(1,111,887)	-	2,023,055	-
Change in Accounting Principle	-	-	-	-	(22,735,976)	-	(2,653,498)	-	-	-
Net Position - End of Year	\$ 17,644,736	\$ 19,042,067	\$ 20,099,527	\$ 20,354,592	\$ (2,615,307)	\$ (2,705,100)	\$ (20,116,038)	\$ (38,251,304)	\$ (32,397,826)	\$ (37,045,032)

Source: District Financial Records

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Nonspendable	\$ 10,892	\$ 11,462	\$ 7,411	\$ 30,797	\$ 29,399	\$ 21,030	\$ 92,523	\$ 51,369	\$ 90,882	\$ 40,035
Restricted	2,392,450	2,396,543	2,173,758	2,371,508	2,553,214	2,374,590	2,167,880	2,023,502	26,616	214,445
Assigned	1,076,930	1,076,930	1,025,180	678,866	626,930	453,109	250,000	-	-	-
Unassigned	4,594,704	4,807,434	4,504,155	3,785,963	3,683,372	3,369,412	2,033,058	(1,803,304)	(6,526,446)	(6,258,625)
Total General Fund	<u>8,074,976</u>	<u>8,292,369</u>	<u>7,710,504</u>	<u>6,867,134</u>	<u>6,892,915</u>	<u>6,218,141</u>	<u>4,543,461</u>	<u>271,567</u>	<u>(6,408,948)</u>	<u>(6,004,145)</u>
<b>All Other Governmental Funds</b>										
Nonspendable	12,928	72,251	65,833	72,828	37,272	41,854	29,500	8,357	24,544	54,208
Restricted For:										
Food Service Fund	669,659	724,002	831,220	920,715	1,033,440	1,065,404	861,207	785,253	753,863	531,348
Community Service Fund	217,678	418,366	533,101	602,181	615,885	570,345	568,447	577,560	599,700	394,271
Capital Projects Fund	-	-	353,591	22,306	68,507,316	41,094,378	10,154,422	-	896,039	-
Debt Service Fund	989,488	1,036,200	1,166,346	1,032,370	1,139,801	1,457,167	1,835,588	1,976,207	1,477,123	1,182,968
OPEB Debt Service Fund	48,714	64,072	77,432	78,279	83,570	84,677	76,438	73,387	72,851	73,708
Unassigned	-	-	-	-	-	(1,001,368)	-	(126,014)	-	(24,032)
Total Other Funds	<u>1,938,467</u>	<u>2,314,891</u>	<u>3,027,523</u>	<u>2,728,679</u>	<u>71,417,284</u>	<u>43,312,457</u>	<u>13,525,602</u>	<u>3,294,750</u>	<u>3,824,120</u>	<u>2,212,471</u>
Total All Funds	<u>\$ 10,013,443</u>	<u>\$ 10,607,260</u>	<u>\$ 10,738,027</u>	<u>\$ 9,595,813</u>	<u>\$ 78,310,199</u>	<u>\$ 49,530,598</u>	<u>\$ 18,069,063</u>	<u>\$ 3,566,317</u>	<u>\$ (2,584,828)</u>	<u>\$ (3,791,674)</u>

Note: The District implemented GASB Statement 54 in 2011. Fund Balance descriptions and amounts have been restated for the current and prior years to comply with the new standards.

Source: District Financial Records

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Local Sources:										
Property Taxes	\$ 11,535,689	\$ 9,908,566	\$ 10,272,700	\$ 8,707,235	\$ 10,436,307	\$ 11,016,257	\$ 11,177,391	\$ 11,269,111	\$ 12,219,836	\$ 15,377,972
Earnings on Investments	8,869	9,700	15,582	21,182	44,555	261,954	302,534	228,324	129,831	153,371
Other	3,701,574	3,950,052	4,155,371	4,696,441	4,304,684	4,546,702	4,815,133	5,064,200	5,498,498	4,459,502
State Sources	21,030,054	24,549,861	26,204,247	29,689,450	30,991,185	32,885,187	34,654,150	34,834,094	37,144,877	38,906,212
Federal Sources	1,973,111	1,228,631	1,166,407	1,156,870	936,799	1,391,504	1,422,817	1,446,504	1,427,188	1,624,712
<b>Total Revenues</b>	<b>38,249,297</b>	<b>39,646,810</b>	<b>41,814,307</b>	<b>44,271,178</b>	<b>46,713,530</b>	<b>50,101,604</b>	<b>52,372,025</b>	<b>52,842,233</b>	<b>56,420,230</b>	<b>60,521,769</b>
<b>Expenditures</b>										
Current:										
Administration	979,092	993,502	1,035,149	1,092,204	1,130,873	1,197,254	1,239,950	1,303,289	1,358,490	1,401,450
District Support Services	859,786	906,629	1,005,467	1,371,248	1,426,491	1,556,443	1,770,509	1,925,605	1,983,132	1,839,197
Regular Instruction	12,563,078	13,799,078	14,904,458	16,141,927	17,431,103	18,652,690	19,844,921	20,802,447	21,752,173	21,084,273
Vocational Education Instruction	263,981	351,926	411,202	401,909	350,479	407,835	562,394	711,686	588,221	668,291
Special Education Instruction	4,381,756	4,898,550	5,048,730	5,577,461	5,726,449	6,639,325	7,633,556	8,527,165	9,129,068	9,102,769
Instructional Support Services	1,746,635	1,899,754	2,003,611	2,096,528	2,346,130	2,494,787	2,715,986	2,923,134	2,933,530	2,823,710
Pupil Support Services	2,559,808	2,874,658	2,836,515	2,940,686	3,050,469	3,223,789	3,488,037	3,719,856	4,203,476	4,084,113
Sites and Buildings	2,404,040	2,429,479	3,063,647	3,184,939	3,143,645	3,290,769	3,794,790	3,868,754	4,157,649	3,778,256
Fiscal and Other Fixed Cost Programs	70,677	70,967	87,149	89,735	93,455	89,127	94,107	102,927	108,415	128,183
Food Service	1,413,208	1,520,520	1,631,378	1,769,267	1,799,296	1,916,419	2,238,850	2,326,242	2,384,528	2,291,668
Community Service	2,184,509	2,297,532	2,394,753	2,697,221	2,524,264	2,686,815	2,860,741	3,151,633	3,286,611	2,938,839
Capital Outlay	1,584,512	1,419,387	3,447,552	2,055,557	7,252,922	27,943,691	38,753,620	23,414,733	5,020,346	2,593,006
Debt Service:										
Principal	2,811,727	3,186,567	3,654,532	4,316,620	4,464,683	4,805,808	2,930,067	3,290,498	4,355,897	5,037,844
Interest and Fiscal Charges	2,639,590	2,407,744	2,331,607	2,249,541	4,195,008	4,396,256	3,997,347	4,001,264	4,557,799	4,550,597
Bond Issuance Costs	-	-	-	-	294,269	48,955	137,322	179,507	94,585	-
<b>Total Expenditures</b>	<b>36,462,399</b>	<b>39,056,293</b>	<b>43,855,750</b>	<b>45,984,843</b>	<b>55,229,536</b>	<b>79,349,963</b>	<b>92,062,197</b>	<b>80,248,740</b>	<b>65,913,920</b>	<b>62,322,196</b>
Excess (Deficiency) of Revenues Over Expenditures	1,786,898	590,517	(2,041,443)	(1,713,665)	(8,516,006)	(29,248,359)	(39,690,172)	(27,406,507)	(9,493,690)	(1,800,427)
<b>Other Financing Sources (Uses)</b>										
Sale of Equipment Proceeds	1,856	3,300	-	6,381	2,839	2,800	2,150	12,450	3,604	200
Sale of Real Property Proceeds	-	-	-	-	-	-	-	-	-	-
Insurance Recovery Proceeds	-	-	4,604	2,955	-	-	-	-	-	5,245
Issuance of Bonds	4,105,000	-	1,435,000	-	75,000,000	-	8,565,000	12,330,000	7,105,000	-
Issuance of Refunding Bonds	-	-	-	-	17,555,000	6,830,000	-	-	-	-
Issuance of Capital Lease	-	-	698,428	221,015	42,462	-	399,154	-	-	588,136
Lease Purchase Agreement Proceeds	-	-	-	-	-	-	-	-	3,008,000	-
Bond Premium	169,236	-	34,178	341,100	4,915,091	595,958	374,220	561,311	305,242	-
Payment to Refunded Bond Escrow Agent	(4,240,000)	-	-	-	(20,285,000)	(6,960,000)	-	-	(7,240,000)	-
Transfers In	-	-	32,889	-	22,316	-	-	74,515	70,621	62,578
Transfers Out	-	-	(32,889)	-	(22,316)	-	-	(74,515)	(70,621)	(62,578)
<b>Total Other Financings Sources (Uses)</b>	<b>36,092</b>	<b>3,300</b>	<b>2,172,210</b>	<b>571,451</b>	<b>77,230,392</b>	<b>468,758</b>	<b>9,340,524</b>	<b>12,903,761</b>	<b>3,342,545</b>	<b>593,581</b>
Net Change in Fund Balances	1,822,990	593,817	130,767	(1,142,214)	68,714,386	(28,779,601)	(30,349,648)	(14,502,746)	(6,151,145)	(1,206,846)
Fund Balance - Beginning of Year	8,190,453	10,013,443	10,607,260	10,738,027	9,595,813	78,310,199	49,530,598	18,069,063	3,566,317	(2,584,828)
Prior Period Restatement	-	-	-	-	-	-	(1,111,887)	-	-	-
Fund Balance - Beginning of Year, As Restated	8,190,453	10,013,443	10,607,260	10,738,027	9,595,813	78,310,199	48,418,711	18,069,063	3,566,317	(2,584,828)
<b>Fund Balance - End of Year</b>	<b>\$ 10,013,443</b>	<b>\$ 10,607,260</b>	<b>\$ 10,738,027</b>	<b>\$ 9,595,813</b>	<b>\$ 78,310,199</b>	<b>\$ 49,530,598</b>	<b>\$ 18,069,063</b>	<b>\$ 3,566,317</b>	<b>\$ (2,584,828)</b>	<b>\$ (3,791,674)</b>
Debt Service as a Percentage of Noncapital Expenditures	15.4%	15.4%	15.6%	14.9%	16.4%	17.9%	13.0%	12.8%	14.8%	15.8%

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

Payable Year	Tax Capacity Valuation						Referendum Taxable Market Value	Tax Capacity as a Percentage of Market Value	Total Direct Tax Rate
	Agricultural Property	Non Agricultural Property	Personal Property	Tax Increment Property	Fiscal Disparities Program	Total Taxable			
2011	\$ 1,809,232	\$ 21,051,341	\$ 289,194	\$ (157,379)	\$ 296,624	\$ 23,289,012	\$ 1,894,037,350	1.23 %	31.14 %
2012	1,707,109	19,565,682	341,130	(123,976)	362,054	21,851,999	1,845,055,600	1.18	34.38
2013	1,842,076	17,964,750	367,764	(107,544)	374,330	20,441,376	1,707,374,400	1.20	38.50
2014	2,095,462	18,389,803	375,380	(228,320)	387,952	21,020,277	1,782,697,550	1.18	36.31
2015	2,196,803	20,653,626	419,878	(254,853)	430,858	23,446,312	2,005,291,250	1.17	35.25
2016	2,176,839	22,153,658	477,026	(281,244)	419,288	24,945,567	2,144,821,250	1.16	33.23
2017	2,189,162	23,061,834	559,156	(299,378)	600,524	26,111,298	2,223,889,450	1.17	31.24
2018	2,227,680	24,792,705	618,412	(279,894)	612,250	27,971,153	2,382,642,150	1.17	33.49
2019	2,218,418	26,420,240	634,578	(288,407)	790,768	29,775,597	2,523,728,850	1.18	33.80
2020	2,257,364	29,102,807	605,778	(323,813)	971,797	32,613,933	2,751,255,700	1.19	33.80

Source: State of Minnesota School Tax Report, Carver County Auditor

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
<b>GOVERNMENTAL UNIT</b>										
ISD No. 110 (Waconia)	31.143%	34.382%	38.504%	36.307%	35.252%	33.233%	31.235%	33.492%	33.800%	32.269%
ISD No. 110 (Waconia) Referendum Value	0.170	0.134	0.160	0.137	0.124	0.125	0.126	0.119	0.206	0.189
<b>Overlapping Governments:</b>										
Carver County	41.752	43.562	46.115	45.211	40.488	38.880	38.851	37.436	36.488	35.179
Hennepin County	45.840	48.231	49.461	49.959	46.398	45.356	44.087	42.808	41.861	41.084
City of Waconia	41.890	44.218	49.433	49.423	48.780	49.267	52.805	52.836	52.500	46.713
City of Minnetrista	27.296	27.440	29.551	29.761	28.448	28.792	26.590	25.742	24.915	24.735
City of St. Bonifacius	28.742	34.716	35.166	30.637	30.478	28.973	27.163	26.784	27.260	24.981
City of New Germany (Rural)	-	-	-	-	18.275	38.663	34.773	33.654	32.164	37.518
City of New Germany (Urban)	62.060	76.510	76.455	118.059	73.636	111.294	99.887	98.750	97.651	95.862
Benton Township	14.750	15.990	14.346	12.786	12.621	12.279	11.419	13.191	12.809	14.184
Laketown Township	15.720	16.400	18.765	18.120	16.803	16.144	16.057	15.546	14.684	14.140
Waconia Township	8.930	9.720	9.736	9.096	8.361	8.060	12.277	11.546	10.705	11.766
Carver County CDA	-	-	1.799	1.759	1.589	1.701	1.731	1.640	1.626	1.598
Carver County Rail Authority	-	-	0.121	0.114	0.097	0.110	0.105	0.114	0.104	0.101
Carver County WMO	-	-	1.019	1.016	0.891	0.912	0.919	0.967	0.927	0.893
Metropolitan Mosquito	0.525	0.537	0.556	0.563	0.492	0.478	0.473	0.446	0.423	0.395
Metropolitan Council	0.885	0.940	0.997	1.048	0.947	0.914	0.877	0.827	0.650	0.590

The state information for 2011-2019 is unavailable.

Source: Carver & Hennepin Counties

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
TEN LARGEST TAXPAYERS – CARVER COUNTY  
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	2020 Net		Percent of Total Net Tax Capacity		2011 Net		Percent of Total Net Tax Capacity	
	Tax Capacity	Rank	\$ 31,965,949		Tax Capacity	Rank	\$ 22,992,388	
Ridgeview Real Estate LLC	\$ 326,320	1	1.02 %		\$ -	-		
Northern States Power Co	317,160	2	0.99		-	-		
Great River Energy	265,140	3	0.83		-	-		
JE Waconia 2018 LLC	217,786	4	0.68		-	-		
Centerpoint Energy Minnegasco	198,842	5	0.62		-	-		
Elkay Wood Products Company	172,120	6	0.54		-	-		
Target Corporation	160,786	7	0.50		-	-		
Lakeview Clinic Building, Corp.	140,292	8	0.44		-	-		
Auburn Meadows LLC	107,348	9	0.34		-	-		
Health Care Reit Inc	104,155	10	0.33		-	-		
			-		-	-		
Jerry's Enterprises Inc.	-				293,492	1	1.28 %	
Target Corporation	-				241,970	2	1.05	
Great River Energy	-				231,658	3	1.01	
Ridgeview Real Estate LLC	-				155,970	4	0.68	
Medallion Cabinetry, Inc.	-				154,498	5	0.67	
Northern States Power Co.	-				128,470	6	0.56	
Lakeview Clinic Bldg. Corp.	-				115,106	7	0.50	
Centerpoint Energy Minnegasco	-				85,674	8	0.37	
MMC Property LLC	-				77,694	9	0.34	
Waconia Farm Supply	-				65,298	10	0.28	
<b>Total</b>	<b>\$ 2,009,949</b>		<b>6.29 %</b>		<b>\$ 1,549,830</b>		<b>6.74 %</b>	

Source: Carver and Hennepin County Auditors

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

For Taxes Collectible	Net Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount (1)	Percent of Levy		Amount	Percent of Levy
2011	\$ 10,529,915	\$ 10,423,711	99.0	\$ 149,641	\$ 10,573,352	100.4%
2012	10,112,742	10,014,047	99.0	2,012	10,016,059	99.0%
2013	10,631,233	10,555,589	99.3	2,013	10,557,602	99.3%
2014	10,428,870	10,366,167	99.4	2,014	10,368,181	99.4%
2015	11,029,353	10,966,161	99.4	2,015	10,968,176	99.4%
2016	11,261,392	11,163,182	99.1	2,016	11,165,198	99.1%
2017	11,266,658	11,221,635	99.6	2,017	11,223,652	99.6%
2018	12,423,204	12,273,021	98.8	2,018	12,275,039	98.8%
2019	15,553,559	15,493,781	99.6	24,105	15,517,886	99.8%
2020	16,332,814	8,590,326	52.6	-	8,590,326	52.6%

(1) Notes: Includes abatements and any property tax credits paid through state aids included in the collections.

Source: State of Minnesota School Taxes Receivable Report, Carver and Hennepin County Auditor

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

**Legal Debt Margin Calculation for Fiscal Year 2019**

Estimated Market Value	\$ 3,073,019,800
Debt Limit (15% of Estimated Market Value)	460,952,970
Debt applicable to limit	<u>114,755,000</u>
Legal debt margin	<u>\$ 346,197,970</u>

	2011	2012	2013	2014	Fiscal Year 2015	2016	2017	2018	2019	2020
Debt Limit	\$ 302,040,377	\$ 293,841,863	\$ 274,035,443	\$ 291,879,427	\$ 328,612,012	\$ 350,190,195	\$ 409,711,495	\$ 426,048,907	\$ 469,562,961	\$ 460,952,970
Total Debt Applicable to the Limit	<u>55,710,000</u>	<u>52,680,000</u>	<u>50,725,000</u>	<u>46,785,000</u>	<u>114,875,000</u>	<u>111,825,000</u>	<u>124,265,000</u>	<u>126,475,000</u>	<u>119,550,000</u>	<u>114,755,000</u>
Legal Debt Margin	<u>\$ 246,330,377</u>	<u>\$ 241,161,863</u>	<u>\$ 223,310,443</u>	<u>\$ 245,094,427</u>	<u>\$ 213,737,012</u>	<u>\$ 238,365,195</u>	<u>\$ 285,446,495</u>	<u>\$ 299,573,907</u>	<u>\$ 350,012,961</u>	<u>\$ 346,197,970</u>
Total Debt Applicable to the Limit as a % of Debt Limit	18.44%	17.93%	18.51%	16.03%	34.96%	31.93%	30.33%	29.69%	25.46%	24.90%

Note: Minnesota Statutes, Section 475.53, subdivision 4, presently limits the "net debt" of a school district to 15% of its actual market value. The actual market value of property within a district on which its debt limit is based, is (a) the value certified by the county auditors, or (b) this value divided by the ratio certified by the commissioner of revenue, whichever results in a higher value. The percentages listed above represent the percentage of the legal debt limit used. Anything over 100% would indicate that the district was exceeding the debt limit.

Source: District Financial Records and Minnesota Department of Education

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS**

Fiscal Year	Bonded Debt	Certificates of Participation	Capital Lease	Lease Purchase Obligations	Total Primary Government	Estimated Population	Net Bonded Debt Per Capita	Percent of Personal Income
2011	\$ 56,293,735	\$ -	\$ -	\$ 1,810,981	\$ 58,104,716	19,242	3,020	1.1
2012	53,186,964	-	-	1,654,414	54,841,378	19,242	2,850	1.0
2013	51,188,853	-	22,629	2,065,681	53,277,163	19,242	2,769	0.9
2014	47,171,975	-	224,917	2,048,888	49,445,780	19,242	2,570	0.8
2015	119,633,209	-	113,682	1,917,902	121,664,793	20,764	5,859	1.9
2016	116,804,912	-	145,776	-	116,950,688	20,764	5,632	1.8
2017	119,353,054	3,160,000	389,863	-	122,902,917	20,764	5,919	1.8
2018	128,684,170	3,160,000	209,365	-	132,053,535	21,750	6,071	1.8
2019	124,228,496	3,040,000	205,454	2,926,713	130,400,663	22,738	5,735	N/A
2020	118,857,461	2,915,000	738,019	2,864,440	125,374,920	22,738	5,514	N/A

Note 1: Details regarding the District's current outstanding debt can be found in the notes to the basic financial statements.

Source: District Records

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS**

Fiscal Year	Bonded Debt	Resources Restricted for Repayment	Net Bonded Debt	Tax Capacity	Percentage of Estimated Actual Taxable Value of Property	Estimated Population	Net Bonded Debt Per Capita
2011	\$ 55,710,000	\$ (989,488)	\$ 54,720,512	\$ 1,894,037,350	2.89	19,242	2,844
2012	52,680,000	(1,036,200)	51,643,800	1,845,055,600	2.80	19,242	2,684
2013	50,725,000	(1,166,346)	49,558,654	1,707,374,400	2.90	19,242	2,576
2014	46,785,000	(1,032,370)	45,752,630	1,782,697,550	2.57	19,242	2,378
2015	114,875,000	(1,139,801)	113,735,199	2,005,291,250	5.67	20,764	5,478
2016	111,825,000	(1,457,167)	110,367,833	2,144,821,250	5.15	20,764	5,315
2017	114,455,000	(1,835,588)	112,619,412	2,223,889,450	5.06	20,764	5,424
2018	128,684,170	(1,976,207)	126,707,963	2,382,642,150	5.32	21,750	5,826
2019	124,228,496	(1,477,123)	122,751,373	2,523,728,850	4.86	22,738	5,399
2020	118,857,461	(1,182,968)	117,674,493	2,751,255,700	4.28	22,738	5,175

Note 1: Details regarding the District's current outstanding debt can be found in the notes to the basic financial statements.

Source: District Records

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
COMPUTATION OF DIRECT AND OVERLAPPING BOND DEBT  
JUNE 30, 2020**

	2019-2020 Adjusted Taxable Net <u>Tax Capacity</u>	Debt <u>Outstanding</u>	Estimated Percentage <u>Applicable</u>	Estimated Share of Overlapping <u>Debt</u>
<b>Overlapping:</b>				
Carver County	\$ 167,390,403	\$ 13,360,000	16.10%	\$ 2,150,960
Hennepin County	2,112,707,400	1,334,420,000	0.27%	3,602,934
Cities:				
Minnetrista	19,989,637	19,538,364	14.42%	2,817,432
New Germany	442,894	1,710,000	100.00%	1,710,000
St. Bonifacius	2,772,893	2,280,000	100.00%	2,280,000
Victoria	18,486,107	18,625,000	6.54%	1,218,075
Waconia	18,010,509	22,105,000	100.00%	22,105,000
Laketown Township	3,598,587	950,000	69.68%	661,960
Metropolitan Transit	2,010,944,805	264,480,000	0.28%	740,544
Metropolitan Council	2,278,629,244	1,556,584,035	1.43%	22,259,152
Three Rivers Park District	1,487,545,247	61,035,000	0.38%	231,933
Hennepin County Regional Railroad Authority	2,112,707,400	98,385,000	0.27%	265,640
Total Overlapping				<u>60,043,630</u>
<b>Direct:</b>				
Waconia ISD No. 110	32,613,933	114,755,000	100.00%	<u>114,755,000</u>
Total Direct and Overlapping Bonded Debt:				<u>\$ 174,798,630</u>

Sources: Taxable value data used to estimate applicable percentages and Debt outstanding data provided by the District's financial advisor, Ehlers.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

Fiscal Year	Carver County			
	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2011	92,804	\$ 5,108,292,000	\$ 55,044	5.4 %
2012	93,859	5,499,669,000	58,595	5.2
2013	95,610	5,610,153,000	58,677	4.3
2014	97,343	6,038,631,000	62,035	2.9
2015	98,596	6,359,013,000	64,496	2.8
2016	100,327	6,577,482,000	65,560	2.9
2017	102,119	6,911,379,000	67,680	2.6
2018	103,551	7,388,388,000	71,350	1.9
2019	105,089	N.A.	N.A.	2.4
2020	107,179	N.A.	N.A.	4.5

N.A. - Not Available

Source: Bureau of Economic Analysis - U. S. Department of Commerce  
Bureau of Labor Statistics - U.S. Department of Labor

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
PRINCIPAL EMPLOYERS  
CURRENT AND NINE YEARS AGO**

Taxpayer	Type of Business/Product	2020			2011		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Ridgeview Medical Center	Hospital and Medical Clinics	1,573	1	16.48 %	1,254	1	13.93 %
I.S.D. No. 110 (Waconia)	Elementary and Secondary Education	520	2	5.45	400	3	4.44
Medallion Cabinetry, Inc.	Wooden Kitchen and Vanity Cabinets	500	3	5.24	575	2	6.39
Mackenthun's Fine Foods	Retail Grocery Store	220	4	2.30	208	5	2.31
Crown College	Education	214	5	2.24	170	8	1.89
Physicians Service Network	Offices of Physicians	200	6	2.10	N/A		
Target	Department Store	200	7	2.10	175	7	1.94
Ridgeview Home Support Service	Home Health Care Services	175	8	1.83	180	6	2.00
Good Samaritan Society, Waconia	Nursing Home	170	9	1.78	210	4	2.33
Lakeview Clinic Ltd.	Offices of Physicians	122	10	1.28	120	7	1.33
Ridgeview Rehab Specialties	Home Health Care Services	120	11	1.26	35	12	0.39
UFC Farm Supply	General Merchandise - Retail	120	12	1.26	100	9	1.11
Auburn Homes Assisted Living	Home Health Care Services	100	13	1.05	-	N/A	-
Waconia Manufacturing, Inc.	Machine Tools, Metal Cutting Types	100	14	1.05	100	10	1.11
Milltronics Manufacturing Co.	Machine Tools, Metal Cutting Types	100	15	1.05	90	11	1.00
<b>Total Employees</b>		<b>4,434</b>		<b>46.47 %</b>	<b>3,617</b>		<b>40.17 %</b>

Source: District Financial Advisor, Reference USA

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
FULL-TIME EQUIVALENT EMPLOYEES BY TYPE  
LAST TEN FISCAL YEARS**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Instruction</u>										
Teachers	217.6	227.1	233.24	248.36	250.23	272.62	289.4	289.75	289.32	287.01
<u>Support</u>										
Principals/Directors	16	17.56	18	18	18	19	20	21	21	21
Secretary/Clerical	9.5	10.69	11.21	11.69	12	12	14	13	13	13
Confidential	5	5	5	5	5	6	5	5	5	4.17
ParaEducators	68.2	75.35	83.39	83.42	101.88	101.88	113.63	114.81	118.86	117.61
Food Service	12	15	18	18.1	19.14	19.14	24.86	27	30	25
Custodians	22.8	23.02	23.75	24.4	25	25	29	33.97	33.75	28
Community Education	6.5	6.5	6.5	7.5	7.5	7.5	8.5	8	9	9
Total Support	140	153.12	165.85	168.11	188.52	190.52	214.99	222.78	230.61	217.78
Total	357.6	380.22	399.09	416.47	438.75	463.14	504.39	512.53	519.93	504.79

Source: District Records

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Enrollment</u>	<u>Operating Expenditures</u>	<u>Cost Per Pupil</u>	<u>Percentage Change</u>	<u>Teaching Staff</u>	<u>Pupil-Teacher Ratio</u>	<u>Percent of Students Receiving Free or Reduced Priced Meals</u>	<u>Student Attendance Percentage</u>
2011	3,339	\$ 30,425,669	\$ 9,112	(2.59%)	218	15.32%	12.16%	95.70%
2012	3,443	33,800,752	9,817	7.68	227	15.17	11.64	96.30
2013	3,575	37,270,770	10,425	5.90	233	15.34	11.98	95.70
2014	3,699	39,681,068	10,728	2.94	248	14.92	12.32	96.10
2015	3,759	40,437,678	10,758	(0.18)	250	15.04	12.60	95.50
2016	3,860	43,631,445	11,303	5.07	273	14.14	12.57	96.38
2017	3,899	47,309,965	12,134	7.76	289	13.49	11.46	96.55
2018	4,039	49,819,332	12,335	1.87	290	13.93	11.17	95.50
2019	4,051	55,801,111	13,775	10.80	289	14.02	11.40	95.70
2020	4,071	51,425,846	12,632	(8.15)	287	14.18	9.06	96.26

Source: District Records and Minnesota Department of Education

Note: Operating expenditures include General Fund, Food Service, and Community Service Funds

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
TEACHER SALARIES  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Minimum Salary</u>	<u>Maximum Salary</u>
2011	\$ 35,819	\$ 70,808
2012	36,177	73,125
2013	36,901	74,588
2014	37,455	78,652
2015	38,017	79,831
2016	38,777	81,746
2017	39,553	83,381
2018	40,443	85,669
2019	41,353	87,597
2020	41,560	88,247

Note: Amounts do not include fringe benefits such as pension, health insurance, disability, and etc.

Source: District Financial Records

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
SCHOOL BUILDING INFORMATION – OWNED BUILDINGS  
LAST TEN FISCAL YEARS**

School	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Bayview Elementary (1918, 1936, 1955, 1961, 1969, 2008)</b>										
Square Feet	90,919	90,919	90,919	90,919	90,919	90,919	90,919	94,500	94,500	94,500
Capacity	700	700	700	700	700	700	700	700	700	700
Enrollment	658	687	694	723	763	752	619	628	606	577
Acres	30	30	30	30	30	30	30	30	30	30
<b>Laketown Elementary (2017)</b>										
Square Feet							85,000	86,000	86,000	86,000
Capacity							600	600	600	600
Enrollment							503	564	582	583
Acres							59	59	59	59
<b>Southview Elementary (1961, 1969, 2008)</b>										
Square Feet	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,500	85,500	85,500
Capacity	650	650	650	650	650	650	650	650	670	670
Enrollment	650	636	638	662	651	698	646	628	638	610
Acres	7	7	7	7	7	7	7	7	7	7
<b>Waconia Middle School (1994, 2017)</b>										
Square Feet	244,000	244,000	244,000	244,000	244,000	244,000	244,000	235,000	235,000	235,000
Capacity	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,082	1,082	1,082
Enrollment	968	1,053	1,099	1,136	1,176	1,181	877	956	986	956
Acres	30	30	30	30	30	30	30	30	30	30
<b>Waconia High School (2001, 2004, 2017)</b>										
Square Feet	232,000	232,000	232,000	232,000	232,000	232,000	232,000	395,000	395,000	395,000
Capacity	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,600	1,600	1,600
Enrollment	1,037	1,035	1,076	1,101	1,103	1,156	1,198	1,307	1,333	1,281
Acres	57	57	57	57	57	57	57	115	115	115
<b>Waconia Learning Center (2018)</b>										
Square Feet								11,000	11,000	11,000
Capacity								100	100	100
Enrollment								45	62	59
Acres								5	5	5
<b>Educational Service Center (2015)</b>										
Square Feet						42,400	42,400	42,400	42,400	42,400
Capacity						120	120	120	120	120
Enrollment						120	120	120	120	120
Acres						2	2	2	2	2

Note: Bayview Elementary School Capacity numbers prior to 2006 are estimates for the School portion of the building. Prior to 2006, the building was partially used for Community Education and other administrative functions. In addition, portions of the building were not available for student use due to their condition. In 2018 the District turned the middle school into a high school. The existing high school was then turned into a grades 6-8 from grades 5-8 middle school.

Source: District Records

**WACONIA PUBLIC SCHOOLS  
INDEPENDENT SCHOOL DISTRICT NO. 110  
SCHEDULE OF INSURANCE COVERAGE  
YEAR ENDED JUNE 30, 2020**

Insurable Risk	Insured through Agent and Insurance Company or Risk Pool	Policy Period	Coverage Limits	Deductible
Blanket Real and Personal Property	Minnesota Insurance Scholastic Trust	7/1/19 to 6/30/20	Varies by Class of Property	\$5,000
Inland Marine	Minnesota Insurance Scholastic Trust	7/1/19 to 6/30/20	Varies by Class of Property	\$5,000
Crime	Minnesota Insurance Scholastic Trust	7/1/19 to 6/30/20	\$50,000 / \$1,000,000 Excess	\$2,500
General Liability	Minnesota Insurance Scholastic Trust	7/1/19 to 6/30/20	Each Occ. - \$2,000,000 Annual Agg. - \$4,000,000	\$1,000/ea.
School Leaders	Minnesota Insurance Scholastic Trust	7/1/19 to 6/30/20	Each Wrongful Act - \$4,000,000 Aggregate - \$8,000,000	NA
Automobile	Minnesota Insurance Scholastic Trust	7/1/19 to 6/30/20	Uninsured - \$1,000,000 Underinsured - \$1,000,000	\$1,000/ea.
Workers Compensation	SFM Mutual Insurance Companies	7/1/19 to 6/30/20	Disease - \$500,000 Disease - \$500,000/ee Accident - \$500,000/ee	NA
Excess Liability	Minnesota Insurance Scholastic Trust	7/1/19 to 6/30/20	Each Occurrence - \$4,000,000	NA

NA - Not Applicable

Source: District Records

# Independent School District #110 Waconia Public Schools Board Presentation June 30, 2020

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**Independent School District No. 110**

**Fund Trends**

**General Fund**

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 38,256,648	\$ 39,986,392	\$ 39,980,479	\$ 42,819,280	\$ 46,564,514
Total Expenditures	38,934,222	42,062,376	44,190,308	50,093,477	46,690,714
Other Financing Sources	2,800	401,304	(62,065)	593,682	531,003
Net Change in Fund Balance	(674,774)	(1,674,680)	(4,271,894)	(6,680,515)	404,803
Fund Balance - Beginning	6,892,915	6,218,141	4,543,461	271,567	(6,408,948)
Nonspendable Fund Balance	21,030	92,523	51,369	90,882	40,035
Restricted Fund Balance	2,045,743	1,900,198	2,023,502	26,616	214,445
Assigned Fund Balance	453,109	250,000	-	-	-
Unassigned Fund Balance	3,698,259	2,300,740	(1,803,304)	(6,526,446)	(6,258,625)
<b>Fund Balance - Ending June 30</b>	<b>\$ 6,218,141</b>	<b>\$ 4,543,461</b>	<b>\$ 271,567</b>	<b>\$ (6,408,948)</b>	<b>\$ (6,004,145)</b>



**Food Service Fund**

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 2,020,462	\$ 2,148,775	\$ 2,288,747	\$ 2,401,836	\$ 2,128,106
Total Expenditures	1,995,554	2,356,472	2,382,406	2,416,936	2,318,325
Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	24,908	(207,697)	(93,659)	(15,100)	(190,219)
Fund Balance - Beginning	1,066,823	1,091,731	884,034	790,375	775,275
Nonspendable Fund Balance	33,383	22,827	5,122	21,412	53,708
Restricted Fund Balance	1,033,440	861,207	785,253	753,863	531,348
<b>Fund Balance - Ending June 30</b>	<b>\$ 1,091,731</b>	<b>\$ 884,034</b>	<b>\$ 790,375</b>	<b>\$ 775,275</b>	<b>\$ 585,056</b>

**Community Service Fund**

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 2,667,767	\$ 2,880,365	\$ 3,103,263	\$ 3,242,114	\$ 2,671,872
Total Expenditures	2,701,669	2,891,117	3,172,103	3,290,698	2,942,511
Other Financing Sources	-	-	74,515	70,621	62,578
Net Change in Fund Balance	(33,902)	(10,752)	5,675	22,037	(208,061)
Fund Balance - Beginning	619,774	585,872	575,120	580,795	602,832
Nonspendable Fund Balance	15,527	6,673	3,235	3,132	500
Restricted Fund Balance	570,345	568,447	577,560	599,700	394,271
<b>Fund Balance - Ending June 30</b>	<b>\$ 585,872</b>	<b>\$ 575,120</b>	<b>\$ 580,795</b>	<b>\$ 602,832</b>	<b>\$ 394,771</b>



### Capital Projects Fund

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 216,396	\$ 239,097	\$ 134,100	\$ 8,523	\$ 189,100
Total Expenditures	28,630,702	37,937,848	23,305,847	1,408,120	1,109,171
Other Financing Sources	-	8,872,050	12,891,311	2,421,650	-
Net Change in Fund Balance	(28,414,306)	(28,826,701)	(10,280,436)	1,022,053	(920,071)
Prior Period Adjustment	-	(1,111,887)	-	-	-
Fund Balance - Beginning	68,507,316	40,093,010	10,154,422	(126,014)	896,039
<b>Restricted Fund Balance - Ending June 30</b>	<b>\$ 40,093,010</b>	<b>\$ 10,154,422</b>	<b>\$ (126,014)</b>	<b>\$ 896,039</b>	<b>\$ (24,032)</b>

### Debt Service

Year Ended June 30,	2016	2017	2018	2019	2020
Total Revenues	\$ 6,940,331	\$ 7,117,396	\$ 7,335,644	\$ 7,948,477	\$ 8,968,177
Total Expenditures	7,087,816	6,814,384	7,198,076	8,704,689	9,261,475
Other Financing Sources	465,958	67,170	-	256,592	-
Net Change in Fund Balance	318,473	370,182	137,568	(499,620)	(293,298)
Fund Balance - Beginning	1,223,371	1,541,844	1,912,026	2,049,594	1,549,974
<b>Restricted Fund Balance - Ending June 30</b>	<b>\$ 1,541,844</b>	<b>\$ 1,912,026</b>	<b>\$ 2,049,594</b>	<b>\$ 1,549,974</b>	<b>\$ 1,256,676</b>



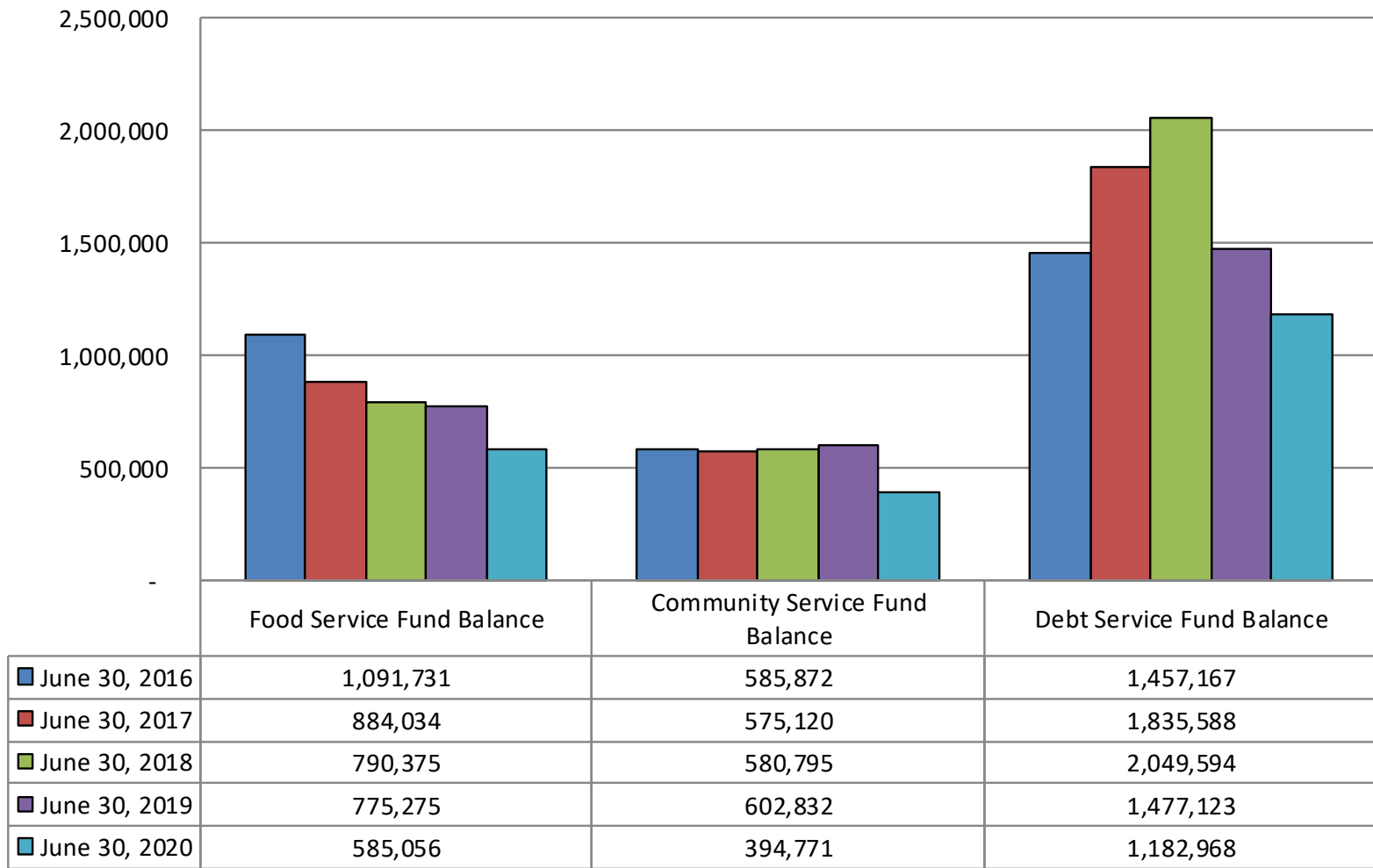
### General Fund Categories of Fund Balance



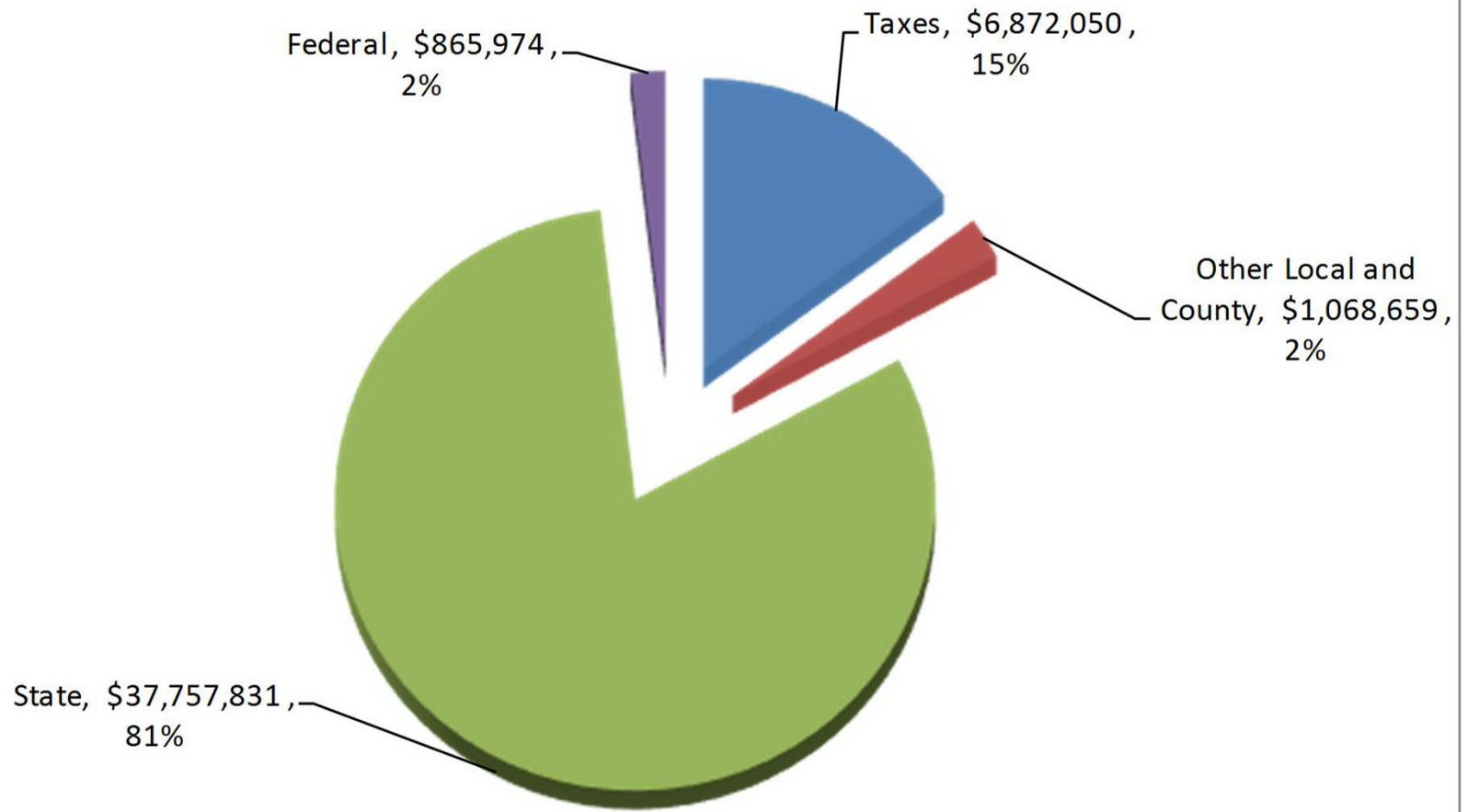
	Unassigned/ Nonspendable	Assigned	Restricted - Excluding Capital	Operating Capital Fund Balance	Health and Safety Fund Balance	Deferred Maintenance/ LTFM
■ June 30, 2016	3,719,289	453,109	524,782	1,759,482	(328,847)	90,326
■ June 30, 2017	2,393,263	250,000	259,329	1,856,557	(267,682)	51,994
■ June 30, 2018	(1,751,935)	-	155,187	1,533,114	(22,121)	357,322
■ June 30, 2019	(6,435,564)	-	23,028	431	-	3,157
■ June 30, 2020	(6,218,590)	-	24,247	187,218	-	2,980



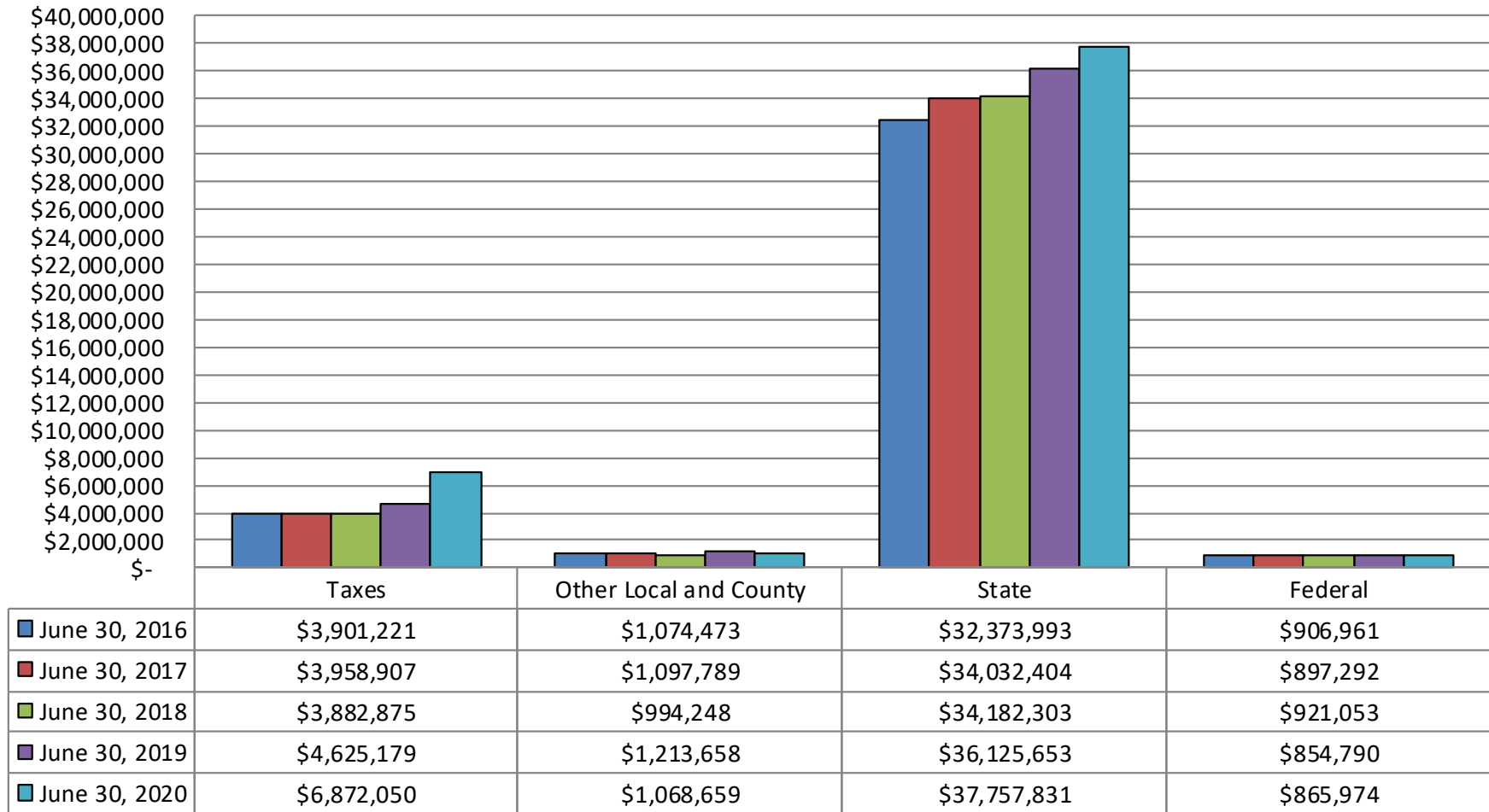
### Food Service, Community Service & Debt Service Funds Categories of Fund Balance



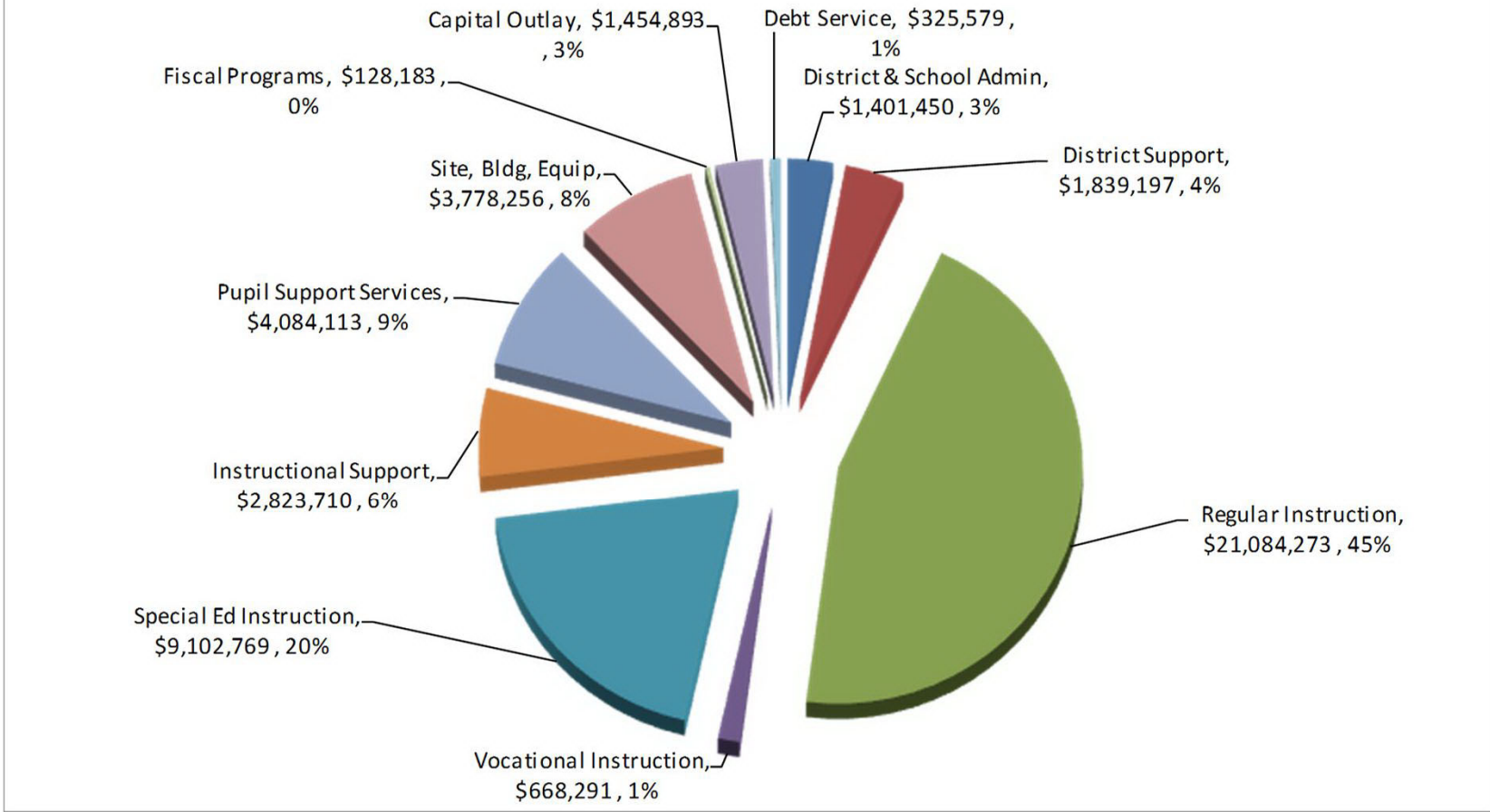
### Sources of Revenues for General Fund Year Ended June 30, 2020



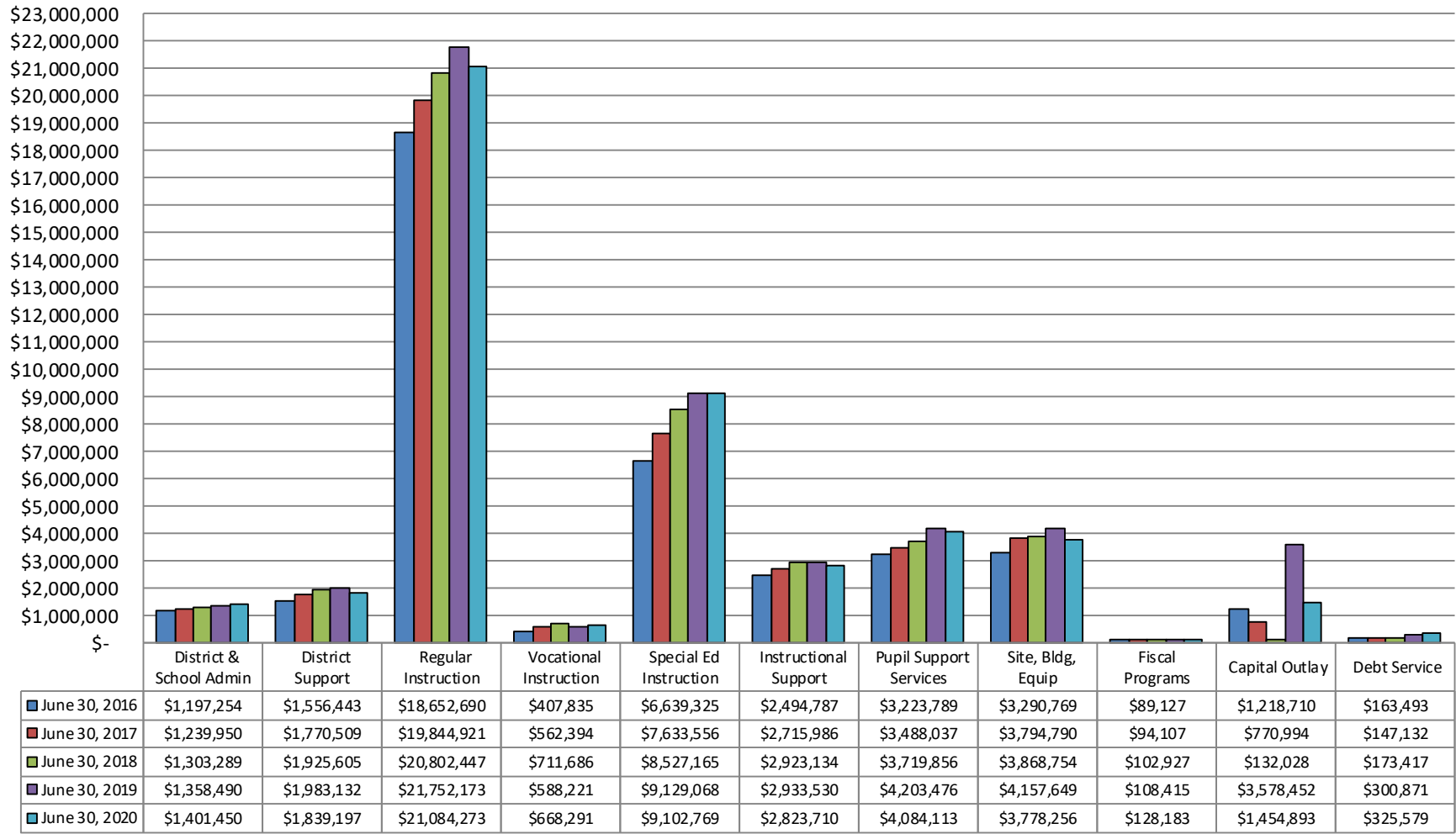
### Comparative General Fund Revenues

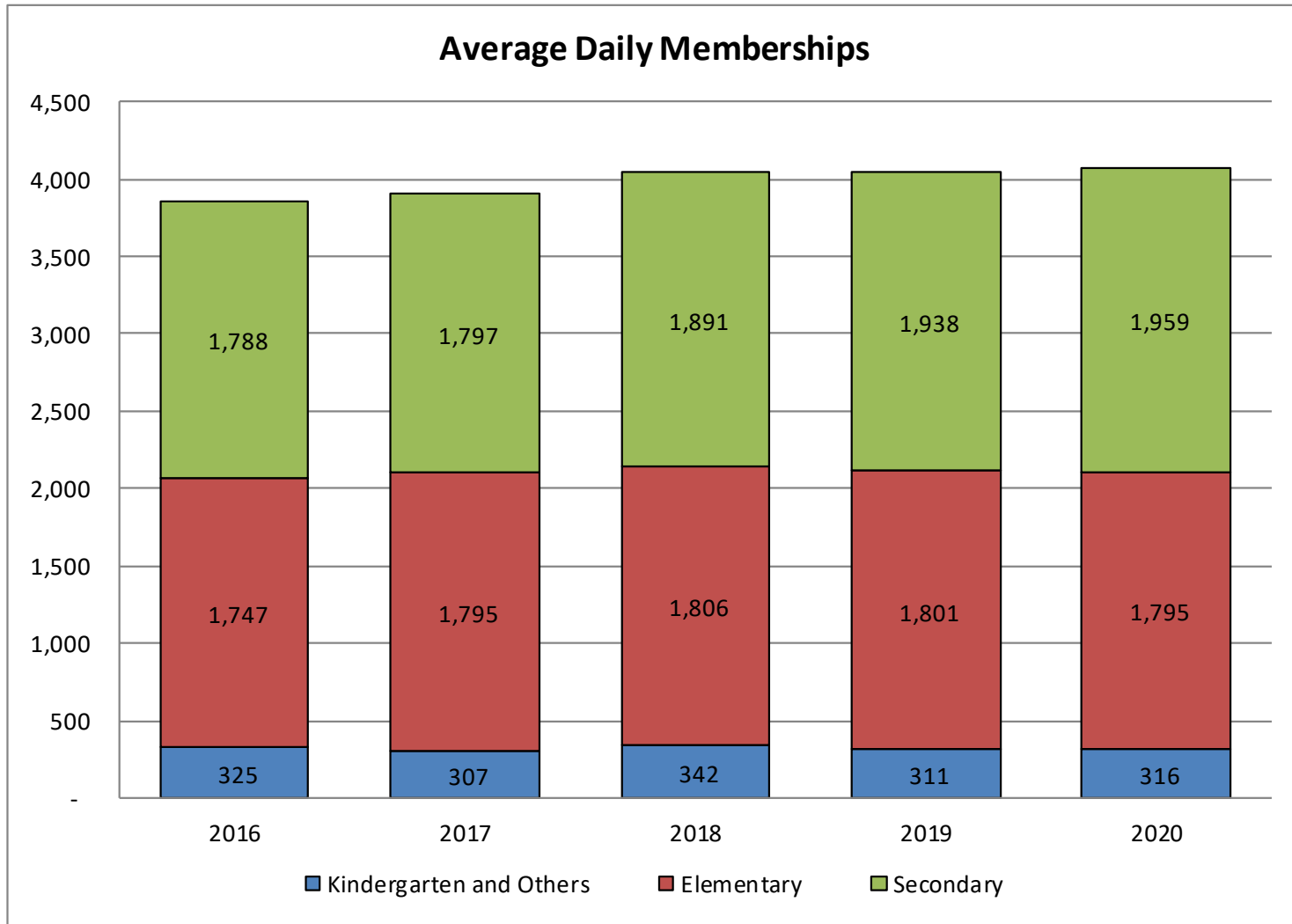


### Breakdown of Expenditures by Program for General Fund Year Ended June 30, 2020



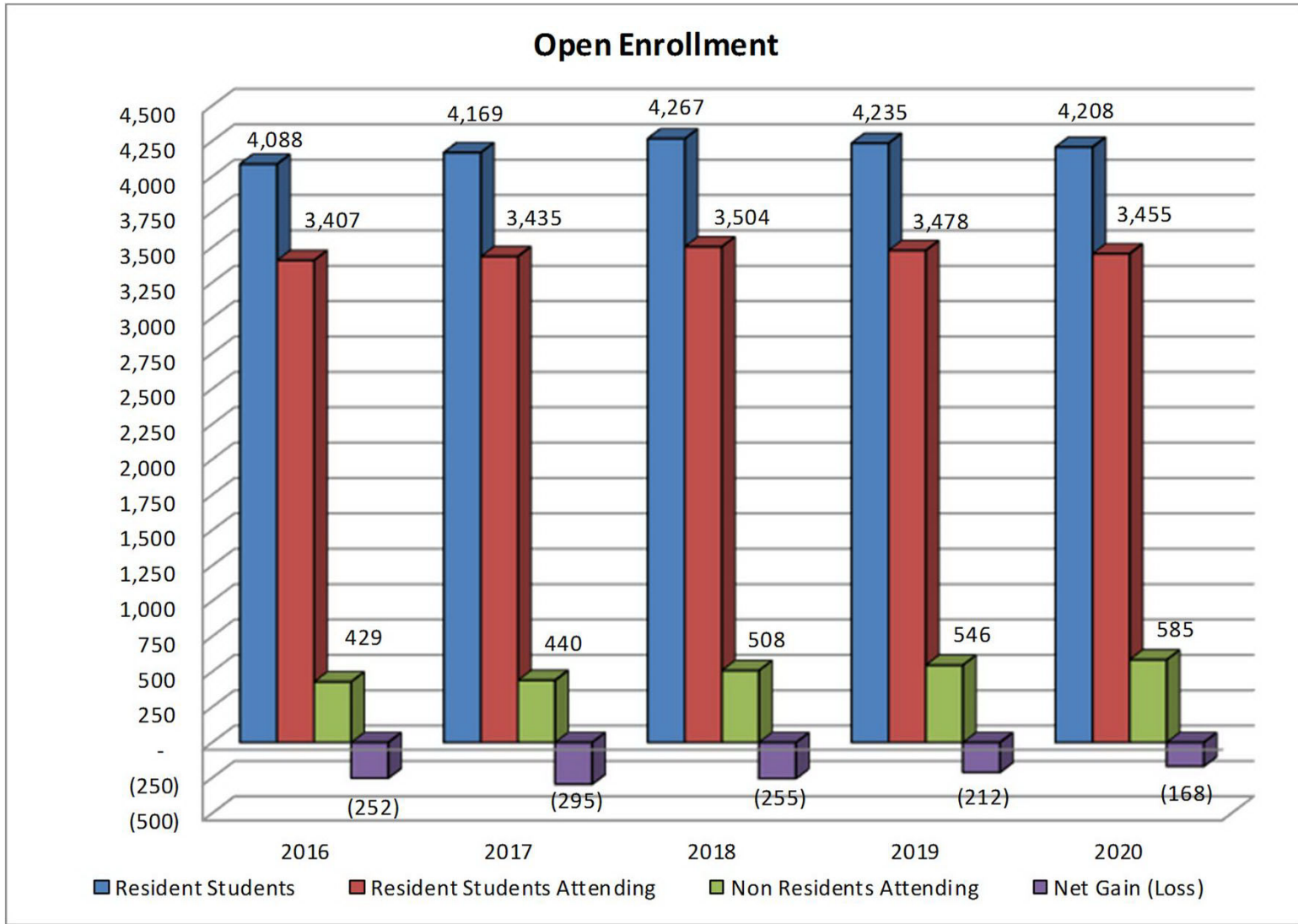
### Comparative Expenditures by Program for General Fund





Average Daily Membership (ADM)	2016	2017	2018	2019	2020
Kindergarten and Others	325	307	342	311	316
Elementary	1,747	1,795	1,806	1,801	1,795
Secondary	1,788	1,797	1,891	1,938	1,959
<b>Total ADM</b>	<b>3,860</b>	<b>3,899</b>	<b>4,039</b>	<b>4,051</b>	<b>4,070</b>





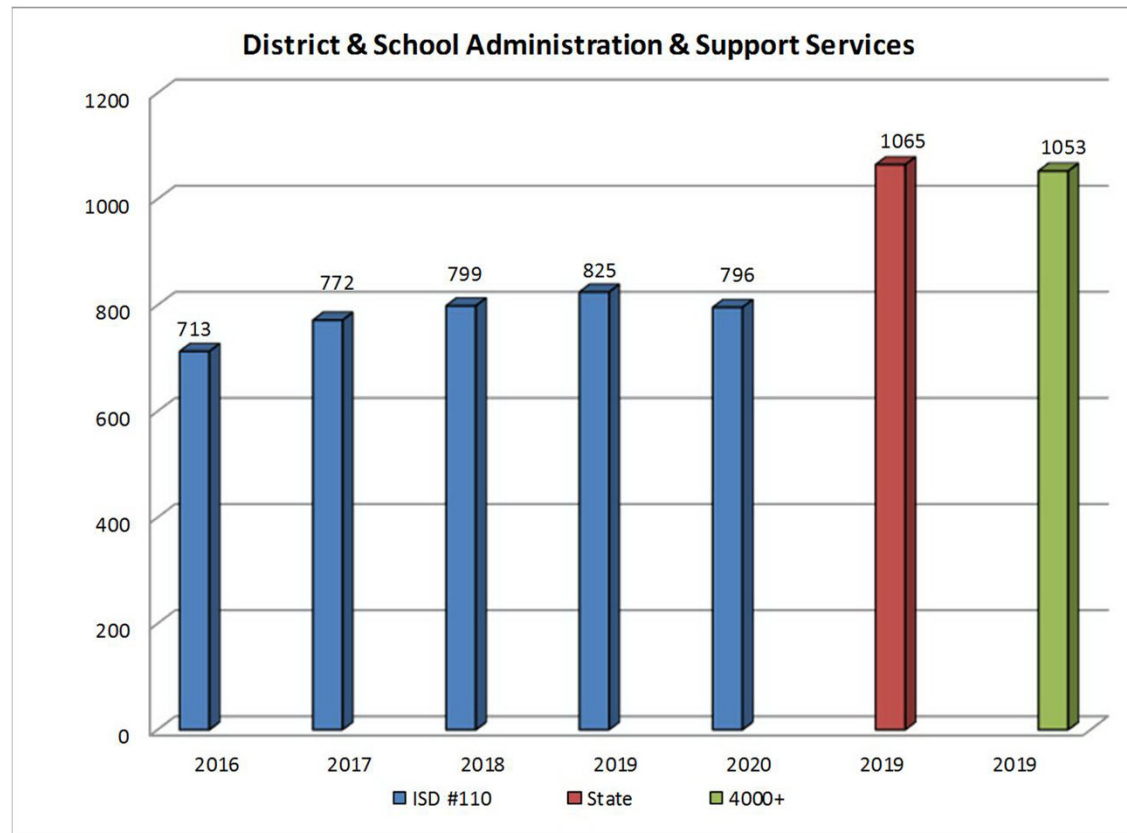
	2016	2017	2018	2019	2020
Resident Students	4,088	4,169	4,267	4,235	4,208
Resident Students Attending	3,407	3,435	3,504	3,478	3,455
Non Residents Attending	429	440	508	546	585
Net Gain (Loss)	(252)	(295)	(255)	(212)	(168)



# ISD #110 Waconia

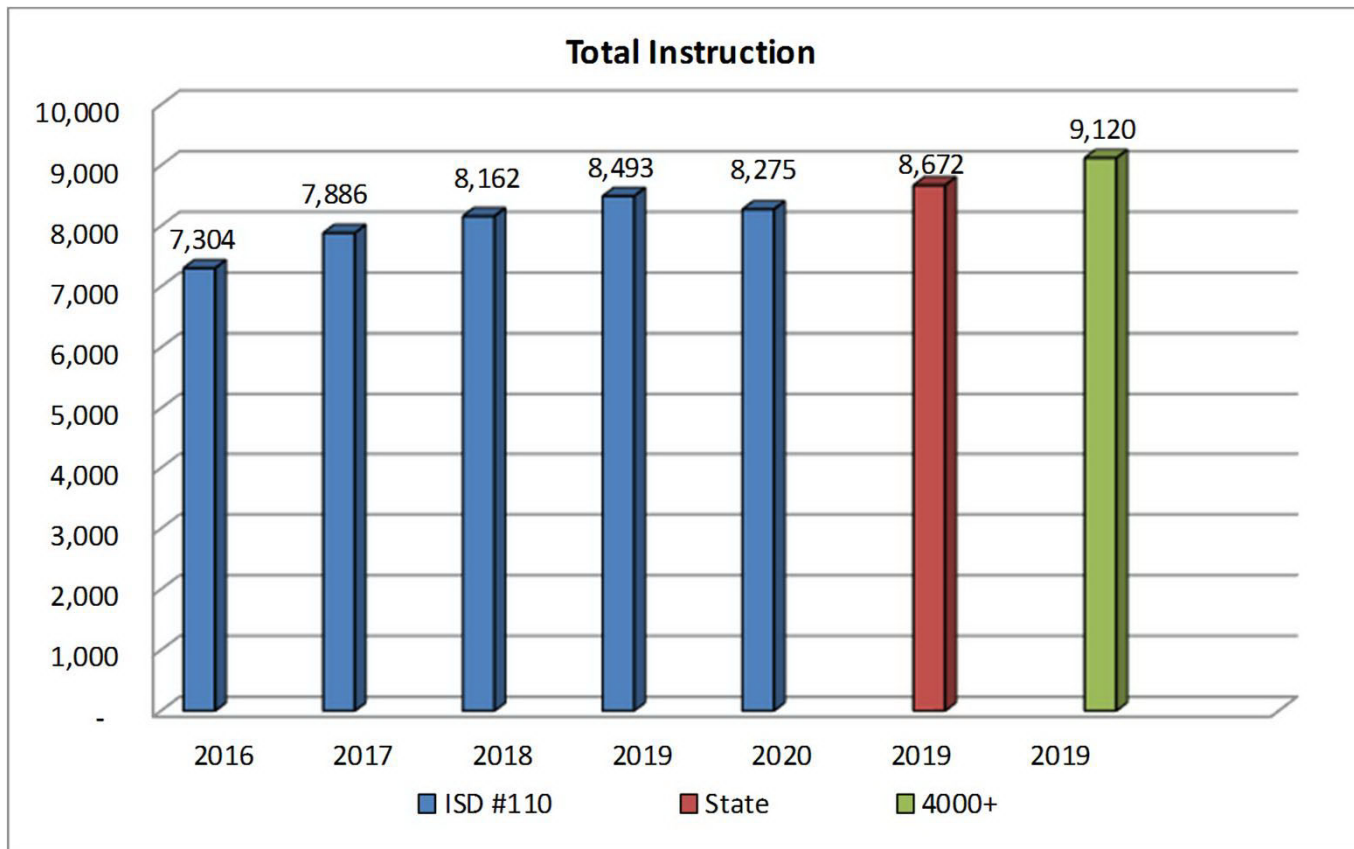
## District & School Administration & Support Services

District and School Admin - all costs related to providing administration to the District (Board of Education, Superintendent, Principals, Line administrators, etc.); District Support Services - all activities provided by central office administrators (Business Services, Human Resources, Legal, Data Processing, Other District-Wide Support Activities).



# ISD #110 Waconia Total Instruction Per ADM

Total Instruction – includes Vocational Instruction, Special Education Instruction, and Instructional Support Services.





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# Thank you!

I'd be glad to answer any questions  
you may have.

## Contact Information:

Mary Reedy, CPA, CGFM, Principal

320-203-5534

[mary.reedy@CLAAconnect.com](mailto:mary.reedy@CLAAconnect.com)



7.B. Truth in Taxation and Certify Final Property  
Tax Levy

**Presenter:** Todd  
Swanson, Director of  
Finance and  
Operations

I. COMPUTATION OF 2020 PAYABLE 2021 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	4,316,817.88	68,119.08-	N/A			4,248,698.80
GEN-RMV OTHER-EXEMP	3,358,028.03	83,300.87-	N/A			3,274,727.16
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	1,897,366.74	280,639.63-	9,180.81			1,625,907.92
TOTAL GENERAL	9,572,212.65	432,059.58-	9,180.81			9,149,333.88
COM SERV-EXEMP	296,554.13	18,920.95-	236.27			277,869.45
DEBT-VOTER-NONEXEMP	7,680,627.00	193,399.42-	21,858.65			7,509,086.23
DEBT-OTHER-NONEXEMP	1,678,450.94	53,955.07-				1,624,495.87
TOTAL DEBT SERV	9,359,077.94	247,354.49-	21,858.65			9,133,582.10
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP		19,945.84-		19,945.84		
TOTAL OPEB/PENSION		19,945.84-		19,945.84		
TOTAL	19,227,844.72	718,280.86-	31,275.73	19,945.84		18,560,785.43

II. COMPARISON OF 2019 PAYABLE 2020 LEVY LIMITATION WITH 2020 PAYABLE 2021 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2019 PAY 2020 LIMITATION	2020 PAY 2021 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	7,107,866.15	9,149,333.88	2,041,467.73	28.72
COMMUNITY SERVICE	276,779.09	277,869.45	1,090.36	.39
GENERAL DEBT SERVICE	8,949,185.77	9,133,582.10	184,396.33	2.06
OPEB DEBT SERVICE				
TOTAL	16,333,831.01	18,560,785.43	2,226,954.42	13.63

III. COMPARISON OF 2019 PAYABLE 2020 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2020 PAYABLE 2021 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2019 PAY 2020 CERTIFIED LEVY + ADJUSTMENTS	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	7,107,866.15			
COMMUNITY SERVICE	276,779.09			
GENERAL DEBT SERVICE	8,949,185.77			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	16,333,831.01			

Waconia Public Schools  
Truth in Taxation Hearing for  
Taxes Payable in 2021

# WELCOME

---

December 14, 2020

Presented by:

Todd Swanson

Director of Finance and Operations

# Requirement for a Public Hearing

- Scheduling of hearing:
  - Property tax hearing can now be held at regular meeting or special meeting. Hearing must be at 6:00 PM or later
  - All school districts must now hold a hearing. Prior to 2009 some districts were exempted from the requirement to hold a hearing
  - Levy may be adopted at same meeting as hearing
  - Waconia School's levy is scheduled to be approved at the December 14<sup>th</sup> meeting
- You are here for the school district's annual required hearing on the proposed 2021 levy

# Tax Hearing Presentation

- State law requires that we present information on the current year budget and actual revenue and expenses for the prior year
- State law also requires that we present information on the proposed property tax levy, including:
  - The percentage increase over the prior year
  - Specific purposes and reasons for which taxes are being increased
- District must also allow for public comments

# Agenda for Hearing

- A. Background on School Funding, Property Tax Levies, and Budgets
- B. Information on District Budget
- C. Information on the District's Proposed Tax Levy for Taxes Payable in 2021
- D. Public Comments and Questions

# School District Revenues and Taxes Are Highly Regulated by the State

- **State sets** formulas which determine revenue; most revenue is based on specified amounts per pupil
- **State sets** tax policy for local schools
- **State sets** maximum authorized property tax levy (districts can levy less but not more than amount authorized by state, unless approved by the voters)
- **State authorizes** school board to submit referendums for operating and capital needs to voters for approval

# Contrast of City/County to School District Levy Cycle

- City/County - Budget Year is same as calendar year. The 2021 taxes provide revenue for the calendar year 2021 budget.
- Schools - Budget year begins July 1<sup>st</sup> and coincides with school year. The 2021 taxes provide revenue for the 2021-2022 school fiscal year. Budget will be adopted in June 2021.

# Change in Tax Levy Does not Determine Change in Budget

- Tax levy is based on many state-determined formulas
- 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, and fund balance, not just by tax levies

# Budget Information

- Because approval of the budget lags certification of the tax levy by six months, the state requires only current year budget information and prior year actual financial results to be presented at this hearing

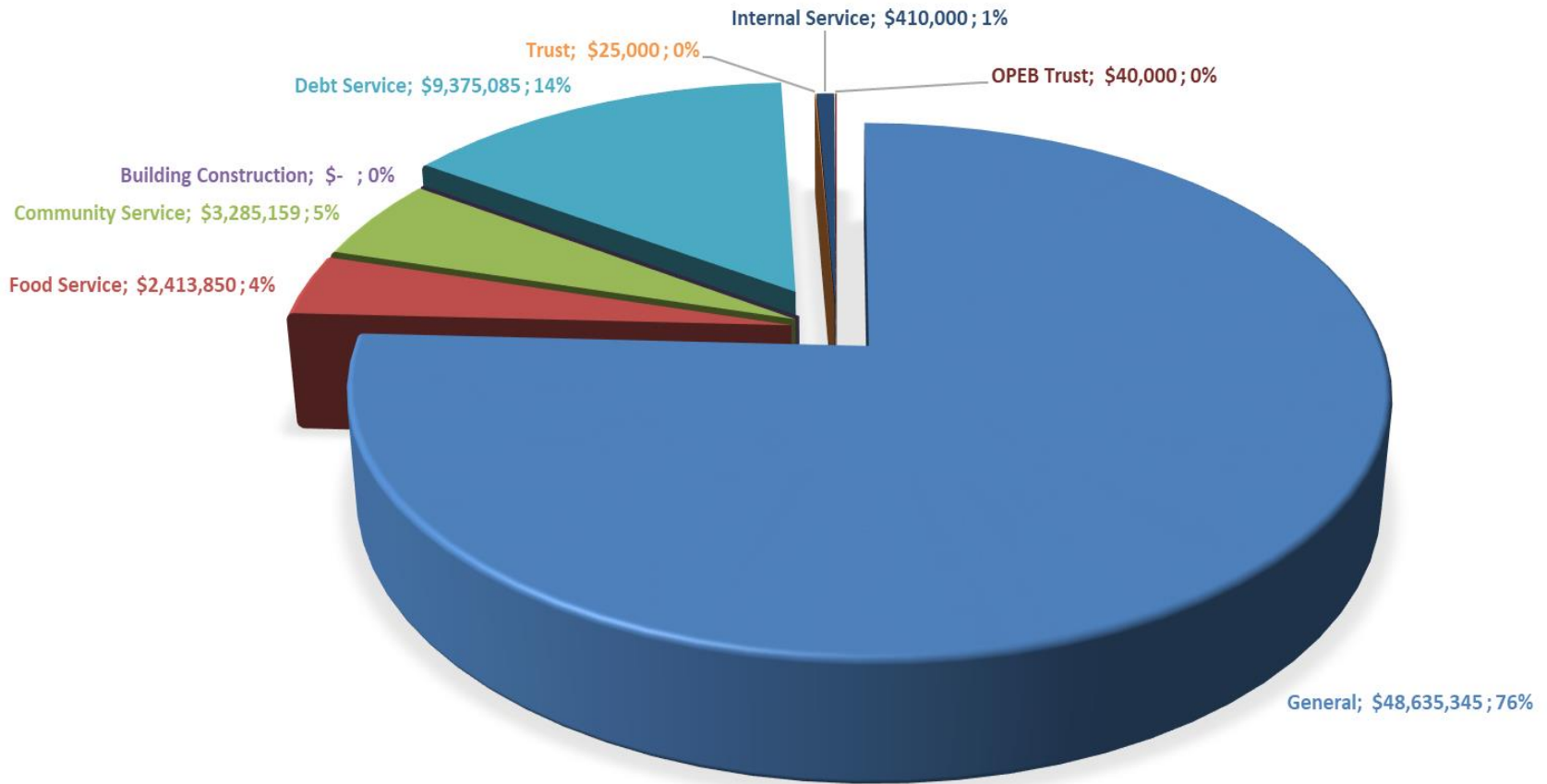
# Budget Information

- All school districts' budgets are divided into separate funds, based on purposes of revenue, as required by law
- For our district, 9 funds:
  - General
  - Food Service
  - Community Service
  - Building Construction
  - Debt Service
  - Trust
  - Internal Service
  - OPEB Debt Service
  - OPEB

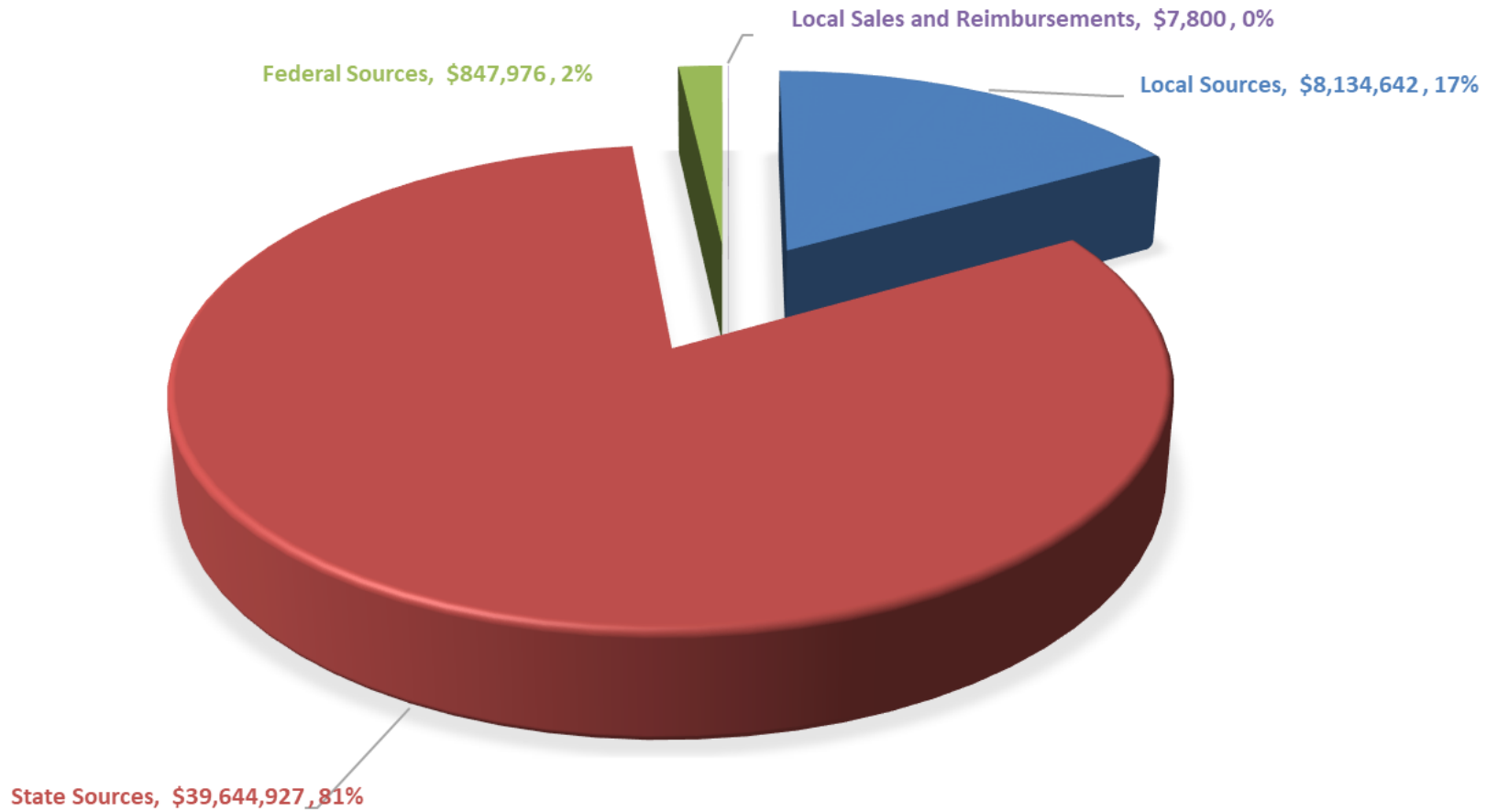
Waconia Public Schools, District #110  
 District Revenues and Expenditures  
 Unaudited Actuals for FY 2019-2020, Budget for FY 2020-2021

Fund	FY 2020 Beginning Fund Balances	FY 2020 Actual Revenues and Transfers In	FY 2020 Actual Expenditures and Transfers Out	June 30, 2020 Actual Fund Balances	FY 2021 Budget Revenues and Transfers In	FY 2021 Budget Expenditures and Transfers Out	June 30, 2021 Projected Fund Balances
General Fund/Restricted	\$ 26,616	\$ 4,176,350	\$ 3,988,520	\$ 214,446	\$ 3,954,015	\$ 3,782,029	\$ 386,432
General Fund/Other	\$ (6,435,564)	\$ 42,981,742	\$ 42,764,772	\$ (6,218,593)	\$ 44,681,330	\$ 43,691,023	\$ (5,228,286)
Food Service Fund	\$ 775,275	\$ 2,128,103	\$ 2,318,322	\$ 585,056	\$ 2,413,850	\$ 2,410,591	\$ 588,315
Community Service Fund	\$ 602,833	\$ 2,671,871	\$ 2,942,512	\$ 332,192	\$ 3,285,159	\$ 3,199,508	\$ 417,843
Building Construction Fund	\$ 896,037	\$ 189,101	\$ 1,109,170	\$ (24,032)	\$ -	\$ 48,531	\$ (72,563)
Debt Service Fund	\$ 1,477,123	\$ 8,967,320	\$ 9,261,475	\$ 1,182,968	\$ 9,375,085	\$ 9,732,681	\$ 825,372
Trust Fund	\$ 115,015	\$ 9,873	\$ 14,694	\$ 110,194	\$ 25,000	\$ 28,100	\$ 107,094
Internal Service Fund	\$ 287,104			\$ 292,030			\$ 270,030
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ 2,139,355	\$ 80,084	\$ 231,864	\$ 1,987,575	\$ 40,000	\$ 235,800	\$ 1,791,775
OPEB Debt Service Fund	\$ 72,851	\$ 857	\$ -	\$ 73,708	\$ -	\$ -	\$ 73,708
<b>Total - All Funds</b>	\$ (43,354)	\$ 61,205,301	\$ 62,631,329	\$ (1,464,456)	\$ 63,774,439	\$ 63,128,263	\$ (840,280)
Comments							

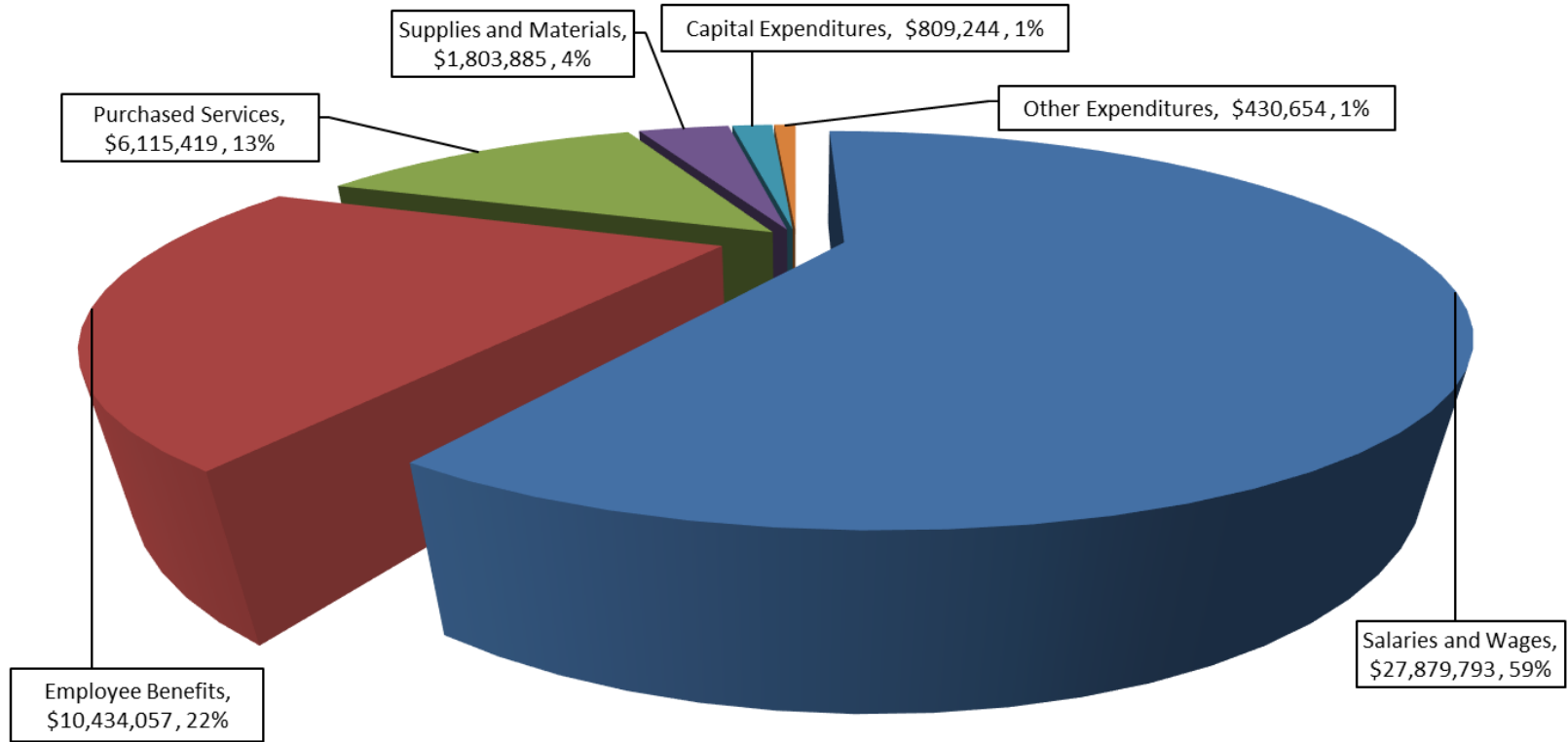
**WACONIA PUBLIC SCHOOLS, ISD 110**  
**REVENUE - ALL FUNDS - \$60,230,424 - 2020-2021 BUDGET**



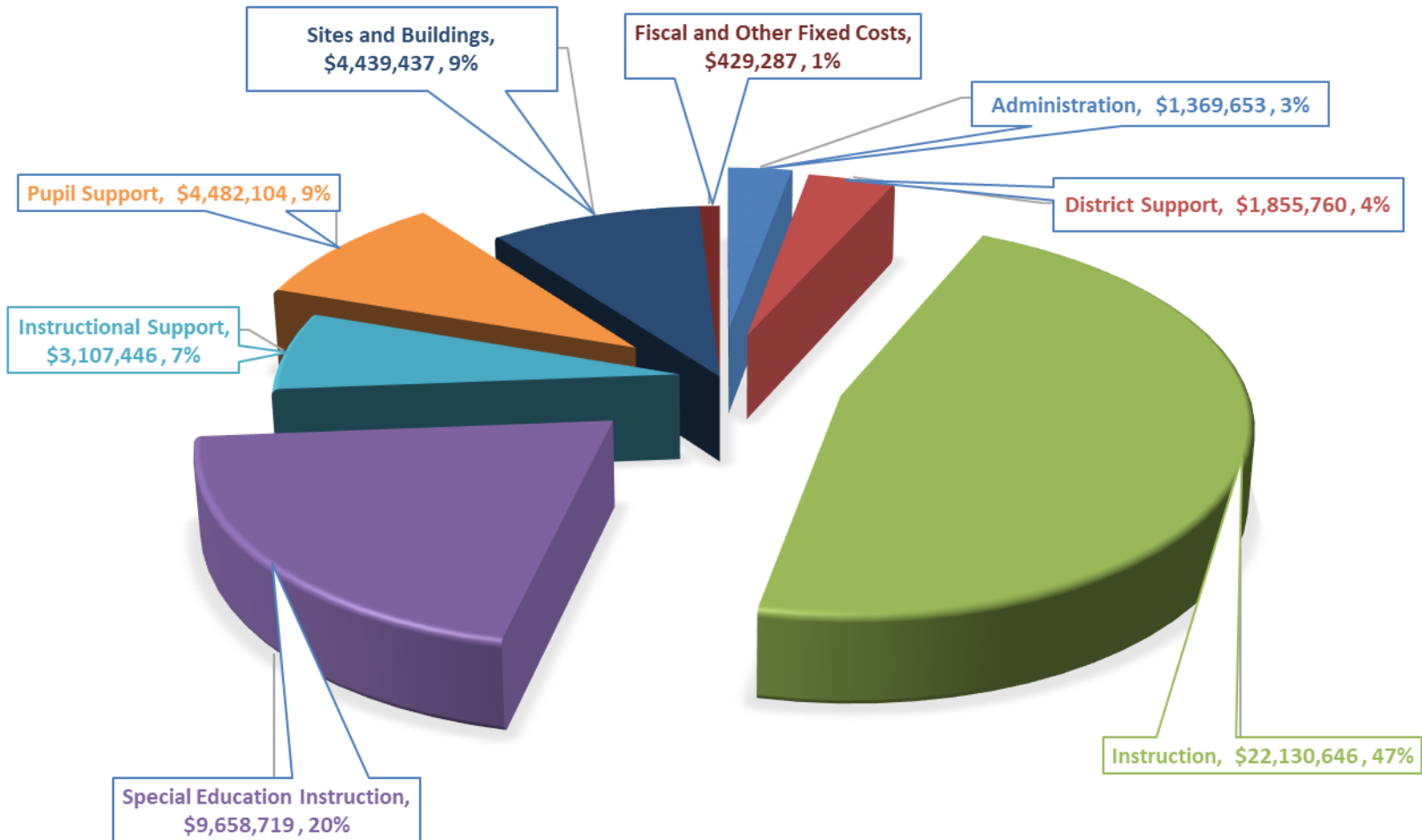
**WACONIA PUBLIC SCHOOLS, ISD 110  
GENERAL FUND REVENUE  
2020-2021 BUDGET - \$48,635,345**



**Waconia Public Schools, ISD 110**  
**General Fund Budget - Expenditures by Object**  
**2020-2021 Budget - \$47,473,052**



**WACONIA PUBLIC SCHOOLS, ISD 110**  
**GENERAL FUND BUDGET - EXPENDITURES BY PROGRAM**  
**2020-2021 BUDGET - \$47,473,052**



# Proposed 2020 Property Tax Levy

- Determination of levy
- Comparison 2020 to 2021 levies
- Specific reasons for changes in tax levy
- Impact on taxpayers

# Property Tax Background

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

# School District Property Taxes

- Each school district may levy taxes in up to 30 different categories
- “Levy limits” (maximum levy amounts) for each category are set either by:
  - State law, or
  - Voter approval
- Minnesota Department of Education (MDE) calculates detailed levy limits for each district

# Property Tax Background

## School District Property Taxes

- Key steps in the process are summarized on the next slide
- Any of these steps may affect the taxes on a parcel of property, but the district has control over only 1 of the 7 steps

## Minnesota School District Property Taxes - Key Steps in the Process

**Step 1.** The **City or County Assessor** determines the estimated market value for each parcel of property in the county.

**Step 2.** The **Legislature** sets the formulas for tax capacity. (E.g., for homestead residential property, tax capacity = 1% of first \$500,000 in value + 1.25% of value over \$500,000.) These formulas determine how much of the tax burden will fall on different types of property.

**Step 3.** The **County Auditor** calculates the tax capacity for each parcel of property in the county (based on values from step 1 and tax capacity formulas from step 2), as well as the total tax capacity for each school district.

**Step 7.** The **County Auditor** divides the final levy (determined by the school board in step 6) by the district's total tax capacity (determined in step 3) to determine the tax rate needed to raise the proper levy amount. The auditor multiplies this tax rate times each property's tax capacity, to determine the school tax for that property.\*

**Step 4.** The **Legislature** sets the formulas which determine school district levy limits. These are the maximum amounts of taxes that school districts can levy in every category.

**Step 5.** The **Minnesota Department of Education** calculates detailed levy limits for each school district, based on the formulas approved by the Legislature in step 4. These limits tell districts the exact amounts that can be levied in every category.

**Step 6.** The **School Board** adopts a proposed levy in September, based on the limits set in step 5. After a public hearing, the board adopts a final levy in December. Final levy cannot be more than the preliminary levy, except for amounts approved by voters.

\* For certain levy categories (referendum, equity and transition levies), tax rates and levy amounts are based on **referendum market value**, rather than **tax capacity**.

# Proposed Levy Payable in 2021

## Schedule of events in approval of district's 2020 (Payable 2021) tax levy

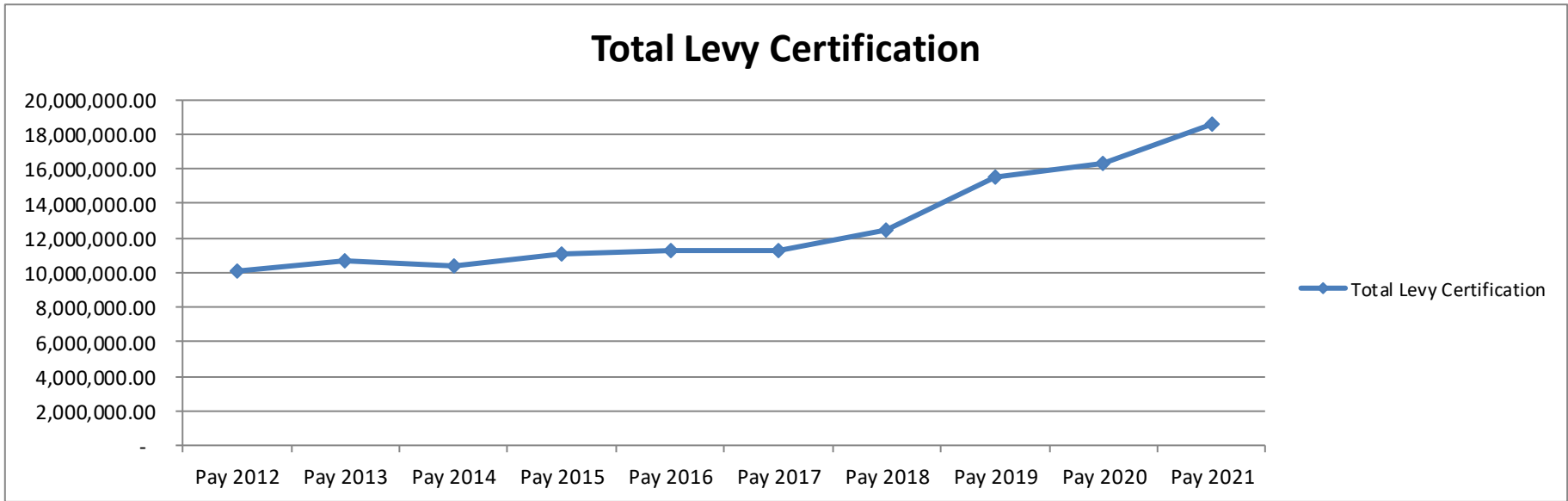
- September 14: School board approved proposed levy amounts
- Mid-November: County mailed “Proposed Property Tax Statements” to all property owners
- December 14: Public hearing on proposed levy at regular meeting
- December 14: School Board will certify final levy amounts

**ISD #110 - Waconia Public Schools**

**Comparison of Proposed Tax Levy Payable in 2021 to Actual Levy Payable in 2020**

<b>Fund</b>	<b>Levy Category</b>	<b>Final Levy - FY 21 Payable in 2020</b>	<b>Payable in 2021</b>	<b>FY 22 \$ Change</b>	<b>FY 22 % Change</b>
<b>General Fund -</b>					
	Referendum Market Value - Voter Approved	\$ 2,338,685.07	\$ 4,248,698.80	\$ 1,910,013.73	
	Local Optional	2,801,128.35	2,765,330.87	(35,797.48)	
	Equity and Transition	623,957.25	509,396.29	(114,560.96)	
	1st Tier Board Approved Referendum	-	-	-	
	Operating Capital	268,076.74	313,112.17	45,035.43	
	Remployment Insurance	7,098.71	38,069.94	30,971.23	
	Safe Schools	184,226.62	177,560.94	(6,665.68)	
	Career Technical	183,103.73	150,415.08	(32,688.65)	
	Long Term Facilities Maintenance	203,027.52	468,965.63	265,938.11	
	Other Post-Employment Benefits	65,000.00	(23,957.00)	(88,957.00)	
	Building/Land Lease - (Max - \$962,056)	563,099.05	643,104.35	80,005.30	
	Facilities and Equipment Bond Adjustment	(148,023.75)	(150,544.00)	(2,520.25)	
	Abatement Adjustments	18,486.86	9,180.81	(9,306.05)	
	Other Adjustments	-	-	-	
<b>Total General Fund</b>		<b>\$ 7,107,866.15</b>	<b>\$ 9,149,333.88</b>	<b>\$ 2,041,467.73</b>	<b>28.72%</b>
<b>Community Service Fund -</b>					
	Basic Community Ed	\$ 169,955.30	\$ 169,955.30	\$ -	
	ECFE	88,816.59	91,940.05	3,123.46	
	Home Visiting	2,430.99	2,854.64	423.65	
	School Age Care	14,371.04	12,883.19	(1,487.85)	
	Abatement Adjustments	1,205.17	236.27	(968.90)	
<b>Total Community Service Fund</b>		<b>\$ 276,779.09</b>	<b>\$ 277,869.45</b>	<b>\$ 1,090.36</b>	<b>0.39%</b>
<b>Debt Service Fund -</b>					
	Voter Approved - Aid Eligible	\$ 7,470,090.71	\$ 7,433,272.51	\$ (36,818.20)	
	Facilities and Equipment Bond Adjustment	148,023.75	150,544.00	2,520.25	
	Debt Service - Aid Ineligible	438,375.00	437,220.00	(1,155.00)	
	Long Term Facilities	902,062.70	1,090,686.94	188,624.24	
	Other Adjustments	(9,366.39)	21,858.65	31,225.04	
<b>Total Debt Service Fund</b>		<b>\$ 8,949,185.77</b>	<b>\$ 9,133,582.10</b>	<b>\$ 184,396.33</b>	<b>2.06%</b>
<b>Total All Funds</b>		<b>\$ 16,333,831.01</b>	<b>\$ 18,560,785.43</b>	<b>\$ 2,226,954.42</b>	<b>13.63%</b>

YEAR	Voter Approved/General	Community Services	Debt Service	OPEB	Total Levy Certification	Inc/Dec	% Change
Pay 2012	4,247,451.66	281,215.29	5,220,523.34	363,551.53	10,112,741.82	(416,817.38)	-3.96%
Pay 2013	4,540,116.77	298,569.66	5,437,216.79	354,049.67	10,629,952.89	517,211.07	5.11%
Pay 2014	4,074,405.32	263,253.84	5,729,784.51	358,173.91	10,425,617.58	(204,335.31)	-1.92%
Pay 2015	3,839,872.60	272,572.59	6,561,041.49	354,716.21	11,028,202.89	602,585.31	5.78%
Pay 2016	3,956,312.65	250,476.14	6,713,608.41	342,249.81	11,262,647.01	234,444.12	2.13%
Pay 2017	3,809,961.42	253,575.69	6,859,226.19	345,499.81	11,268,263.11	5,616.10	0.05%
Pay 2018	4,504,098.45	221,471.42	7,351,555.53	347,262.35	12,424,387.75	1,156,124.64	10.26%
Pay 2019	6,780,210.44	236,080.13	8,537,979.24	-	15,554,269.81	3,129,882.06	25.19%
Pay 2020	7,107,866.15	276,779.09	8,949,185.77	-	16,333,831.01	779,561.20	5.01%
Pay 2021	9,149,333.88	277,869.45	9,133,582.10	-	18,560,785.43	2,226,954.42	13.63%



**NOTES:**

- 2014-2015 District Voters approve \$75 million in bonds
- 2018-2019 District Voters approve \$525 per pupil operating levy
- 2020-2021 District Voters approve \$410 per pupil operating levy

# Overview of Proposed Levy Payable in 2021

- The total 2021 proposed property tax levy increased 13.63% from 2020.
- Law requires that we explain the reasons for the major increases in the levy
- We will also explain some of the decreases in specific levies
- Market value of properties in the district increased by 26.86% from \$2,334,601,300 in 2015 to \$2,961,774,057 in 2019.

# Explanation of Levy Changes

- Category: Referendum Market Value
- Change: \$1,910,013.73
- Use of funds: general operating expenses
- Reason for increase:
  - Voter approved increase to operating revenue funds of \$410 per pupil approved by voters on 11-03-2020.

# Explanation of Levy Changes

- Category: Long Term Facilities Maintenance
- Change: \$265,938.11
- Use of funds: Maintenance and repair of district facilities
- Reason for increase:
  - New state program that is being utilized to take care of the deferred maintenance needs of the district facilities

# Explanation of Levy Changes

- Category: Debt Service – Voter Approved
- Change: \$184,396.33
- Use of funds: Payments on bonds used to construct and modernize school facilities
- Reason for increase:
  - Slight increase in bond payments not offset by an excess fund balance in the debt service fund.

# Explanation of Levy Changes

- Category: Total All Funds
- Change: \$2,226,954.42 - 13.63%
- Use of funds: Various – See previous slides
- Reason for increase:
  - Various – See previous slides

# State Property Tax Refunds

- State of Minnesota has two tax refund programs and one tax deferral program available for owners of homestead property
- These programs may reduce the net tax burden for local taxpayers, but only if you take time to complete and send in the forms
- For help with the forms and instructions:
  - Consult your tax professional, or
  - Visit the Department of Revenue web site at [www.taxes.state.mn.us](http://www.taxes.state.mn.us)

# State Property Tax Refunds

- Minnesota Property Tax Refund (aka “Circuit Breaker” Refund)
  - Has existed since 1970s
  - Available to all owners of homestead property
  - Annual income must be approx. \$98,290 or less (income limit is higher if you have dependents)
  - Refund is a sliding scale, based on total property taxes and income
  - Maximum refund is \$2,350
  - Especially helpful to those with lower incomes
  - Fill out state tax form M-1PR

# State Property Tax Refunds

- Special Property Tax Refund
  - Available for all homestead properties with a gross tax increase of at least 12% and \$100 over the prior year
  - Refund is 60% of the amount by which the tax increase exceeds the greater of 12% or \$100, up to a maximum of \$1,000
  - No income limits
  - Fill out state tax form M-1PR

# Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with a household income of \$60,000 or less to defer a portion of the property taxes on their home
- Taxes paid in any year limited to 3% of household income for year before entering deferral program; this amount does not change in future years
- Additional taxes are deferred, but not forgiven
- State charges interest up to 5% per year on deferred taxes and attaches a lien to the property
- The deferred property taxes plus accrued interest must be paid when the home is sold or the homeowner(s) dies

## Next Steps

- Board will accept public comments and questions on proposed levy
- Board action to certify the 2021 school tax levy

# **Public Comments and Questions**

7.C. School Board Handbook

# ISD 110 BOARD MEMBER HANDBOOK

An Informational Guide for Waconia Public Schools  
Board of Education Members



**TABLE OF CONTENTS**  
(To Be Finalized Upon Handbook Completion)

# WACONIA PUBLIC SCHOOLS

## 2020 Board of Education Membership

### **Board Members**

Dana Geller, *Chair*  
Jackie Johnson, *Vice-Chair & Clerk*  
Cathy Thom, *Treasurer*  
John Weinand  
Mike Bullis  
Rachel Myers  
Ken Varble

### **Executive Staff**

Patrick Devine, *Superintendent*  
Jessica Kilian, *Executive Assistant & Acting Board Clerk*  
Todd Swanson, *Director of Finance & Operations & Acting Board Treasurer*

➤ Source: <https://isd110.org/about-us/school-board>

# ISD 110 SCHOOL BOARD

## Governance Pledge of Excellence


1. *Waconia School Board establishes a clear vision for the district.* It sets district vision, goals, and policies, and annually measures the success of the district, superintendent, and student achievement against them.
2. *Waconia School Board adopts a fiscally sound district budget and standards focused on what is best for all students.* It regularly monitors the fiscal health of the district and holds high standards for student achievement, environment, and engagement within the district that will ensure success for all students.
3. *Waconia School Board communicates transparently to all stakeholders and advocates at appropriate levels for Waconia Public Schools.* Through public meetings, written reports, and legislative engagement, it keeps stakeholders informed of the district's progress, successes, and challenges.
4. *Waconia School Board members will work in partnership with each other and adhere to the members' Code of Ethics and all applicable laws.* Members will contribute constructively to board work, collaborate well with others, and be respectful and supportive of the other board members and the Superintendent.

- Sources: *ISD 110 School Board Code of Ethics*  
<https://isd110.org/sites/default/files/files/content/209-code-ethics-november-2017.pdf>

*ISD 110 Strategic Roadmap*  
<https://isd110.org/about-us/isd-110-strategic-roadmap>

*ISD 110 Policy 208 – Development, Adoption, and Implementation of Policies* <https://isd110.org/sites/default/files/files/content/208-development-adoption-and-implementation-policies-nov-2019.pdf>

# Waconia Public Schools Mission, Vision, Core Values, and Theory of Action –



## Mission, Vision, Core Values, Theory of Action

### MISSION STATEMENT

Our Core Purpose

- ▶ ISD110 empowers students to explore their passions and create their success by providing opportunities for academic, social, and emotional growth.

---

### CORE VALUES

Drivers of Our Words and Actions

- ▶ **Respect**  
We honor the perspectives of others and we own our individual actions.
- ▶ **Collaboration**  
We work and learn together.
- ▶ **Inclusiveness**  
We reach beyond ourselves to value and connect with others.
- ▶ **Empathy**  
We respond to others with authentic care.
- ▶ **Resilience**  
We work through challenges and setbacks with courage, persistence, and optimism.

---

### VISION STATEMENT

What We Commit to Create

ISD110 students will:

- ▶ **Achieve academic success** through choice, rigor, and relevance
- ▶ **Be inspired** to explore who they are and who they will become
- ▶ **Feel they belong** in school and in the community

**WEareONE10!**

---

### THEORY OF ACTION

Our Commitment to Continuous Learning

If we...

- ▶ **Believe** all students have the ability to learn and achieve to their potential, and
- ▶ **Create** an environment of safety and belonging, and
- ▶ **Respond** to our students' social, emotional, and academic needs, and
- ▶ **Build** trust and genuine partnerships with students, parents, and colleagues, and
- ▶ **Achieve** learning through high expectations, effective instruction, and established outcomes, and
- ▶ **Inspire and engage** students through a shared responsibility for learning, and
- ▶ **Commit** to continuous learning and improvement, **then all students will...**

**...EXPLORE THEIR PASSIONS and CREATE THEIR SUCCESS!**

- **Source:**  
<https://www.waconiacommunityed.org/sites/default/files/files/content/mission-vision-core-values-theory-action.pdf>

# BECOMING A SCHOOL BOARD MEMBER

Waconia Public Schools Board of Education is governed by seven Board Directors, who are elected at-large and represent all citizens within its boundaries. The Waconia Superintendent of Schools also serves as a non-voting ex-officio member of the Waconia School Board. Elections are held in November of even-numbered years, in a repeating process with seats up for election on an alternating basis (four seats one year, the other three seats two years later), to avoid the possibility that all seven seats could vacate at the same time.

To run for a School Board seat in Minnesota you must be:

- At least 21 years old
- An eligible voter
- A school district resident for at least 30 days prior to election or appointment
- Not convicted of a felony

Board members are elected to a four-year term which begins on January 1 of the year following the November election, and ends on December 31 four years later. A member who is appointed to fill the unfinished term of a Board member departing early will need to run for re-election depending on when during that term they were appointed. There is no limit on the number of terms, consecutive or non-consecutive, that a Board member can serve. Vacancies are filled according to Minnesota law, and a newly appointed Board member must wait 30 days after the Board approves the appointment before officially taking their seat on the Board.

Before or shortly after taking a seat on the ISD 110 School Board, you should attend a new School Board member orientation session, where you can meet key staff members and receive information to help you get started, as well as allow you a chance to ask questions. You will also be assigned a Board mentor – a veteran ISD 110 School Board member who can informally assist you in learning the ropes of being a School Board member. You will also be required to attend formal training for new School Board members that is offered by the Minnesota School Boards Association (MSBA) <http://www.mnmsba.org/>.

➤ *Sources:*

*Minnesota School Boards Association*

<http://www.mnmsba.org/BoardWork/LegalRequirementsforSchoolBoardMembers>

*Minnesota Revisor of Statutes*

<https://www.revisor.mn.gov/statutes/2015/cite/123B.095>).

# LEGAL DUTIES OF THE SCHOOL BOARD

The School Board, among other duties, shall perform the following in accordance with applicable law:

1. Provide by levy of tax, necessary funds for the conduct of schools, the payment of indebtedness, and all proper expenses of the school district.
2. Conduct the business of the schools and pay indebtedness and proper expenses.
3. Employ/contract with necessary qualified teachers and discharge the same for cause.
4. Provide services to promote the health of its pupils.
5. Provide school buildings and erect needed buildings.
6. Purchase, sell, and exchange school district property and equipment as deemed necessary by the school board for school purposes.
7. Provide for payment of claims against the school district, and prosecute and defend actions by or against the school district in all proper cases.
8. Employ and discharge necessary employees and contract for other services.
9. Provide for transportation of pupils to and from school, as governed by statute.
10. Procure insurance against liability of the school district, its officers and employees.

The School Board, at its discretion, may perform the following:

1. Provide library facilities, public evening schools, adult and continuing education programs, summer school programs and intersession classes of flexible year programs.
2. Furnish school lunches for pupils and teachers on such terms and the school board determines.
3. Enter into agreements with one or more other independent school districts to provide for agreed upon educational services.
4. Lease rooms or buildings for school purposes.
5. Authorize the use of school facilities for community purposes that will not interfere with their use for school purposes.
6. Authorize co-curricular and extracurricular activities
7. Receive, for the benefit of the school district, bequests, donations, or gifts for any purpose.
8. Perform other acts as the school board shall deem to be reasonably necessary or require for the governance of the schools.

- *Source: ISD 110 Policy 201 – Legal Status of the School Board*  
<https://isd110.org/sites/default/files/files/content/201-legal-status-school-board-november-2017.pdf>

## Legal Obligations of a School Board Member

1. Comply with all federal, state, and local laws relating to School Board work.
2. Comply with all ISD 110 policies as adopted by the School Board and administration.
3. Abide by all rules and regulations promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.
4. Recognize that school district business may be legally transacted only in an open meeting of the School Board. *Source: Minnesota Revisor of Statutes – Open Meeting Law <https://www.revisor.mn.gov/statutes/cite/13D>*
5. Avoid conflicts of interest and refrain from using your School Board position for personal or financial gain.
6. Take no private action that would compromise the School Board or administration.
7. Guard and keep the confidentiality of information that is protected under applicable laws.

## Expectations of a School Board Member

1. Attend School Board and assigned Board Committee meetings.
2. Come to meetings prepared to discuss meeting agenda items.
3. Listen to the opinions and perspectives of others. Resolve conflicts in a respectful and constructive manner.
4. Ask pertinent questions to ensure policies are followed and that the Superintendent is held accountable for management decisions.
5. Vote your conscience after informed discussion, unless you abstain due to a conflict of interest.
6. Support the decision of the Board, even if you did not vote for it.
7. Recognize the integrity of your Board colleagues and predecessors and appreciate their work.
8. Be willing to serve as a mentor to new Board colleagues.
9. Be primarily motivated by a desire to provide the best possible education for district students – put students first.
10. Familiarize yourself with and adhere to ISD 110 Board policies and governance processes.
11. Seek resources and training to inform yourself about education and school issues, and the proper duties and functions of a School Board member. ISD 110 is committed to continuous learning - for students, staff, and Board members.
12. Act as an advocate for ISD 110 and public schools to the community, legislature, and regulatory agencies.
13. Prior to leaving the Board, pass along key documents, training materials, and/or knowledge and experience to remaining Board members so that historical and practical continuity is maintained as much as possible.

# ISD 110 SCHOOL BOARD MEMBER CODE OF ETHICS

## PURPOSE

The purpose of this policy is to assist the individual school board member in understanding his or her role as part of a school board and in recognizing the contribution that each member must make to develop an effective and responsible school board.

## GENERAL STATEMENT OF POLICY

Each school board member shall follow the code of ethics state in this policy.

### AS A MEMBER OF THE SCHOOL BOARD, I WILL:

1. Attend school board meetings.
2. Come to meetings prepared for discussion of agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a common law conflict of interest exists.
5. Support the decision of the school board, even if my position concerning the issue was different.
6. Recognize the integrity of my predecessors and associates and appreciate their work.
7. Be primarily motivated by a desire to provide the best possible education for the students of my school district.
8. Inform myself about the proper duties and functions of a school board member.

### IN PERFORMING THE PROPER FUNCTIONS OF A SCHOOL BOARD MEMBER, I WILL:

1. Focus on education policy as much as possible.
2. Remember my responsibility is to set policy – not to implement policy.
3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.
4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that the schools are properly run – not to run them myself.
5. Work through the superintendent – not over or around the superintendent.
6. Delegate the implementation of school board decisions to the superintendent.

### TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE SCHOOL BOARD, I WILL:

1. Respect the rights of others to have and express opinions.

2. Recognize that authority rests with the school board in legal session – not with the individual members of the school board except as authorized by law.
3. Make no disparaging remarks, in or out of school board meetings, about other members of the school board or their opinions.
4. Keep an open mind about how I will vote on any proposition until the board has met and fully discussed the issue.
5. Make decisions by voting in school board meetings after all sides of debatable questions have been presented.
6. Insist that committees be appointed to serve only in an advisory capacity to the school board.

IN MEETING MY RESPONSIBILITIES TO THE COMMUNITY, I WILL:

1. Attempt to appraise and plan for both the present and future educational needs of the school district and community.
2. Attempt to obtain adequate financial support for the school district's programs.
3. Insist that business transactions of the school district be ethical and open.
4. Strive to uphold my responsibilities and accountability to the taxpayers in my school district.

IN WORKING WITH THE SUPERINTENDENT OF SCHOOLS AND STAFF, I WILL:

1. Hold the superintendent responsible for the administration of the school district.
2. Give the superintendent authority commensurate with his or her responsibilities.
3. Assure that the school district will be administered by the best professional personnel available.
4. Consider the recommendation of the superintendent in hiring all employees.
5. Participate in school board action after considering the recommendation of the superintendent and only after the superintendent has furnished adequate information supporting the recommendation.
6. Insist the superintendent keep the school board adequately informed at all times.
7. Offer the superintendent counsel and advice.
8. Recognize the status of the superintendent as the chief executive officer and a non-voting ex officio member of the school board.
9. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole school board for proper referral according to the chain of command.
10. Present any personal criticisms of employees to the superintendent.
11. Provide support for the superintendent and employees of the school district so they may perform their proper functions on a professional level.

IN FULFILLING MY LEGAL OBLIGATIONS AS A SCHOOL BOARD MEMBER, I WILL:

1. Comply with all federal, state, and local laws relating to my work as a school board member.
2. Comply with all school district policies as adopted by the school board.

3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.
4. Recognize that school district business may be legally transacted only in an open meeting of the school board.
5. Avoid conflicts of interest and refrain from using my school board position for personal gain.
6. Take no private action that will compromise the school board or administration.
7. Guard the confidentiality of information that is protected under applicable law.

➤ *Source: ISD 110 Policy 209 – Code of Ethics*  
<https://isd110.org/sites/default/files/files/content/209-code-ethics-november-2017.pdf>

## Conflicts of Interest

Minnesota law states that with certain exceptions, “a public officer who is authorized to take part in any manner in making any sale, lease, or contract in official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom.” A statutory interest cannot be cured by abstaining from voting or participation. Any contract that is made while such a conflict exists should be void and the public official involved can be charged with a gross misdemeanor.

➤ Source: <https://www.revisor.mn.gov/statutes/cite/471.87>.

Exceptions include:

1. Contracts that do not require bids
2. Board-approved limited employment of a School Board member that does not exceed \$8000 in a fiscal year. The Board members’ employment must be specifically approved by a unanimous vote of the full Board at a meeting where all Board members are present. If approval is not obtained, new employment shall be disallowed and any current employment is immediately terminated.
3. A School Board members’ spouse may be employed by the School Board, or the School Board may contract with a class of district employees, such as teachers or custodians, where the spouse of the School Board member is a member of the class of employees contracting with the School Board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under that contract.
4. A Board member who has a common law conflict of interest may not work behind the scenes to achieve the result without voting – for example to influence the outcome of an employee contract or the hiring or firing of a spouse – and then abstain from voting on the decision. In the case of a common law conflict of interest, the conflicted Board member must not vote or participate in discussions regarding that employee or contract.

➤ Source: Mick Waldspurgen, Rupp, Anderson, Squires, & Waldspurgen, P.A., *Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member*, 4 June 2020

# GOVERNANCE AND MANAGEMENT

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

## The Board as the Authority of Governance

No one else has it. The Board has five primary governance responsibilities:

1. District governance and policy
2. Operational performance oversight and organizational direction
3. Board governance policy
4. Superintendent relations
5. Public engagement, community relations, and advocacy for public education

## The Administration has the Authority of Management

No one else has it. Administrators have six primary responsibilities:

1. Resource management: financial, human, and physical/environmental
2. Instructional leadership at the principal level
3. Performance management and professional development
4. Continuous improvement
5. Procedures and practices aligned with district policies
6. Staff, parent, and community relations

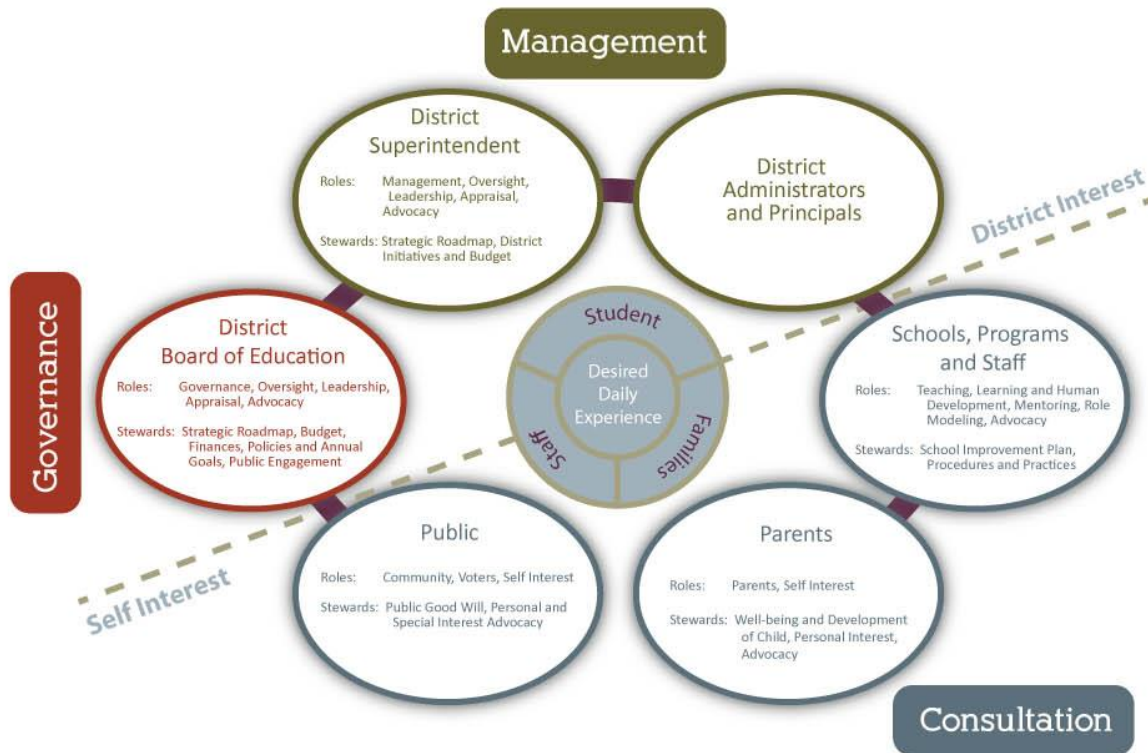
## Staff, students, parents, and the public have the Authority of Consultation

No one else has it. They have four primary responsibilities:

1. Voice of self and collective interest.
2. Assessing risks and merits of various options as part of decision-making processes and/or the daily operations of the school district
3. Responsibly resist or oppose change.
4. Provide input and feedback to management and governance.

➤ Sources: Dennis Cheesebrow, *Teamworks International*

*ISD 110 Policy 208 – Development, Adoption, and Implementation of Policies*  
<https://isd110.org/sites/default/files/files/content/208-development-adoption-and-implementation-policies-nov-2019.pdf>



➤ Source: Dennis Cheesebrow, *Teamworks International*

# Macro-Management, Not Micro-Management

The School Board is the district's board of directors and is responsible for establishing district-wide goals, setting district policy, and overseeing resource allocations for the school district. As an ISD 110 School Board member you should familiarize yourself with district policies, strategic planning, and governance processes so that you can more effectively participate in the Board governance process. The Superintendent is the district's chief executive officer who works for the School Board and is the person who translates policy into action. Consistent with the goals set by the School Board, the Superintendent and staff make the day-to-day decisions that affect the operation of the school district, deployment of resources, assignment of staff, and documentation of results.

In other words, after the School Board sets the policy or general direction that will be taken by the district, the Superintendent should oversee the implementation of that policy or direction. The School Board identifies the destination on the roadmap, but the Superintendent drives the car to the destination and, in most cases, picks the route that will be taken.

For example, when it comes to employment matters, the Board is responsible for big-picture decisions such as:

- Approval of management decisions regarding the school district budget
- Organizational structure
- Creation and elimination of positions
- Employment policies
- Efficiency of school district operations
- Approval of management decisions regarding hiring and firing
- Salary and benefits

In contrast, the Superintendent, or their designee, is responsible for day-to-day personnel matters such as:

- Selecting and assigning personnel
  - Supervising and evaluating personnel
  - Directing personnel and ensuring compliance with directives
  - Enforcing work rules
  - Transferring personnel
  - Disciplining personnel (except teacher and administrator terminations)
  - Making recommendations to the Board for hiring and firing
- *Sources: Mick Waldspurger, Rupp, Anderson, Squires, & Waldspurger, P.A., Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member, 4 June 2020*

## The Board Must Act as a Body and Not Through Individual Members

The School Board acts as a perpetual body which is responsible for fulfilling the school district's duties under the law and for lawfully exercising its powers.

1. **Individual Board members have a limited role.** The most important role of an individual Board member is to prepare for and participate fully at Board meetings so that the Board, as a body, can fulfill its statutory duties.
2. **Individual Board members have no authority to act on their own.** Unless the Board has delegated authority to an individual Board member, the individual Board member has no power to give orders, to supervise or evaluate an employee, to investigate a complaint, to formulate policies, or to take any other action for or on behalf of the Board.
3. **After the vote is over, the School Board and Superintendent must act with one voice.** Board members are entitled to have their own view and are encouraged to share it publicly when debating a motion. Discussion about an issue that reflects diversity of viewpoints usually results in a better decision. But remember to debate the issue, not the person, and avoid demeaning or angry comments. Once debate has ended and the vote has been taken, the body has spoken and no Board member nor the Superintendent should act to undermine implementation of the Board's vote. For example, it is inappropriate to publicly campaign against an action that has already been voted on by the Board. Even if you still privately disagree with the Board's decision after the vote, it is best to follow the old saying - "if you can't say anything nice, don't say anything at all."

## Relationship Between the Superintendent and the School Board

### ONE EMPLOYEE

Based on the policy-making governance role of school boards in Minnesota, it is often said that the School Board really has only one employee because the Superintendent is the only employee who the Board directly hires and who reports directly to the Board. The Board thus has the right to hold that one employee – the Superintendent – accountable for events that occur in the district. A Superintendent cannot have it both

ways by stating that he or she is the only direct report to the Board and then claiming that he or she is not accountable for negative consequences.

The School Board shall collaboratively set annual goals for the Superintendent by September 30 of each year. The School Board, led by the Board Chair, should strive to perform a mid-year evaluation in December of each year to assess progress towards achievement and adjust goals where necessary, and perform and provide a summative evaluation of the Superintendent's annual performance based on those goals by June 30 of each year. The Superintendent's annual goals should align with the ISD 110 Strategic Plan and Strategic Roadmap as much as possible.

**Timely and complete information:** The Superintendent must provide timely and accurate information to the Board, within the limitations established by the *Minnesota Government Data Practices Act (MGDPA)* <https://www.revisor.mn.gov/statutes/cite/13>, and must be open to requests for management and other informational reports. With the exception of the School Board Chair, the Superintendent must provide all Board members with equal access to his/her time and should provide the same information to all Board members, including those who may have a different viewpoint. In return, Board members are expected to thoroughly review the information they receive.

- *Source: Mick Waldspurger, Rupp, Anderson, Squires, & Waldspurger, P.A., Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member, 4 June 2020*

## FOLLOWING THE PROPER CHAIN OF COMMAND

### Superintendent's Role in the Chain of Command

In order for the chain of command to work effectively, the Superintendent must welcome and encourage all School Board members to respectfully communicate complaints and concerns. Additionally, the Superintendent must provide general updates to the Board about issues and actions that have been taken, while being mindful of limitations imposed by the MGDPA.

### Board Member Role in the Chain of Command

#### Responding to citizen complaints:

1. Document the complaint and provide the documentation to the Superintendent.
2. Direct the citizen member to the Superintendent or building principal (depending on the nature of the complaint), provide the appropriate contact information, and inform the citizen that you will be informing the superintendent of the complaint.
3. Explain that the school district, depending on the nature of the complaint, may have a complaint form, and that the Superintendent or building principal may ask the citizen to complete the form.

## Responding to anonymous complaints:

1. The same basic process should be followed as with other complaints.
2. The district's obligation to investigate depends on the nature of the anonymous complaint and whether the information provided is sufficient to allow an investigation.
3. The district can investigate only reasonable leads and should not participate in a fishing expedition.

## Responding to citizen concerns

1. Inform the Superintendent of all concerns.
2. If the concern is in regard to the Superintendent, inform the School Board Chair.

## What **NOT** to do:

1. Do not investigate yourself.
2. Do not promise a particular outcome or course of action.
3. Do not promise confidentiality.
4. Do not pick sides.
5. Do not act outside the process or act as *the* decision-maker.
6. Do not offer to personally address the concern.
7. Do not go directly to employees below the Superintendent or members of the Superintendent's cabinet.

**Engaging Legal Counsel** - As a general rule, only the ISD 110 Board Chair or Superintendent should directly contact ISD 110's legal counsel. If you have a legal question or concern as a Board member, inform the Board Chair or Superintendent, and if necessary they will communicate the question to legal counsel.

- *Source: Mick Waldspurger, Rupp, Anderson, Squires, & Waldspurger, P.A., Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member, 4 June 2020*

*ISD Policy 216 – Anonymous Communications*

<https://isd110.org/sites/default/files/files/content/216-anonymous-communications-may-2016.pdf>

# Balancing the Board Member – Parent/Community Member Roles

## Board Member – Parent Role Balancing

Keep in mind that you do not relinquish your parental rights when you become a School Board member. You are always a parent first and a School Board member second. But at the same time keep in mind that no matter how many times you say you are “speaking as a parent, not a Board member,” it is difficult for some staff to separate your role on the School Board from your role as a parent, and some staff may be intimidated by your role as a Board member. To minimize this concern, some Board members opt to have their spouse, the child’s other parent/guardian, or another family member take the lead in speaking to their children’s teachers in certain situations.

However you handle interactions with staff as a parent, make sure that you do not use your position as a School Board member to secure special treatment for your child – your child should be treated the same as other students and subject to the same rules and requirements. If there are issues you wish to discuss with a teacher, you should follow the normal procedures for contacting your child’s teacher.

The best way to respond to complaints from parents in school, community, and social situations is to be a good listener, which allows you to ask questions to understand the situation better. Be careful, however, that the parent does not interpret your questions or comments as an indication of agreement or future board action. Once parents have shared their complaints with you, provide guidance on how to get their concerns addressed through the proper channels, as discussed above. If the concern is about safety or legality, follow district procedures and notify the Superintendent. If the concern raises governance or controversial political questions, contact the Superintendent and the Board Chair.

Most of the complaints you will hear from parents are administrative in nature and not policy issues and as such they do not belong on the Board’s table. It is not your responsibility, nor do you have the authority, to solve each parents’ problem. Do listen to them, but then make sure they know to contact the appropriate school staff member. You owe the Superintendent and staff the opportunity to respond and to support them if they are properly following Board policy. A parent may follow up with you if the complaint is not resolved, but becoming directly involved can compromise your impartiality and in some cases expose you and the district to legal liability.

## Board Member – Community Member Role Balancing

You will at times find yourself dealing with controversial, complex issues and the Board’s final decisions may be unpopular. When a community member questions a Board decision, explain the thought process that went into the decision and why the Board arrived at the conclusion it did, even if you personally disagreed. Be sure to answer honestly and without emotion and refer them to the Superintendent or Board Chair if you feel they require more explanation than you can provide.

- *Source: New York State School Boards Association, New School Board Member Handbook: A Guide to Surviving Your First Year. 2017*

## **Procedures for Visiting Schools**

All ISD 110 School Board members are encouraged to be informed about ISD 110 schools, and visits to all schools can be part of that process. Board members may be current or former parents or grandparents of students in ISD 110 schools. Some may volunteer frequently within our schools and student activity programs, and/or belong to various school community support organizations, such as Parent-Teacher Organizations (PTOs), Booster Clubs, or serve as volunteer coaches. Some enjoy attending athletic, concert, theater, and other school events as a spectator. Other opportunities to visit our schools are during fall open houses to welcome students back, as well as attending or observing parent-teacher conferences. These are all good ways to for Board members to learn about and participate in our schools as parents and supportive community members. However, as mentioned previously, Board members must take care to separate their parent/volunteer roles from their roles as Board members.

To assure that all Board members have a chance to tour all of our buildings, periodic visits to the schools will be scheduled for Board members and Superintendent. Full Board building visits may be scheduled at mutually agreed upon times, such as when periodic invitations are extended to the Board and Superintendent to observe an individual event or academic program of particular interest or special relevance. Such visits are subject to the Open Meeting Law and are scheduled by the Superintendent's Executive Assistant.

If individual Board members wish to visit one or more of our schools outside of these established times, they should first inform the Superintendent of their desire to visit, and the Superintendent will work with the school Principal(s) to schedule a school visit for the Board members. When visiting any school, Board members must remember that they do not serve in an administrative role and should not attempt to direct, criticize, discipline, or disrupt the work of staff members.

Situation	Sound Governance Practice
<p>What do I do if I get a phone call with concerns from a:</p> <p>a. staff member</p> <p>b. student</p> <p>c. parent</p>	<p>Check name, status, and phone number for contact</p> <p>Always seek to identify the situation or interest, but generally, do not agree or commit to personally resolve</p> <p>a. Redirect staff to supervisor, and notify superintendent’s office Caution: do not get involved in employment / contractual issues</p> <p>b. Redirect student to principal and notify superintendent’s office Caution: if a concern about safety is raised, follow district procedures</p> <p>c. Redirect parent to teacher / principal / administrator as appropriate and notify superintendent’s office Caution: Do not attempt to deal with issues of groups, only the individual parent</p> <ul style="list-style-type: none"> <li>- Overall: do not agree to confidentiality, or commit to limit your options of notification</li> <li>- Be available for contact in the future if redirecting does not address concern</li> <li>- Be alert to “patterns” of like concerns, and if present, notify the superintendent’s office</li> <li>- If concern raises governance and/or political edge questions, contact Board Chair in addition to superintendent’s office</li> </ul>
<p>What do I do if I get an email with concerns from a:</p> <p>a. staff member</p> <p>b. student</p> <p>c. parent</p>	<ul style="list-style-type: none"> <li>- send author an email of acknowledgement and that their concern has been forwarded to the superintendent’s office</li> <li>- An email does not require engagement or seeking to understand issue</li> <li>- Do not cc or bc to any individual or group, nor “reply to all”</li> <li>- Be alert to “patterns” of like concerns, and if present, notify the superintendent’s office</li> <li>- If concern raises governance and/or political edge questions, contact the board chair in addition to the superintendent’s office</li> </ul>

Situation	Sound Governance Practice
<p>What do I do if I am stopped out in public (school event, grocery store, etc.) by a concerned:</p> <p>a. staff member</p> <p>b. student</p> <p>c. parent</p>	<p>Check name, status, and get a phone number for contact Always seek to identify the situation or interest, but generally, do not agree or commit to personally resolve</p> <p>a. Redirect staff to supervisor, and notify superintendent's office Caution: do not get involved in employment / contractual issues</p> <p>b. Redirect student to principal and notify superintendent's office Caution: If a concern about safety is raised, follow district's procedures</p> <p>c. Redirect parent to teacher / principal / administrator as appropriate and notify superintendent's office Caution: Do not attempt to deal with issues of groups, only the individual parent</p> <p><u>Overall</u></p> <ul style="list-style-type: none"> <li>- Do not agree to confidentiality, or commit to limit your options of notification</li> <li>- Be available for contact in future if redirecting does not address concern</li> <li>- Be alert to "patterns" of like concerns, and if present, notify the superintendent's office</li> <li>- If concern raises governance and/or political edge questions, contact the board chair in addition to the superintendent's office</li> </ul>

Situation	Sound Governance Practice
<p>As a board member, what do I do if I have a concern or complaint?</p>	<ul style="list-style-type: none"> <li>- Contact the board chair and / or the superintendent directly, preferably in person, or by phone</li> <li>- Don't engage in serial meetings with other board members</li> <li>- Be clear as to what your concern is as a board member, parent, etc., and be clear as to               <ul style="list-style-type: none"> <li>: your experience</li> <li>: what you think</li> <li>: what you feel</li> <li>: what you want</li> </ul> </li> <li>- Identify what in the concern is governance work, and what is management work</li> <li>- Seek to increase your understanding, with an assumption of trust and competence for employees</li> <li>- Don't represent other's or group's interest as your own</li> <li>- Don't raise an issue as a surprise in work sessions or business meetings. Allow the board chair and superintendent time to research and prepare for a board discussion, if warranted</li> </ul>
<p>What if I disagree with a report or presentation to the board?</p>	<ol style="list-style-type: none"> <li>1. Submit questions and concerns to Office of Superintendent as the board protocol describes.</li> <li>2. Reflect on what is driving your concern or disagreement</li> <li>3. If disagreement is in the details, request a meeting with Superintendent to discuss</li> <li>4. Do not surprise administrators or the board in work sessions and business meetings</li> <li>5. Praise publicly, confront privately</li> </ol>

➤ Source: Dennis Cheesebrow, *Teamworks International*

## Media Relations and Public Statements

ISD 110 is committed to partnering with the community, families, students, and employees, and will coordinate and share regular and ongoing communications through a variety of means – including e-newsletters, videos, website, social media, e-mail, printed materials, and face-to-face communications. At the direction of the Superintendent, the Director of Communications will manage communications with all audiences and oversee interactions with media at all levels to preserve, manage, and promote the image and brand of ISD 110. Decisions are guided by the ISD 110 Strategic Roadmap, Communications Plan, and Brand Guidelines.

Statements made by individual ISD 110 School Board members are not meant to represent the entire Board. Board members should take care to make sure that when they speak both publicly and privately in regard to any district issue that they clarify that they are presenting their own personal opinion as one Board member of seven.

Occasionally the Board Chair, as part of the duties of the Chair, will speak or issue a public statement on behalf of the full Board; however, such statements by the Chair should be clearly designated as such and issued whenever possible in consultation with the Superintendent and/or the ISD 110 Director of Communications.

- *Source: ISD Policy 105 – School District Public Relations and School Communications* <https://isd110.org/sites/default/files/files/content/105-school-district-public-relations-and-school-communications-dec-2018.pdf>

## What happens when Board members step out of line?

When Board members are disrespectful to one another, disregard protocols, violate the Code of Ethics, repeatedly fail to fulfill their Board duties, or inappropriately push agendas which are different from or actively oppose the consensus of the full Board, those infraction(s) must be pointed out promptly by Board colleagues and the offending Board member(s) should be reminded of the proper role of a board member.

If violations continue, the Board Chair, with assistance as needed from the Vice-Chair, should intervene and discuss the improper behavior with the offending Board member(s) and make plans to correct it. A written record of the intervention should be made and kept by the Board Chair. If violations continue after the intervention, the Board Chair should enlist the full Board in discussion to consider formal public reprimand or censure. If formal full Board condemnation does not correct the member's inappropriate behavior, then the Board Chair should consult the district's legal counsel to consider additional options, including formal disavowal of conduct and/or removal from the Board. If at any time a Board member's actions or statements put themselves or the district in legal peril, the Board Chair should consult with the district's legal counsel. If the Board Chair is the member engaging in improper conduct, the Vice-Chair

should intervene as appropriate, with assistance as needed from another elected Board officer, the full Board, and/or the district's legal counsel.

## ELECTION AND ROLES OF BOARD OFFICERS

### Election of Officers

The Chair, Vice-Chair, Treasurer, and Clerk of the ISD 110 School Board are elected annually at the Organizational Meeting, which is held on the first Monday of January, or as soon as thereafter practicable, each year. The elected officers hold their offices for one year until their successors are elected.

### Roles of Board Officers

There are four official officers of the ISD 110 Board of Education: Chair, Vice-Chair, Clerk, and Treasurer. Two of them, the Chair and Vice-Chair, must be elected from amongst sitting Board members. The Treasurer and Clerk need not be members of the Board, and the Board may designate the duties of the offices of Clerk and Treasurer to individuals within the executive staff of the Superintendent's office. At ISD 110, the Treasurer role is usually designated to the Director of Finance and Operations, and the role of the Clerk is usually designated to the Superintendent's Executive Assistant. It is important to note that despite the election of officers, all Board members maintain equal rights, voices, and votes when it comes to making Board decisions. In addition, minutes of all Board meetings and work sessions must be taken by a temporary substitute Board designee in the absence of the Clerk.

**Role of the Chair** – The Chair presides at all meetings of the School Board, countersigns all orders upon the Treasurer for claims allowed by the School Board, and represents the school district in all actions and performs all usually incumbent upon such an officer.

**Role of the Vice-Chair/Clerk** – The Vice-Chair shall perform the duties of the Chair in the event of the Chair's temporary absence. The Vice-Chair may also perform other duties and tasks as assigned by the School Board.

- **Role of the Clerk** – In ISD 110 School Board usually designates the Superintendent's Executive Assistant to perform the duties and tasks of the School Board Clerk.
1. The Clerk or designee shall keep and maintain permanent records of the School Board, including records of the minutes of School Board meetings, updates to the School Board Handbook, and other required records of the School Board. All votes taken at meetings required to be open to the public pursuant to the Minnesota Open Meeting Law shall be recorded in a journal kept for that purpose. Public records maintained by the school district shall be available for inspection by members of the public during the regular business

hours of the school district. Minutes of meetings shall be available for inspection at the administrative offices of the school district after they have been prepared. Minutes of a School Board meeting shall be approved or modified by the School Board at a subsequent meeting, which action shall be reflected in the official proceedings of that subsequent meeting.

2. Within three days after an election, the Clerk or designee shall notify the persons elected.
3. The Clerk or designee shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.

**Role of the Treasurer** – With the exception of serving as Chair of the Finance & Facilities Committee, the ISD 110 School Board usually designates the ISD 110 Director of Finance and Operations as the Acting Treasurer to perform the duties of the School Board Treasurer.

1. The Treasurer or designee shall deposit the funds of the school district in the official depository.
2. The Treasurer or designee shall make all reports required by Minnesota state law, file any reports which may be called for by the School Board, and perform all duties the Treasurer usually performs.
3. In the event there are insufficient funds on hand to pay valid orders presented to the Treasurer or designee, the Treasurer or designee shall receive, endorse, and process orders in accordance with Minnesota state law.

**Role of the Superintendent** - The Superintendent shall be an ex officio, non-voting member of the School Board.

The Superintendent shall perform the following:

1. Visit and supervise the schools in the school district, report and make recommendations about their condition when advisable or on request by the School Board
2. Recommend to the School Board employment and dismissal of teachers
3. Annually evaluate each school principal assigned responsibility for supervising a school building within the district
4. Superintend school grading practices and examinations for promotions
5. Make reports required by the Commissioner of Education
6. Perform other duties prescribed by the School Board

- *Source: ISD 110 Policy 202 – School Board Officers*  
<https://isd110.org/sites/default/files/files/content/202-school-board-officers-november-2017.pdf>

## Student Representatives to the School Board

The ISD 110 School Board invites two students per year to participate as non-voting Student School Board members.

**Eligibility & Selection Process** – Currently, two Student School Board Members are selected at the beginning of the school year by the Waconia High School Principal from senior class representatives who serve on the Waconia High School Student Council. There will be a new selection process developed by the Board for the 2021-2022 school year, to be announced and initiated during trimester three of the 2020-2021 school year.

**Participation Protocols, Expectations & Rewards** – Currently, the two Student School Board Members attend regular School Board meetings once per month, and together they provide a report on student-centered activities and highlights from all of the ISD 110 school buildings. There are currently no rewards associated with Student School Board Member participation. There will be a new set of participation protocols, expectations, and rewards developed for the 2021-2022 school year, which will be announced during trimester three of the 2021-2022 school year.

## SCHOOL BOARD MEETINGS

An orderly School Board meeting allows the School Board members to participate in discussion and decision of school district issues. Rules of order allow School Board members the opportunity to review school-related topics, discuss school business items, and bring matters to conclusion in a timely and consistent manner. The ISD 110 School Board generally conducts its meetings in accordance with *Robert's Rules of Order* and Minnesota state law.

Source: ISD 110 Policy 203 – Operation of School Board – Governing Rules  
<https://isd110.org/sites/default/files/files/content/203-operation-school-board-governing-rules-november-2017.pdf>

## Attendance

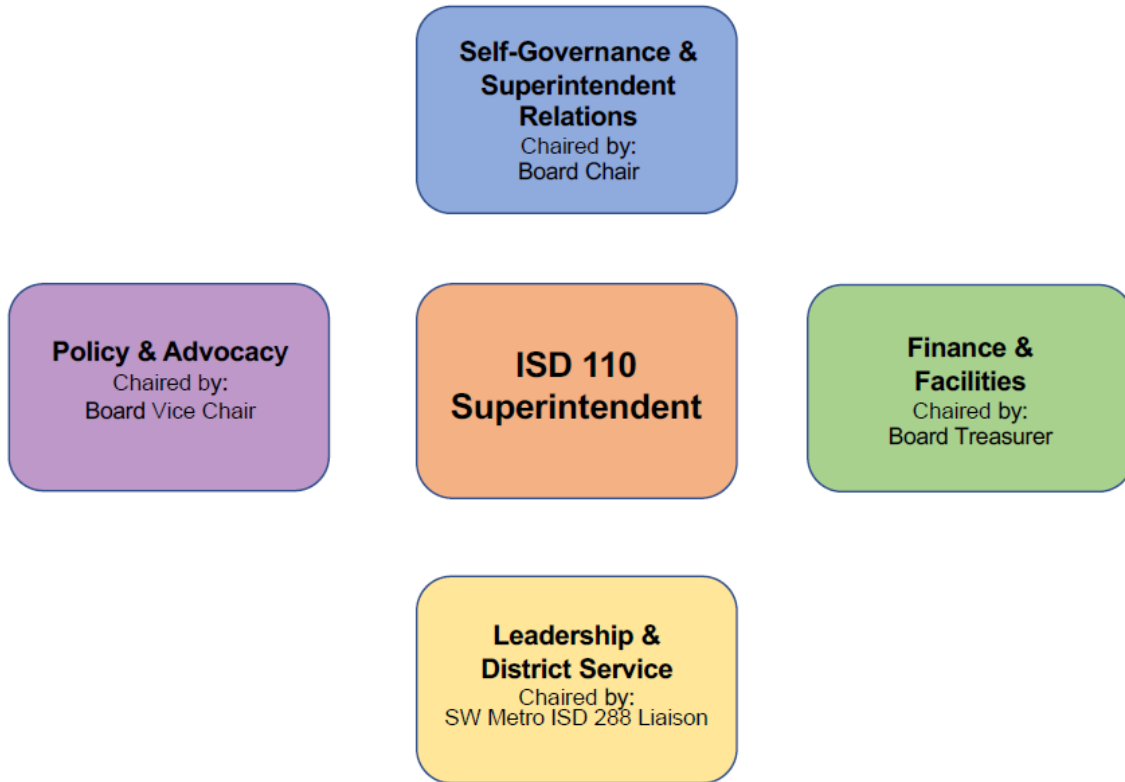
All School Board members are expected to attend all regularly scheduled business, committee, and special meetings, as well as work sessions and meetings related to their assigned school district Advisory Council, Task Force, and community liaison positions. However, it is recognized that sometimes scheduling conflicts will occur. Members should notify the Board Chair and the Executive Assistant to the Superintendent whenever they are unable to attend a scheduled School Board meeting, and the Chair of the Advisory Council in the case of those meetings.

The Waconia School Board usually meets in **regular business session** at 7:00 PM on the 2<sup>nd</sup> Monday of each month, usually in the Waconia City Council Chambers. It also usually meets in **work session** on the 4<sup>th</sup> Monday of each month, the location for which

rotates throughout ISD 110 buildings in order for Board members to get the chance to visit as a group and become familiar with all district buildings. Special meetings may also be called at various times throughout the year to discuss or conduct urgent business. In certain cases where in-person Board meetings are not possible, online meetings may be held, but whenever possible all Board members must be both seen and heard during them.

# Board Committees, Advisory Councils, Task Force & Liaison Roles

## School Board Committees



### Committees

There are four major ISD 110 School Board Committees:

- Finance & Facilities
- Self-Governance & Superintendent Relations
- Policy & Advocacy
- Leadership & District Service

These major committees meet monthly, and are usually attended only by those three Board members that are assigned to them in a given year. Although Board members may indicate a preference in regard to their committee assignments, final annual committee assignments are made at the discretion of the Board Chair. Board Committees are made up of only Board members and certain administrators who engage in relevant research and pre-discussion of certain aspects of Board business and topics of concern in order to make full Board consideration of those issues more efficient.

## Advisory Councils

Certain School Board members are also assigned by the Board Chair to school district Advisory Council positions, such as:

- ISD 110 Advisory Council (ISD110AC)
- Special Education Advisory Council (SEAC)
- Teaching & Learning Advisory Council (TLAC)
- Community Education Advisory Council
- Technology Advisory Council
- Chemical Abuse Community Advisory Council
- 

These Board advisory bodies meet at varying times throughout the year, depending on the group and its work and purpose. They consist of administrators, staff, students, parents, and/or community members who serve as sources of internal and external input for the purpose of advising and making recommendations to the School Board in regard to school district policy and issues.

## Task Forces

In addition, certain Board members may be assigned by the full Board or the Board Chair to serve on special temporary **task forces** to research or accomplish a uniquely specialized task on behalf of the Board. These task forces may be comprised of just Board members, or any combination of Board members, administrators, staff, parents, students, and community members, depending on the task to be accomplished.

## Liaison Roles

Finally, certain Board members are assigned by the Board Chair to act as ISD 110 School Board Liaisons to various external organizations with whom ISD 110 has a business, governmental, and/or advocacy relationship. These organizations include:

- The City Councils serving the cities of Waconia, Minnetrista, New Germany, St. Bonifacius, and Victoria
- Southwest Intermediate School District 288
- HEROES Coalition
- Schools for Equity in Education (SEE)
- District 110 Foundation
- Minnesota School Boards Association (MSBA)
- Carver County Leaders
- Minnesota State High School League (MSHSL)
- Elementary and Middle School Parent-Teacher Organizations (PTOs)
- Booster organizations

## Agendas

While all School Board members may provide input and request to add an item to any agenda, School Board meeting and work session individual agendas are primarily determined by the ISD 110 School Board Calendar of business and are developed and tentatively finalized by the Board Chair and Superintendent, whenever possible, at least 5 days prior to scheduled meetings so that all Board members have the chance to review and request additions or subtractions from them. In the case of a special meeting, the final meeting agenda, according to Minnesota law, must be posted for the public at least 72 hours prior to a scheduled meeting, along with the date, time, and location of the meeting. Copies of agendas and materials relating to agenda items (other than items related to a closed session) that are not protected by MDGPA must also be available for public view during the meeting. In the case of online meetings, all Board members must be able to be both seen and heard whenever possible, and agenda items for a special meeting must be made available to the public for online viewing.

If a Board member wishes to add an item to a future agenda, the Board member is encouraged to contact the Board Chair and/or Superintendent to make a request for consideration. If a Board member wishes to add an agenda item to the meeting agenda at the beginning of that actual meeting, they must make a motion to add the item, must obtain a second to that motion, and achieve a majority vote of the full Board for the item to be added to the agenda. Conversely, a Board member may also make a motion to remove items from the agenda. If a second motion is obtained and a majority vote achieved, the item may be removed from the agenda. Motions may also be made by Board members at various points during the meeting to table agenda items for later discussion. This is usually done if it is determined that meeting time is running short and more discussion is required, and/or that more information is needed before determinative discussion can be completed and a full informed vote can be taken by the Board. If further information is needed, the item can be tabled and referred to administration and/or a Board Committee or Advisory Council for additional consideration and further recommendation to the full Board in a future meeting.

Members of the public who wish to place an item on the agenda must make a request to the School Board Chair or Superintendent in a timely manner. The person making the request is encouraged to state their name, address, purpose of the item, action desired, and pertinent background information. The Chair and Superintendent shall determine whether to place the matter on the tentative agenda. The ISD 110 School Board also allows public comment during the first ten minutes of its regular business meetings each month.

Minutes of all publicly posted School Board meetings and work sessions of the whole Board should be taken and recorded by the Board Clerk or other designee in the absence of the Clerk.

- *Sources:*  
*ISD 110 Policies 203.5, 203.6, and 204 - School Board Meeting Agendas, Consent Agendas, and Minutes*

<https://isd110.org/sites/default/files/files/content/203-5-school-board-meeting-agendas-nov-2019.pdf>

<https://isd110.org/sites/default/files/files/content/203-6-consent-agendas-may-2016.pdf>

<https://isd110.org/sites/default/files/files/content/204-school-board-meeting-minutes-september-2017.pdf>

*ISD Policy 213 School Board Committees*

<https://isd110.org/sites/default/files/files/content/213-school-board-committees-may-2016.pdf>

## Meeting Protocols

All speakers at ISD 110 School Board hearings and meetings must be recognized by the Chair and given the floor before speaking – this includes Board Members, Superintendent, guest presenters, and members of the public who are addressing the Board at its hearings and meetings. The Chair should allow only one speaker at a time and reserves the right to limit the amount of time for each speaker, as well as to limit the amount of time allowed to debate a particular issue or agenda item. In addition, any Board member may make a motion to end debate on an issue by making a motion to “move the previous question” (also referred to as “calling the question”). This motion to “move the previous question” must be recognized by the Chair and seconded by another Board member. It must then receive a two-thirds vote of all Board members present in order to pass and for debate on the issue to end.

At public hearings, which are held specifically to seek public input in regard to a particular issue, the purpose of the meeting is for members of the public to address the School Board. An example of a legally required annual public hearing that the school district must hold is the Truth in Taxation hearing held in December of each year. A public hearing is a chance for members of the public to engage in dialogue with the School Board on a specific issue.

By contrast, regular School Board meetings, work sessions, or committee meetings are defined as meetings of the School Board to conduct the business of the school district in public view. They are business meetings taking place in public, not public meetings. It is thus a privilege, not a right, to address the School Board during its business, committee, and work session meetings. That said, the ISD 110 School Board sets aside the first ten minutes of its regular monthly business meetings for public comment, and can at its discretion allow limited public comment at other times.

In all cases, however, anyone present at any School Board hearings and meetings are expected to conduct themselves in a respectful, constructive manner and keep to the issue at hand whenever possible. Personal attacks by anyone addressing the School Board are unacceptable and will not be tolerated. The Chair should call inappropriate statements and personal attacks out of order, and the speaker’s privilege to speak may be revoked, and if they persist with inappropriate behavior they may be asked to leave. In addition, any School Board member or the Superintendent (an ex-officio member of the School Board) can raise a point of order or point of information at any time during

any meeting if they feel that an incorrect or inappropriate statement or action has been made by anyone, including another School Board member. All Board members should keep in mind and adhere to the ISD 110 School Board Code of Ethics, and if a Board member continues to speak or act inappropriately they can be subject to censure, disavowal of their conduct, or removal from the School Board.

The Chair will rule on the point of order or point of information according to *Robert's Rules of Order* and established policy, protocols, and Minnesota state law, including the Minnesota Government Data Practices Act ("MGDPA") and the Open Meeting Law ("OML"), which prohibit certain information from being discussed or released during a public meeting. If comments or discussion would violate the law, the Chair should declare the comments out of order and end or redirect the discussion.

➤ *Sources:*

*ISD 110 Policy 206 - Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings, and Data Privacy Considerations*

<https://isd110.org/sites/default/files/files/content/206-public-participation-school-board-meetings-nov-2019.pdf>

*ISD Policy 207 - Public Hearings*

<https://isd110.org/sites/default/files/files/content/207-public-hearings-nov-2019.pdf>

*ISD 110 Policy 209 – Code of Ethics*

<https://isd110.org/sites/default/files/files/content/209-code-ethics-november-2017.pdf>

Mick Waldspurger, Rupp, Anderson, Squires, & Waldspurger, P.A., *Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member*, 4 June 2020

*Minnesota Government Data Practices Act (MGDPA)*

<https://www.revisor.mn.gov/statutes/cite/13>

*Robert's Rules of Order.* <https://robertsrules.org/motions.html>

## Open Meeting Law & School Board Communications

One of the most difficult but important aspects of serving as a School Board member is to understand and abide by the complex rules embodied within the Minnesota Open Meeting Law <https://www.revisor.mn.gov/statutes/cite/13D>. The law itself has been clarified by several court decisions, but nevertheless there remain several gray areas, and so it is best if school boards and their individual members err on the side of caution at all times.

Put simply, the Open Meeting Law requires that School Boards and other government decision-making bodies conduct the business of doing the public's work within the public view. There are exceptions when a meeting can be closed, but they are few. The only times when a School Board may close a meeting are:

- When strategizing during employee contract negotiations
- When discussing individual student or employee information that is not classified as public
- When discussing the potential sale or purchase of property by the district
- When discussing legal action being taken by or against the school district and information is subject to attorney-client privilege
- When engaging in Board-related governance training.

Open Meeting Law does not just apply to verbal discussions, it also applies to electronic communications, such as e-mail, text messages, conference calls, chat rooms, and social media posts.

Can you talk to Board members outside of a Board meeting? Yes. You can certainly socialize and even be friends with your School Board colleagues. But you must be careful that you do not discuss any School Board matters if you have a quorum (which for ISD 110 is four or more Board members) of your Board participating in the discussion. And even if you do not have a quorum present, you must make certain that those present do not then leave that discussion and strike up the same conversation with other Board members not initially present. That is called a "serial" meeting of Board members, which can also violate the Open Meeting Law. It is also for this reason that ISD 110 Board Committees do not have more than three Board members assigned to them – to avoid the presence of a quorum and to keep the committee itself within the appropriate role of researching and recommending discussion/action to the full Board, without the quorum-required authority to make decisions or take action itself as a committee.

In regard to electronic communications, School Board members may use email, text messages, social media messaging, or other sources to communicate with each other, but these methods cannot be used to discuss Board business, to influence votes on issues, or to avoid Open Meeting requirements. You should be particularly careful to avoid sequential email, texts, social media, or group chat conversations that end up or could end up including a quorum or more of the full Board. Communications like these which preclude the community from hearing Board debate on school district issues are problematic, and also open up all of these means of communication, even those otherwise deemed to be private means, to public data requests.

Two hard and fast rules of thumb for School Board email communication is that when sending an email, if you feel you must send it to three or more other Board members, send it instead to the Superintendent, who can then distribute the information on your behalf to those who may need it, or present it instead at a Board or committee meeting. In addition, if you receive an email to all Board members from anyone, DO NOT send a reply using "Reply All" function. If you must reply, send your reply only to the initial sender. Most intra-board communication within the full board is usually in regard to

scheduling and the distribution of general information – but there should not be discussion of the information distributed outside of full Board or committee meetings.

When the full Board receives an email from a member of the public, ISD 110 School Board's protocol is to allow the Superintendent and/or Board Chair sufficient time to reply where appropriate on behalf of the full Board. If you receive an email as an individual Board member from a member of the public about a district issue, you should reply that you appreciate the inquiry and that you are forwarding it to and/or consulting with the Superintendent in regard to it. Most inquiries received by the Board are managerial in nature or involve a district issue that the Superintendent has more experience with addressing, and so Board members should refer inquiries to the Superintendent whenever possible.

Your School Board email is generally public. As a result, anything you send or receive is subject to public view (with of nonpublic data under the MGDPA redaction). Do not use your private email, social media accounts, and personal devices for School Board communication. If you do, those accounts and devices can also become subject to a public data request. If you have questions about Open Meeting Law requirements and scenarios, ask the Board Chair or Superintendent for advice, and if further clarification is necessary, they can consult with ISD 110's legal counsel.

➤ *Sources:*

*ISD 110 Policy 205 – Open Meetings and Closed Meetings*

<https://isd110.org/sites/default/files/content/205-open-meetings-and-closed-meetings-nov-2019.pdf>

Mick Waldspurger, Rupp, Anderson, Squires, & Waldspurger, P.A., *Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member*, 4 June 2020

New York State School Boards Association, *New School Board Member Handbook: A Guide to Surviving Your First Year*. 2017

*Minnesota Open Meeting Law* <https://www.revisor.mn.gov/statutes/cite/13D>

*MSBA Closed Meeting Law Summary*

<http://www.mnmsba.org/Portals/0/MSBA-ClosedMeetingChart-8-13-2019.pdf>

*Minnesota Government Data Practices Act (MGDPA)*

<https://www.revisor.mn.gov/statutes/cite/13>

## School Board Training & Goals

### Training

New School Board members are required to attend Phase I (School Board Basics) & Phase II (School Board Finance & Management) as soon as possible after being

elected to the School Board. Training is provided through the Minnesota School Boards Association (MSBA). School Board officers are strongly encouraged to attend MSBA Board Officer Training sessions. MSBA also offers various networking, training, and legislative advocacy opportunities throughout the year that Board members are encouraged to attend. Schools for Equity in Education (SEE), a statewide advocacy organization specializing in resource fairness in which ISD 110 School Board retains a membership, also offers several informational and advocacy opportunities throughout the year, particularly prior to and during each session of the Minnesota State Legislature.

In addition, the ISD 110 School Board occasionally contracts with outside consultants in order to improve its own knowledge, professionalism, efficiency & effectiveness, cultural competency, and collegial relationships. Recent past consultant led training sessions were held with Dennis Cheesebrow from *Teamworks International*, and Mick Waldspurger, an attorney from the law firm Rupp, Anderson, Squires, & Waldspurger, P.A. Materials from those training sessions have been incorporated into this Handbook.

Board member training is critical to building a shared focus and cultural competency strong enough to maintain members' commitment to leading long-term improvement efforts. Although internal Board training is focused on the Board member's role within the context of school improvement, participation in external Board member networking opportunities allows Board members to learn from the successes and experiences of other school boards, and helps to gain a broader understanding of public education issues.

➤ *Sources:*

*Minnesota School Boards Association (MSBA)* <http://www.mnmsba.org/>

*MS 127A.19* <https://www.revisor.mn.gov/statutes/cite/127A.19>

*Schools for Equity in Education (SEE)* <http://www.schoolsforequity.org/>

Dennis Cheesebrow, *Teamworks International*

Mick Waldspurger, Rupp, Anderson, Squires, & Waldsburger, P.A., *Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member*, 4 June 2020

*Iowa Association of School Boards Member Handbook*

<https://www.sd13.org/Downloads/School%20District%2013%20Board%20Member%20Handbook%201.pdf>

*Minnesota Department of Education (MDE)*

<https://education.mn.gov/MDE/index.html>

*Minnesota Office of the Revisor of Statutes* <https://www.revisor.mn.gov/>

*ISD 110 District Policies* <https://isd110.org/about-us/district-policies>

## **School Board Goals**

As part of its pledge to strive for continuous improvement of Waconia Public Schools, the ISD 110 School Board should set annual goals for itself by October 30 of each year that align with the Superintendent's goals and the ISD 110 Strategic Plan and Strategic Roadmap, and the Board Calendar of business as much as possible.

# **APPENDICES**

## **BIBLIOGRAPHY**

**ISD 110 CHAIN OF COMMAND ORGANIZATION FLOW  
CHART**

**ISD 110 DISTRICT 2020-2021 ACADEMIC CALENDAR**

**TRAINING & RESOURCES**

**GLOSSARY OF TERMS**

# BIBLIOGRAPHY

Cheesebrow, Dennis. *Teamworks International*.

Iowa Association of School Boards. *School Board Member Handbook*.

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New York State School Boards Association. *New School Board Member Handbook: A Guide to Surviving Your First Year*, 2017.

*Robert's Rules of Order*. <https://robertsrules.org/>

Schools for Equity in Education (SEE). <http://www.schoolsforequity.org/>

Waconia School Board Code of Ethics

<https://isd110.org/sites/default/files/files/content/209-code-ethics-november-2017.pdf>

Waconia School Board Membership and Officers

<https://isd110.org/about-us/school-board>

Waconia Public Schools Mission, Vision, Core Values, and Theory of Action

<https://www.waconiacommunityed.org/sites/default/files/files/content/mission-vision-core-values-theory-action.pdf>

Waconia School Board Policies

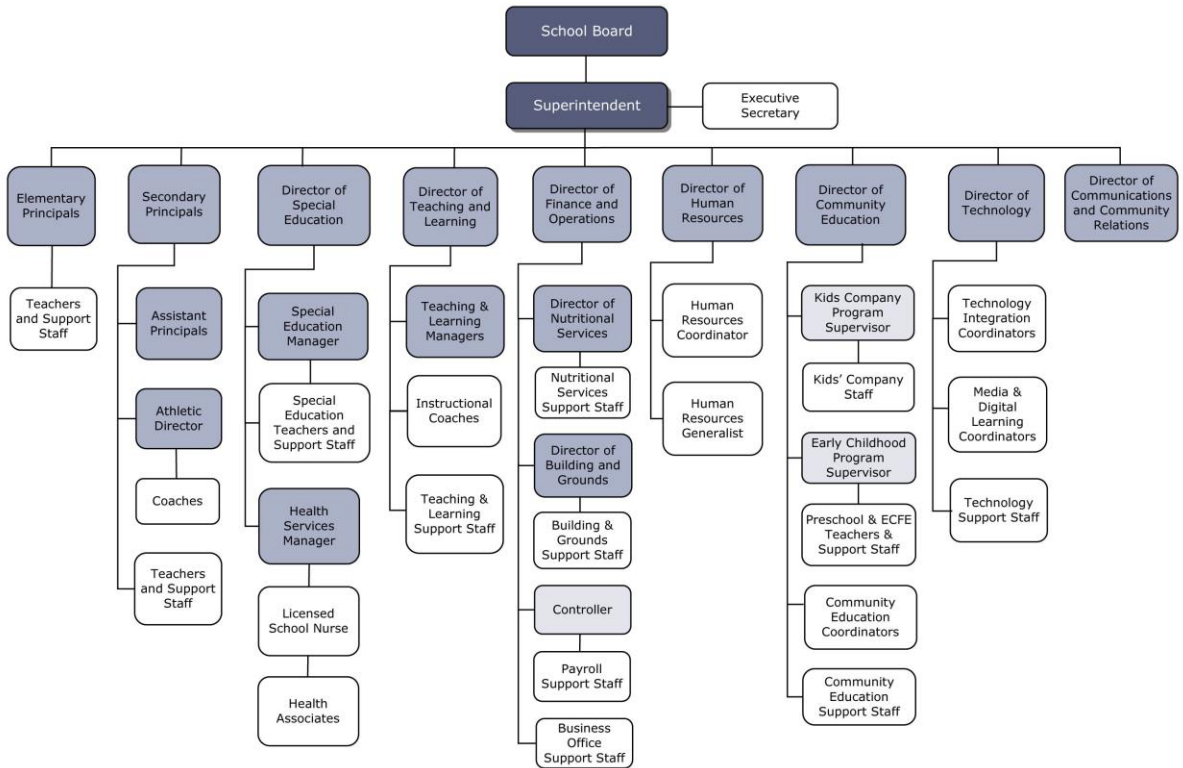
<https://isd110.org/about-us/district-policies>

Waconia Public Schools Strategic Roadmap

<https://isd110.org/about-us/isd-110-strategic-roadmap>

Waldspurger, Mick, of Rupp, Anderson, Squires, & Waldspurger, P.A. *Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member*, 4 June 2020.

## District 110 Organizational Chart



December 2020



# 2020 – 2021 Academic Calendar

<p><b>AUGUST 2020</b></p> <table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>24-27 Teacher Workshop Week 31 Teacher Planning Week</p>	S	M	T	W	Th	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						<p><b>NOVEMBER 2020</b></p> <table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>6 End of Quarter 1 – WMS 24 End of Trimester 1 – K-5/WHS 25 No School K-12 Teacher Flex Day 26-27 No School K-12 Holiday 30 No School K-12 Teacher Work Day WMS Flex Day</p>	S	M	T	W	Th	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30						<p><b>MARCH 2021</b></p> <table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td></td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </tbody> </table> <p>1 WMS Conferences (Evening) 4 End of Trimester 2 – K-5/WHS 5 No School K-12 Teacher Workday WMS Flex Day 8-12 No School K-12 Spring Break</p>	S	M	T	W	Th	F	S	1	2	3	4	5	6		7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
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8/15/20

# TRAINING & RESOURCES

## Education and Other Organizations

Minnesota Department of Education (MDE). <https://education.mn.gov/MDE/index.html>

Minnesota School Boards Association (MSBA)  
<http://www.mnmsba.org/>

Robert's Rules of Order.  
<https://robertsrules.org/>  
<https://robertsrules.org/motions.html>

Schools for Equity in Education (SEE). <http://www.schoolsforequity.org/>

## Private Training Materials

Cheesebrow, Dennis. *Teamworks International*.

Waldspurger, Mick, of Rupp, Anderson, Squires, & Waldsburger, P.A. *Effective Governance: Understanding the Rights, Responsibilities, and Risks of Being a School Board Member*, 4 June 2020.

## Internal Resources

### Links to:

[Board Calendar](#)

[ISD 110 Strategic Roadmap](#)

[Board Finance Google Folder](#)

Long-Term Planning Model

Board Goals Statement

7.D. Resolution Establishing Combined Polling Places

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 110 (Waconia Public Schools), State of Minnesota, was held in said school district on \_\_\_\_\_ at seven o'clock p.m.

The following members were present:

The following members were absent:

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

**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. 110, 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 may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated for use as a polling place by a county or municipality. The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election in the calendar year following the adoption of this resolution:

**Combined Polling Place:**

New Germany City Hall  
New Germany, Minnesota

This combined polling place serves all territory in Independent School District No.110 located in the City of New Germany; Hollywood Township and Camden Township; Carver County, Minnesota.

**Combined Polling Place:**

Waconia Ice Arena  
Waconia, Minnesota

This combined polling place serves all territory in Independent School District No.110 located in the City of Waconia; City of Victoria; Hancock, Benton, Dahlgren, Waconia, Laketown, Watertown, and San Francisco Townships; Carver County, Minnesota.

**Combined Polling Place:**

St. Bonifacius City Hall  
St. Bonifacius, Minnesota

This combined polling place serves all territory in Independent School District No.110 located in the City of St. Bonifacius; Carver County, and the City of Minnetrista, Hennepin County, Minnesota.

The motion for the adoption of the foregoing resolution was duly seconded by \_\_\_\_\_.

On a roll call vote, the following voted in favor:

And the following voted against:

Where upon said resolution was declared duly passed and adopted.

7.E. Second Read Board Policies

7.E.1. 604 Instructional Curriculum

## 604 INSTRUCTIONAL CURRICULUM

### I. PURPOSE

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

### II. GENERAL STATEMENT OF POLICY

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

1. Language arts and basic communication skills including reading and writing, literature, and fine arts;
2. Mathematics and science;
3. Social studies, including history, geography, economics, government, and citizenship that includes civics (see II.I.);
4. Health and physical education;

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

5. The arts;
6. Career and technical education; and
7. World languages.

*[Note: World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates or Minnesota World Language High Achievement Certificates consistent with Minn. Stat. § 120B.022, Subd. 1.]*

- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and all courses required in all elective subject areas. ~~The instructional approach will be nonsexist and multicultural.~~
- C. Elementary and middle schools shall offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High

Add under IIB.  
Instruction shall be provided in a nondiscriminatory manner, which includes a nonsexist and multicultural approach. In the presentation of subject matter (including controversial issues) teachers shall provide access to a variety of viewpoints, theories, ways of knowing, and methods of inquiry. Teachers shall foster sensitive communication by and among all students, and understand the influence of personal bias on student learning.

schools shall offer at least three, and require at least one, of the following five art areas: media arts, dance, music, theater, and visual arts.

- D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- G. The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum for all students in that grade beginning in the 2014-2015 school year and later.
  - 1. In the school district's discretion, training and instruction may result in CPR certification.
  - 2. CPR and AED instruction must include CPR and AED training that have been developed:
    - a. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
    - b. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
  - 3. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
  - 4. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

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

- H. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as team work, collaboration, creativity, communication, critical thinking, and good work habits;
  2. emphasize academic rigor and high expectations and inform the student and the student's parent or guardian, if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
  3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
  4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
  5. help students access education and career options;
  6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
  7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
  8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
  9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or

postsecondary education without the need to first complete remedial course work.

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

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

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

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

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

***[Note: Minn. Stat. § 120B.125 requires school districts to provide the services set forth in Section II.H. beginning in the 2013-2014 school year.]***

- I. A student enrolled in a public school must correctly answer at least 30 of 50 civics test questions. A school or district may record on a student's transcript that the student answered at least 30 of 50 civics test questions correctly.
  1. "Civics test questions" means 50 of the 100 questions that, as of January 1, 2015, United States citizenship and immigration services officers use to select the questions they pose to applicants for naturalization so the applicants can demonstrate their knowledge and understanding of the fundamentals of United States history and government, as required by federal law. The Learning Law and Democracy Foundation, in consultation with Minnesota civics teachers, must select by July 1 each year 50 of the 100 questions under this paragraph to serve as the state's civics test questions for the proximate school year and immediately

transmit the 50 selected civics test questions to MDE and to the Legislative Coordinating Commission, which must post the 50 questions it receives on the Minnesota's Legacy website by August 1 of that year.

2. A school or district may exempt a student with disabilities from this requirement if the student's IEP team determines the requirement is inappropriate and establishes an alternative requirement.
3. A school or district may administer the civics test questions in a language other than English to students who qualify for English learner services.
4. Schools and districts may administer civics test questions as part of the social studies curriculum.
5. A district must not prevent a student from graduating or deny a student a high school diploma for failing to correctly answer at least 30 of 50 civics test questions.
6. The school district cannot charge a fee related to this requirement.

***[Note: This requirement is effective for students enrolling in grade 9 in the 2017-2018 school year and later.]***

***Legal References:*** Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.022 (Elective Standards)  
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Involuntary Career Tracking Prohibited)  
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)  
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

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

Policy Adopted: January 2004  
revised July 2006/ revised Jan. 2016/ reviewed July 2020  
Independent School District No. 110  
Waconia, MN

Add to Legal References:

8710.2100 (Minnesota Code of Ethics for Teachers)  
8710.2000 (Standards of Effective Practice for Teachers)

7.E.2. 606 Textbooks and Instructional Materials

## **606 TEXTBOOKS AND INSTRUCTIONAL MATERIALS**

### **I. PURPOSE**

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

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

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

### **III. RESPONSIBILITY OF SELECTION**

- A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the Director of Teaching and Learning the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.
- B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials which:
1. support the academic standards and goals of the education programs;
  2. consider the needs, age, and maturity of students;
  3. foster respect and appreciation for cultural diversity and varied opinion;
  4. fit within the constraints of the school district budget;
  5. are in the English language. Another language may be used, pursuant to Minn. Stat. § 124D.61;
  6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and
  7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

C. In addition to formally adopted textbooks and instructional materials, supplemental resources are commonly used to augment or enrich instruction at the classroom level. In making these selections, teachers should refer to School Board Policy 625 Media and Book Selection for guidance.

D. € The Director of Teaching and Learning shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall be coordinated with the school district's curriculum development effort and may utilize the Teaching and Learning Advisory Council for input and consideration.

#### IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

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

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

#### V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

A. The school district shall provide a process for members of the school district community to seek reconsideration of the use of select textbooks or instructional materials.

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

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction – Curriculum)  
Minn. Stat. § 120B.235 (American Heritage Education)  
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09, Subd. 8 (School Board Responsibilities)  
Minn. Stat. § 124D.59-124D.61 (Limited English Proficiency)  
Minn. Stat. § 127A.10 (State Officials and School Board Members to be Disinterested; Penalty)  
*Hazelwood Sch. Dist. v. Kuhlmeier*, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)  
*Pratt v. Independent Sch. Dist. No. 831*, 670 F.2d 771 (8<sup>th</sup> Cir. 1982)

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

Add Cross Reference: [School Board Policy 625 Media and Book Selection](#)

Policy Adopted: July 2012 / reviewed July 2020  
Independent School District No. 110  
Waconia, MN



7.E.3. 615 Basic Standards Testing  
Accommodations Modifications and Exemptions for  
IEP Section 504 Accommodations and LEP Students

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 615

Orig. 1997

Revised: \_\_\_\_\_

Rev. ~~2017~~ 2019

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

### **I. PURPOSE**

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

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

#### **A. Minnesota Test of Academic Skills (MTAS)**

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

- (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in multiple environments, including home, school, and community;
  - (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
  - (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.
- b. MTAS participation decisions must not be made on the following factors:
- (1) Student's disability category;
  - (2) Placement;
  - (3) Participation in a separate, specialized curriculum;
  - (4) An expectation that the student will receive a low score on the MCA;
  - (5) Language, social, cultural, or economic differences;
  - (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.
2. Eligibility Requirements
  - a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.

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

C. EL Students New to the United States

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

### **III. DEFINITION OF TERMS**

See the current “Procedures Manual for the Minnesota Assessments” which is produced by the Minnesota Department of Education and available through [minnesotapearsonaccessnext.com](http://minnesotapearsonaccessnext.com).

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

See Chapter 5 of the current “Procedures Manual for the Minnesota Assessments” and 2017-18 Guidelines for Administration of Accommodations and Linguistic Supports ([http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommodationsLS\\_2018.pdf](http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommodationsLS_2018.pdf)).

### **V. RECORDS**

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

**Legal References:** Minn. Stat. § 120B.11 (School District Process)  
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)  
Minn. Stat. § 125A.08(a)(1) (Individualized Education Programs)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS), <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>

Alternate ACCESS for ELLs Participation Guidelines,  
<https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

***Cross References:*** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 616 (School District System Accountability)

7.E.4. 620 Credit for Learning

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 620

Orig. 1998

Revised: \_\_\_\_\_

Rev. ~~2017~~ 2019

## 620 CREDIT FOR LEARNING

~~[Note: School districts statutorily are required to provide students with credit for approved post-secondary courses, as set forth in Section V., online learning courses, as set forth in Section VI., and accelerated or advanced academic courses offered by a higher education institution or nonprofit public agency, as set forth in Section VII. Additionally, school districts are required by statute to identify whether the school district offers weighted grades and, if it does, identify the courses for which a student may earn a weighted grade (Section VIII). Optional provisions related to awarding credit to students transferring from out-of-state, private, or home schools and the issuance of student grades for purposes of awarding certain honors, as set forth in Section IV., are not required by statute. Therefore, the language contained in Section IV. is suggested language, and a school district may or may not include this section or may modify this section at its discretion.]~~

### I. PURPOSE

The purpose of this policy is to recognize student achievement which occurs in Post-Secondary Enrollment Options and other advanced enrichment programs. The purpose of this policy also is to recognize student achievement which occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. The purpose of this policy also is to address the transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

### II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, post-secondary or higher education institutions, other learning environments, and online courses and programs.

### III. DEFINITIONS

- A. “Accredited school” means a school that is accredited by an accrediting agency, recognized according to Minn. Stat. § 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (MDE).
- B. “Blended learning” is a form of digital learning that occurs when a student learns part time in a supervised physical setting and part time through digital delivery of instruction, or a student learns in a supervised physical setting where technology is used as a primary method to deliver instruction.

- C. “Commissioner” means the Commissioner of MDE.
- D. “Digital learning” is learning facilitated by technology that offers students an element of control over the time, place, path, or pace of their learning and includes blended and online learning.
- E. “Eligible institution” means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by ~~the North Central Association of Colleges and Schools~~ an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.
- F. “Nonpublic school” is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.
- G. “Online learning” is a form of digital learning delivered by an approved online learning provider.
- H. “Online learning provider” is a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that provides online learning to students and is approved by MDE to provide online learning courses.
- I. “Weighted grade” is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

#### IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

##### A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

Commensurate credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank.

- 1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.
- 2. ~~Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least *[insert number]* credits from the school district.~~

##### B. Transfer of Academic Requirements from Other Schools

- 1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of

Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.

Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank.

- a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
- b. ~~Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least *[insert number]* credits from the school district.~~
- c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
- d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.

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

- a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.
- b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
- c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school

district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.

- d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
- e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.

## **V. POST-SECONDARY ENROLLMENT CREDIT**

- A. A student who satisfactorily completes a post-secondary enrollment options course or program under Minn. Stat. § 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the Minnesota Academic Standards content standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a post-secondary enrollment options course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.
  - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
  - 2. Seven quarter or four semester post-secondary credits shall equal at least one full year of high school credit. Fewer post-secondary credits may be prorated.
  - 3. When a determination is made that the content of the post-secondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
  - 4. In the event the content of the post-secondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
  - 5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be

granted to a student.

6. When secondary credit is granted for post-secondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a post-secondary institution.
- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.

## **VI. CREDIT FROM ONLINE LEARNING COURSES**

- A. Secondary credits granted to a student through an online learning course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.
- B. Course credit will be considered only upon official documentation from the online learning provider evidencing the course taken and the grade and credit awarded to the student.
- C. When a student provides documentation from an online learning provider, the course credit and course grade shall be recorded and counted toward graduation credit requirements for all courses or programs that meet or exceed the school district's graduation requirements in the same manner as credits are awarded for students transferring from another Minnesota public school as set forth in Section IV.A. above.

## **VII. ADVANCED ACADEMIC CREDIT**

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

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

## VIII. WEIGHTED GRADES

~~*[Note: School districts must identify in policy whether they offer courses with weighted grades. Therefore, school districts must include one of the following options in their policies.]*~~

- A. The school district does not offer weighted grades.

~~*[or]*~~

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

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

- ~~1. A grade awarded in an Advanced Placement course will be multiplied by a factor of \_\_\_\_ (i.e., 1.07).~~
  - ~~2. A grade awarded in an Honors course will be multiplied by a factor of \_\_\_\_.~~
  - ~~3. A grade awarded in a College In the Schools course will be multiplied by a factor of \_\_\_\_.~~
  - ~~4. A grade awarded in a course taken through a Post-Secondary Enrollment Options program will be multiplied by a factor of \_\_\_\_.~~
  - ~~5. A grade awarded in a course in a dual enrollment course will be multiplied by a factor of \_\_\_\_.~~
- ~~B. The school district will update its website prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade.~~

## IX. PROCESS FOR AWARDING CREDIT

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon

request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.

- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular post-secondary enrollment course, online learning course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

***Legal References:*** Minn. Stat. § 120B.02 (Educational Expectations for Minnesota's Students)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.11 (School District Process)  
Minn. Stat. § 120B.14 (Advanced Academic Credit)  
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.445 (Nonpublic Education Council)  
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)  
Minn. Stat. § 124D.09 (Post-Secondary Enrollment Options Act)  
Minn. Stat. § 124D.095 (Online Learning Option)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)  
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)  
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

***Cross References:*** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)  
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)  
MSBA/MASA Model Policy 624 (Online Learning Options)

7.E.5. 625 Media and Book Selection

## **625 MEDIA AND BOOK SELECTION**

### **I. OBJECTIVE OF SCHOOL EDUCATION MEDIA CENTER**

The primary objective of the school and educational media center is to enrich and support the educational program of the school. It is the policy of the school district to provide a wide range of media materials on all levels of difficulty, with diversity of appeal, and the presentation of different points of view. The media staff is responsible for organizing and arranging materials to provide easy access, and for a continual evaluation of the collection to keep it relevant.

#### **A. Selection of Material for the Media Center Collections**

While selection of media materials involves many people, the responsibility of coordinating the selection of most media materials and making recommendations to Principals for acquisition rests with licensed media personnel. Critical reviews, recommended lists, publishers' announcements, reading and previewing are all to be used to varying degrees in the selection process.

Since the primary objective of the media center is to enrich and support the educational program of the school, criteria for media materials selections should reflect this objective. Materials for purchase are considered on the basis of:

1. Overall purpose
2. Authenticity
3. Timeliness
4. Degree of permanence
5. Importance of the subject matter
6. Quality of the writing/production
7. Readability and popular appeal
8. Authoritativeness
9. Reputation of the publisher/producer
10. Format and price
11. School board values

Suggestion from faculty, students and citizens are given consideration.

The school may accept gift materials and integrate them into the general collection if they meet selection criteria.

The media center is to contain collections of materials that support the current school curriculum. The center is not designed to become an archive or storehouse of all recorded wisdom. Frequent weeding of materials is necessary to keep the collections current and provide shelf space for more useful materials. Materials that are no longer suitable for media collections will be offered to teachers for classroom use or disposed of.

#### **B. Teacher Selected Materials**

Materials selected for classroom use may include both print and non-print formats as well as fiction and nonfiction. Classroom materials have as their primary justification the support of the curriculum. Although a textbook may contain the entire curriculum content of a course of study, more commonly, a variety of materials are used. Assumptions underlying the latter practice include the following:

- ~~1. No individual or group is likely to present the whole truth of a situation.~~
2. People usually are better informed for having considered a subject from various points of view.
3. Students in any subject at any given grade level have wide range of skills and abilities. An equally wide range of materials is needed to match these individual differences.
4. Access to adequate collections of materials is essential to programs that provide students with independent study time.
5. Because the curriculum may not include items of personal relevance of students, access to a wide range of materials is essential.
6. Teachers can be more flexible and creative if a wide variety of materials are available.

### C. Philosophy of Selection

Materials are selected to support curriculum. Every effort is made to select the best from all the materials that are available. Works chosen on the basis of their strengths rather than rejected on the basis of their weaknesses. Most materials are biased to some extent. Young people must learn how to deal with this situation.

If a controversial issue is covered at all in the curriculum or in the media center materials representing all sides of that issue are to be included. Since controversy is a major component of modern life, an enlightened citizenry learns to cope with it. Untested beliefs, dogma, and value structures are likely neither to be as valid nor as durable as those which have been challenged by conflicting ideas.

A mission of the school is to expose children to ideas – not restrict them; to encourage the study of problems – not to hide them. If an increasing portion of the curriculum is to be devoted to issues of real importance to students, many controversial materials will have to be provided. These are the issues about which students seem most to need and want information.

No child will be prevented from reading or viewing any school materials in which he/she has an interest. However, reasonable efforts will be made to comply with requests from parents that certain materials be withheld from their children. On the other hand, no child shall be forced to read or view any materials to which he/she objects based on a genuinely held belief.

## II. ~~PROCEDURE FOR HANDLING COMPLAINTS AGAINST MATERIALS~~

- ~~A. Occasional objections to materials will be made, despite the quality of the selection process. The school board supports principles of intellectual freedom inherent in the First Amendment of the Constitution of the United States and expressed in the School Library Bill of Rights of the American Association of School librarians, the Library Bill of Rights of the American Library Association, and the Students' Right to Read of the National Council of Teachers of English.~~
- ~~B. Persons who wish to protest the inclusion of specific items in school collections of materials will follow the procedure given below. These steps are intended to give all parties an equal chance to be heard.~~
  - ~~1. An attempt will be made at the building level to informally resolve the problem.~~

- ~~2. If not resolved at step 1, the complainant will complete a Citizen's Request for Reconsideration of Materials. This form can be obtained from the building Principal's offices. The complainant also will receive a copy of this policy.~~
- ~~3. The completed form is then filed with the Principal.~~
- ~~4. The Principal will set up an ad hoc materials review committee within fifteen working days to review the challenged material. The review committee is appointed by the Principal with the concurrence and assistance of the media personnel. The review committee includes the Principal, one media professional, one classroom teacher representative, and one citizen. The teacher(s) involved with the dispute should not be a member of the review committee. The Principal shall chair the review committee at all meetings held in reviewing the said challenged material.~~
- ~~5. The complainant and the faculty member(s) most involved shall be invited to present their points of view to the review committee.~~

~~The review committee will take the following steps after receiving the Citizen's Request:~~

- ~~a. reads, views, or listens to the material in its entirety;~~
- ~~b. checks general acceptance of the material by reading reviews and consulting recommended lists.~~
- ~~c. determines the extent to which the material supports the curriculum;~~
- ~~d. weighs the value and faults of the material against each other and forms opinions based on the material as a whole (not on passages pulled out of context).~~

- ~~6. In matters requiring a vote, all members shall have an equal vote.~~
- ~~7. The committee will discuss and decide on one of the following courses of action:~~
  - ~~a. Make the item in question no longer available to students.~~
  - ~~b. Retain the item in question for unrestricted use by students.~~

~~If the committee selects "b", it will be attempt to make reasonable arrangements for alternative for the complainant has the right to arrange for alternative instruction if the complainant believes that alternative instruction offered by the school district does not meet his or her concerns. The school district is not required to pay for the alternative instruction provided by the complainant.~~

~~The school district may not impose academic or other penalty on a students merely for arranging alternative instruction. The school district, however, may evaluate and assess the quality of the student's work.~~

- ~~8. Simply because there is a complaint about material is not sufficient reason to withdraw circulation from all students.~~
- ~~10. The review committee will present a written recommendation to the Superintendent and the school board. The complainant and faculty member(s) will be notified of the review committee's decision. A completed report will be filed with the Superintendent, the Principal and the media staff involved within ten working days of the completion of the review committee's deliberations.~~

Policy Adopted: June 10, 2002  
Independent School District No. 110  
Waconia, MN 55387

## II. RECONSIDERATION OF MEDIA AND BOOK SELECTIONS

A. Occasional objections to materials will be made, despite the quality of the selection process. The school board supports principles of intellectual freedom inherent in the First Amendment of the Constitution of the United States and expressed in the School Library Bill of Rights of the American Association of School Librarians, the Library Bill of Rights of the American Library Association, and the Students' Right to Read of the National Council of Teachers of English.

B. The school district shall provide a process for members of the school district community to seek reconsideration of the use of media and book selections.

C. The Director of Teaching and Learning shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of the use of media and book selections.

CITIZENS REQUEST FOR RECONSIDERATION OF MATERIALS  
INDEPENDENT SCHOOL DISTRICT #110

Creator/Author \_\_\_\_\_ Type of Material \_\_\_\_\_

Title \_\_\_\_\_

Publisher/Producer, Source \_\_\_\_\_

Request initiated by \_\_\_\_\_ Phone \_\_\_\_\_

Complainant represents himself/herself \_\_\_\_\_

And/or (organization or other individuals)  
\_\_\_\_\_

1. In which class(es) is this material being assigned?

\_\_\_\_\_

2. To what in the material do you object? (Please be specific; cite portions)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. What do you feel might be the result of the students' continued exposure to this material?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. For what are the good portions of this material?

\_\_\_\_\_

5. What are the good portions of this material?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. Did you read, view, listen to, or observe the entire material? Yes \_\_\_\_\_ No \_\_\_\_\_

If not, what parts? \_\_\_\_\_



7.E.6. 702.3 Cash Reserves

**I. GENERAL STATEMENT OF POLICY**

The Board of Directors and the Administration of the District shall maintain the District in the most responsible fiscal positions recommended by State law and by the Department of Education, as well as by the most prudent financial consultants available.

**II. RESERVE BALANCE**

In order to maintain such fiscal integrity, the District target is to hold a cash reserve of between 8 and 15 percent of its annual budget. Such a reserve shall be used only for those contingencies for which fiscally responsible bodies usually use them; and, when used, the reserve shall be restored to its desirable level as soon as possible.

**III. TAX LEVY**

Tax levied in order to establish any such reserve shall always be restricted, so that the cash reserve can be established and maintained as originally intended.

7.E.7. 807 Health and Safety Policy

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 807

Orig. 2012

Revised: \_\_\_\_\_

Rev. ~~2014~~ 2015

## 807 HEALTH AND SAFETY POLICY

*[Note: To receive health and safety revenue for any fiscal year, school districts must submit an application to the Commissioner of Education, along with a health and safety budget adopted and confirmed by the school board as being consistent with the school district's health and safety policy. ~~The provisions of this policy substantially reflect statutory requirements.~~ This policy has been approved by the Minnesota Department of Education.*

*The subdivisions of Minn. Stat. § 123B.57 that relate to a school district's ability to apply for health and safety revenue have been repealed effective fiscal year 2017. The provisions of this policy substantially reflect statutory requirements.*

### I. PURPOSE

The purpose of this policy is to assist the school district in promoting health and safety, reducing injuries, and complying with federal, state, and local health and safety laws and regulations.

### II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to implement a health and safety program that includes plans and procedures to protect employees, students, volunteers, and members of the general public who enter school district buildings and grounds. The objective of the health and safety program will be to provide a safe and healthy learning environment; to increase safety awareness; to help prevent accidents, illnesses, and injuries; to reduce liability; to assign duties and responsibilities to school district staff to implement and maintain the health and safety program; to establish written procedures for the identification and management of hazards or potential hazards; to train school district staff on safe work practices; and to comply with all health and safety, environmental, and occupational health laws, rules, and regulations.
- B. All school district employees have a responsibility for maintaining a safe and healthy environment within the school district and are expected to be involved in the health and safety program to the extent practicable. For the purpose of implementing this policy, the school district may form a health and safety advisory committee to be appointed by the superintendent. The health and safety advisory committee will be composed of employees and other individuals with specific knowledge of related issues. The advisory committee will provide recommendations to the administration regarding plans and procedures to implement this policy and to establish procedures for identifying, analyzing, and controlling hazards, minimizing risks, and training school district staff on safe

work practices. The committee will also recommend procedures for investigating accidents and enforcement of workplace safety rules. Each recommendation shall include estimates of annual costs of implementing and maintaining that proposed recommendation. The superintendent may request that the safety committee established under Minn. Stat. § 182.676 carry out all or part of the duties of the advisory committee or the advisory committee may consider recommendations from a separate safety committee established under Minn. Stat § 182.676.

### **III. PROCEDURES**

- A. Based upon recommendations from the health and safety advisory committee and subject to the budget adopted by the school board to implement or maintain these recommendations, the administration will adopt and implement written plans and procedures for identification and management of hazards or potential hazards existing within the school district in accordance with federal, state, and local laws, rules, and regulations. Written plans and procedures will be maintained, updated, and reviewed by the school board on an annual basis and shall be an addendum to this policy. The administration shall identify in writing a contact person to oversee compliance with each specific plan or procedure.
- B. To the extent that federal, state, and local laws, rules, and regulations do not exist for identification and management of hazards or potential hazards, the health and safety advisory committee shall evaluate other available resources and generally accepted best practice recommendations. Best practices are techniques or actions which, through experience or research, have consistently proven to lead to specific positive outcomes.
- C. The school district shall monitor and make good faith efforts to comply with any new or amended laws, rules, or regulations to control potential hazards.

### **IV. PROGRAM AND PLANS**

- A. For the purpose of implementing this policy, the administration will, within the budgetary limitations adopted by the school board, implement a health and safety program that includes specific plan requirements in various areas as identified by the health and safety advisory committee. Areas that may be considered include, but are not limited to, the following:
  - 1. Asbestos
  - 2. Fire and Life Safety
  - 3. Employee Right to Know
  - 4. Emergency Action Planning
  - 5. Combustible and Hazardous Materials Storage
  - 6. Indoor Air Quality
  - 7. Mechanical Ventilation
  - 8. Mold Cleanup and Abatement
  - 9. Accident and Injury Reduction Program: Model AWAIR Program for Minnesota Schools

10. Infectious Waste/Bloodborne Pathogens
11. Community Right to Know
12. Compressed Gas Safety
13. Confined Space Standard
14. Electrical Safety
15. First Aid/CPR/AED
16. Food Safety Inspection
17. Forklift Safety
18. Hazardous Waste
19. Hearing Conservation
20. Hoist/Lift/Elevator Safety
21. Integrated Pest Management
22. Laboratory Safety Standard/Chemical Hygiene Plan
23. Lead
24. Control of Hazardous Energy Sources (Lockout/Tagout)
25. Machine Guarding
26. Safety Committee
27. Personal Protection Equipment (PPE)
28. Playground Safety
29. Radon
30. Respiratory Protection
31. Underground and Above Ground Storage Tanks
32. Welding/Cutting/Brazing
33. Fall Protection
34. National Emission Standards for Hazardous Air Pollutants for School Generators established by the United States E.P.A.
35. Other areas determined to be appropriate by the health and safety advisory committee.

If a risk is not present in the school district, the preparation of a plan or procedure for that risk will not be necessary.

- B. The administration shall establish procedures to ensure, to the extent practicable, that all employees are properly trained and instructed in job procedures, crisis response duties, and emergency response actions where exposure or possible exposure to hazards and potential hazards may occur.
- C. The administration shall conduct or arrange safety inspections and drills. Any identified hazards, unsafe conditions, or unsafe practices will be documented and corrective action taken to the extent practicable to control that hazard, unsafe condition, or unsafe practice.
- D. Communication from employees regarding hazards, unsafe or potentially unsafe working conditions, and unsafe or potentially unsafe practices is encouraged in either written or oral form. No employee will be retaliated against for reporting hazards or unsafe or potentially unsafe working conditions or practices.
- E. The administration shall conduct periodic workplace inspections to identify

potential hazards and safety concerns.

- F. In the event of an accident or a near miss, the school district shall promptly cause an accident investigation to be conducted in order to determine the cause of the incident and to take action to prevent a similar incident. All accidents and near misses must be reported to an immediate supervisor as soon as possible.

## **V. BUDGET**

The superintendent shall be responsible to provide for periodic school board review and approval of the various plan requirements of the health and safety program, including current plan requirements and related written plans and procedures and recommendations for additional plan requirements proposed to be adopted. The superintendent, or such other school official as designated by the superintendent, each year shall prepare preliminary revenue and expenditure budgets for the school district's health and safety program. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for this program and make such adjustments within the expenditure budget to carry out the current program and to implement new recommendations within the revenues projected and appropriated for this purpose. No funds may be expended for the health and safety program in any school year prior to the adoption of the budget document authorizing that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year. The health and safety program shall be implemented, conducted, and administered within the fiscal restraints of the budget so adopted.

## **VI. ENFORCEMENT**

Enforcement of this policy is necessary for the goals of the school district's health and safety program to be achieved. Within applicable budget limitations, school district employees will be trained and receive periodic reviews of safety practices and procedures, focusing on areas that directly affect the employees' job duties. Employees shall participate in practice drills. Willful violations of safe work practices may result in disciplinary action in accordance with applicable school district policies.

**Legal References:** Minn. Stat. § 123B.56 (Health, Safety, and Environmental Management)  
Minn. Stat. § 123B.57 (Capital Expenditure; Health and Safety)  
Minn. Stat. § 182.676 (Safety Committees)  
Minn. Rules Part 5208.0010 (Applicability)  
Minn. Rules Part 5208.0070 (Alternative Forms of Committee)

**Cross References:** MSBA/MASA Model Policy 407 (Employee Right to Know - Exposure to Hazardous Substances)  
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)  
MSBA/MASA Model Policy 806 (Crisis Management Policy)

7.E.8. 906 Community Notification of Predatory  
Offenders

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 906

Orig. 1997

Revised: \_\_\_\_\_

Rev. 2006

## **906 COMMUNITY NOTIFICATION OF PREDATORY OFFENDERS**

*[Note: School board adoption of a policy regarding a predatory offender notification is discretionary. The Sex Offender Community Notification Act, Minn. Stat. § 244.052, imposes duties on law enforcement agencies but does not impose mandatory notification duties on school districts except as set forth in Paragraph IV.B.6., below.]*

### **I. PURPOSE**

The purpose of this policy is to assist school administrators and staff members in responding to a notification by a law enforcement agency that a convicted predatory offender is moving into the school district so that they may better protect individuals in the school's care while they are on or near the school district premises or under the control of the school district.

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

- A. The policy of the school district is to provide information to staff regarding known predatory offenders that are moving into the school district so that they may monitor school premises for the safety of the school, its students, and employees. Staff will be notified as appropriate and have access to Offender Fact Sheets.
- B. The superintendent, in cooperation with appropriate school transportation officials, will evaluate bus routes and bus stops. Bus drivers will have access to Offender Fact Sheets. If necessary, bus stops may be moved if they place children in close proximity to a predatory offender who has been convicted of crimes against children of similar ages.
- C. The superintendent, in conjunction with the building principal or designee, shall prepare or provide safety information for distribution to students regarding protecting themselves from abuse, abduction, or exploitation. The school district will prepare a list of available resources. Staff will provide safety information to students on how to protect themselves against abuse, abduction, or exploitation. School officials may ask their police liaison officer or local law enforcement officials for assistance in providing instruction to staff and students.

### **III. DEFINITIONS**

- A. The "Sex Offender Community Notification Act," Minn. Stat. § 244.052, as amended, allows law enforcement agencies to disclose information about certain predatory offenders when they are released into the community. The information disclosed and to whom it is disclosed will depend upon their assessment of the

level of risk posed by the predatory offender.

B. “Risk Level Assessment” is the level of danger to the community as established by the Minnesota Department of Corrections following a review by a committee of experts. The level of risk assigned to a soon-to-be-released offender determines the scope of notification. (Minn. Stat. § 244.052, Subds. 2, 3)

C. “Risk Levels”

1. “Level I” – Risk Level I is assigned to a predatory offender whose risk assessment score indicates a low risk of reoffense.
2. “Level II” – Risk Level II is assigned to a predatory offender whose risk assessment score indicates a moderate risk of reoffense.
3. “Level III” – Risk Level III is assigned to a predatory offender whose risk assessment score indicates a high risk of reoffense.

(Minn. Stat. § 244.052, Subd. 3(e))

D. “Notification or Disclosure by Law Enforcement Agency”

1. Risk Level I – The local law enforcement agency may disclose certain information to other law enforcement agencies and to any victims of or witnesses to the offense committed by the offender. There will be no disclosure to school districts.
2. Risk Level II – In addition to those notified in Level I, a law enforcement agency may notify agencies and groups the offender is likely to encounter that the offender is about to move into the community and provide to those agencies and groups an Offender Fact Sheet on the offender. School districts, private schools, day care centers, and other institutions serving those likely to be victimized by the predatory offender are included in a Level II notification.
3. Risk Level III – In most cases, the local law enforcement agencies will hold a community meeting and distribute an Offender Fact Sheet with information concerning and a photograph of the soon-to-be-released Level III offender.

(Minn. Stat. § 244.052, Subd. 4)

E. “Offender Fact Sheet” is a data sheet compiled by the Department of Corrections or local law enforcement agency. The Offender Fact Sheet contains both public and private data including a photograph and physical description of the predatory offender, as well as the general location of the offender’s residence.

1. A local law enforcement agency will generally provide Offender Fact

Sheets for Level II predatory offenders directly to the school district.

2. Level III Offender Fact Sheets will be distributed at a community meeting conducted by the local law enforcement agency.
- F. “Law enforcement agency” means the law enforcement agency having primary jurisdiction over the location where the offender expects to reside upon release. (Minn. Stat. § 244.052, Subd. 1(3))
- G. “Criminal history conviction data” is public data on a convicted criminal which is compiled by the State Bureau of Criminal Apprehension (BCA). (Minn. Stat. § 13.87)

#### **IV. PROCEDURES**

##### **A. Level II Notification**

In keeping with the statutorily designated purpose that Offender Fact Sheets are to be used by staff members to secure the school and protect individuals in the school district’s care while they are on or near the school district’s premises or under the control of the school district, the school district will take the following steps:

1. The superintendent shall notify the law enforcement agencies within the school district that all appropriate Level II and Level III notifications are to be provided at least to the superintendent of schools.
2. Upon notification of the release of a Level II predatory offender, the superintendent shall forward the Offender Fact Sheet to all building principals and central office administrators. This would include transportation, food service and buildings and grounds supervisors.
3. Principals of schools in close proximity to the Level II predatory offender’s residence shall meet with staff and show the Offender Fact Sheet to persons within the buildings who supervise students or who would be in a position to observe if the Level II offender was in or around the school. This includes, but is not limited to, administrators, teachers, coaches, paraprofessionals, custodians, clerical and office workers, food service workers, volunteers, and transportation providers.
4. The school district shall request criminal history conviction data on the Level II predatory offender from its local law enforcement agency. On a case-by-case basis, the superintendent may determine whether to send a letter to parents with general information regarding release of the Level II offender and a copy of the criminal history conviction data that the school district obtained from its local law enforcement agency. The offender fact sheet contains data classified as private or not public under Minnesota law and may only be distributed to parents, students, or others outside the

school district if it determines the release is for the purpose of securing the schools and protecting individuals under the school district's care while they are on or near school premises.

5. The building administrator shall cause the Offender Fact Sheet to be posted in each building in an area accessible to staff and employees but not the general public unless a determination has been made that public posting will help secure the school or protect students.
6. The school district shall not distribute or provide access to Level II Offender Fact Sheets to parents, students, or others outside the school district unless a determination has been made that dissemination of the data will help secure the school or protect students.

***[Note: The Department of Administration issued an opinion confirming that the Predatory Offender Fact Sheet contains private data or not public data. However, it is the department's opinion that a school district may release any information contained in the notification to anyone, including staff, students, parents, and guardians, if it determines that the release of data will help secure the school or protect students.]***

B. Level III Notification

1. The superintendent shall notify the law enforcement agencies within the school district that all Level III notifications of community meetings are to be provided to the superintendent of schools.
2. When a Level III predatory offender is released into a community, generally the local law enforcement agency will notify the school district of the time and location of the community meeting at which the Level III Offender Fact Sheet will be distributed to the community.
3. When the school district receives this information, the superintendent shall determine on a case-by-case basis whether the school district will notify parents and students of the time, date, and location of the community meeting.
4. When notified of a Level III predatory offender community meeting the superintendent or another school district administrator designated by the superintendent shall attend the community notification meeting.
5. When the school district receives information that a Level III predatory offender is moving into the school district, in addition to following the procedures specified above, the school district shall follow the procedures outlined for a Level II notification.
6. If the predatory offender is participating in programs offered by the school

district that require or allow the person to interact with children other than the person's children, the superintendent shall notify parents of children in the school district of the contents of the Offender Fact Sheet.

***Legal References:*** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 244.052 (Community Notification)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)  
42 U.S.C. § ~~14074~~ 16901 *et seq.* (Jacob Wetterling Crimes Against Children and Sexually Violent Offender Registration Program)  
Dept. of Admin. Advisory Op. No. 98-004

***Cross References:*** MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)

7.E.9. 907 Rewards

**I. PURPOSE**

The purpose of this policy is to authorize the school board to offer rewards to persons who provide accurate and reliable information leading to the conviction of a person who has committed or conspired to commit a crime against students or school employees, volunteers, or school board members as a result of their affiliation with the school district, or against school district property.

**II. GENERAL STATEMENT OF POLICY**

The school board believes that, in certain circumstances, the offering of a reward may lead to the receipt of information that would solve or prevent a crime against students, school employees, volunteers, school board members, or school district property. The school board also believes that the fact that the school board may offer a reward may have a deterrent effect on the commission of such crimes.

**III. APPROVAL OF OFFERING OF REWARDS**

The school board shall approve the offering of any rewards by the school district. The approval shall specify the amount of the reward and the crime to which it is applicable. The approval may relate to a specific incident or to a continuing category of crime, i.e., assault of a teacher, damage to school property, etc.

**IV. ESTABLISHMENT OF PROCEDURES**

The superintendent shall approve the timing and method of payment of any reward earned by an information provider. The information provided must have led to the conviction of the person who committed or conspired to commit the crime for which the reward was offered.

***Legal References:*** Minn. Stat. § 123B.02, Subd. 22 (Reward)

***Cross References:***

PolicyAdoptedMay2006  
Policy Reviewed: September 2017  
Independent School District No. 110  
Waconia, MN

8. **DISCUSSION ITEMS**

8.A. Activities Update

**Presenter:** Jill  
Johnson, Director of  
Activities

8.B. First Read Board Policies

8.B.1. 524 Internet Acceptable Use

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 524

Orig. 1996

Revised: \_\_\_\_\_

Rev. 2014 2019

## **524 INTERNET ACCEPTABLE USE AND SAFETY POLICY**

*[Note: School districts are required by statute to have a policy addressing these issues.]*

### **I. PURPOSE**

The purpose of this policy is to set forth policies and guidelines for access to the school district computer system and acceptable and safe use of the Internet, including electronic communications.

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

In making decisions regarding student and employee access to the school district computer system and the Internet, including electronic communications, the school district considers its own stated educational mission, goals, and objectives. Electronic information research skills are now fundamental to preparation of citizens and future employees. Access to the school district computer system and to the Internet enables students and employees to explore thousands of libraries, databases, bulletin boards, and other resources while exchanging messages with people around the world. The school district expects that faculty will blend thoughtful use of the school district computer system and the Internet throughout the curriculum and will provide guidance and instruction to students in their use.

### **III. LIMITED EDUCATIONAL PURPOSE**

The school district is providing students and employees with access to the school district computer system, which includes Internet access. The purpose of the system is more specific than providing students and employees with general access to the Internet. The school district system has a limited educational purpose, which includes use of the system for classroom activities, educational research, and professional or career development activities. Users are expected to use Internet access through the district system to further educational and personal goals consistent with the mission of the school district and school policies. Uses which might be acceptable on a user's private personal account on another system may not be acceptable on this limited-purpose network.

### **IV. USE OF SYSTEM IS A PRIVILEGE**

The use of the school district system and access to use of the Internet is a privilege, not a right. Depending on the nature and degree of the violation and the number of previous violations, unacceptable use of the school district system or the Internet may result in one or more of the following consequences: suspension or cancellation of use or access privileges; payments for damages and repairs; discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of

employment; or civil or criminal liability under other applicable laws.

## **V. UNACCEPTABLE USES**

- A. The following uses of the school district system and Internet resources or accounts are considered unacceptable:
1. Users will not use the school district system to access, review, upload, download, store, print, post, receive, transmit, or distribute:
    - a. pornographic, obscene, or sexually explicit material or other visual depictions that are harmful to minors;
    - b. obscene, abusive, profane, lewd, vulgar, rude, inflammatory, threatening, disrespectful, or sexually explicit language;
    - c. materials that use language or images that are inappropriate in the education setting or disruptive to the educational process;
    - d. information or materials that could cause damage or danger of disruption to the educational process;
    - e. materials that use language or images that advocate violence or discrimination toward other people (hate literature) or that may constitute harassment or discrimination.
  2. Users will not use the school district system to knowingly or recklessly post, transmit, or distribute false or defamatory information about a person or organization, or to harass another person, or to engage in personal attacks, including prejudicial or discriminatory attacks.
  3. Users will not use the school district system to engage in any illegal act or violate any local, state, or federal statute or law.
  4. Users will not use the school district system to vandalize, damage, or disable the property of another person or organization, will not make deliberate attempts to degrade or disrupt equipment, software, or system performance by spreading computer viruses or by any other means, will not tamper with, modify, or change the school district system software, hardware, or wiring or take any action to violate the school district's security system, and will not use the school district system in such a way as to disrupt the use of the system by other users.
  5. Users will not use the school district system to gain unauthorized access to information resources or to access another person's materials, information, or files without the implied or direct permission of that person.
  6. Users will not use the school district system to post private information

about another person, personal contact information about themselves or other persons, or other personally identifiable information, including, but not limited to, addresses, telephone numbers, school addresses, work addresses, identification numbers, account numbers, access codes or passwords, labeled photographs, or other information that would make the individual's identity easily traceable, and will not repost a message that was sent to the user privately without permission of the person who sent the message. *[Note: School districts should consider the impact of this paragraph on present practices and procedures, including, but not limited to, practices pertaining to employee communications, school or classroom websites, and student/employee use of social networking websites. Depending upon school district policies and practices, school districts may wish to add one or more of the following clarifying paragraphs.]*

- a. This paragraph does not prohibit the posting of employee contact information on school district webpages or communications between employees and other individuals when such communications are made for education-related purposes (i.e., communications with parents or other staff members related to students).
- b. Employees creating or posting school-related webpages may include personal contact information about themselves on a webpage. However, employees may not post personal contact information or other personally identifiable information about students unless:
  - (1) such information is classified by the school district as directory information and verification is made that the school district has not received notice from a parent/guardian or eligible student that such information is not to be designated as directory information in accordance with Policy 515; or
  - (2) such information is not classified by the school district as directory information but written consent for release of the information to be posted has been obtained from a parent/guardian or eligible student in accordance with Policy 515.

In addition, prior to posting any personal contact or personally identifiable information on a school-related webpage, employees shall obtain written approval of the content of the postings from the building administrator.

- c. These prohibitions specifically prohibit a user from utilizing the school district system to post personal information about a user or

another individual on social networks, including, but not limited to, social networks such as ~~“MySpace” and “Facebook.”~~ “Twitter,” “Instagram,” “Snapchat,” and “Reddit,” and similar websites or applications.

7. Users must keep all account information and passwords on file with the designated school district official. Users will not attempt to gain unauthorized access to the school district system or any other system through the school district system, attempt to log in through another person’s account, or use computer accounts, access codes, or network identification other than those assigned to the user. Messages and records on the school district system may not be encrypted without the permission of appropriate school authorities.
  8. Users will not use the school district system to violate copyright laws or usage licensing agreements, or otherwise to use another person’s property without the person’s prior approval or proper citation, including the downloading or exchanging of pirated software or copying software to or from any school computer, and will not plagiarize works they find on the Internet.
  9. Users will not use the school district system for conducting business, for unauthorized commercial purposes, or for financial gain unrelated to the mission of the school district. Users will not use the school district system to offer or provide goods or services or for product advertisement. Users will not use the school district system to purchase goods or services for personal use without authorization from the appropriate school district official.
  10. Users will not use the school district system to engage in bullying or cyberbullying in violation of the school district’s Bullying Prohibition Policy (MSBA/MASA Model Policy 514). This prohibition includes using any technology or other electronic communication off school premises to the extent that student learning or the school environment is substantially and materially disrupted.
- B. A student or employee engaging in the foregoing unacceptable uses of the Internet when off school district premises also may be in violation of this policy as well as other school district policies. Examples of such violations include, but are not limited to, situations where the school district system is compromised or if a school district employee or student is negatively impacted. If the school district receives a report of an unacceptable use originating from a non-school computer or resource, the school district may investigate such reports to the best of its ability. Students or employees may be subject to disciplinary action for such conduct, including, but not limited to, suspension or cancellation of the use or access to the school district computer system and the Internet and discipline under other appropriate school district policies, including suspension, expulsion, exclusion, or termination of employment.

- C. If a user inadvertently accesses unacceptable materials or an unacceptable Internet site, the user shall immediately disclose the inadvertent access to an appropriate school district official. In the case of a school district employee, the immediate disclosure shall be to the employee's immediate supervisor and/or the building administrator. This disclosure may serve as a defense against an allegation that the user has intentionally violated this policy. In certain rare instances, a user also may access otherwise unacceptable materials if necessary to complete an assignment and if done with the prior approval of and with appropriate guidance from the appropriate teacher or, in the case of a school district employee, the building administrator.

## **VI. FILTER**

*[Note: Pursuant to state law, school districts are required to restrict access to inappropriate materials on school computers with Internet access. School districts which seek technology revenue pursuant to Minn. Stat. § 125B.26 or certain federal funding, such as e-rate discounts, for purposes of Internet access and connection services and/or receive funds to purchase Internet accessible computers are subject to the federal Children's Internet Protection Act, effective in 2001. Those districts are required to comply with additional standards in restricting possible access to inappropriate materials. Therefore, school districts should select one of the following alternative sections depending upon whether the school district is seeking such funding and the type of funding sought.]*

### **ALTERNATIVE NO. 1**

*For a school district which does not seek either state or federal funding in connection with its computer system, the following language should be adopted. It reflects a mandatory requirement under state law, Minn. Stat. § 125B.15.*

All computers equipped with Internet access and available for student use at each school site will be equipped to restrict, by use of available software filtering technology or other effective methods, all student access to materials that are reasonably believed to be obscene, child pornography or harmful to minors under state or federal law. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.

*[Note: The purchase of filtering technology is not required by state law if the school site would incur more than incidental expense in making the purchase. In the absence of filtering technology, school sites still are required to use "other effective methods" to restrict student access to such materials.]*

### **ALTERNATIVE NO. 2**

*Technology revenue is available to school districts that meet the additional condition of also restricting adult access to inappropriate materials. School districts that seek such state technology revenue may adopt or retain the following language. However, the school district is not required to do so.*



- A. All school district computers with Internet access and available for student use will be equipped to restrict, by use of available software filtering technology or other effective methods, all student access to materials that are reasonably believed to be obscene, child pornography or harmful to minors under state or federal law.
- B. All school district computers with Internet access, not just those accessible and available to students, will be equipped to restrict, by use of available software filtering technology or other effective methods, adult access to materials that are reasonably believed to be obscene or child pornography under state or federal law.
- C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.

### ALTERNATIVE NO. 3

*School districts which receive certain federal funding, such as e-rate discounts, for purposes of Internet access and connection services and/or receive funds to purchase Internet accessible computers are subject to the federal Children's Internet Protection Act, effective in 2001. This law requires school districts to adopt an Internet safety policy which contains the provisions set forth below. Also, the Act requires such school districts to provide reasonable notice and hold at least one public hearing or meeting to address the proposed Internet safety policy prior to its implementation. School districts that do not seek such federal financial assistance need not adopt the alternative language set forth below nor meet the requirements with respect to a public meeting to review the policy. The following alternative language for school districts that seek such federal financial assistance satisfies both state and federal law requirements.*

- A. With respect to any of its computers with Internet access, the school district will monitor the online activities of both minors and adults and employ technology protection measures during any use of such computers by minors and adults. The technology protection measures utilized will block or filter Internet access to any visual depictions that are:
  - 1. Obscene;
  - 2. Child pornography; or
  - 3. Harmful to minors.
- B. The term "harmful to minors" means any picture, image, graphic image file, or other visual depiction that:
  - 1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion; or
  - 2. Depicts, describes, or represents, in a patently offensive way with respect

to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and

3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.
- C. Software filtering technology shall be narrowly tailored and shall not discriminate based on viewpoint.
- D. An administrator, supervisor, or other person authorized by the Superintendent may disable the technology protection measure, during use by an adult, to enable access for bona fide research or other lawful purposes.
- E. The school district will educate students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and cyberbullying awareness and response.

*[Note: Although school districts are not required to adopt the more restrictive provisions contained in either Alternative No. 2 or No. 3 if they do not seek state or federal funding, they may choose to adopt the more restrictive provisions as a matter of school policy.]*

## **VII. CONSISTENCY WITH OTHER SCHOOL POLICIES**

Use of the school district computer system and use of the Internet shall be consistent with school district policies and the mission of the school district.

## **VIII. LIMITED EXPECTATION OF PRIVACY**

- A. By authorizing use of the school district system, the school district does not relinquish control over materials on the system or contained in files on the system. Users should expect only limited privacy in the contents of personal files on the school district system.
- B. Routine maintenance and monitoring of the school district system may lead to a discovery that a user has violated this policy, another school district policy, or the law.
- C. An individual investigation or search will be conducted if school authorities have a reasonable suspicion that the search will uncover a violation of law or school district policy.
- D. Parents have the right at any time to investigate or review the contents of their child's files and e-mail files. Parents have the right to request the termination of their child's individual account at any time.
- E. School district employees should be aware that the school district retains the right at any time to investigate or review the contents of their files and e-mail files. In

addition, school district employees should be aware that data and other materials in files maintained on the school district system may be subject to review, disclosure or discovery under Minn. Stat. Ch. 13 (the Minnesota Government Data Practices Act).

- F. The school district will cooperate fully with local, state and federal authorities in any investigation concerning or related to any illegal activities or activities not in compliance with school district policies conducted through the school district system.

## **IX. INTERNET USE AGREEMENT**

- A. The proper use of the Internet, and the educational value to be gained from proper Internet use, is the joint responsibility of students, parents, and employees of the school district.
- B. This policy requires the permission of and supervision by the school's designated professional staff before a student may use a school account or resource to access the Internet.
- C. The Internet Use Agreement form for students must be read and signed by the user, the parent or guardian, and the supervising teacher. The Internet Use Agreement form for employees must be signed by the employee. The form must then be filed at the school office. As supervising teachers change, the agreement signed by the new teacher shall be attached to the original agreement.

## **X. LIMITATION ON SCHOOL DISTRICT LIABILITY**

Use of the school district system is at the user's own risk. The system is provided on an "as is, as available" basis. The school district will not be responsible for any damage users may suffer, including, but not limited to, loss, damage, or unavailability of data stored on school district diskettes, tapes, hard drives, or servers, or for delays or changes in or interruptions of service or misdeliveries or nondeliveries of information or materials, regardless of the cause. The school district is not responsible for the accuracy or quality of any advice or information obtained through or stored on the school district system. The school district will not be responsible for financial obligations arising through unauthorized use of the school district system or the Internet.

## **XI. USER NOTIFICATION**

- A. All users shall be notified of the school district policies relating to Internet use.
- B. This notification shall include the following:
  - 1. Notification that Internet use is subject to compliance with school district policies.
  - 2. Disclaimers limiting the school district's liability relative to:

- a. Information stored on school district diskettes, hard drives, or servers.
  - b. Information retrieved through school district computers, networks, or online resources.
  - c. Personal property used to access school district computers, networks, or online resources.
  - d. Unauthorized financial obligations resulting from use of school district resources/accounts to access the Internet.
3. A description of the privacy rights and limitations of school sponsored/managed Internet accounts.
  4. Notification that, even though the school district may use technical means to limit student Internet access, these limits do not provide a foolproof means for enforcing the provisions of this acceptable use policy.
  5. Notification that goods and services can be purchased over the Internet that could potentially result in unwanted financial obligations and that any financial obligation incurred by a student through the Internet is the sole responsibility of the student and/or the student's parents.
  6. Notification that the collection, creation, reception, maintenance, and dissemination of data via the Internet, including electronic communications, is governed by Policy 406, Public and Private Personnel Data, and Policy 515, Protection and Privacy of Pupil Records.
  7. Notification that, should the user violate the school district's acceptable use policy, the user's access privileges may be revoked, school disciplinary action may be taken and/or appropriate legal action may be taken.
  8. Notification that all provisions of the acceptable use policy are subordinate to local, state, and federal laws.

## **XII. PARENTS' RESPONSIBILITY; NOTIFICATION OF STUDENT INTERNET USE**

- A. Outside of school, parents bear responsibility for the same guidance of Internet use as they exercise with information sources such as television, telephones, radio, movies, and other possibly offensive media. Parents are responsible for monitoring their student's use of the school district system and of the Internet if the student is accessing the school district system from home or a remote location.
- B. Parents will be notified that their students will be using school district

resources/accounts to access the Internet and that the school district will provide parents the option to request alternative activities not requiring Internet access. This notification should include:

1. A copy of the user notification form provided to the student user.
2. A description of parent/guardian responsibilities.
3. A notification that the parents have the option to request alternative educational activities not requiring Internet access and the material to exercise this option.
4. A statement that the Internet Use Agreement must be signed by the user, the parent or guardian, and the supervising teacher prior to use by the student.
5. A statement that the school district's acceptable use policy is available for parental review.

### **XIII. IMPLEMENTATION; POLICY REVIEW**

- A. The school district administration may develop appropriate user notification forms, guidelines, and procedures necessary to implement this policy for submission to the school board for approval. Upon approval by the school board, such guidelines, forms, and procedures shall be an addendum to this policy.
- B. The administration shall revise the user notifications, including student and parent notifications, if necessary, to reflect the adoption of these guidelines and procedures.
- C. The school district Internet policies and procedures are available for review by all parents, guardians, staff, and members of the community.
- D. Because of the rapid changes in the development of the Internet, the school board shall conduct an annual review of this policy.

**Legal References:** 15 U.S.C. § 6501 *et seq.* (Children's Online Privacy Protection Act)  
17 U.S.C. § 101 *et seq.* (Copyrights)  
47 U.S.C. § 254 (Children's Internet Protection Act of 2000 (CIPA))  
47 C.F.R. § 54.520 (FCC rules implementing CIPA)  
Minn. Stat. § 121A.031 (School Student Bullying Policy)  
Minn. Stat. § 125B.15 (Internet Access for Students)  
Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)  
*Tinker v. Des Moines Indep. Cmty. Sch. Dist.*, 393 U.S. 503, 89 S.Ct. 733, 21 L.Ed.2d 731 (1969)  
*United States v. Amer. Library Assoc.*, 539 U.S. 194, 123 S.Ct. 2297, 56 L.Ed.2d 221 (2003)

*Doninger v. Niehoff*, 527 F.3d 41 (2<sup>nd</sup> Cir. 2008)  
*R.S. v. Minnewaska Area Sch. Dist. No. 2149*, No. 12-588, 2012 WL 3870868 (D. Minn. 2012)  
*Tatro v. Univ. of Minnesota*, 800 N.W.2d 811 (Minn. App. 2011), aff'd on other grounds 816 N.W.2d 509 (Minn. 2012)  
*S.J.W. v. Lee's Summit R-7 Sch. Dist.*, 696 F.3d 771 (8<sup>th</sup> Cir. 2012)  
*Kowalski v. Berkeley County Sch.*, 652 F.3d 656 565 (4<sup>th</sup> Cir. 2011)  
*Layshock v. Hermitage Sch. Dist.*, 650 F.3d 205 (3<sup>rd</sup> Cir. 2011)  
*Parents, Families and Friends of Lesbians and Gays, Inc. v. Camdenton R-III Sch. Dist.*, 853 F.Supp.2d 888 (W.D. Mo. 2012)  
*M.T. v. Cent. York Sch. Dist.*, 937 A.2d 538 (Pa. Commw. Ct. 2007)  
~~*J.S. v. Bethlehem Area Sch. Dist.*, 807 A.2d 847 (Pa. 2002)~~

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)  
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)  
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)  
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)  
MSBA/MASA Model Policy 603 (Curriculum Development)  
MSBA/MASA Model Policy 604 (Instructional Curriculum)  
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)  
MSBA/MASA Model Policy 806 (Crisis Management Policy)  
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

8.B.2. 503 Student Attendance

## 503 STUDENT ATTENDANCE

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

### I. PURPOSE

- A. The school board believes that regular school attendance is directly related to success in academic work, benefits students socially, provides opportunities for important communications between teachers and students, and establishes regular habits of dependability important to the future of the student. The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive.
- B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teacher, and administrators. This policy will assist students in attending class.

### II. GENERAL STATEMENT OF POLICY

#### A. Responsibilities

##### 1. Student's Responsibility

It is the student's right to be in school. It is also the student's responsibility to attend all assigned classes and study halls every day that school is in session and to be aware of and follow the correct procedures when absent from an assigned class or study hall. Finally, it is the student's responsibility to request any missed assignments due to an absence.

##### 2. Parent or Guardian's Responsibility

It is the responsibility of the student's parent or guardian to ensure the student is attending school, to inform the school in the event of a student absence, and to work cooperatively with the school and the student to solve any attendance problems that may arise.

##### 3. Teacher's Responsibility

It is the teacher's responsibility to take daily attendance and to maintain accurate attendance records in each assigned class and study hall. It is also the teacher's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly. It is also the teacher's responsibility to provide any student who has been absent with any missed assignments upon request. Finally, it is the teacher's responsibility to work cooperatively with the student's parent or guardian and the student to solve any attendance problems that may arise.

4. Administrator's Responsibility

- a. It is the administrator's responsibility to require students to attend all assigned classes and study halls. It is also the administrator's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly to all students, to maintain accurate records on student attendance, and to prepare a list of the previous day's absences stating the status of each. Finally, it is the administrator's responsibility to inform the student's parent or guardian of the student's attendance and to work cooperatively with them and the student to solve attendance problems.
- b. In accordance with the Minnesota Compulsory Instruction Law, Minn. Stat. § 120A.22, the students of the school district are **REQUIRED** to attend all assigned classes and/or study halls every day school is in session, unless the student has been excused by the school board from attendance because the student has already completed state and school district standards required to graduate from high school, has withdrawn, or has a valid excuse for absence.

B. Attendance Procedures

Attendance procedures shall be presented to the school board for review and approval. When approved by the school board, the attendance procedures will be included as an addendum to this policy.

1. Excused Absences

- a. To be considered an excused absence, the student's parent or legal guardian may be asked to verify, in writing, the reason for the student's absence from school. A note from a physician or a licensed mental health professional stating that the student cannot attend school is a valid excuse.
- b. The following reasons shall be sufficient to constitute excused absences:
  - (1) Illness.
  - (2) Serious illness in the student's immediate family.
  - (3) A death or funeral in the student's immediate family or of a close friend or relative.
  - (4) Medical, dental, or orthodontic treatment, or a counseling appointment.

- (5) Court appearances occasioned by family or personal action.
- (6) Religious instruction not to exceed three hours in any week.
- (7) Physical emergency conditions such as fire, flood, storm, etc.
- (8) Official school field trip or other school-sponsored outing.
- (9) Removal of a student pursuant to a suspension. Suspensions are to be handled as excused absences and students will be permitted to complete make-up work.
- (10) Family emergencies.
- (11) Active duty in any military branch of the United States.
- (12) A student's condition that requires ongoing treatment for a mental health diagnosis.

***[Note: State law provides that a school board may include other exemptions in the school district's attendance policy. See Minn. Stat. § 120A.22, Subd. 12. When considering whether to add other exemptions, school boards should consider the intent of the compulsory attendance law, which recognizes the educational value of regular attendance and class participation, and whether the proposed exemption is consistent with the intent of the law.]***

c. Consequences of Excused Absences

- (1) Students whose absences are excused are required to make up all assignments missed or to complete alternative assignments as deemed appropriate by the classroom teacher.
- (2) Work missed because of absence must be made up within a minimum of 2 days from the date of the student's return to school. Any work not completed within this period shall result in "no credit" for the missed assignment. However, the building principal or the classroom teacher may extend the time allowed for completion of make-up work in the case of an extended illness or other extenuating circumstances.

2. Unexcused Absences

- a. The following are examples of absences which will not be

excused:

- (1) Truancy. An absence by a student which was not approved by the parent and/or the school district.
- (2) Any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures.
- (3) Work at home.
- (4) Work at a business, except under a school-sponsored work release program.
- (5) Missed bus.
- (6) Overslept
- (7) Non-prearranged family vacation.
- (8) Absences resulting from cumulated unexcused tardies (3 tardies equal one unexcused absence).
- (9) Any other absence not included under the attendance procedures set out in this policy.

b. Consequences of Unexcused Absences

- (1) Absences resulting from official suspension will be handled in accordance with the Pupil Fair Dismissal Act, Minn. Stat. §§ 121A.40-121A.56. Days during which a student is suspended from school shall not be counted in a student's total cumulated unexcused absences.

- (2) Truancy Pre-Diversion

- (a) After 5 Unexcused Absences

- Send 2<sup>nd</sup> notification to parent/guardian
- AND**
- The school will contact Carver County Truancy to schedule a pre-diversion
- The school will also contact the parent/legal guardian regarding the truancy pre-diversion meeting.

- (3) Truancy Diversion

- (a) After 7 Unexcused Absences:

- The school files the truancy paperwork with intake at Carver County Social Services
  - Once the referral has been made, the school and the assigned Social Worker will be in contact to schedule a Truancy Contract Meeting.
- (4) In cases of recurring unexcused absences, the administration may also request the county attorney to file a petition with the juvenile court, pursuant to Minnesota statutes.
- (5) Students with unexcused absences will also be subject to discipline in the following manner:
- (a) Students will not be allowed to make up work missed due to such absences.
  - (b) For every unexcused absence in a quarter or trimester the teacher will reduce the student's letter grade by one increment for each unexcused absence thereafter (i.e. A to A-) Refer to Grade Reductions in WHS Handbook

C. Tardiness

1. Definition: Students are expected to be in their assigned area at designated times. Failure to do so constitutes tardiness.
2. Procedures for Reporting Tardiness
  - a. Students tardy at the start of school must report to the school office for an admission slip.
  - b. Tardiness between periods will be handled by the teacher.
3. Excused Tardiness

Valid excuses for tardiness are:

  - a. Illness.
  - b. Serious illness in the student's immediate family.
  - c. A death or funeral in the student's immediate family or of a close friend or relative.
  - d. Medical, dental, orthodontic, or mental health treatment.

- e. Court appearances occasioned by family or personal action.
- f. Physical emergency conditions such as fire, flood, storm, etc.
- g. Any tardiness for which the student has been excused in writing by an administrator or faculty member.

4. Unexcused Tardiness

- a. An unexcused tardiness is failing to be in an assigned area at the designated time class period commences without a valid excuse.
- b. Consequences of tardiness may include detention after 3 unexcused tardies. In addition, 3 unexcused tardies are equivalent to one unexcused absence.

D. Participation in Extracurricular Activities and School-Sponsored On-the-Job Training Programs

- 1. This policy applies to all students involved in any extracurricular activity scheduled either during or outside the school day and any school-sponsored on-the-job training programs.
- 2. School-initiated absences will be accepted and participation permitted.
- 3. A student may not participate in any activity or program if he or she has an unexcused absence from any class during the day.
- 4. If a student is suspended from any class, he or she may not participate in any activity or program that day.
- 5. If a student is absent from school due to medical reasons, he or she must present a physician's statement or a statement from the student's parent or guardian clearing the student for participation that day. The note must be presented to the coach or advisor before the student participates in the activity or program.

**III. DISSEMINATION OF POLICY**

Copies of this policy shall be made available to all students and parents at the commencement of each school year. This policy shall also be available upon request in each principal's office.

**IV. REQUIRED REPORTING**

A. Continuing Truant

Minn. Stat. § 260A.02 provides that a continuing truant is a student who is subject to the compulsory instruction requirements of Minn. Stat. § 120A.22 and is absent from instruction in a school, as defined in Minn. Stat. § 120A.05, without valid excuse within a single school year for:

1. Three days if the child is in elementary school; or
2. Three or more class periods on three days if the child is in middle school, junior high school, or high school.

B. Reporting Responsibility

When a student is initially classified as a continuing truant, Minn. Stat. § 260A.03 provides that the school attendance officer or other designated school official shall notify the student's parent or legal guardian, by first class mail or other reasonable means, of the following:

1. That the child is truant;
2. That the parent or guardian should notify the school if there is a valid excuse for the child's absences;
3. That the parent or guardian is obligated to compel the attendance of the child at school pursuant to Minn. Stat. § 120A.22 and parents or guardians who fail to meet this obligation may be subject to prosecution under Minn. Stat. § 120A.34;
4. That this notification serves as the notification required by Minn. Stat. § 120A.34;
5. That alternative educational programs and services may be available in the child's enrolling or resident district;
6. That the parent or guardian has the right to meet with appropriate school personnel to discuss solutions to the child's truancy;
7. That if the child continues to be truant, the parent and child may be subject to juvenile court proceedings under Minn. Stat. Ch. 260;
8. That if the child is subject to juvenile court proceedings, the child may be subject to suspension, restriction, or delay of the child's driving privilege pursuant to Minn. Stat. § 260C.201; and
9. That it is recommended that the parent or guardian accompany the child to school and attend classes with the child for one day.

***[Note: Where services and procedures under Minn. Stat. Ch. 260A are available within the school district, the following provisions should also be included in the***

*policy.]*

C. Habitual Truant

1. A habitual truant is a child under the age of 17 years who is absent from attendance at school without lawful excuse for seven school days per school year if the child is in elementary school or for one or more class periods on seven school days per school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days per school year and who has not lawfully withdrawn from school.
2. A school district attendance officer shall refer a habitual truant child and the child's parent or legal guardian to appropriate services and procedures, under Minn. Stat. Ch. 260A.

**Legal References:** Minn. Stat. § 120A.05 (Definitions)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 120A.34 (Violations; Penalties)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 260A.02 (Definitions)  
Minn. Stat. § 260A.03 (Notice to Parent or Guardian When Child is a Continuing Truant)  
Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant Defined)  
Minn. Stat. § 260C.201 (Dispositions; Children in Need of Protection or Services or Neglected and in Foster Care)  
*Goss v. Lopez*, 419 U.S. 565, 95 S.Ct. 729 (1975)  
*Slocum v. Holton Board of Education*, 429 N.W.2d 607 (Mich. App. Ct. 1988)  
*Campbell v. Board of Education of New Milford*, 475 A.2d 289 (Conn. 1984)  
*Hamer v. Board of Education of Township High School District No. 113*, 66 Ill. App.3d 7, 383 N.E.2d 231 (1978)  
*Gutierrez v. School District R-1*, 585 P.2d 935 (Co. Ct. App. 1978)  
*Knight v. Board of Education*, 38 Ill. App. 3d 603, 348 N.E.2d 299 (1976)  
*Dorsey v. Bale*, 521 S.W.2d 76 (Ky. 1975)

**Cross References:** MSBA/MASA Model Policy 506 (Student Discipline)

Policy Adopted: July 11, 1988,  
Amended: February 12, 1996, / June 2003 / November 2005 / reviewed February 9, 2009 /  
October 2017  
Independent School District #110  
Waconia, MN

8.B.3. 517 Student Recruiting

## **517 STUDENT RECRUITING**

The purpose of this policy is to prevent school district employees from exerting undue influence for purposes of securing or retaining the attendance of a student in a school.

### **I. GENERAL STATEMENT OF POLICY**

- A. It is the policy of the school district to encourage employees to make available to all interested people information regarding the school district, its schools, programs, policies, and procedures. The purpose of such activity is to assist in the process of fully informed decision making regarding school enrollment and to enhance the visibility and image of the school district.
- B. At the same time, the school district recognizes that the scope of such activity is limited by statutory authority and bylaws of the Minnesota State High School League. Accordingly, it shall be a violation of this policy for employees to exert undue influence for purposes of securing or retaining the attendance of a student in a school or to compete with another school district for the enrollment of students.
- C. Employees are further prohibited from encouraging others to engage in such conduct on behalf of the school district.

### **II. DEFINITION**

- A. The terms “undue influence” or “competing for enrollment” shall include initiating any oral or written contact with a student from another school district who participates in a school-sponsored sport or activity which solicits the student’s transfer to participate in a sport or activity.
- B. The terms shall also include the awarding of tuition, allowance for board and/or room, allowance for transportation, priority in assignments of jobs, cash or gifts in any form, or any other privilege or consideration if not similarly available to all students.

### **III. PROCEDURES**

- A. The school board shall adopt, by resolution, specific standards for acceptance and rejection of applications for open enrollment. Standards may include the capacity of a program, class, school building, or the statutory limits to nonresident enrollment in a particular grade level, or whether the student is currently expelled for (1) possessing a dangerous weapon, as defined under federal law, at a school or school function; (2) possession or using an illegal drug at school or at a school function; (3) selling or soliciting the sale of a controlled substance while at school or a school function; or committing a first, second or third degree assault as described in state law. Standards for acceptance and rejection of open-enrollment

applications are subject to the Graduation Incentives Program and may not include previous academic achievement, athletic or other extracurricular ability, disabling conditions, proficiency in the English language, previous disciplinary proceedings, or the student's district of residence.

- B. Employees who violate the provisions of the policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, school district policies, and the bylaws of the Minnesota High School League, as applicable.

***Legal References:*** Minn. Stat. § 124D.03 (Enrollment Options Program)  
Minn. Stat. § 124D.68 (Graduation Incentives Program)  
Minn. State High School League Bylaws

***Cross References:*** MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)  
MSBA Service Manual Chapter 6, District Education Program (A-6: Enrollment Options Program)

Policy Adopted: July 2003 / December 19, 2005  
Policy Reviewed: September 2017  
Independent School District #110  
Waconia, MN

8.B.4. 519 Interviews of Students by Outside  
Agencies

## **519 INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES**

There are occasions in which persons other than school district officials and employees find it necessary to speak with a student during the school day. Student safety and disruption of the educational program is of concern to the school district. The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

### **I. GENERAL STATEMENT OF POLICY**

- A. Generally, students may not be interviewed during the school day by persons other than a student's parents, school district officials, employees and/or agents, except as otherwise provided by law and/or this policy.
- B. Requests from law enforcement officers and those other than a student's parents, school district officials, employees and/or agents to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. Prior to granting a request, the principal shall attempt to contact the student's parents to inform them of the request, except where otherwise prohibited by law.

### **II. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT**

- A. In the case of an investigation pursuant to the Maltreatment of Minors Act, Minn. Stat. § 626.556, Subd. 10, a local welfare agency and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours. School district officials will work with the local welfare agency or law enforcement agency to select a place appropriate for the interview. The interview may take place outside the presence of the perpetrator or parent, legal custodian, guardian, or school district official.
- B. If the interview took place or is to take place on school district property, an order of the juvenile court pursuant to Minn. Stat. § 626.556, Subd. 10 (c) may specify that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record. The school district official must receive a copy of the order from the local welfare or law enforcement agency.
- C. When the local welfare or local law enforcement agency determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property prior to the interview. The notification shall include the name of the

child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. Where the interviews are conducted by the local welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency responsible for the investigation.

- D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.
- E. Students shall not be taken from school district property without the consent of the principal and without proper warrant.

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 626.556, Subd. 10(c) and (d) (Duties of Local Welfare Agency and Local Law enforcement agency upon receipt of a report)

**Cross References:** Policy 109 (Complaints - Students, Employees, Parents, Other Persons)  
Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)  
Policy 515 (Protection and Privacy of Pupil Records)

Policy Adopted: July 2003 / December 19, 2005  
Policy Reviewed: September 2017  
Independent School District #110  
Waconia, MN

8.B.5. 520 Student Surveys

## **520 STUDENT SURVEYS**

Occasionally the school district utilizes surveys to obtain student opinions and information about students. The purpose of this policy is to establish the parameters of information that may be sought in student surveys.

### **I. GENERAL STATEMENT OF POLICY**

Student surveys may be conducted as determined necessary by the school district. Surveys, analyses and evaluations conducted as part of any program funded through the U.S. Department of Education must comply with 20 U.S.C. § 1232h.

### **II. STUDENT SURVEYS IN GENERAL**

- A. Student surveys will be conducted anonymously and in an indiscernible fashion. No mechanism will be used for identifying the participating student in any way. No attempt will be made in any way to identify a student survey participant. There will be no requirement that the student return the survey, and no record of the student's returning a survey will be maintained.
- B. The superintendent may choose not to approve any survey that seeks probing personal and/or sensitive information that could result in identifying the survey participant, or is discriminatory in nature based on age, race, color, sex, disability, religion, or national origin.
- C. Surveys containing questions pertaining to the student's or the student's parent(s) or guardian(s) personal beliefs or practices in sex, family life, morality and religion will not be administered to any student unless the parent or guardian of the student is notified in writing that such survey is to be administered and the parent or guardian of the student gives written permission for the student to participate in such survey. Any and all documents containing the written permission of a parent for a student to participate in a survey will be maintained by the school district in a file separate from the survey responses.
- D. Although the survey is conducted anonymously, potential exists for personally identifiable information to be provided in response thereto. To the extent that personally identifiable information of a student is contained in his or her responses to a survey, the school district will take appropriate steps to ensure the data is protected in accordance with Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act), 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act) and 34 C.F.R. Part 99.

### **III. STUDENT SURVEYS CONDUCTED AS PART OF DEPARTMENT OF EDUCATION PROGRAM**

- A. All instructional and supplementary materials which will be used in connection with any survey, analysis or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by

the parents or guardians of the students.

- B. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey that reveals information concerning:
1. political affiliations;
  2. mental and psychological problems potentially embarrassing to the student or the student's family;
  3. sex behavior and attitudes;
  4. illegal, antisocial, self-incriminating and demeaning behavior;
  5. critical appraisals of other individuals with whom respondents have close family relationships;
  6. legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers; or
  7. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program),
- C. The school district shall give parents and students notice of their rights under this section.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
20 U.S.C. 1232g (Family Educational Rights and Privacy Act)  
20 U.S.C. 1232h (Protection of Pupil Rights)  
34 C.F.R. Part 99

**Cross References:** MSBA/MASA Model Policy 515 (Protection and Privacy of Student Records)  
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)  
MSBA/MASA Model Policy 522 (Student Sex Nondiscrimination)

Policy Adopted: July 2003 / December 19, 2005  
Policy Revised: September 2013  
Independent School District #110  
Waconia, MN

8.B.6. 527 Student Use and Parking of Motor  
Vehicles; Patrols, Inspections and Searches

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 527

Orig. 1998

Revised: \_\_\_\_\_

Rev. 2002

## **527 STUDENT USE AND PARKING OF MOTOR VEHICLES; PATROLS, INSPECTIONS, AND SEARCHES**

### **I. PURPOSE**

The purpose of this policy is to provide guidelines for use and parking of motor vehicles by students in school district locations, to maintain order and discipline in the schools, and to protect the health, safety, and welfare of students and school personnel.

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

~~It is the~~ The policy of this school district is to allow the limited use and parking of motor vehicles by students in school district locations. ~~It is the~~ The position of the school district is that a fair and equitable district-wide student motor vehicle policy will contribute to the quality of the student's educational experience, will maintain order and discipline in the schools, and will protect the health, safety, and welfare of students and school personnel. This policy applies to all students in the school district.

### **III. DEFINITIONS**

- A. "Contraband" means any unauthorized item possession of which is prohibited by school district policy and/or law. It includes, but is not limited to, weapons and "look-alikes," alcoholic beverages, controlled substances and "look-alikes," overdue books and other materials belonging to the school district, and stolen property.
- B. "Reasonable suspicion" means that a school official has grounds to believe that the search will result in evidence of a violation of school district policy, rules, and/or law. Reasonable suspicion may be based on a school official's personal observation, a report from a student, parent, or staff member, a student's suspicious behavior, a student's age and past history or record of conduct both in and out of the school context, or other reliable sources of information.
- C. "Reasonable scope" means that the scope and/or intrusiveness of the search is reasonably related to the objectives of the search. Factors to consider in determining what is reasonable include the seriousness of the suspected infraction, the reliability of the information, the necessity of acting without delay, the existence of exigent circumstances necessitating an immediate search and further investigation (e.g., to prevent violence, serious and immediate risk of harm, or destruction of evidence), and the age of the student.
- D. "School district location" means property that is owned, rented, leased, or

borrowed by the school district for school purposes, as well as property immediately adjacent to such property that may be used for parking or gaining access to such property. A school district location also shall include off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district.

#### IV. STUDENT USE OF MOTOR VEHICLES IN SCHOOL DISTRICT LOCATIONS

Students generally are not permitted to use motor vehicles during the school day in any school district location. Students may use motor vehicles on the high school campus[es] during the school day only if there is an emergency and permission has been granted to the student by (designated school official) to use a motor vehicle. Students are permitted to use motor vehicles in school district locations outside of the school day only on the high school campus[es].

High School Principal or designee

~~[Note: This portion of the policy may need to be modified depending upon the designation of the high school campus as open or closed. For example, the school district may choose to adopt language for an open campus in the second sentence such as "Students may use motor vehicles on the high school campus[es] during the school day only during the student's designated lunch period or if there is an emergency and permission has been granted to the student by (designated school official) to use a motor vehicle during the school day."]~~

#### V. STUDENT PARKING OF MOTOR VEHICLES IN SCHOOL DISTRICT LOCATIONS

- A. Students are permitted to park in a school district location as a matter of privilege, not of right. Students driving a motor vehicle to a high school campus may park the motor vehicle in the parking lot designated for student parking only. Students will not park vehicles in driveways, on private property, or in [other designated areas, e.g., parking lots designated for use only by staff or by the general public].
- B. When there are unauthorized vehicles parked on school district property, school officials may:
1. move the vehicle or require the driver or other person in charge of the vehicle to move it off school district property; or
  2. if unattended, provide for the removal of the vehicle, at the expense of the owner or operator, to the nearest convenient garage or other place of safety off of school district property.

#### VI. PATROLS, INSPECTIONS, AND SEARCHES

School officials may conduct routine patrols of school district locations and routine inspections of the exteriors of the motor vehicles of students. In addition, the interiors of

motor vehicles of students in school district locations may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law and/or school policy or rule.

A. Patrols and Inspections

School officials may conduct routine patrols of student parking lots and other school district locations and routine inspections of the exteriors of the motor vehicles of students. Such patrols and inspections may be conducted without notice, without student consent, and without a search warrant.

B. Search of Interior of Student Motor Vehicle

The interiors of motor vehicles of students in school district locations, including glove or trunk compartments, may be searched when school officials have a reasonable suspicion that the search will uncover a violation of law and/or school policy or rule. The search will be reasonable in its scope and intrusiveness. Such searches may be conducted without notice, without consent, and without a search warrant. A student will be subject to withdrawal of parking privileges and to discipline if the student refuses to open a locked motor vehicle under the student's control or its compartments upon the request of a school official.

C. Prohibition of Contraband and Interference with Patrols, Inspections, Searches, and/or Seizures

~~It shall be a~~ A violation of this policy occurs when ~~for~~ students ~~to~~ store or carry contraband in motor vehicles in a school district location or ~~to~~ interfere with patrols, inspections, searches, and/or seizures as provided by this policy.

D. Seizure of Contraband

If a search yields contraband, school officials will seize the item and may turn it over to legal officials for ultimate disposition when appropriate.

E. Dissemination of Policy

A copy of this policy will be printed in the student handbook or disseminated in any other way which school officials deem appropriate.

## VII. DIRECTIVES AND GUIDELINES

The superintendent is granted authority to develop and present for school board review and approval reasonable directives and guidelines which address specific needs of the school district related to student use and parking of motor vehicles in school district locations, such as a permit system and parking regulations. Approved directives and guidelines shall be attached as an addendum to this policy.

*[Note: Some school districts may choose to allow students to park their cars in school*

*district locations, such as designated student parking lots, by permit only. Such a permit system can be used to assist in the dissemination and enforcement of the motor vehicle policy. For example, school districts instituting a permit system can advise students who apply for a permit that the motor vehicle policy exists and that their motor vehicles are subject to inspection and search by school officials. An acknowledgment form, such as the sample attached to this policy, can then be utilized to document the notice given and the student's receipt of the policy.]*

*[Note: If a school district institutes a permit system and intends to charge students a fee for parking permits, the procedures in Minn. Stat. § 123B.38 must be followed before the fees are implemented.]*

## VIII. VIOLATIONS

A student found to have violated this policy and/or the directives and guidelines implementing it shall be subject to withdrawal of parking privileges and/or to discipline in accordance with the school district's Student Discipline Policy, which may include suspension, exclusion, or expulsion. ~~In addition, the student may be referred to legal officials when appropriate.~~

**Legal References:** U. S. Const., amend. IV  
Minn. Const., art. I, §10  
Minn. Stat. § 123B.02, Subds. 1 and 5 (General Powers of Independent School Districts)  
*New Jersey v. T.L.O.*, 469 U.S. 325, 105 S.Ct. 733, 83 L.Ed.2d 720 (1985)

**Cross References:** MSBA/MASA Model Policy 417 (Chemical Use and Abuse)  
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)  
MSBA/MASA Model Policy 501 (School Weapons Policy)  
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)  
MSBA/MASA Model Policy 506 (Student Discipline)  
[MSBA/MASA Model Policy 712 \(Video Surveillance Other Than on Buses\)](#)

8.B.7. 531 Pledge of Allegiance

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 531

Orig. 2003

Revised: \_\_\_\_\_

Rev. 2003

## 531 THE PLEDGE OF ALLEGIANCE

*[Note: Recitation of the ~~pledge of allegiance~~ **Pledge of Allegiance** by students and instruction of students as provided in this policy are required by statute. Also, the statement in Part III, below, must be included in the student handbook or a policy guide ~~beginning with the 2004-2005 school year~~. A local school board or a charter school board of directors may waive these statutory requirements by a majority vote taken annually. If the local school board or charter school board of directors waives the requirement to recite the ~~pledge of allegiance~~ **Pledge of Allegiance**, it may adopt a district or school policy regarding the reciting of the ~~pledge of allegiance~~ **Pledge of Allegiance**.]*

### I. PURPOSE

The school board recognizes the need to display an appropriate United States flag and to provide instruction to students in the proper etiquette, display, and respect of the flag. The purpose of this policy is to provide for recitation of the ~~pledge of allegiance~~ **Pledge of Allegiance** and instruction in school to help further that end.

### II. GENERAL STATEMENT OF POLICY

Students in this school district shall recite the ~~pledge of allegiance~~ **Pledge of Allegiance** to the flag of the United States of America one or more times each week. The recitation shall be conducted:

- A. By each individual classroom teacher or the teacher's surrogate; or
- B. Over a school intercom system by a person designated by the school principal or other person having administrative control over the school.

### III. EXCEPTIONS

Anyone who does not wish to participate in reciting the ~~pledge of allegiance~~ **Pledge of Allegiance** for any personal reasons may elect not to do so. Students and school personnel must respect another person's right to make that choice.

### IV. INSTRUCTION

Students will be instructed in the proper etiquette toward, correct display of, and respect for the flag, and in patriotic exercises.

***Legal References:*** Minn. Stat. § 121A.11, Subd. 3 (Pledge of Allegiance)  
Minn. Stat. § 121A.11, Subd. 4 (Instruction)

***Cross References:***

8.B.8. 623 Mandatory Summer School Instruction

Adopted:

MSBA/MASA Model Policy 623

Orig. 1999

Revised:

Rev. 2019

## 623 MANDATORY SUMMER SCHOOL INSTRUCTION

### I. PURPOSE

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

### II. GENERAL STATEMENT OF POLICY

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

### III. PROCEDURES

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

1. ~~Remedial instruction at the \_\_\_\_\_ level(s);~~ **Intervention programs at the elementary and middle school levels;**
2. ~~Make-up and review courses at the \_\_\_\_\_ level(s);~~ **Credit redemption and review courses at the high school level;**
3. *Special education instruction and services related to mandatory summer school instruction consistent with applicable state and federal authority for all qualified disabled children where appropriate to their educational needs;*
4. ~~Reading intervention programs or instruction for students who are at risk of not learning to read before the end of second grade; and~~
4. **Other mandatory summer school programs as determined by the school district.**

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

- C. The summer school curriculum will be established in line with the needs of students and in accordance with rules of the Department of Education. Remedial, make-up, and review courses shall provide opportunities for students to qualify for promotion and/or credit in areas and subjects where previous work has not met promotion/credit standards. It shall further be designed to assist students who have not passed one or more basic requirements tests and who are in need of remediation services relating to the school district's graduation standards or who have been identified as at risk of not learning to read before the end of second grade.
- D. Summer school provides the opportunity for students to improve basic skills, further their academic progress, and/or accelerate in designated academic areas. The intent of the school district is to ensure that courses taught during the summer session are of the same level of instructional breadth and difficulty as provided during the regular school year.

#### IV. MANDATORY SUMMER SCHOOL INSTRUCTION

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

~~*[Also, pursuant to Minn. Stat. § 120B.12, as of the 2011-2012 school year, school districts must identify, before the end of kindergarten, grade 1, and grade 2, students who are not reading at grade level before the end of the current school year. Such students must be screened for characteristics of dyslexia. Reading assessments in English and in the predominant languages of district students, where practicable, must identify and evaluate students' areas of academic need related to literacy. School districts must also monitor the progress and provide reading instruction appropriate to the specific needs of English learners. School districts must use a locally adopted, developmentally appropriate, and culturally responsive assessment. School districts are required to provide reading intervention methods for such students, which may include requiring student attendance in summer school.]*~~

~~*[Alternative]*~~

The ~~school board~~ school district will direct the administration to identify and develop specific criteria and standards for determining which students ~~must~~ may receive summer school instruction. ~~These will be provided to the school board for review and approval on no less than an annual basis.~~ The instruction information and availability will be shared with school families on an annual basis. Following school board approval, the criteria and standards for mandatory summer school instruction will be included in this policy as Attachment A and incorporated herein by reference. The superintendent will identify the administrators responsible for coordinating the summer instruction, including:

- ~~Budgets~~ ← Budgeting
- Staffing
- Registration
- ~~Calendar~~ ← Scheduling
- Procedures

## V. TRANSPORTATION SERVICES

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

## VI. SCHOOL BOARD REVIEW

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

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

Minn. Rules Part 3501 (Graduation Standards)

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

8.B.9. 626 Instructional Media

## **626 Instructional Media**

### **Background**

The abundance of media resources readily accessible to today's educators is staggering in its potential to enrich and enliven our instructional practices. While the effect of this abundance is largely positive, its potential for misuse leads the Administration of District 110, Waconia Public Schools, to establish the following guidelines to assist teachers.

### **Policy**

A teacher employing a piece of media in the classroom must make a responsible assessment of and management plan for the multiple impacts of the media he/she employs.

It is the educational value of the piece of media that must be preeminent in the decision making of the teacher. Teachers must be guided by the classifications for recommended viewership of the media industry when and where it exists.

- Teachers may not expose students to media that has not been previewed and determined to be appropriate.
- If previewing is impossible as with live breaking news coverage, teachers must monitor what is being shown for its appropriateness to the age and sensitivities of the viewers and be ready to interrupt viewing and manage the various personal responses among their students.
- Teachers may not condone the use of media in classrooms that has been illegally or inappropriately procured.
- Teachers have a responsibility to provide an alternative educational experience to students who object or whose parents object to their engagement with a piece of media. Please refer to School Board Policy #609.

### **Guidelines**

It is recognized that a piece of media can have multiple concurrent purposes often including, but not limited to the following: education, entertainment, amusement, politics, marketing, shock, and pacification.

- Worksheets or viewer guides often enhance the educational benefit of a viewing.

- Placing a piece of media in historical or intellectual context can enhance the educational benefit of a viewing.
- Discussing or debriefing the piece viewed should be the most common practice.

## **Age Appropriate**

It is self-evident that not all media is appropriate to all ages of students in the classroom. For classified media G ratings allow the widest possible audiences; PG-rated pieces should suggest caution particularly as applied to younger students; R-rated pieces are generally not appropriate for school-aged children; X-rated pieces are never appropriate. The following MPAA ratings should be used to make age-appropriate decisions for student audiences.

### G – General Audiences

- Material is appropriate for all age groups.

### PG – Parental Guidance Suggested

- Some material may not be suitable for children. Use discretion for primary age groups.

### PG-13 – Parents Strongly Cautioned

- Material is not suitable for audiences under the age of 13. Material should be previewed for grades 7 and up.

### R – Restricted

- Material is not suitable for school age audiences. For high school audiences, excerpts might be used with judicious management and prior explanation.

### NC-17 – Adults Only

- Not suitable or permitted for any school age audience.

With so many access points providing media that is unrated, teachers need to respond to the following guides:

- Excerpts of media pieces that would not be appropriate if the piece were shown in its entirety might be used with judicious management and prior explanation.

## **Cumulative Exposure**

Teachers need to manage the cumulative exposure of a grade level or group of students to constant media exposure. Students should not be able to accurately describe a day before a vacation as a “movie” day in all their classes.

Policy Adopted: August 16, 2010  
Independent School District No. 110  
Waconia, MN

9. **BOARD COMMITTEE REPORTS**

9.A. Self-Governance & Superintendent Relations  
Committee

9.B. Leadership & District Service Committee

9.C. Finance & Facilities Committee-of-the-Whole

9.D. Policy & Advocacy Committee

9.E. Southwest Metro Intermediate District 288  
Representative

9.F. Teaching & Learning Advisory Council  
Representative

9.G. Community Education Advisory Council  
Representative

9.H. MSHSL Representative

9.I. Technology Committee Representative

9.J. District 110 Foundation Representative

9.K. Schools for Equity in Education (SEE)  
Representative

9.L. Carver County Elected Leaders Representative

9.M. City of Waconia Liaison

9.N. City of Minnetrista Liaison

9.O. City of Victoria Liaison

9.P. City of St. Bonifacius Liaison

9.Q. City of New Germany Liaison

10. **ADJOURNMENT**