

Work Session

Monday, June 13, 2022 7:00 PM

Waconia Public Schools - District Office - Conf Rm A, 512 Industrial Blvd.,
Waconia, MN 55387

1. PRESENTATION

1.A. Forensic Audit Presentation

Presenter: Intellex
Forensics

2. FINANCIALS

2.A. Forecast5 April Documents

Presenter: Kristin
Hoheisel

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | April 30, 2022

REVENUE CATEGORIES						April 30, 2022	April 30, 2021	April 30, 2020	Current YTD vs. PYTD	April 30, 2021	April 30, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received				% of Actuals Received
STATE	37,757,828	38,867,352	39,903,425	39,482,858	29,724,198	10,179,227	74.49%	75.33%	75.57%	444,720	29,279,478	28,532,133
FEDERAL	865,974	2,073,894	1,626,476	1,014,352	398,888	1,226,588	24.54%	69.11%	90.82%	(1,034,338)	1,433,226	786,504
PROPERTY TAXES	6,872,049	7,225,981	9,059,691	10,354,668	5,590,817	3,468,874	61.71%	46.16%	43.00%	2,255,272	3,335,545	2,955,072
LOCAL SALES, INS RECOVERY & JUDGEMENTS	4,958	9,456	364,730	453,195	324,630	40,100	89.01%	116.98%	124.85%	313,569	11,061	6,190
SALE OF BONDS & LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	1,069,146	916,025	1,342,666	1,332,774	1,074,765	267,901	80.05%	67.94%	122.78%	452,446	622,319	1,312,748
TOTALS	46,569,956	49,092,708	52,295,988	52,637,846	37,113,299	15,182,689	70.97%	70.65%	72.13%	2,431,669	34,681,629	33,592,647

EXPENDITURES (OBJECT SERIES)						April 30, 2022	April 30, 2021	April 30, 2020	Current YTD vs. PYTD	April 30, 2021	April 30, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended				% of Actuals Expended
SALARIES & WAGES	27,402,735	27,567,826	29,297,583	28,644,235	20,279,281	9,018,302	69.22%	70.88%	71.40%	738,209	19,541,072	19,566,597
EMPLOYEE BENEFITS	10,012,564	10,690,251	10,951,351	11,005,511	8,068,867	2,882,484	73.68%	73.83%	72.66%	176,070	7,892,798	7,275,002
PURCHASED SERVICES	5,802,884	5,875,417	6,606,285	6,649,464	5,336,792	1,269,493	80.78%	71.72%	87.56%	1,122,841	4,213,951	5,081,193
SUPPLIES	1,431,258	1,976,695	2,621,520	2,080,455	1,535,841	1,085,679	58.59%	75.87%	66.91%	36,033	1,499,808	957,726
EQUIPMENT	922,652	1,192,150	1,288,398	1,093,796	1,006,536	281,862	78.12%	93.34%	76.10%	(106,209)	1,112,745	702,145
DEBT SERVICE	262,889	205,445	136,287	146,562	116,301	19,986	85.34%	67.33%	50.85%	(22,030)	138,331	133,684
OTHER EXPENDITURES	267,597	269,862	324,315	314,623	116,033	208,282	35.78%	40.18%	35.23%	7,601	108,432	94,283
OTHER FINANCING USES	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
TOTALS	46,165,156	47,839,606	51,287,739	49,996,646	36,459,652	14,828,087	71.09%	72.13%	73.24%	1,952,515	34,507,137	33,810,630

EXPENDITURES (PROGRAM SERIES)						April 30, 2022	April 30, 2021	April 30, 2020	Current YTD vs. PYTD	April 30, 2021	April 30, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended				% of Actuals Expended
SITE ADMINISTRATION	1,035,339	1,061,869	1,053,369	1,106,743	855,597	207,772	80.46%	78.51%	78.22%	21,878	833,719	809,879
DISTRICT ADMINISTRATION	366,112	380,640	394,153	399,202	316,028	78,125	80.18%	74.54%	76.94%	32,293	283,735	281,669
SUPPORT SERVICES	1,841,889	1,814,086	1,869,479	1,867,151	1,512,487	356,992	80.90%	83.48%	97.60%	(1,838)	1,514,326	1,797,635
REGULAR INSTRUCTION	19,689,350	20,228,608	21,368,626	20,538,650	14,101,842	7,266,784	65.99%	68.13%	68.01%	319,274	13,782,568	13,390,083
EXTRA-CURRICULAR ACTIVITES	1,539,160	1,357,464	1,751,291	1,693,410	1,321,818	439,473	75.05%	61.05%	73.08%	493,019	828,799	1,124,841
VOCATIONAL INSTRUCTION	569,607	584,005	544,745	495,645	313,894	230,851	57.62%	68.36%	84.73%	(85,317)	399,211	482,614
SPECIAL EDUCATION	9,295,875	9,810,623	10,213,506	9,720,046	6,734,324	3,479,182	65.94%	66.08%	67.84%	251,691	6,482,633	6,306,778
COMMUNITY SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	2,950,040	3,098,230	3,891,607	3,811,212	2,989,499	902,108	76.82%	79.23%	75.74%	534,753	2,454,746	2,234,379
PUPIL SUPPORT SERVICES	3,978,447	3,796,083	4,580,082	4,393,809	3,352,245	1,227,837	73.19%	79.21%	82.67%	345,364	3,006,881	3,289,064
FACILITIES	4,526,975	5,278,542	5,240,381	5,381,948	4,465,381	775,000	85.21%	83.33%	81.06%	66,656	4,398,725	3,669,699
OTHER FINANCING USES	372,362	429,456	360,500	588,828	496,535	(136,035)	137.74%	121.50%	113.86%	(25,259)	521,794	423,988
TOTALS	46,165,156	47,839,606	51,287,739	49,996,646	36,459,652	14,828,087	71.09%	72.13%	73.24%	1,952,515	34,507,137	33,810,630



REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | April 30, 2022

ACTIVITY - OTHER FUNDS

						2022	2021	2020				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received				% of Actuals Received
REVENUE									Current YTD vs. PYTD	April 30, 2021	April 30, 2020	
FOOD SERVICE	2,128,103	3,131,241	3,232,500	4,765,125	3,282,854	(50,354)	101.56%	108.89%	17.76%	(126,709)	3,409,564	377,865
COMMUNITY EDUCATION	2,734,449	2,757,648	3,140,327	3,410,488	2,891,595	248,732	92.08%	79.88%	92.31%	688,770	2,202,825	2,524,260
CONSTRUCTION	189,101	24,033	0	0	0	0	0.00%	100.00%	96.52%	(24,033)	24,033	182,522
DEBT SERVICE	8,967,320	9,464,153	9,570,847	8,606,749	4,460,401	5,110,446	46.60%	61.95%	60.85%	(1,402,274)	5,862,675	5,456,330
TRUST	9,873	9,049	11,500	5,677	4,070	7,430	35.39%	74.99%	57.79%	(2,716)	6,786	5,705
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	391,593	370,835	427,500	419,261	345,206	82,294	80.75%	83.25%	83.59%	36,479	308,727	327,314
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	80,084	52,573	75,000	72,904	(21,462)	96,462	-28.62%	14.78%	2.48%	(29,234)	7,772	1,988
OPEB DEBT SERVICE	857	248	0	0	0	0	0.00%	85.46%	-13.18%	(212)	212	(113)
TOTALS	14,501,380	15,809,780	16,457,674	17,280,204	10,962,663	5,495,011	66.61%	74.78%	61.21%	(859,929)	11,822,592	8,875,871

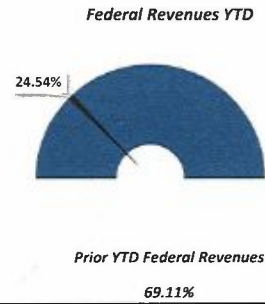
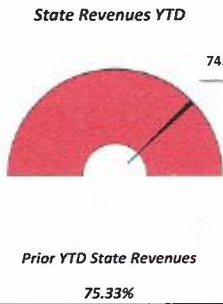
						2022	2021	2020				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended				% of Actuals Expended
EXPENDITURES									Current YTD vs. PYTD	April 30, 2021	April 30, 2020	
FOOD SERVICE	2,318,322	2,195,386	3,194,624	2,806,911	2,106,436	1,088,188	65.94%	70.81%	79.17%	551,975	1,554,461	1,835,346
COMMUNITY EDUCATION	2,942,512	2,756,700	2,951,565	3,069,917	2,363,945	587,620	80.09%	76.46%	84.06%	256,259	2,107,686	2,473,450
CONSTRUCTION	1,109,170	(0)	0	0	0	0	0.00%	100.00%	91.37%	0	(0)	1,013,400
DEBT SERVICE	9,261,475	9,154,756	9,404,619	7,664,121	9,363,331	41,288	99.56%	100.00%	99.07%	208,575	9,154,756	9,175,126
TRUST	14,694	92,142	9,500	8,217	6,000	3,500	63.16%	10.63%	63.63%	(3,797)	9,797	9,350
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	386,667	420,816	423,500	433,415	366,095	57,405	86.45%	85.67%	89.78%	5,571	360,525	347,154
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	231,864	291,426	230,000	231,894	1,894	228,106	0.82%	0.07%	0.09%	1,686	208	208
OPEB DEBT SERVICE	0	73,957	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTALS	16,264,704	14,985,183	16,213,808	14,214,475	14,207,702	2,006,106	87.63%	88.00%	91.33%	1,020,268	13,187,433	14,854,034

SUMMARY - ALL FUNDS

						2022	2021	2020				
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended				% of Actuals Expended
SUMMARY									Current YTD vs. PYTD	April 30, 2021	April 30, 2020	
REVENUE	61,071,336	64,902,488	68,753,662	69,918,051	48,075,961	20,677,701	69.92%	71.65%	69.54%	1,571,740	46,504,221	42,468,518
EXPENDITURES	62,429,860	62,824,789	67,501,547	64,211,121	50,667,354	16,834,193	75.06%	75.92%	77.95%	2,972,784	47,694,570	48,664,664
SPENDING VARIANCE	(1,358,523)	2,077,699	1,252,115	5,706,929	(2,591,392)	N/A	N/A	N/A	N/A	(1,401,043)	(1,190,349)	(6,196,146)



YTD % Received vs. PYTD % Received

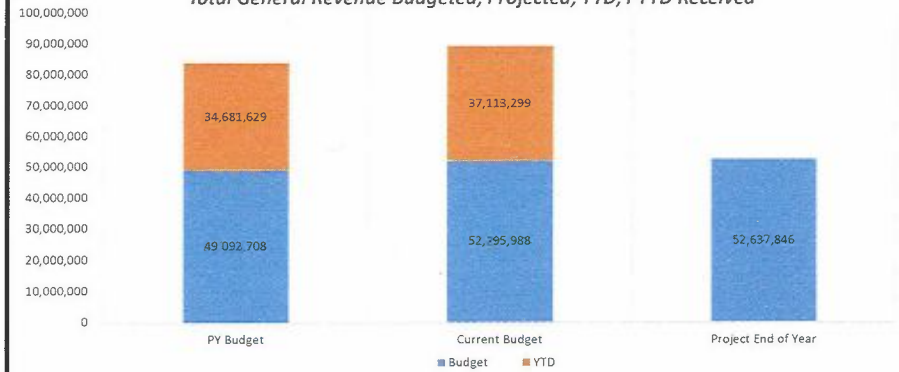


Top 5 Revenues Received YTD by Source Code 3

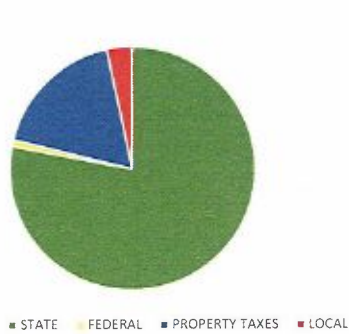
Variance from PYTD Received

	Current YTD	Variance vs. PYTD Received
1 Total STATE REVENUES	\$29,724,198	\$444,720
2 GENERAL EDUCATION AID	\$26,059,688	\$1,105,664
3 Total LOCAL REVENUES	\$6,665,582	\$2,707,718
4 PROPERTY TAX LEVY, GENERA	\$5,405,845	\$2,304,480
5 STATE AID FOR SPECIAL EDUC	\$3,326,020	-\$715,724

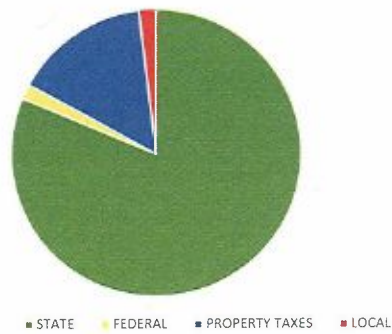
Total General Revenue Budgeted, Projected, YTD, PYTD Received



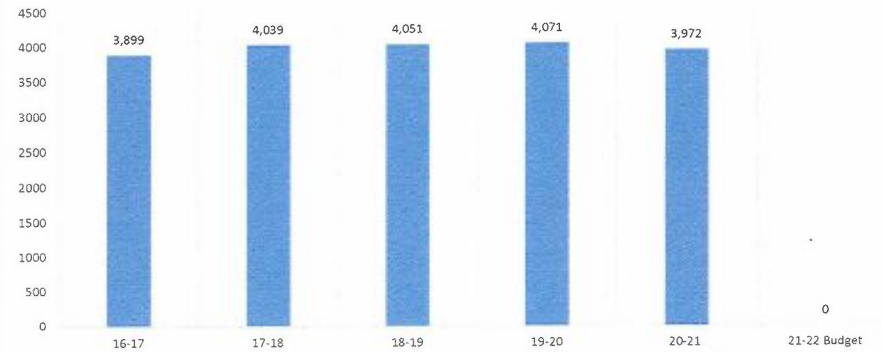
Current Year Revenue Budget

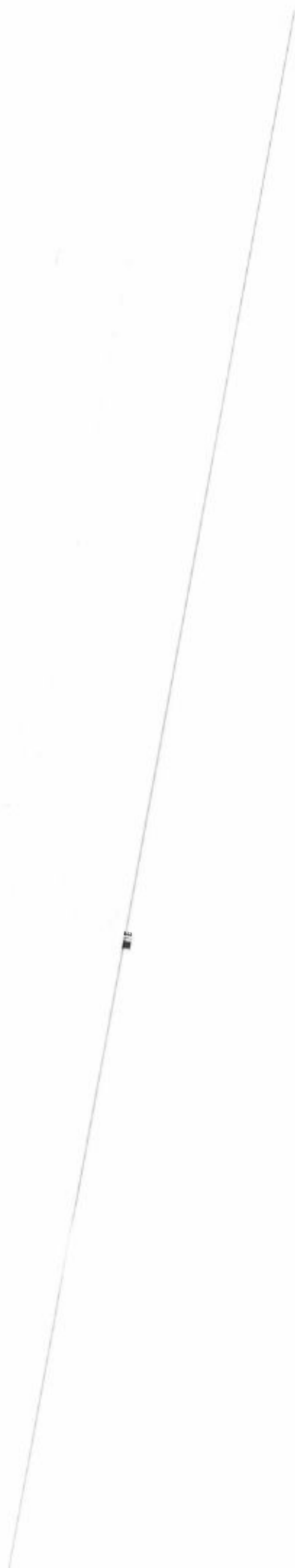


Prior Year Revenue Budget

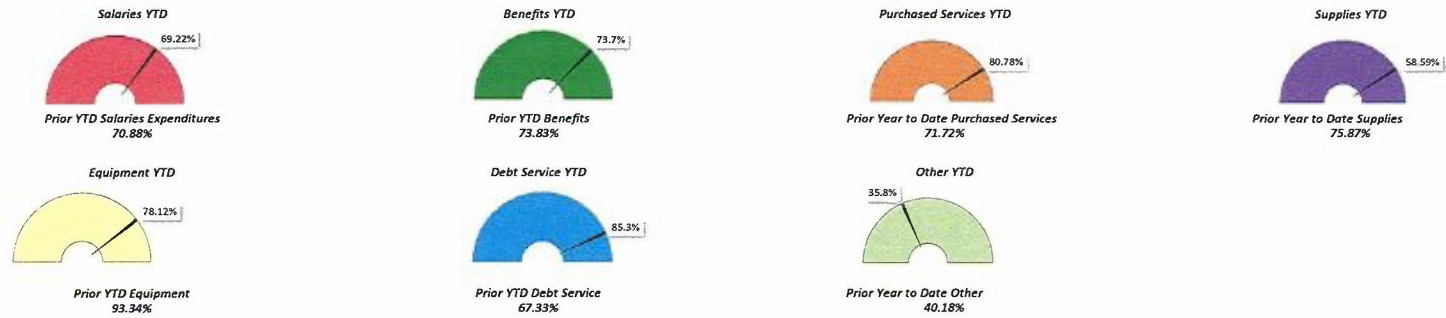


End of Year ADM History





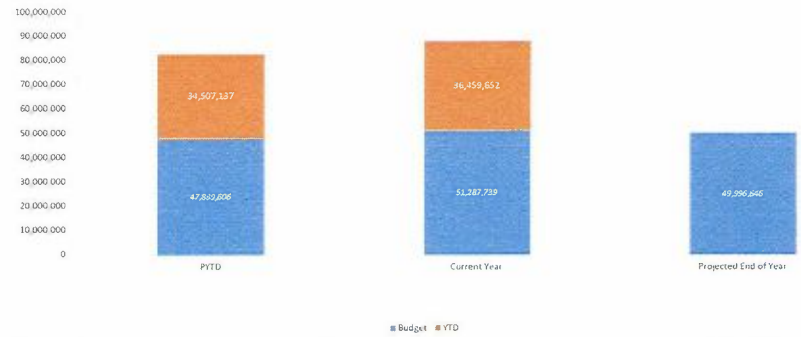
YTD % Expenditures vs. PYTD % Expenditures



**Top 10 Expenditures YTD by Object Code 3
Variance from PYTD Received**

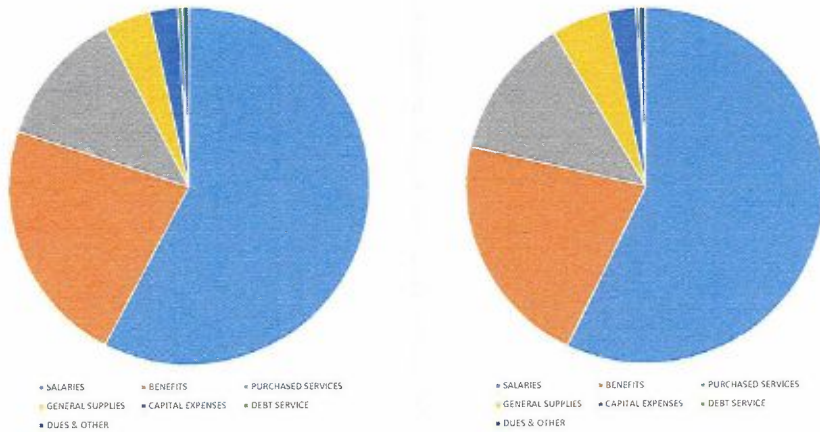
	Current YTD	Variance vs. PYTD Received
1 TOTAL SALARIES AND WAGES	\$20,279,281	\$738,209
2 LICENSED CLASSROOM TEACHER	\$10,859,225	\$186,554
3 TOTAL EMPLOYEE BENEFITS	\$8,068,867	\$176,070
4 TOTAL PURCHASED SERVICES	\$5,336,792	\$1,122,841
5 HEALTH INSURANCE	\$4,137,795	\$56,651
6 TRANSPORT CONTR <=\$25,000	\$2,437,369	\$449,349
7 ADMINISTRATION/SUPERVISION	\$2,011,519	\$15,182
8 TOTAL SUPPLIES	\$1,535,841	\$36,033
9 FICA/MEDICARE	\$1,468,192	\$52,816
10 NON-INSTRUCTIONAL SUPPORT	\$1,342,657	\$69,480

**Total General Expenditures Budgeted, Projected, YTD and ,
PYTD Expended**

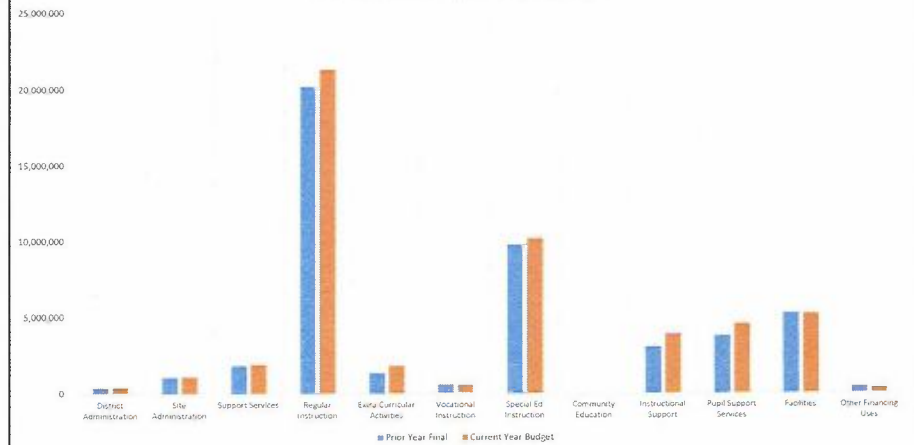


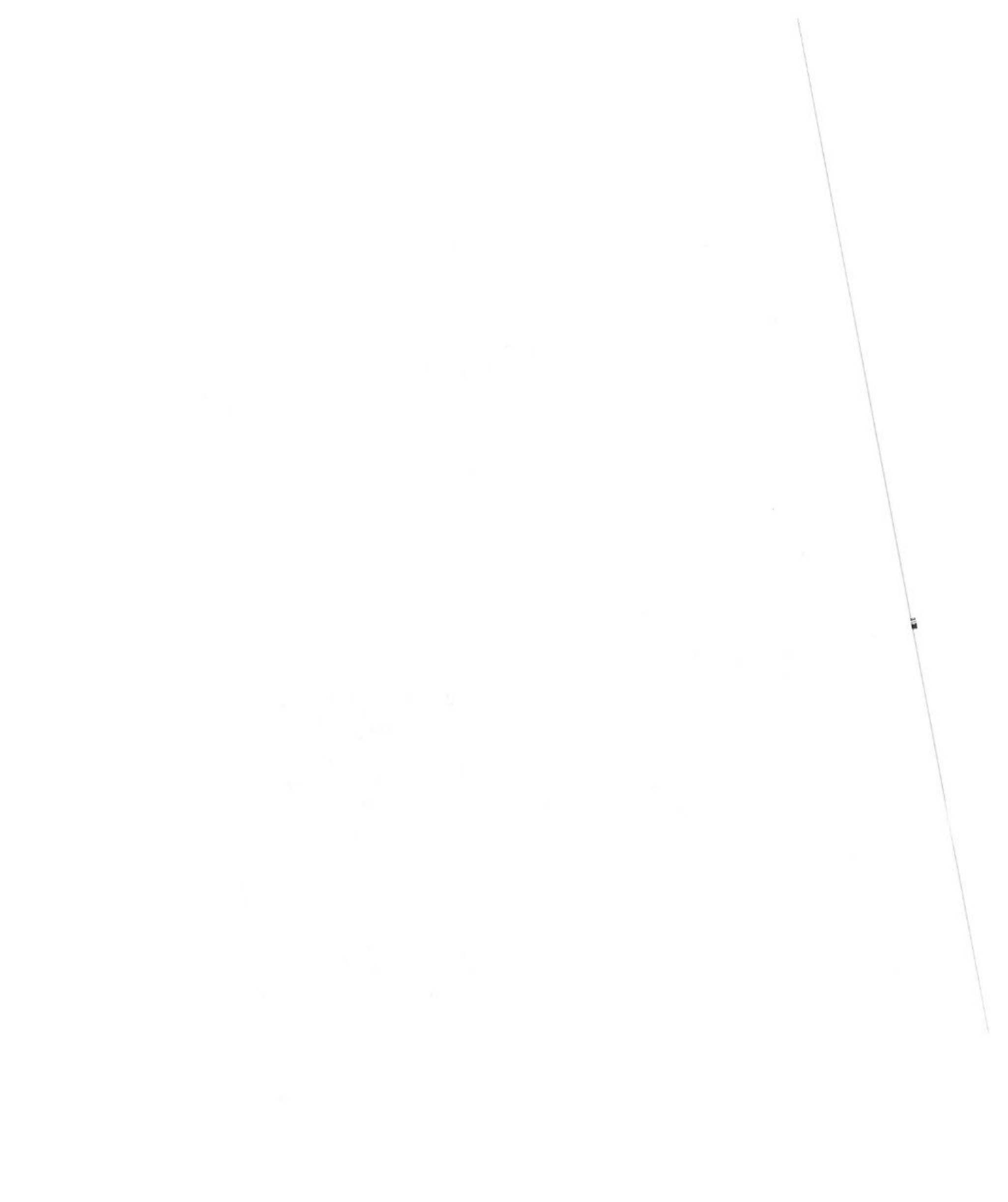
Prior Year Final

Current Year Budget



Prior Year Final and Current Budget by Program



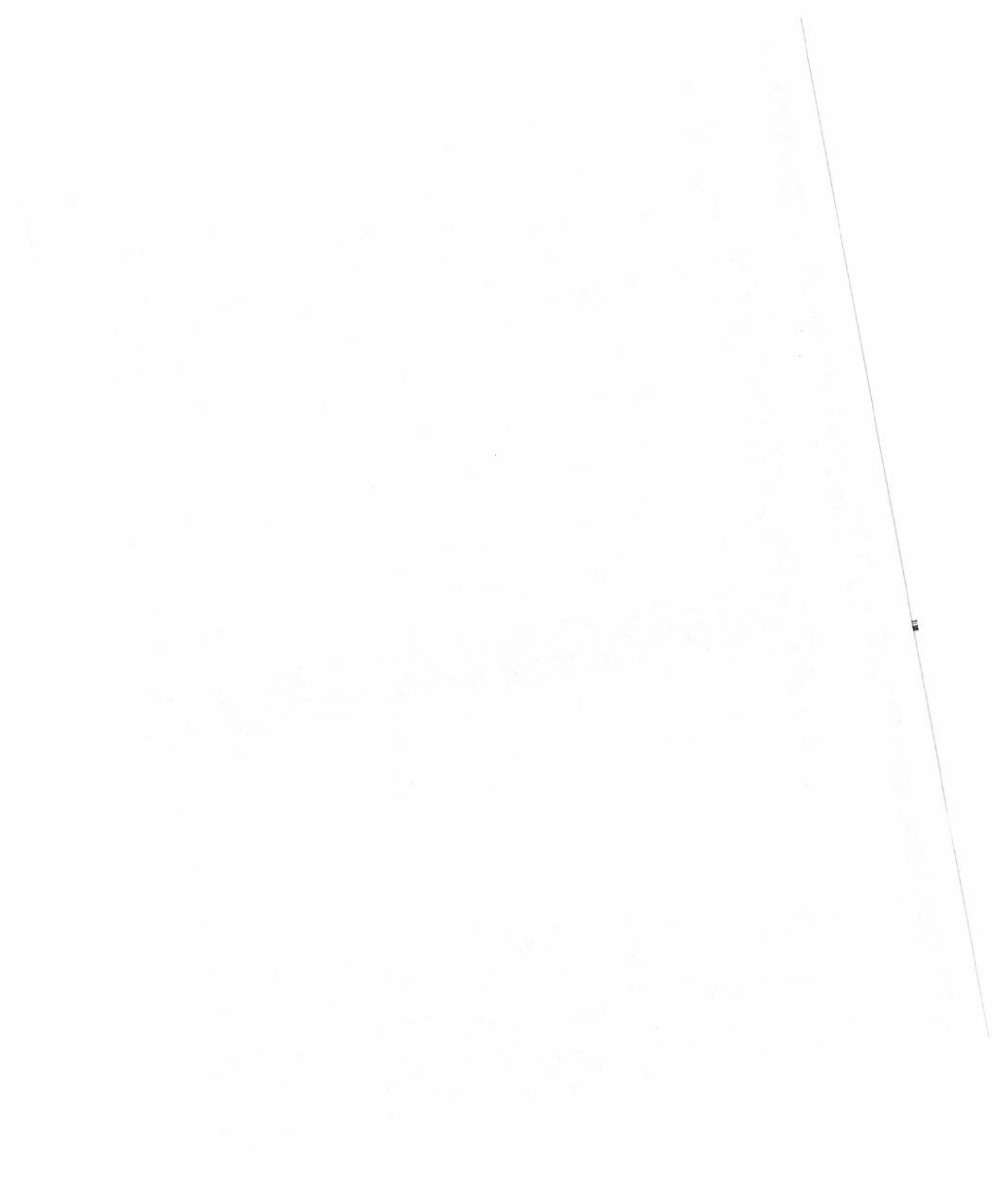


GENERAL FUND - REVENUE SUMMARY

WACONIA | April 30, 2022

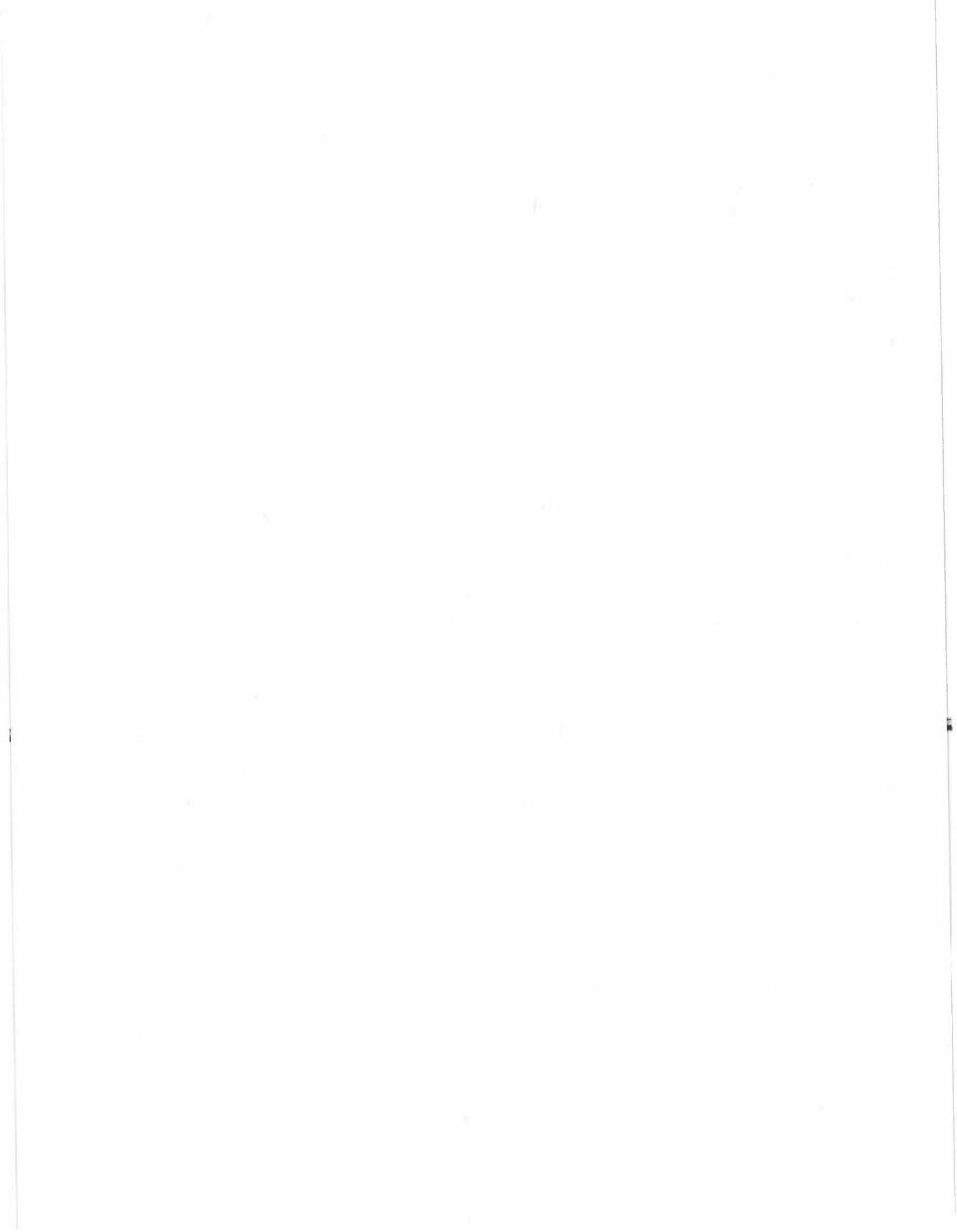


DESCRIPTION	June 30,		Adopted Budget	Projected End Of Year	Revenue YTD	Budget Remaining	April 30,	April 30,	April 30,	Current YTD vs. Prior YTD	April 30, 2021	April 30, 2020
	2020	2021					2022 % of Budget Received	2021 % of Actuals Received	2020 % of Actuals Received			
LOCAL REVENUES												
001 PROPERTY TAX LEVY, GENERAL	6,711,150	6,971,926	9,005,324	10,158,291	5,405,845	3,599,479	60.03%	44.48%	41.85%	2,304,480	3,101,365	2,808,926
004 MUNICIPAL/TAX INCR FINANCE	239	0	0	0	0	0	0.00%	0.00%	100.00%	0	0	239
009 FISCAL DISPARITY	70,429	118,034	0	112,022	112,022	(112,022)	0.00%	100.00%	100.00%	(6,012)	118,034	70,429
010 COUNTY APPORTIONMENT	54,367	66,088	54,367	48,762	37,358	17,009	68.71%	89.83%	72.86%	(22,008)	59,366	39,613
019 MISC TAX REV PAID BY COUNTY	35,864	69,934	0	35,593	35,593	(35,593)	0.00%	81.19%	100.00%	(21,188)	56,781	35,864
021 TUITION/REIMB MN DISTRICTS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
031 TUITION/OUT OF STATE SCHOOLS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
040 TUITION FROM PATRONS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
050 FEES FROM PATRONS	435,078	299,999	601,480	592,814	582,325	19,155	96.82%	95.29%	103.98%	296,458	285,867	452,404
060 ADMISSIONS & STUDENT ACTIVITY REV	89,800	41,432	106,260	138,976	131,980	(25,720)	124.20%	77.94%	100.00%	99,690	32,290	89,800
071 MA REV/DEPT OF HUMAN SVCS	147,005	186,948	140,000	241,551	185,126	(45,126)	132.23%	63.59%	85.32%	66,251	118,874	125,424
092 INTEREST EARNINGS	63,196	60,057	50,000	(17,211)	1,765	48,235	3.53%	6.25%	160.88%	(1,986)	3,751	101,667
093 RENT	9,602	150	10,000	11,345	9,516	484	95.16%	100.00%	96.04%	9,366	150	9,222
096 GIFTS AND BEQUESTS	12,540	8,250	8,750	3,049	2,750	6,000	31.43%	103.82%	118.53%	(5,815)	8,565	14,864
099 MISC REV FROM LOCAL SOURCES	311,925	319,189	426,176	362,250	161,303	264,873	37.85%	54.14%	166.50%	(11,519)	172,822	519,367
Total LOCAL REVENUES	7,941,196	8,142,006	10,402,357	11,687,442	6,665,582	3,736,775	64.08%	48.61%	53.74%	2,707,718	3,957,864	4,267,820
STATE REVENUES												
201 ENDOWMENT FUND APPORTIONMENT	182,437	171,615	171,615	164,853	165,021	6,594	96.16%	100.00%	100.50%	(6,595)	171,615	183,354
211 GENERAL EDUCATION AID	30,724,828	30,671,185	31,717,963	33,072,481	26,059,688	5,658,280	82.16%	81.36%	81.48%	1,105,664	24,954,024	25,033,631
212 LITERACY INCENTIVE AID	228,158	234,150	234,149	131,991	739	233,410	0.32%	0.00%	0.00%	740	(0)	(0)
213 SHARED TIME AID	8,963	12,812	12,812	28,341	18,979	(6,167)	148.13%	34.97%	7.04%	14,499	4,480	631
227 ABATEMENT AID	9,450	6,091	6,091	6,716	6,229	(138)	102.27%	90.00%	92.14%	747	5,482	8,707
229 DISPARITY REDUCTION AID	54	54	54	22	0	54	0.74%	0.80%	0.44%	(0)	0	0
234 AGRICULTURE MARKET VALUE CR	6,648	6,503	7,500	3,049	0	7,500	0.00%	0.01%	-0.98%	(0)	0	(65)
258 OTHER STATE CR/EXEMPT PROP REIMB	2,093	1,387	1,500	384	1	1,499	0.06%	-0.02%	13.66%	1	(0)	286
300 STATE AID (REQUIRES FIN CODE)	201,140	271,926	289,493	215,617	113,698	175,795	39.27%	38.42%	18.37%	9,231	104,467	36,948
301 NONPUBLIC AID	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
309 DEBT SERVICE EQUALIZATION AID	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
317 LONG TERM FACILITY MAINT AID	102,286	122,647	134,247	42,838	(3,940)	138,187	-2.94%	-7.09%	-4.87%	4,752	(8,692)	(4,978)
360 STATE AID FOR SPECIAL EDUCATION	5,990,520	7,222,517	7,027,225	5,534,468	3,326,020	3,701,205	47.33%	55.96%	52.07%	(715,724)	4,041,745	3,119,164
369 OTHER REV, OTHER STATE AGENCIES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
370 OTHER, MN DEPT OF EDUCATION	166,304	16,180	71,135	52,464	37,762	33,373	53.08%	39.29%	92.87%	31,406	6,356	154,455
397 TRA & PERA SPEC SITUATIONS PENSION	134,947	130,286	229,636	229,636	0	229,636	0.00%	0.00%	0.00%	0	0	0
Total STATE REVENUES	37,757,828	38,867,352	39,903,425	39,482,858	29,724,198	10,179,227	74.49%	75.33%	75.57%	444,720	29,279,478	28,532,133
FEDERAL REVENUES RECEIVED FROM STATE												
400 FEDERAL AID/MDE (REQUIRES FIN)	789,078	2,061,597	1,612,676	1,001,008	393,874	1,218,802	24.42%	69.39%	91.49%	(1,036,673)	1,430,546	721,918
405 FEDERAL AID THRU OTHER AGENCY	76,896	12,297	12,800	13,344	5,014	7,786	39.17%	21.79%	83.99%	2,334	2,680	64,586
471 SCHOOL LUNCH PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
472 SPECIAL ASSIST, NEEDY CHILD	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
473 COMMODITY CASH REBATE PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
474 COMMODITY DISTRIBUTION PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
475 SPECIAL MILK PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
476 SCHOOL BREAKFAST PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
479 SUMMER FOOD SERVICE PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total FEDERAL REVENUES RECEIVED FROM STATE	865,974	2,073,894	1,625,476	1,014,352	398,888	1,226,588	24.54%	69.11%	90.82%	(1,034,338)	1,433,226	786,504
LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS												
601 FOOD SERVICE SALES TO PUPILS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
606 FOOD SERVICE SALES TO ADULTS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
608 SPECIAL FUNCTION FOOD SALES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
614 CONTRIB TO POST EM BENEFITS TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
619 COST MATERIALS/REV PROD (CONTRA)	(9,865)	(1,810)	1,600	129	0	1,600	0.00%	10.63%	34.34%	192	(192)	(3,388)
620 SALES/REV PRODUCING ACTIVITIES	0	0	6,000	1,084	0	6,000	0.00%	0.00%	0.00%	0	0	0
621 SALE/MATERIALS FOR RESALE (NET TX)	9,378	1,810	0	0	0	0	0.00%	99.33%	100.00%	(1,798)	1,798	9,378
623 SALE OF REAL PROPERTY	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
624 SALE OF EQUIPMENT	200	0	200	0	0	200	0.00%	0.00%	100.00%	0	0	200
625 INSURANCE RECOVERY	5,245	9,456	356,930	451,982	324,630	32,300	90.95%	100.00%	0.00%	315,175	9,456	0
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS	4,958	9,456	364,730	453,195	324,630	40,100	89.01%	116.98%	124.85%	313,569	11,061	6,190
SALE OF BONDS AND LOANS												



 Budget Management Analytics formerly SCast Plus

DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Revenue YTD	Budget Remaining	April 30, 2022	April 30, 2021	April 30, 2020	Current YTD vs. Prior YTD	April 30, 2021	April 30, 2020
							% of Budget Received	% of Actuals Received	% of Actuals Received			
631 SALE OF BONDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
635 CERTIFICATE OF PARTICIPATION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
639 OTHER STATE/NON STATE LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total SALE OF BONDS AND LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTHER FUNDS												
649 PERMANENT TRANSFERS/OTHER FUND	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total INCOMING TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	46,569,956	49,092,708	52,295,988	52,637,846	37,113,299	15,182,689	70.97%	70.65%	72.13%	2,431,669	34,681,629	33,592,647



GENERAL FUND - EXPENDITURES BY OBJECT CODE

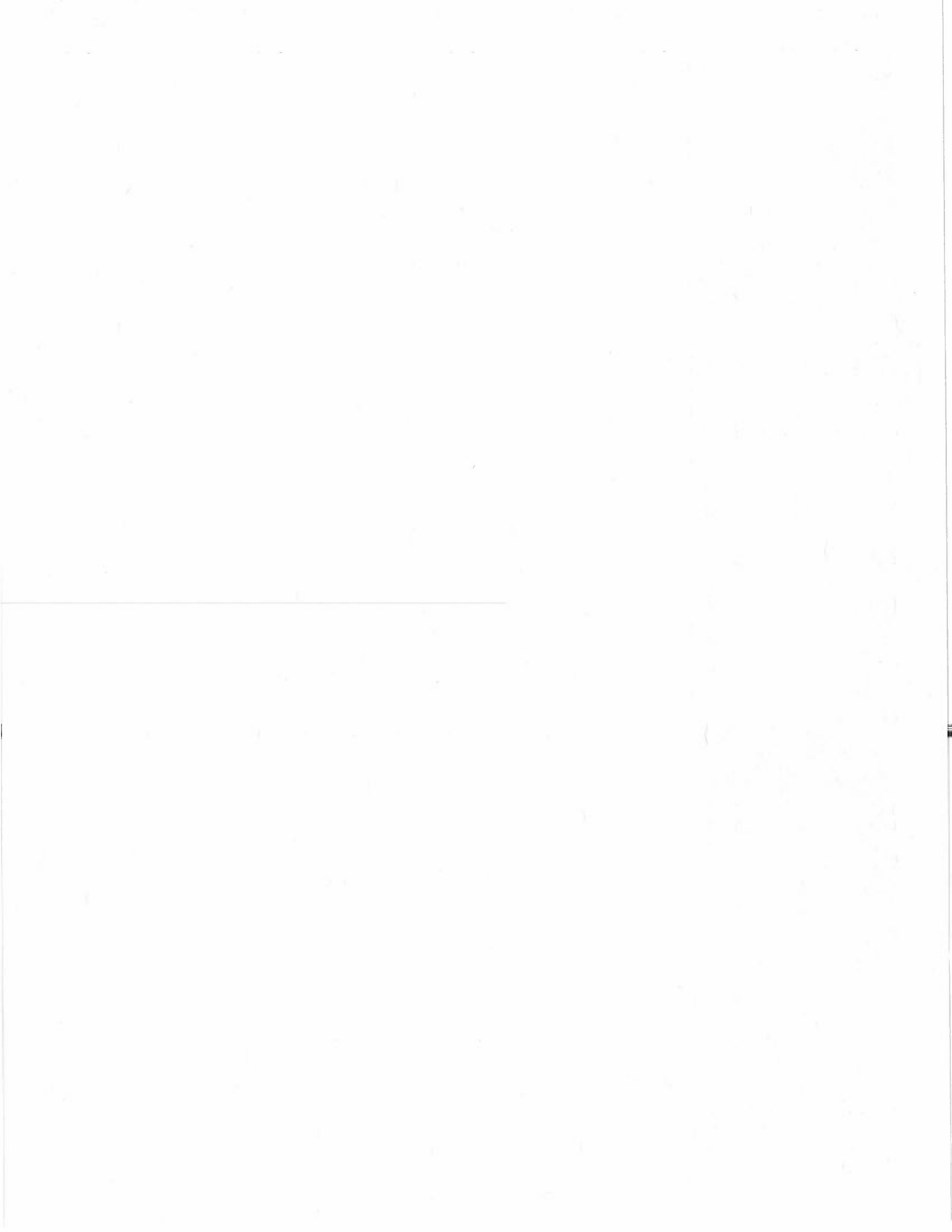
WACONIA | April 30, 2022



DESCRIPTION	June 30, 2020		June 30, 2021		Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	April 30, 2022	April 30, 2021	April 30, 2020	Current YTD vs. Prior YTD	April 30, 2021	April 30, 2020
	% of Budget Expended	% of Actuals Expended	% of Actuals Expended											
110 ADMINISTRATION/SUPERVISION	2,415,102	2,430,505	2,439,065	2,436,314	2,011,519	427,546	82.47%	82.14%	81.71%	15,182	1,996,337	1,973,491		
120 EC/ABE/SCHOOL READINESS, ABE ADI	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
140 LICENSED CLASSROOM TEACHER	16,026,838	15,832,616	16,734,728	16,341,204	10,859,225	5,875,503	64.89%	67.41%	67.10%	186,554	10,672,671	10,753,958		
141 NON,LIC CLASSROOM PERSONNEL	167,303	463,144	221,706	205,405	151,945	69,762	68.53%	77.04%	74.89%	(204,871)	356,816	125,291		
143 LICENSED INSTRUCTIONAL SUPPORT	677,888	754,996	825,025	863,931	587,520	237,505	71.21%	67.37%	63.76%	78,875	508,645	432,214		
144 NON,LIC INSTRUCTIONAL SUPPORT	131,112	110,019	141,842	128,498	93,270	48,572	65.76%	77.20%	75.35%	8,339	84,931	98,792		
145 SUBSTITUTE TEACHER,LICENSED	419,324	430,057	524,475	540,395	448,526	75,949	85.52%	76.20%	98.75%	120,809	327,718	414,101		
146 SUBSTITUTE NON,LIC CLASSROOM	8,677	7,850	22,714	22,948	18,102	4,612	79.69%	85.38%	100.00%	11,399	6,703	8,677		
150 PHYSICAL THERAPIST	27,753	21,202	44,019	29,116	23,976	20,043	54.47%	96.95%	83.23%	3,419	20,557	23,099		
151 OCCUPATIONAL THERAPIST	163,006	181,116	250,306	207,035	142,939	107,367	57.11%	75.27%	73.76%	6,616	136,324	120,228		
152 SPEECH/LANGUAGE PATHOLOGIST	242,789	382,046	458,449	414,019	274,942	183,507	59.97%	69.86%	66.13%	8,035	266,907	160,565		
154 SCHOOL NURSE	241,114	262,983	446,555	321,566	192,672	253,883	43.15%	77.13%	71.26%	(10,168)	202,840	171,818		
155 LICENSED NURSING SERVICES	85,844	81,499	216,795	127,433	79,222	137,573	36.54%	80.78%	88.43%	13,387	65,835	75,907		
156 SOCIAL WORKER	76,517	79,827	90,862	84,204	53,744	37,118	59.15%	66.47%	66.02%	686	53,058	50,515		
157 SCHOOL PSYCHOLOGIST	224,959	199,187	213,878	212,889	139,790	74,088	65.36%	65.88%	65.74%	8,567	131,223	147,892		
161 CERTIFIED PARA/PCA	1,439,164	1,339,519	1,383,315	1,577,610	1,184,299	199,016	85.61%	67.10%	70.04%	285,518	898,781	1,007,998		
162 CERTIFIED ONE ON ONE PARA	540,204	522,205	370,464	417,163	307,676	62,788	83.05%	71.54%	72.93%	(65,900)	373,576	393,973		
163 FOREIGN LANGUAGE INTERPRETER	4,440	4,823	7,800	6,122	5,046	2,755	64.69%	95.55%	86.97%	437	4,609	3,861		
164 INTERPRETER FOR THE DEAF	33,740	464	1,025	334	0	1,025	0.00%	100.00%	66.65%	(464)	464	22,488		
165 SCHOOL COUNSELOR	599,021	632,460	618,117	622,705	417,023	201,094	67.47%	67.57%	65.99%	(10,335)	427,358	395,268		
170 NON,INSTRUCTIONAL SUPPORT	1,617,376	1,497,297	1,714,407	1,643,018	1,342,657	371,750	78.32%	85.03%	82.67%	69,480	1,273,176	1,337,055		
174 REC SERVICES/DAPE SPECIALIST	74,658	84,632	87,247	86,522	57,025	30,222	65.36%	66.24%	66.50%	964	56,600	49,647		
176 SOCIAL WORKER/INTERAGENCY	1,302,485	1,351,524	1,360,320	1,332,441	1,103,490	256,830	81.12%	82.42%	82.95%	(10,395)	1,113,885	1,080,382		
185 OTHER LICENSED/CERTIFIED SALARY	690,244	674,893	950,782	825,248	574,298	376,484	60.40%	65.07%	78.37%	135,165	439,133	540,975		
186 OTHER NON LICENSED SALARY	187,421	222,961	218,567	242,995	210,377	8,190	96.25%	55.38%	95.19%	86,910	123,467	178,401		
191 SEVERANCE	5,758	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
195 INTERDEPART SALARIES (CHGBK)	0	0	(44,880)	(44,880)	0	(44,880)	0.00%	0.00%	0.00%	0	0	0		
199 SALARY ADJ CAFETERIA PLAN/IN LIEU	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
TOTAL SALARIES AND WAGES	27,402,735	27,567,826	29,297,583	28,644,235	20,279,281	9,018,302	69.22%	70.88%	71.40%	738,209	19,541,072	19,566,597		
EMPLOYEE BENEFITS														
210 FICA/MEDICARE	1,951,778	1,998,292	2,100,169	2,069,168	1,468,192	631,977	69.91%	70.83%	71.34%	52,816	1,415,377	1,392,362		
214 PERA	448,682	461,235	469,450	466,591	368,695	100,755	78.54%	79.09%	79.50%	3,895	364,799	356,710		
218 TRA	1,665,586	1,696,440	1,700,355	1,815,213	1,237,067	463,288	72.75%	68.29%	68.75%	78,588	1,158,479	1,145,055		
220 HEALTH INSURANCE	4,922,890	5,454,262	5,557,794	5,583,625	4,137,795	1,419,999	74.45%	74.82%	72.98%	56,651	4,081,144	3,592,885		
230 LIFE INSURANCE	28,877	29,533	35,648	30,472	26,602	9,046	74.62%	88.95%	88.90%	333	26,270	25,671		
235 DENTAL INSURANCE	108,548	133,829	138,044	145,462	110,892	27,152	80.33%	72.90%	72.23%	13,330	97,561	78,407		
240 LONG TERM DISABILITY INSURANCE	44,108	45,464	45,925	46,090	32,781	13,144	71.38%	71.07%	70.61%	470	32,310	31,145		
250 TSA/DEFERRED COMP	446,220	454,682	456,863	455,234	319,808	137,055	70.00%	70.14%	70.38%	897	318,911	314,056		
251 TAX ADVANTAGE EMPLOYER HLTH AF	115,215	222,086	219,283	219,024	171,748	47,535	78.32%	79.49%	74.61%	(4,787)	176,535	85,958		
270 WORKERS COMPENSATION	217,980	169,199	192,000	144,575	195,289	(3,289)	101.71%	130.86%	111.67%	(26,123)	221,412	243,409		
280 UNEMPLOYMENT COMPENSATION	21,638	0	10,000	4,234	0	10,000	0.00%	0.00%	43.19%	0	0	9,345		
291 OPEB (PAY AS YOU GO)	41,043	25,231	35,000	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0		
295 INTERDEPART BENEFITS (CHGBK)	0	0	(9,180)	(9,180)	0	(9,180)	0.00%	0.00%	0.00%	0	0	0		
299 OTHER EMPLOYEE BENEFITS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
TOTAL EMPLOYEE BENEFITS	10,012,564	10,690,251	10,951,351	11,005,511	8,068,867	2,882,484	73.68%	73.83%	72.66%	176,070	7,892,798	7,275,002		
PURCHASED SERVICES														
300 PURCHASED SERVICES	0	4,900	0	750	750	(750)	0.00%	100.00%	0.00%	(4,150)	4,900	0		
303 FEDERAL SUB AWARD <=\$25000	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0		
305 CONSULTING FEES/FEES FOR SERVIC	822,525	675,211	826,039	859,073	656,972	169,067	79.53%	80.67%	113.21%	112,284	544,688	931,219		
306 SPEC ED LITIGATION COSTS	1,157	1,665	4,000	34,339	36,160	(32,160)	903.99%	72.01%	43.11%	34,961	1,199	499		
308 FEDERAL TUITION PAYMENT <=\$25000	0	25,000	0	(25,000)	(25,000)	25,000	0.00%	0.00%	0.00%	(25,000)	0	0		
309 FEDERAL TUITION PAYMENT >\$25000	0	313,480	0	(313,480)	(313,480)	313,480	0.00%	0.00%	0.00%	(313,480)	0	0		
315 REPAIRS & MAINT FOR TECHNOLOGY	15,696	9,291	37,000	21,282	16,515	20,485	44.63%	100.00%	99.88%	7,224	9,291	15,677		
319 COMPUTER & TECHNOLOGY SVCS	1,988	19,513	60,949	11,139	11,139	49,810	18.28%	100.00%	100.00%	(8,374)	19,513	1,988		
320 COMMUNICATION SERVICES	133,229	211,717	199,497	242,448	175,891	23,606	88.17%	88.40%	30.35%	(11,257)	187,149	40,435		
329 POSTAGE & PARCEL SERVICES	15,577	15,227	18,195	12,686	9,672	8,523	53.16%	78.98%	74.56%	(2,355)	12,027	11,614		
330 UTILITY SERVICES	755,223	665,355	595,573	661,135	478,075	117,498	80.27%	59.88%	74.46%	79,628	398,447	562,319		
335 SHORT TERM LEASE	0	0	118,893	131,162	111,346	7,547	93.65%	0.00%	0.00%	111,346	0	0		


DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	April 30, 2022	April 30, 2021	April 30, 2020	Current YTD vs. Prior YTD	April 30, 2021	April 30, 2020
							% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
340 INSURANCE	128,183	243,338	243,500	246,080	246,047	(2,547)	101.05%	100.00%	100.00%	2,709	243,338	128,183
350 REPAIRS & MAINTENANCE	150,440	253,136	650,101	643,045	620,061	30,040	95.38%	77.13%	171.32%	424,808	195,253	257,736
353 CERTIFIED PARA/PCA >\$25000	80,227	74,638	71,986	68,953	66,233	5,753	92.01%	95.35%	82.78%	(4,934)	71,167	66,413
358 INTERPRETER/LANGUAGE <=\$25000	1,610	3,593	1,800	1,501	1,393	407	77.38%	93.89%	89.12%	(1,980)	3,373	1,435
360 TRANSPORT CONTR <=\$25,000	2,865,649	2,535,101	2,853,017	2,964,057	2,437,369	415,648	85.43%	78.42%	84.39%	449,349	1,988,020	2,418,360
365 INTERDEPART TRANSPORT (CHGBK)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
366 TRAVEL CONVENTIONS/CONFERENCE	107,853	91,438	202,862	184,129	134,578	68,284	66.34%	60.65%	84.23%	79,124	55,454	90,841
368 OUT OF STATE TRAVEL/FEDERAL REII	465	0	1,046	301	0	1,046	0.00%	0.00%	100.00%	0	0	465
369 ENTRY FEES/STUDENT TRAVEL ALLOV	57,587	8,148	84,667	217,233	203,894	(119,227)	240.82%	70.04%	103.95%	198,187	5,707	59,863
370 OPERATING LEASE/RENTAL	157,459	87,095	0	0	0	0	0.00%	87.49%	99.78%	(76,202)	76,202	157,120
390 PYMT FOR ED PURPOSE TO MN DISTF	255,632	335,268	348,000	460,228	314,878	33,122	90.48%	65.50%	58.23%	95,269	219,609	148,860
391 PYMT TO MN SCHOOL (COST SHARE)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
392 PYMT FOR ED PURP OUT OF STATE/O	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
393 SPEC ED TRANSITION/CHILD W/DISAB	0	0	0	27,535	27,535	(27,535)	0.00%	0.00%	0.00%	27,535	0	0
394 PYMT FOR ED TO OTHER AGENCY	144,125	121,826	140,000	89,763	74,383	65,617	53.13%	93.46%	94.53%	(39,473)	113,856	136,244
396 SPEC ED SALARY/OTHER DISTRICT	84,575	98,224	111,780	74,574	40,669	71,111	36.38%	72.92%	74.93%	(30,956)	71,624	63,372
397 SPEC ED BENEFITS/OTHER DISTRICT	23,686	25,033	25,800	18,478	11,714	14,086	45.40%	72.61%	74.14%	(6,464)	18,177	17,560
398 INTERDEPART SERVICES (CHGBK)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
399 CONTRACT SPEC ED/OTHER DIST/COI	0	57,222	11,580	18,056	0	11,580	0.00%	-43.77%	0.00%	25,044	(25,044)	(29,010)
TOTAL PURCHASED SERVICES	5,802,884	5,875,417	6,606,285	6,649,464	5,336,792	1,269,493	80.78%	71.72%	87.56%	1,122,841	4,213,951	5,081,193
SUPPLIES												
401 SUPPLIES, NON INSTRUCTIONAL	408,967	720,190	629,428	187,478	(104,772)	734,200	-16.65%	56.11%	21.46%	(508,873)	404,101	87,780
405 NON-INSTRUCTIONAL SOFTWARE LIC	183,579	194,217	210,520	193,267	195,334	15,186	92.79%	106.36%	99.96%	(11,231)	206,565	183,499
406 INSTRUCTIONAL SOFTWARE LICENSE	151,713	214,247	220,463	188,417	176,180	44,283	79.91%	91.00%	92.68%	(18,793)	194,972	140,607
430 SUPPLIES & MATERIALS NON INDIV IN	158,393	188,398	353,674	240,610	185,929	167,745	52.57%	79.42%	85.58%	36,310	149,619	135,554
433 SUPPLIES & MATERIALS INDIV INSTRU	67,567	82,235	108,749	94,544	74,479	34,270	68.49%	73.67%	85.00%	13,899	60,580	57,433
440 FUELS	257,672	290,381	303,000	459,118	394,000	(91,000)	130.03%	82.37%	80.44%	154,814	239,186	207,261
455 NONINSTRUCTIONAL TECH SUPPLIES	4,180	5,980	35,000	18,465	13,031	21,969	37.23%	93.29%	90.65%	7,453	5,579	3,789
456 INSTRUCTIONAL TECH SUPPLIES	18	605	26,155	17,706	13,800	12,355	52.76%	100.00%	100.00%	13,195	605	18
460 TEXTBOOKS	152,158	86,013	248,867	174,955	165,828	83,039	66.63%	96.23%	94.11%	83,054	82,773	143,201
461 STANDARDIZED TESTS	22,603	32,541	31,000	10,416	(21,787)	52,787	-70.28%	3.24%	-65.25%	(22,841)	1,054	(14,749)
465 NONINSTRUCTIONAL TECH DEVICES	0	3,411	725	1,309	1,299	(574)	179.17%	97.80%	0.00%	(2,037)	3,336	0
466 INSTRUCTIONAL TECH DEVICES	6,558	138,088	388,928	426,546	389,525	(597)	100.15%	100.00%	-3.60%	251,437	138,088	(236)
470 MEDIA RESOURCES	17,851	20,389	65,011	67,624	52,995	12,016	81.52%	65.47%	76.01%	39,646	13,349	13,569
490 FOOD	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
491 COMMODITIES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
495 MILK	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL SUPPLIES	1,431,258	1,976,695	2,621,520	2,080,455	1,535,841	1,085,679	58.59%	75.87%	66.91%	36,033	1,499,808	957,726
SUPPLIES & EQUIPMENT												
505 CAPITALIZED NONINSTRUCTION SOFT	3,000	71	3,000	3,958	3,000	0	100.00%	100.00%	100.00%	2,929	71	3,000
510 SITE OR GROUNDS ACQUISITION	239,505	121,974	125,000	118,629	119,950	5,050	95.96%	106.56%	166.61%	(10,024)	129,974	399,036
520 BUILDING ACQ OR CONSTRUCTION	417,688	204,848	110,000	108,875	57,544	52,456	52.31%	90.20%	9.75%	(127,235)	184,779	40,708
530 OTHER EQUIPMENT PURCHASE	100,950	74,358	145,817	96,668	87,727	58,090	60.16%	71.67%	90.39%	34,434	53,293	91,247
533 EQUIP SP ED DIRECT INSTRUCTION	0	9,231	10,788	(3,897)	914	9,874	8.47%	100.00%	0.00%	(8,317)	9,231	6,794
535 CAPITAL LEASES	588,136	256,796	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
555 CAPITAL NONINSTR TECH HARDWARE	35,480	(595)	2,144	(14,567)	(15,000)	17,144	-699.63%	261.91%	99.58%	(13,441)	(1,559)	35,331
556 CAPITALIZED INSTR TECH HARDWARE	63,340	131,221	172,405	94,109	78,551	93,854	45.56%	65.47%	100.00%	(7,363)	85,914	63,340
580 PRINCIPAL ON CAPITAL LEASE	62,689	438,476	449,595	461,482	454,817	(5,222)	101.16%	100.00%	100.00%	16,342	438,476	62,689
581 INTEREST ON CAPITAL LEASE	0	212,567	259,200	206,799	199,033	60,167	76.79%	100.00%	0.00%	(13,533)	212,567	0
589 LEASE TRANSACTIONS/INSTALL SALE	(588,136)	(256,796)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
590 OTHER CAPITAL EXPENDITURES	0	0	10,449	21,742	20,000	(9,551)	191.41%	0.00%	0.00%	20,000	0	0
TOTAL SUPPLIES & EQUIPMENT	922,652	1,192,150	1,288,398	1,093,796	1,006,536	281,862	78.12%	93.34%	76.10%	(106,209)	1,112,745	702,145
DEBT SERVICE												
710 BOND, REDEMPTION OF PRINCIPAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
720 BOND, INTEREST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
730 LOANS, REDEMPTION OF PRINCIPAL	81,287	81,287	81,287	81,287	81,287	0	100.00%	100.00%	100.00%	0	81,287	81,287
740 LOANS, INTEREST	166,802	109,788	40,000	52,297	22,239	17,761	55.60%	39.23%	22.54%	(20,830)	43,069	37,597
790 OTHER DEBT SVC EXPENDITURES	14,800	14,370	15,000	12,978	12,775	2,225	85.17%	97.25%	100.00%	(1,200)	13,975	14,800
TOTAL DEBT SERVICE	262,889	205,445	136,287	146,562	116,301	19,986	85.34%	67.33%	50.85%	(22,030)	138,331	133,684
OTHER EXPENDITURES												
820 DUES, MEMBERSHIP, LICENSE, FEES	67,396	63,872	82,352	58,914	53,834	28,518	65.37%	103.69%	93.49%	(12,396)	66,230	63,006
891 TRA & PERA SPEC SITUATION PENSIO	134,947	130,286	147,051	147,051	0	147,051	0.00%	0.00%	0.00%	0	0	0

DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	April 30, 2022	April 30, 2021	April 30, 2020	Current YTD vs. Prior YTD	April 30, 2021	April 30, 2020
							% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
895 FED/NONPUBLIC INDIRECT (CHGBK)	(3,014)	(3,300)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
896 TAXES & SPECIAL ASSESSMENTS	68,267	79,004	94,912	88,473	42,014	52,898	44.27%	53.42%	45.82%	(188)	42,202	31,277
898 SCHOLARSHIPS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
899 MISCELLANEOUS EXPENDITURES	0	0	0	20,185	20,185	(20,185)	0.00%	0.00%	0.00%	20,185	0	0
TOTAL OTHER EXPENDITURES	267,597	269,862	324,315	314,623	116,033	208,282	35.78%	40.18%	35.23%	7,601	108,432	94,283
OTHER FINANCING USES												
910 PERMANENT TRANSFER/OTHER FUNC	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
920 BOND REFUNDING PAYMENT	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL OTHER FINANCING USES	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	46,165,156	47,839,606	51,287,739	49,996,646	36,459,652	14,828,087	71.09%	72.13%	73.24%	1,952,515	34,507,137	33,810,630



2.B. LTFM ten-year expenditure application

Presenter: Kristin
Hoheisel

 Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413		Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund 06 Projects Only										ED - 02478-08
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2021, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.												
District Info.		Enter Information		District Info.		Enter Information						
District Name:		Waconia Public School District		Date:		6/13/2022						
District Number:		0110		Email:		khoheisel@isd110.org						
District Contact Name:		Kristen Hoheisel										
Contact Phone #:		952-442-0602										
Fiscal Year (FY) Ending June 30												
Expenditure Categories		2022 (base year)	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.												
Finance Code	Category (1)											
347	Physical Hazards	\$43,000	\$51,199	\$55,000	\$55,000	\$57,500	\$57,500	\$60,000	\$60,000	\$62,500	\$62,500	\$65,000
349	Other Hazardous Materials	\$9,000	\$9,000	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	\$15,000
352	Environmental Health and Safety Management	\$88,422	\$88,422	\$95,000	\$97,500	\$100,000	\$102,500	\$105,000	\$107,500	\$110,000	\$112,500	\$115,000
358	Asbestos Removal and Encapsulation	\$7,033	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$35,000	\$35,000	\$42,500	\$45,000	\$47,500	\$50,000	\$52,500	\$55,000	\$57,500	\$60,000	\$65,000
366	Indoor Air Quality	\$3,848	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$2,000
Total Health and Safety Capital Projects		\$179,703	\$189,121	\$207,000	\$212,000	\$219,500	\$224,500	\$232,000	\$237,000	\$244,500	\$249,500	\$262,000
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year												
Finance Code	Category (2)											
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects \$100,000 or More		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151												
Finance Code	Category (3)											
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Remodeling for Approved Voluntary Pre-K Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accessibility												
Finance Code	Category (4)											
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accessibility Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures and Maintenance Projects												
Finance Code	Category (5)											
368	Building Envelope	\$93,000	\$0	\$125,000	\$130,000	\$135,000	\$140,000	\$145,000	\$150,000	\$155,000	\$160,000	\$175,000
369	Building Hardware and Equipment	\$16,000	\$5,000	\$85,000	\$95,000	\$105,000	\$115,000	\$125,000	\$135,000	\$145,000	\$155,000	\$160,000
370	Electrical	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
379	Interior Surfaces	\$22,000	\$119,500	\$35,000	\$45,000	\$112,543	\$65,000	\$75,000	\$85,000	\$95,000	\$105,000	\$115,000
380	Mechanical Systems	\$45,000	\$140,000	\$85,000	\$149,838	\$105,000	\$115,000	\$125,000	\$135,000	\$145,000	\$155,000	\$160,000
381	Plumbing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Professional Services and Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	Roof Systems	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
384	Site Projects	\$146,000	\$60,000	\$124,383	\$85,000	\$90,000	\$158,589	\$167,764	\$179,859	\$189,927	\$197,717	\$203,887
Total Deferred Capital Expense and Maintenance		\$322,000	\$334,500	\$464,383	\$514,838	\$557,543	\$603,589	\$647,764	\$694,859	\$739,927	\$782,717	\$823,887
Total Annual 10-Year Plan Expenditures		\$501,703	\$523,621	\$671,383	\$726,838	\$777,043	\$828,089	\$879,764	\$931,859	\$984,427	\$1,032,217	\$1,085,887
Fund Balance Section												
Fund 01												
Beginning Fund Balance 01-467-XX		\$27,512	\$79,039	\$150,386	\$150,386	\$150,387	\$150,387	\$150,387	\$150,387	\$150,387	\$150,387	\$150,386
LTFM Fiscal Year Revenue - Levy		\$492,013	\$456,311	\$505,655	\$621,119	\$498,417	\$429,395	\$472,605	\$473,696	\$500,423	\$524,703	\$551,987
LTFM Fiscal Year Revenue - AID if Applicable		\$61,217	\$138,657	\$165,728	\$105,720	\$278,626	\$398,694	\$407,159	\$458,163	\$484,004	\$507,513	\$533,900
LTFM Fiscal Year Revenue Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Transfer OUT if applicable - Special Legislation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Estimated Fiscal Year Expenditures		\$501,703	\$523,621	\$671,383	\$726,838	\$777,043	\$828,089	\$879,764	\$931,859	\$984,427	\$1,032,217	\$1,085,887
Ending Fiscal Year Fund Balance 01-467-XX		\$79,039	\$150,386	\$150,386	\$150,387	\$150,387	\$150,387	\$150,387	\$150,387	\$150,387	\$150,386	\$150,386
Fund 06												
Beginning Fund Balance 06-467-XX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Fiscal Year Bonded Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Fiscal Year Revenue Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM Estimated Fiscal Year Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fiscal Year Fund Balance 06-467-XX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
End of worksheet												

**Independent School District #110
Long Term Facilities Maintenance Programs
2022 - 2023 School Year**

Estimated Beginning Reserved Fund Balances, July 1, 2022	\$ 27,512
Projected Revenue net of Debt Service Payments:	\$ 523,769
Projected Non-Debt Service LTFM Expenditures:	
Health and Safety Projects	\$ 189,121
Building and Site Projects Expenditures -	
Bayview -	
Replace Carpeting in classrooms - \$4,500 each	31,500
Laketown -	
Other	-
Southview -	
Replace Carpeting in classrooms - \$4,500 each	18,000
Middle School -	
Stage Floor Refinishing	40,000
Stairwell Treads Replacement	20,000
Bleachers Repair - Replace Drive Wheels	15,000
York Rooftop Chiller Major Repairs	5,000
Reroof Garages	10,000
Install Carpet/Turf under the wrestling mat	10,000
High School -	
Repair of Boiler	75,000
School District share of Safari Lap Pool Filter System Replacement	35,000
Lower C House A/C Condensor Replacement	15,000
District Wide -	
Professional Turf and Renovation - Annual Field Maintenance	30,000
Restripe parking lots	10,000
Contingency Reserve	20,000
Total Building and Site Project Expenditures	\$ 334,500
Estimated Ending Fund Balance, June 30, 2023	\$ 27,660

Other Opportunities	
Bayview -	
Restroom Remodel Work - Not sure how to handle - Referendum?	500,000
Handicapped Elevator Update	60,000
Reconfigure Administrative Offices - Referendum?	500,000
Laketown -	
Other	-
Southview -	
Restroom Remodel Work - Not sure how to handle - Referendum?	500,000
Green Gym - Floor Repair	5,000
Middle School -	
A/C for Gym and locker-rooms - Referendum?	1,000,000
Carpet under Wrestling mats	10,000
Replace wall mats in the gym	10,000
High School -	
District Wide -	
BNR Irrigation - Annual Maintenance of Sprinkler System	22,000
Repaint Educational Service Center Building - Estimate	60,000
Replace East Parking Lot - Mill and Overlay	75,000
Install Awnings at entrances - Not LTFM - Capital or Referendum	30,000

2.B.1. - LTFM expenditure supporting
documentation (internal sheet also presented by
Todd 3/28 labeled 2022-2023 LTFM Preliminary
Budget)

2.C. LTFM ten-year revenue application

FY 24 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/04/2022								
110	<= Type in School District Number											
n/a	WACONIA PUBLIC SCHOOL DISTRICT		Change only									
			if requiring levy	Payable 2022								
Calculations for Ten Year Projection		Pay 22	adjustments	LLC Certification	Current Estimate							
		LLC #	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	Type your district number in cell A2 (Minneapolis = 1.2)											
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b											
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33											
4	Look-up data from following tabs											
5	Initial Formula Revenue											
6	Current year APU	57	4,590.00	4,638.03	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21
6a	Additional Pre-K Pupil Units (line 19 of Pre-K application)											
6b	Total Adjusted Pupil Units = (6) + (6a)			4,638.03	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21	4,740.21
7	District average building age (uncapped)	451	24.76	24.76	25.76	26.76	27.76	28.76	29.76	30.76	31.76	
8	Formula allowance		\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	452		0.70743	0.73600	0.76457	0.79314	0.82171	0.85029	0.87886	0.90743	
10	Initial revenue = (6) * (8) * (9)	453	1,233,897	1,246,808	1,325,743	1,377,208	1,428,673	1,480,139	1,531,604	1,583,069	1,634,534	
11	Added revenue for Eligible H&S Projects > \$100,000 / site											
12	Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	702			-	-	-	-	-	-	-	-
13	Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	756			-	-	-	-	-	-	-	-
14	Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	701			-	-	-	-	-	-	-	-
15	Debt Excess related to Debt service for portion of existing Alt facilities bonds attributable to eligible H&S Projects > \$100,000 per site (1A)	755			-	-	-	-	-	-	-	-
16a	Existing Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab				789,390	769,755	928,725	569,730	338,310	321,300	-	-
16b	New debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue				-	-	-	-	-	-	-	-
17	Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b)	767			789,390	769,755	928,725	569,730	338,310	321,300	-	-
18	Pay as you go revenue for eligible new H&S projects > \$100,000 / site	455			-	-	-	-	-	-	-	-
19	Total additional revenue for eligible H&S projects > \$100,000 / site (12) - (13) + (14) - (15) + (17) + (18)	456	774,962	789,390	769,755	928,725	569,730	338,310	321,300	-	-	-
20a	Added revenue for Pre-K remodeling (for VPK approvals only)											
20a	Net debt service for bonds approved for Pre-K remodeling	768			-	-	-	-	-	-	-	-
20b	Pay as you go for projects approved for Pre-K remodeling	457			-	-	-	-	-	-	-	-
20c	Total Pre-K revenue				-	-	-	-	-	-	-	-
20d	Total New Law Revenue (10) + (19) + (20c)	458			2,036,198	2,095,498	2,305,933	1,998,403	1,818,449	1,852,904	1,583,069	1,634,534

FY 24 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/04/2022										
110	<= Type in School District Number													
n/a	WACONIA PUBLIC SCHOOL DISTRICT													
Calculations for Ten Year Projection				Pay 22	Change only if requiring levy adjustments	Payable 2022 LLC Certification	Current Estimate							
	LLC #	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030			
Old Formula revenue														
21	459		161,000	188,500	-	-	-	-	-	-	-	-	-	
22	701			-	-	-	-	-	-	-	-	-	-	
23				-	-	-	-	-	-	-	-	-	-	
24	765			-	-	-	-	-	-	-	-	-	-	
25	766			-	-	-	-	-	-	-	-	-	-	
26	460			-	-	-	-	-	-	-	-	-	-	
27	463			-	-	-	-	-	-	-	-	-	-	
27a	767			789,390	769,755	928,725	569,730	338,310	321,300	-	-	-	-	
27b	769			-	-	-	-	-	-	-	-	-	-	
28	466			209,989	223,283	231,951	240,619	249,286	257,954	266,622	275,290	-	-	
29	467		1,143,776	1,187,879	993,038	1,160,676	810,349	587,596	579,254	266,622	275,290	-	-	
30	468		2,008,859	2,036,198	2,095,498	2,305,933	1,998,403	1,818,449	1,852,904	1,583,069	1,634,534	-	-	
31	469			-	-	-	-	-	-	-	-	-	-	
32	470		2,008,859	2,036,198	2,095,498	2,305,933	1,998,403	1,818,449	1,852,904	1,583,069	1,634,534	-	-	
33	471		5,226	-	-	-	-	-	-	-	-	-	-	
34	472		2,014,085	2,036,198	2,095,498	2,305,933	1,998,403	1,818,449	1,852,904	1,583,069	1,634,534	-	-	
Aid and Levy Shares of Total Revenue														
35			2020	2020	2021	2022	2023	2024	2025	2026	2027			
36	33		34,683,608	34,683,608	37,220,369	38,709,184	40,257,551	41,867,853	43,542,567	45,284,270	47,095,641			
37	54		4,462.33	4,463.40	4,361.58	4,554.23	4,638.03	4,740.21	4,740.21	4,740.21	4,740.21			
38	474		7,772.53	7,770.66	8,533.70	8,499.62	8,679.88	8,832.48	9,185.78	9,553.21	9,935.34			
39	475		11,115.81	11,115.81	12,376.03	13,182.88	13,582.68	14,126.00	14,691.00	15,279.00	15,890.00			
40	476		13,672.45	13,672.45	15,222.52	16,214.94	16,706.70	17,374.98	18,069.93	18,793.17	19,544.70			
41	477		65.85%	56.83%	56.06%	52.42%	51.95%	50.83%	50.83%	50.83%	50.83%			
42	478		34.15%	43.17%	43.94%	47.58%	48.05%	49.17%	49.17%	49.17%	49.17%			
43	473		1,744,200	1,762,451	1,801,281	1,801,281	1,801,281	1,801,281	1,801,281	1,583,069	1,634,534			
44	479		595,709	760,772	791,488	857,078	865,435	885,609	885,607	778,341	803,636			
45	481		-	-	-	-	-	-	-	-	-			
46	482		595,709	760,772	791,488	857,078	865,435	885,609	885,607	778,341	803,636			
47	485		1,418,376	1,275,426	1,304,010	1,448,856	1,132,969	932,839	967,297	804,728	830,898			
Debt Service Portion of Revenue (non-grandfather districts)														
48	Subtotal Debt Service Revenue from above = (12) - (13) + (17) + (20a) + (24)			789,390	769,755	928,725	569,730	338,310	321,300	-	-	-	-	
50	769			651,840	654,360	650,370	651,630	652,050	651,840	651,210	650,108			
50b				-	-	-	-	-	-	-	-			
51	770			1,441,230	1,424,115	1,579,095	1,221,360	990,360	973,140	651,210	650,108			
52	486			1,441,230	1,424,115	1,579,095	1,221,360	990,360	973,140	651,210	650,108			
53	488			622,115	625,760	751,358	586,809	486,916	478,448	320,178	319,632			
54	489			819,115	798,355	827,737	634,551	503,444	494,692	331,032	330,475			

FY 24 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/04/2022								
110	<= Type in School District Number											
n/a	WACONIA PUBLIC SCHOOL DISTRICT		Change only									
			if requiring levy	Payable 2022								
<i>Calculations for Ten Year Projection</i>		Pay 22	adjustments	LLC Certification	Current Estimate							
		LLC #	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
55	Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	490			-	-	-	-	-	-	-	-
56	General Fund Portion of Revenue (non-grandfather districts)											
57	Total General Fund Revenue = (34) - (51)	491			594,968	671,383	726,838	777,043	828,089	879,764	931,859	984,427
58	General Fund Equalized Revenue = (43) - (52)	492			321,221	377,166	222,186	579,921	810,921	828,141	931,859	984,427
59	Total General Fund Aid = (46) - (53)	493			138,657	165,728	105,720	278,626	398,694	407,159	458,163	484,004
60	General Fund Equalized Levy = (58) * (41)	494			182,564	211,438	116,467	301,295	412,228	420,982	473,696	500,423
61	General Fund Unequalized levy = (57) - (58)	495			273,747	294,217	504,652	197,122	17,167	51,622	-	-
62	Total General Fund Levy = (60) + (61)	496			456,311	505,655	621,119	498,417	429,395	472,605	473,696	500,423
Notes: 1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid. 2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan. 3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.												

FY 2031	FY 2032
-	-
-	-
-	-
-	-
-	-
-	-
-	-
283,958	292,626
283,958	292,626
1,685,999	1,737,464
-	-
1,685,999	1,737,464
-	-
1,685,999	1,737,464
2028	2029
48,979,466	50,938,645
4,740.21	4,740.21
10,332.75	10,746.06
16,526.00	17,187.00
20,326.98	21,140.01
50.83%	50.83%
49.17%	49.17%
1,685,999	1,737,464
828,961	854,263
-	-
828,961	854,263
857,039	883,202
-	-
-	-
653,783	651,578
-	-
653,783	651,578
653,783	651,578
321,447	320,362
332,335	331,215

FY 2031	FY 2032
-	-
1,032,217	1,085,887
1,032,217	1,085,887
507,513	533,900
524,703	551,987
-	-
524,703	551,987

2.D. LTFM revenue statement of assurances



Fiscal Year (FY) 2024 Application for Long-Term Facilities Maintenance Revenue Statement of Assurances

General Information: Minnesota school districts, intermediate school districts, cooperative districts, applying for Long-Term Facilities Maintenance revenue (LTFM) under Minnesota Statutes 2021, section 123B.595 must annually complete the Application for Long-Term Facilities Maintenance Revenue – Statement of Assurances (ED-02477). The application must be submitted to the Minnesota Department of Education (MDE) by July 31, 2022. Submit to [Sarah C. Miller](mailto:Sarah.C.Miller@mde.state.mn.us) (MDE.Facilities@state.mn.us) along with other required LTFM documentation. **Do not mail a hard copy. Please email this form with other required documentation.**

Identification Information

Name of District or Cooperative:	District Number and Type:	Date Submitted:
----------------------------------	---------------------------	-----------------

Statement of Assurances

1. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety data submission system are for allowed health and safety uses under Minnesota Statutes 2021, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2021, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety System are for uses prohibited under Minnesota Statutes 2021, section 123B.595, subd. 11.
2. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for allowed uses under Minnesota Statutes 2021, section 123B.595, subd. 10, paragraph (a), clauses (1) and (2), and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for uses prohibited under Minnesota Statutes 2021, section 123B.595, subd. 11.
3. All actual expenditures to be reported in Uniform Financial Accounting and Reporting Standards (UFARS) for FY 2024 under Finance Codes 347, 349, 352, 358, 363 and 366 will be for allowed health and safety uses under Minnesota Statutes 2021, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2021, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2021, section 123B.595, subd. 11.
4. All actual expenditures to be reported in UFARS for FY 2024 under Finance Codes 367, 368, 369, 370, 379, 380, 381, 382, 383 and 384 for Accessibility and Deferred Maintenance will be for allowed uses under Minnesota Statutes 2021, section 123B.595, subd. 10, paragraph (a), clauses (1) and (2), and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2021, section 123B.595, subd. 11.
5. The district will maintain a description of each project funded with long-term facilities maintenance revenue that will provide enough detail for an auditor to determine the cost of the project and if the work qualifies for revenue (Minn. Stat. 127A.411, subd. 3[2021]).
6. The district’s plan includes provisions for implementing a health and safety program that complies with health, safety and environmental regulations and best practices, including indoor air quality management and mandatory lead in water testing, remediation and reporting (Minn. Stat. 121A.335 [2021]). ***The district’s ten-year plan does not include a request for a second-time project cost for: (1) replacement of an existing mechanical ventilation system to the current Minnesota State Mechanical Code/American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) guidelines; or, (2) to provide a level of approximately 15 Cubic Feet per Minute (CFM) per person.***

Certification of Statement of Assurances

Signature – Must be signed by Superintendent or Cooperative Director:	Name – Superintendent or Cooperative Director (Please print)	Date:
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2.E. ISD 110 LTFM school board resolution

**SCHOOL BOARD RESOLUTION
INDEPENDENT SCHOOL DISTRICT NO. 110
ADOPTING THE SCHOOL DISTRICT'S FISCAL YEAR (FY) 24
LONG-TERM FACILITIES MAINTENANCE TEN-YEAR PLAN**

WHEREAS, to qualify for Long-Term Facilities Maintenance revenue, Minnesota Statutes 2021, subd. 4 states a school district or intermediate district must annually adopt and approve a ten-year facilities plan by July 31 for commissioner approval.

WHEREAS, the school district has developed a ten-year Long-Term Facilities Maintenance plan consistent with this law.

School Board Member _____ moved for the resolution adoption and the motion was duly seconded by School Board Member _____ and, upon vote being thereon, the following voted in favor of the motion:

And the following voted against _____.

THEREFORE, BE IT RESOLVED THAT, the School Board of Independent School District No. 110 approves and adopts the attached ten-year Long-Term Facilities Maintenance plan for FY 24 on the _____ of _____, 2022.

SCHOOL BOARD CLERK SIGNATURE

3. **Teaching & Learning Presentation: Vision Card, Survey, and Operation Plan**

Presenter: Sarah Klitzke, Tim Koschinska, Kathy Oliphant

4. **ACTION ITEMS**

Presenter: Sarah Klitzke, Tim Koschinska, Kathy Oliphant

4.A. 2022-2023 Curriculum and Program Recommendations

- K-5 Science
- 7-12 Health

Presenter: Sarah Klitzke, Tim Koschinska, Kathy Oliphant

K-5 Science Education

Curriculum and Program Recommendations

Prepared for: Teaching and Learning Advisory Council and the Board of Education

Background:

The Minnesota Department of Education has adopted new standards based on the Next Generation Science Standards (NGSS). The NGSS reflect the latest research in science and are designed to promote the interpretation of data, critical thinking, and problem-solving. A key feature of instruction related to the new standards is a concept called phenomena-based learning. This approach encourages students to observe events in the natural and the built world and explore why they might occur. Phenomena-based learning is an approach that moves students from "learning about" to "figuring it out."

Teaching and Learning Council Input and Feedback:

On March 14, 2022, Sarah Klitzke, Elementary Teaching and Learning manager provided an update to the Teaching and Learning Advisory Council. Table groups were formed to gather feedback related to questions.

What topics do you feel should receive high priority?

- Science instruction and resources that align with MN Science Standards/Next Generation Science Standards
- Hands-on, inquiry based learning
- Engineering design practices
- Science as a collaborative learning process

What changes could be made to improve our current program?

- Engage students in scientific inquiry related to real life situations
- Ensure all student groups see themselves as scientists

K-5 Science Education Recommendation

Process for Review: Teaching and Learning Advisory Council

- March 14, 2022 - Receive background information and provide input
- May 2, 2022 - Review and approve recommendation to the Board of Education

Recommendation to the Board of Education:

- On May 2, members of the Teaching and Learning Advisory Council unanimously approved the K-5 Science Curriculum and program recommendations as presented.
 - Ryan Rosin
 - Katie Peitersen
 - Sara Leuth
 - Devarati Bhattacharya
 - Paul Peterson
 - Katie VanVooren
 - Christine Fenner
 - Molly Johnson
 - Kim Kelzer-Breeden
 - Mary DeMarce
- Board of Education representatives, Rachel Myers and Alycia Myers have also been briefed on this recommendation as they were absent at the May 2 meeting.

Assurances:

- The ISD110 K-5 Science Curriculum was collaboratively reviewed and revised by representatives from grades K-5 and the Department of Teaching and Learning.

Gr	Bayview	Laketown	Southview
K	Ann Singewald	Allison Baisch	Jenna Weber
1	Natalie Benson	Lauren Reed	Michelle Birr
2	Angie Pozega	Sam Gaarder	Amanda Puelston
3	Garret Janzen	Heather Stockinger	Josh Sell
4	Leah Janssen/ Kelsey Everson	Niki Eisenmann	Anna Bell/ Melia Archambault
5	Don Skerik	Devin McNeill	Brooke Haley/ Charlie Smothers

- ISD110 Science Curriculum is aligned to the MN Science Standards/Next Generation Science Standards (NGSS). Instructional resources align to and support these standards.

- The purchase of new instructional materials falls within the Teaching & Learning budget allocation for 2022-2023.

Process for Approval: Board of Education

- May 23, 2022 - Regular Board of Education Meeting
 - Discussion Item
- June 27, 2022 - Regular Board of Education Meeting
 - Action Item

Recommendation: Approve the K-5 Science Curriculum and Program Recommendations as presented.

K-5 Science Learning Outcomes

Duration:

- An instructional rotation of social studies and science occurs at the K-5 level. Daily lessons in these content areas are approximately 30-45 minutes in length.

Primary Instructional Resource:

- Amplify Science, © 2018, Berkeley's Lawrence Hall of Science

Kindergarten Units of Study:

Needs of Plants and Animals: Students take on the role of scientists in order to figure out why there are no monarch caterpillars in a community garden since the vegetables were planted. In doing so, they investigate how plants and animals get what they need to live and grow. They then make a new plan for the garden that provides for the needs of the monarch caterpillars, in addition to vegetables for humans.

Pushes and Pulls: Students take on the role of pinball machine engineers as they explore the effects of pushes and pulls on the motion of an object. They conduct tests in their own prototypes (models) of a pinball machine contributing to the design of a class pinball machine.

Sunlight and Water: Students figure out why one fictional schoolyard is too cold in the morning, while another, which is nearby, is too hot in the afternoon. They use physical models and firsthand investigation to figure out the impact of sunlight on Earth's surface.

Grade 1 Units of Study:

Animal and Plant Defenses: Students take on the role of marine scientists. In their role, students apply their understanding about plant and animal defense structures to explain to concerned aquarium visitors how a sea turtle and her offspring can defend themselves from ocean predators when they are released into the wild.

Light and Sound: In their role as light and sound engineers, students investigate cause and effect relationships to learn about the nature of light and sound. They apply what they learn to design shadow scenery and sound effects for a puppet show.

Spinning Earth: As sky scientists, students figure out how to explain why it is never the same time of day for a grandmother who lives in Asia as it is for her grandson in the United States when she calls him. Students record, organize, and analyze

observations of the sun and other sky objects as they look for patterns and make sense of the cycle of daytime and nighttime.

Grade 2 Units of Study:

Plant and Animal Relationships: In their role as plant scientists, students work to figure out why there are no new Chalta trees growing in the Bengal Tiger Reserve, which is part of a broadleaf forest. Students investigate what the Chalta tree needs to survive, and collect and analyze qualitative and quantitative data to solve the mystery.

Properties of Materials: As glue engineers, students use engineering design practices to create a glue for use at their school. They conduct tests that yield quantifiable results, graph their data, analyze and interpret results, and then use that evidence to iteratively design a series of glue mixtures, each one better than the one before.

Changing Landforms: Students take on the role of geologists as they attempt to figure out what caused a certain rock cliff to change shape over time. They use models to investigate the erosion of rock and the formation of sand. Based on what they learn about erosion, students advise the director of the fictional Oceanside Recreation Center whether it is safe to keep the center open even though the cliff is changing.

Grade 3 Units of Study:

Balancing Forces: In their role as consulting scientists, students are challenged to figure out how a floating train works in order to explain it to the citizens of the fictional city of Faraday. They apply ideas about non-touching forces as well as balanced and unbalanced forces to assuage citizens' fears.

Inheritance and Traits: Students play the role of wildlife biologists working in Greystone National Park. They study two wolf packs and are challenged to figure out why an adoptive wolf in one of the packs has the traits it does. Students observe variation between and within different species, investigate inherited and acquired traits, and conclude the unit by writing an explanation of the origin of the adoptive wolf's traits for the visitors in Greystone National Park.

Environments and Survival: As engineers that specialize in biomimicry, designing structures that are modeled on organisms in the natural world, students investigate the adaptive traits of the Grove snail population, and use what they learn to design a protective shell to transport endangered sea turtle eggs.

Weather and Climate: As meteorologists for a nature conservation group, students determine which of four fictional islands will be the best location for an orangutan reserve. They analyze and interpret weather data in order to compare and construct arguments about the weather patterns for a particular location in the world over a given span of time.

Grade 4 Units of Study:

Energy Conversions: Students play the role of systems engineers for Ergstown, a fictional town that experiences frequent blackouts. They explore reasons why an electrical system can fail, choose new energy sources and energy converters for the town, and use evidence to explain why their choices will make the town's electrical system more reliable.

Vision and Light: As conservation biologists, students work to figure out why a local population of geckos has decreased since the construction of a new stadium. Students consider the bright lights of the stadium and use a computer simulation to investigate the relationship of light and vision, specifically the sensitivity of different animals' eyes to light, and make a recommendation for mitigating the situation.

Earth's Features: Playing the role of geologists, students help the National Park Service explain what a particular boney-looking rock is, how it formed, and how it came to be in its current location at the bottom of Desert Rocks National Park. Then they explain how the canyon where they are doing their research formed to park visitors

Waves, Energy, and Information: In their role as marine scientists, students work to figure out how mother dolphins communicate with their calves. They investigate how sound travels and learn about how to look for and create patterns of communication.

Grade 5 Units of Study:

Patterns of Earth and Sky: In their role as astronomers, students investigate an artifact found on an archeological dig that seems to show patterns in the daytime and nighttime sky. Using a computer simulation of stars, physical models, and a reference text, students figure out how the position of stars around the Earth, and the spin and orbit of the Earth, cause us to see daily and yearly patterns of stars.

Modeling Matter: As food scientists working in a fictional lab of a large food production company, students take on two work assignments: one related to food safety and one related to creation of a new food product. In doing so, they figure out that the properties of materials are related to the properties of the nanoparticles that make up those materials.

The Earth System: As water resource engineers, students figure out what caused a water shortage on the east side of a fictional island, East Ferris, and work to design a solution to the problem. Applying their knowledge of water distribution and analyzing the flow of water between the hydrosphere, atmosphere, and geosphere, students communicate the nature of the problem and possible solutions to the people of East Ferris.

Ecosystem Restoration: Students engage as ecologists as they figure out why the plants and animals in a failing Costa Rican rainforest ecosystem aren't growing and thriving. Growing a terrarium, using physical models, and investigating how matter and energy flow with a computer model, students solve the mystery and create a plan for rainforest restoration.

Frequently Asked Questions

K-5 Science Instruction

Q: What are the Next Generation Science Standards?

A: The Minnesota Department of Education has adopted new standards based on the Next Generation Science Standards (NGSS). The NGSS reflect the latest research in science and are designed to promote the interpretation of data, critical thinking, and problem-solving. A key feature of instruction related to the new standards is a concept called phenomena-based learning. This approach encourages students to observe events in the natural and the built world and explore why they might occur. Phenomena-based learning is an approach that moves students from "learning about" to "figuring it out."

Q: What instructional programs were considered in the K-5 science curriculum review?

A: Four programs were brought forward for review, including:

1. Amplify Science
2. FOSS (Full Option Science System)
3. Houghton-Mifflin/Harcourt Science Dimensions
4. National Geographic Exploring Science

Two programs were selected as finalists and the K-5 science team received a comprehensive program overview on each of the following:

1. Amplify Science
2. FOSS (Full Option Science System)

Amplify Science was unanimously selected by the K-5 science team as the primary resource for K-5 science instruction.

Q: What criteria was used to for selection?

Criterion 1: Materials are designed for 3-Dimensional Learning and Assessment. Materials leverage science-based phenomena and engineering problems from the real world

- Materials consistently integrate the three dimensions, Science and Engineering Practices (P), Core Ideas (CI) and Crosscutting Concepts (CC), in student learning experiences
- Materials have an intentional sequence where student tasks increase in sophistication
- Materials are designed to elicit direct, observable evidence of student progress in the three-dimensions, not just content knowledge
- Phenomena and/or problems are connected to grade-band Core Ideas (MN State Standards)
- Materials embed phenomena or problems across multiple lessons for students to use and build knowledge of all three dimensions.

Criterion 2: Materials are designed to support teachers in using the materials and also in understanding the expectations of the benchmarks.

- Materials include background information to help teachers support students in using the three dimensions to explain phenomena and solve problems. Explanations of the instructional approaches of the program are given and aligned to research-based strategies.
- Materials provide guidance that supports teachers in planning, preparing and providing effective learning experiences in figuring out phenomena and solving problems.
- Materials contain teacher guidance with sufficient and useful annotations and suggestions for how to utilize the student materials. Where applicable, materials include teacher guidance for the use of embedded technology to enhance student learning.
- Materials provide a suggested scope and sequence and/or pacing guide

Criterion 3: Materials are designed to support all students in learning.

- Materials are designed to leverage diverse cultural and social backgrounds of students, including MN Native American communities. A balance of images or information about people, representing various demographic and physical characteristics, is included in the materials.
- Materials provide appropriate support, accommodations and/or modifications for numerous special populations (i.e., GT, EL SpEd).
- Materials are made accessible to students by providing appropriate support for different reading levels.
- Materials provide opportunities for students to share their thinking and apply their understanding in a variety of ways.

Criterion 4: Materials are designed to assess students and support the interpretation of assessment results.

- Assessments are clearly aligned to standards and the 3-Dimensions of Science.
- Assessments include a variety of modalities.
- Assessments offer ways for individual student progress to be measured over time.
- Tools are provided for scoring assessment items (e.g. student samples, rubrics)

7-12 Health Education

Curriculum and Program Recommendations

Prepared for: Teaching and Learning Advisory Council and the Board of Education

Background:

The Minnesota Department of Education has adopted the National Health Education Standards (NHES) to guide districts in curriculum and program development. These standards promote and support health-enhancing behaviors for students in grades 7-12. Minnesota School Districts are expected to review and align local curriculum within a reasonable time frame.

The area of health carries three statutory requirements for local instruction:

1. Provide instruction related to the risks and prevention of HIV and sexually transmitted diseases,
2. Provide instruction on the prevention of tobacco and vaping use, and
3. Provide one-time CPR and AED instruction

Recent legislation also encourages districts to increase awareness around the area of mental health and violence prevention. All of these topics are introduced and covered at age-appropriate levels with a majority of health instruction beginning in 7th grade.

Teaching and Learning Council Input and Feedback:

On March 14, 2022, members of the 7-12 health team attended Teaching and Learning Advisory Council to listen and provide information related to units of study. Table groups were formed to gather feedback related to questions.

What health education topics do you feel should receive high priority?

- Instruction related to managing mental health - anxiety, depression, social media, relationships
- Instruction related to healthy lifestyle choices - nutrition, good sleep hygiene, physical activity, etc.
- Decision-making skills
- Instruction related to healthy relationships
- Like the CPR/AED/Heimlich instruction

What changes could be made to improve our current program?

- Reduce the stigma around mental health
- Continue to strengthen community partnerships and access to community resources

Are there sensitive topics that call for special procedures?

- Make sure the topics are age-appropriate
- Ensure that teachers make curriculum available to parents who wish to seek out detailed information in advance. Offer alternative instruction, if requested.

7-12 Health Education

Recommendation

Process for Review: Teaching and Learning Advisory Council

- January 3, 2022 - Receive background information and provide input
- March 14, 2022 - Receive information and advise
- May 2, 2022 - Review and approve recommendation to the Board of Education

Recommendation to the Board of Education:

- On May 2, members of the Teaching and Learning Advisory Council unanimously approved the 7-12 Health Curriculum and program recommendations as presented.
 - Ryan Rosin
 - Sara Leuth
 - Paul Peterson
 - Christine Fenner
 - Kim Kelzer-Breeden
 - Katie Peitersen
 - Devarati Bhattacharya
 - Katie VanVooren
 - Molly Johnson
 - Mary DeMarce
- Board of Education representatives, Rachel Myers and Alycia Myers have also been briefed on this recommendation as they were absent at the May 2 meeting.

Assurances:

- The ISD110 Health Curriculum for grades 7-12 was collaboratively reviewed and revised by members of the 7-12 Health Team and the Department of Teaching and Learning.
 - Kim Ryan, Grade 7 Health Instructor
 - Kaylee Damasin, Grade 8 Health Instructor
 - Audra Lehrke, WHS Health Instructor
 - Rebecca Reisgraf, WHS Health Instructor
 - Kathy Oliphant, Director of Teaching and Learning
 - Tim Koschinska, Secondary Teaching and Learning Manager
- ISD110 Health Curriculum is aligned to the National Health Education Standards (NHES) and MN legislative mandates for health instruction. Instructional resources align to and support these standards.
- Abstinence-based curriculum is the basis for instruction. Abstinence-based curriculum emphasizes that abstinence from alcohol, tobacco, and other drugs (ATOD) is the healthiest choice for physical health, and abstinence from sexual activity is the healthiest choice for reproductive health.

- The purchase of updated instructional materials falls within the Teaching & Learning budget allocation for 2022-2023.

Process for Approval: Board of Education

- May 23, 2022 - Regular Board of Education Meeting
 - Discussion Item
- June 27, 2022 - Regular Board of Education Meeting
 - Action Item

Recommendation: Approve the 7-12 Health Curriculum and Program Recommendations as presented.

Health 7 Learning Outcomes

Duration: 1 Quarter (Approximately 9 weeks X 45 minutes per day)

Primary and Supplemental Instructional Resources:

- Glencoe Teen Health © 2021
 - Purchased without the supplemental unit on relationships and sexuality
- SHAPE America (Society of Health and Physical Educators)
- Center for Disease Control (CDC)
- Minnesota Department of Health (MDH)
- NAMI (National Alliance on Mental Illness)

Unit 1: Health and Wellness

1.1 - The student will be able to distinguish between and provide examples of mental, physical and social health.

1.2 - The student will be able to generate 5 long-term goals related to career, education, family and lifestyle.

1.3 - The student will be able to reflect on their awareness of mental, physical, and social health through a personal letter (to self).

Unit 2: Substance use and Abuse

2.1 - The student will be able to distinguish between drug categories.

2.2 - The student will be able to practice different refusal skills.

2.3 - The student will be able to identify different drugs and their effects on the body.

2.4 - The student will be able to identify how substance use can affect their mental, emotional, physical, & social well being.

Unit 3: First Aid

3.1 - The student will be able to identify and perform basic first aid procedures.

3.2 - The student will be able to perform the CPR technique on a CPR manikin.

3.3 - The student will be able to demonstrate how to use an AED machine.

3.4 - The student will be able to describe and label items that would be in a first aid kit.

3.5 - The student will be able to demonstrate the Heimlich maneuver using a manikin.

Unit 4: Reproductive System and Relationships

4.1 - The student will be able to identify the parts of the female & male reproductive system.

4.2 - The student will be able to differentiate between virus & bacterial sexually transmitted infections (STIs).

4.3 - The student will be able to summarize the value of abstinence.

Health 8 Learning Outcomes

Duration: 1 Quarter (Approximately 9 weeks X 45 minutes per day)

Primary and Supplemental Instructional Resource(s):

- Glencoe Teen Health © 2021
 - Purchased without the supplemental unit on relationships and sexuality
- SHAPE America (Society of Health and Physical Educators)
- Center for Disease Control (CDC)
- Minnesota Department of Health (MDH)
- NAMI (National Alliance on Mental Illness)

Unit 1: Introduction - Who We Are

- 1.1 - Students will be able to identify the difference between personality and character.
- 1.2 - Students will be able to identify traits and characteristics of themselves.
- 1.3 - Students will be able to demonstrate strong decision-making skills using SODAS (Situation, Options, Disadvantages, Advantages, Solution).
- 1.4 - Students will set short and long term goals to help enhance their current level of wellness.
- 1.5 - Students will be able to reflect on their awareness of mental, physical, and social health through a personal letter (to self).

Unit 2: Bullying, Empathy, Maslow Pyramid of Needs

- 2.1 - Students will be able to identify the 5 aspects of Maslow Pyramid of needs.
- 2.2 - Students will be able to apply Maslow's 5 aspects to themselves both in present and future scenarios.
- 2.3 - Students will be able to recognize the impact of their actions and behavior on others (Empathy).

Unit 3: Mental Health

- 3.1 - Students will identify stressors in their lives.
- 3.2 - Students will practice a variety of stress management techniques and determine what works for themselves.
- 3.3 - Students will be able to list warning signs of eating disorders and understand how to help if someone is showing these warning signs.
- 3.4 - Students will differentiate between various mental/emotional disorders.
- 3.5 - Students will understand what to do if someone is showing signs of depression or suicide.
- 3.6 - Students will identify the grief process.
- 3.7 - Students will be able to promote and practice mental health techniques.
- 3.8 - Students will be able to advocate improving mental health and stigma awareness to school.

Health 10 Learning Outcomes

Duration: 1 Trimester Required Course (Approximately 12 weeks X 70 minutes per day)

Primary and Supplemental Instructional Resource(s):

- SHAPE America (Society of Health and Physical Educators)
- Center for Disease Control (CDC)
- Minnesota Department of Health (MDH)
- NAMI (National Alliance on Mental Illness)
- myhealthmn.org

Priority Standard 1: Students will know the 4 components of health: physical, mental, emotional, and social.

- 1.1 - Students will practice different stress relieving/coping techniques, and apply them to daily life.
- 1.2 - Students will reflect on personal strengths and weaknesses.
- 1.3 - Students will understand how personal responses to situations impact relationships..
- 1.4 - Identify the relationship between physical, mental, emotional, and social health.

Priority Standard 2: Students will demonstrate the ability to practice health-enhancing behaviors and avoid health risks associated with alcohol, tobacco, and other drugs (ATOD).

- 2.1 - Students will describe and demonstrate the effects that ATOD have on the body.
- 2.2 - Students will understand how partaking in ATOD can affect one's personal, social, and family life.
- 2.3 - Students will be familiar with treatment and resources available when seeking help.

Priority Standard 3: Students will identify ways to avoid sexually transmitted infections (STIs) and understand consent.

- 3.1 - Students will describe symptoms, treatment, and prevention of various STIs.
- 3.2 - Students will be able to understand sexual health issues and where to get proper attention and resources when seeking help.
- 3.3 - Students will recognize and understand MN Laws related to consent.

Priority Standard 4: Students will understand ways to maintain reproductive health, the process of reproduction, and the life cycle.

- 4.1 - Students will be able to understand the proper growth of an embryo, fetus and child as they develop over the early years of their life.
- 4.2 - Students will identify the proper structure of the male and female reproductive system.
- 4.3 - Students will understand the functions and locations of the endocrine glands
- 4.4 - Students will understand the social, emotional, and financial commitments of parenting and the responsibilities of caring for a infant/child.

Priority Standard 5: Students will comprehend concepts related to nutrition and digestion.

5.1 - Students will distinguish the difference between healthy and unhealthy snacks and how to read a food label.

5.2 - Students will understand the functions of the six nutrients and the importance of vitamins and minerals.

5.3 - Students will understand the functions of the 6 organs involved with the digestion process.

Priority Standard 6: Students will understand mental health illnesses and be familiar with resources available when seeking help.

6.1 - Students will understand a variety of mental health illnesses.

6.2 - Students will create an awareness for suicide prevention and community resources available when seeking help.

6.3 - Understand will understand the health issues relating to eating disorders and community resources available when seeking help.

Priority Standard 7: Students will be able to differentiate between healthy, unhealthy, and abusive relationships.

7.1 - Students will be able to identify characteristics of healthy and unhealthy relationships.

7.2 - Students will be able to recognize situations where signs of violence may be present.

7.3 - Students will be able to identify characteristics of healthy relationships between family, friends, and partners.

Frequently Asked Questions

ISD110 Health Instruction

Q: How do I find out about what is covered in my child's health class?

A: Parents are encouraged to remain involved in their child's learning by attending open house and PT conferences. Teachers also share curriculum through correspondence (i.e. Schoology, email, newsletters) or through course syllabi. Per School Board Policy 606, alternative instruction may be arranged at the request of a parent/caregiver.

Q: What does abstinence-based curriculum mean?

A: Abstinence-based curriculum emphasizes that abstinence from alcohol, tobacco, and other drugs (ATOD) is the healthiest choice for physical health, and abstinence from sexual activity is the healthiest choice for reproductive health.

Q: How is the area of human growth and reproductive health addressed?

A: At the middle school level, human growth and reproductive health introduces sexually transmitted infections (STIs) as viral and bacterial infections. At the high school level, STI education and pregnancy prevention is covered in depth, including methods of contraception.

Q: Is gender identity (male, female, other genders) or gender expression (physical or emotional attraction) taught anywhere in the curriculum?

A: No, gender identity or gender expression is not taught in 7-12 Health Curriculum.

Q: Are health-related and/or social-emotional learning (SEL) topics covered in areas other than health class?

A: Yes. At the middle school level, SEL topics are covered in Connect (student advisory) programming using Second Step resources. Middle school students also receive instruction on digital safety and citizenship - curriculum designed by Mandy Bellm, WMS Media and Technology Specialist.

At the high school level, students receive CPR/AED instruction through their Senior Seminar experience. Senior Seminar also revisits the areas of suicide awareness, mental and reproductive health, and resources available if help is needed.

Q: How would I know if there are changes (local or legislative) to health instruction?

A: The Minnesota Department of Education reviews and revises standards on a 10-year cycle. Here in ISD110, we have designed our review cycle so that it aligns with the release of standards at the state level. If changes would occur outside of the review cycle, we would provide information and updates to the Teaching and Learning Advisory Council and the Board of Education.

4.B. SWMetro Pay23 Safe Schools Levy Resolution

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF
SCHOOL DISTRICT 110
WACONIA
STATE OF MINNESOTA

Pursuant to due call and notice thereof, the School Board meeting of School District No. 110, State of Minnesota, was held on June 13, at 7:00 pm, for the purpose, in part, of approving the SW Metro Intermediate School District No. 288's Safe School Program and authorizing the inclusion of a proportionate share of Intermediate School District's Safe School Program in the district's application for Safe Schools Revenue.

Director _____ introduced the following resolution and moved its adoption:

RESOLUTION APPROVING SW METRO INTERMEDIATE SCHOOL DISTRICT NO. 288'S SAFE SCHOOL PROGRAM AND AUTHORIZING THE INCLUSION OF A PROPORTIONATE SHARE OF THIS PROGRAM IN THE DISTRICT'S APPLICATION FOR SAFE SCHOOL REVENUE

BE IT RESOLVED by the School Board of District No. 110, State of Minnesota, as follows:

1. The School Board of SW Metro Intermediate School District No. 288 has approved a Safe School program for the Fiscal Year 2024 in the amount of \$224,400.00. The various components of the program budget are attached as Exhibit A hereto and are incorporated herein by reference. Said budget is hereby approved (Exhibit A)
2. The proportionate share of the cost of the intermediate school district's Safe School program for each member school district to be included in its application shall be determined by multiplying the total cost of the intermediate school district Safe school program times a percentage that weighs the two components of each member district's portion of the total Special Education Tuition billing and Vocational billing. The Safe school costs shall be funded through annual levy. The inclusion of this proportionate share in the district's Safe School revenue application for the fiscal year 2024 is hereby approved, subject to approval by the Commissioner of Education.
3. Upon receipt of the proportionate share of Safe School revenue attributable to the intermediate school district program, the district shall promptly pay to the intermediate school district the applicable aid or levy proceeds.

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

And the following voted against the same:

Whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA

I, the undersigned, being the duly qualified and acting Clerk of School District No. 110, State of Minnesota, hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of School District No. 110, held on the date therein indicated, with the original of said minutes on file in my office, and the same is a FULL, TRUE AND COMPLETE TRANSCRIPT INsofar AS THE SAME RELATES TO THE APPROVAL OF SW Metro Intermediate School District's Safe School Program in the district's application for Safe School revenue.

WITNESS MY HAND officially as such Clerk this ____ day of _____, 2022

Clerk

School District No. _____

SWMetro Intermediate District #288							
2022 Pay 2023 for 2024							
(For Fiscal School Year 2024)							
Pay 23 Levy Amounts							
<u>District</u>	<u>School #</u>	<u>Usage</u>	<u>LTFM Levy</u>	<u>Lease Levy</u>	<u>Safe Schools</u>	<u>Total</u>	
Norwood Young America	108	3.42%	\$ 3,487.72	\$ 16,040.83	\$ 7,668.09	\$ 27,196.64	
Waconia	110	5.93%	\$ 6,048.03	\$ 27,816.32	\$ 13,297.19	\$ 47,161.54	
Watertown-Mayer	111	3.45%	\$ 3,523.93	\$ 16,207.40	\$ 7,747.71	\$ 27,479.04	
Eastern Carver County	112	14.67%	\$ 14,971.76	\$ 68,858.68	\$ 32,916.90	\$ 116,747.35	
Bloomington	271	2.61%	\$ 2,666.03	\$ 12,261.70	\$ 5,861.53	\$ 20,789.26	
Belle Plaine	716	5.44%	\$ 5,550.39	\$ 25,527.57	\$ 12,203.08	\$ 43,281.04	
Jordan	717	3.44%	\$ 3,506.09	\$ 16,125.32	\$ 7,708.48	\$ 27,339.88	
Prior Lake-Savage	719	12.08%	\$ 12,329.01	\$ 56,704.05	\$ 27,106.55	\$ 96,139.61	
Shakopee	720	26.27%	\$ 26,815.05	\$ 123,328.77	\$ 58,955.54	\$ 209,099.37	
New Prague	721	3.63%	\$ 3,707.93	\$ 17,053.63	\$ 8,152.24	\$ 28,913.80	
Buffalo-Hanover-Montrose	877	13.24%	\$ 13,515.12	\$ 62,159.24	\$ 29,714.33	\$ 105,388.69	
Tri City United	2905	5.82%	\$ 5,943.94	\$ 27,337.61	\$ 13,068.35	\$ 46,349.90	
Total		100.00%	\$ 102,065.00	\$ 469,421.13	\$ 224,400.00	\$ 795,886.13	
Pay 22 Amounts			\$ 77,755.00	\$ 468,732.00	\$ 224,400.00	\$ 770,887.00	
Usage Calculation							
<u>SWMetro Usage</u>	<u>School #</u>	<u>FY22 SpEd Gen Ed Cost</u>	<u>FY22 CTE Tuition</u>	<u>Total</u>	<u>Usage %</u>		
Norwood Young America	108	\$ 183,038.64	\$ 963.30	\$ 184,001.94	3.42%		
Waconia	110	\$ 243,212.67	\$ 75,864.10	\$ 319,076.77	5.93%		
Watertown-Mayer	111	\$ 180,859.47	\$ 5,053.10	\$ 185,912.57	3.45%		
Eastern Carver County	112	\$ 395,134.12	\$ 394,733.30	\$ 789,867.42	14.67%		
Bloomington	271	\$ 138,725.53	\$ 1,926.60	\$ 140,652.13	2.61%		
Belle Plaine	716	\$ 206,987.69	\$ 85,835.10	\$ 292,822.79	5.44%		
Jordan	717	\$ 74,242.26	\$ 110,728.80	\$ 184,971.06	3.44%		
Prior Lake-Savage	719	\$ 647,976.02	\$ 2,467.40	\$ 650,443.42	12.08%		
Shakopee	720	\$ 1,020,019.78	\$ 394,665.70	\$ 1,414,685.48	26.27%		
New Prague	721	\$ 193,152.22	\$ 2,467.40	\$ 195,619.62	3.63%		
Buffalo-Hanover-Montrose	877	\$ 713,019.16	\$ -	\$ 713,019.16	13.24%		
Tri City United	2905	\$ 311,118.14	\$ 2,467.40	\$ 313,585.54	5.82%		
Total		\$ 4,307,485.70	\$ 1,077,172.20	\$ 5,384,657.90	100.00%		

4.C. Revised Master Lease-Purchase Agreement



**Waconia School District 110
Schedule No. 1 to
Master Lease Purchase Agreement dated July 15 2022**

Closing Index

#	Document	Required to Ship	Required to Close
1.	Master Lease Purchase Agreement.....	Yes	Yes
2.	Ex. A - Equipment and Lease Payment Schedule.....	Yes	Yes
3.	Ex. B - Acceptance Certificate		Yes
4.	Ex. C - Board Resolution or Meeting Minutes	Yes	Yes
5.	Ex. D - Bank Qualified Designation (pertains to 8038-G)		Yes
6.	IRS Form 8038-G or 8038-GC.....		Yes
7.	Ex. E - Insurance Coverage Requirements (informational)		n/a
8.	Insurance Certificate evidencing coverage		Yes
9.	Ex. F - Incumbency Certificate.....	Yes	Yes
10.	Advance Payment invoice – please forward to your accounts payable department upon board approval of this lease.		

Please call Gina Victor at (480) 419-3914 with any questions.

Original Closing Documents

- Once documents are signed, please first provide scanned copies of the above items to GVictor@bankunited.com
- Then mail the originals to

**Apple Financial Services
Attention: Gina Victor
8377 East Hartford Drive, Suite 115
Scottsdale, AZ 85255**



Master Lease Purchase Agreement

This Master Lease Purchase Agreement dated as of July 15 2022 (this "Master Lease") is entered into by and between Apple Inc. ("Lessor") and Waconia School District 110 ("Lessee").

1. MASTER LEASE; SCHEDULES. Subject to the terms of this Master Lease, Lessee agrees to lease, purchase and acquire from Lessor certain equipment and/or software (the "Equipment") as may be described in any lease schedule in the form of Exhibit A (each, a "Schedule") which may be executed by the parties from time to time. Nothing in this Master Lease shall be construed to impose any obligation upon, or otherwise commit, Lessor to enter into any proposed Schedule, it being understood that whether Lessor enters into any proposed Schedule shall be a decision solely within Lessor's discretion. Lessee understands that Lessor requires certain documentation and information necessary to enter into any Schedule, and Lessee agrees to provide Lessor with any documentation or information Lessor may request in connection with Lessor's review of any proposed Schedule. Such documentation may include but shall not be limited to: (a) a description of the proposed Equipment, including the cost and its contemplated use and location, (b) information related to the vendor(s) manufacturing, licensing (subject to the terms of the Vendor's applicable end user license agreement(s)), delivering, installing or maintaining the proposed Equipment for Lessee (the "Vendor"), (c) documentation or information concerning the financial condition of Lessee, and (d) other information related to the Schedule and Lessee. The terms and conditions of this Master Lease (including all exhibits and any amendments hereto), are incorporated by reference into each Schedule and each Schedule, once executed by Lessor and Lessee, shall constitute a separate and independent lease and installment purchase of the Equipment identified therein, hereinafter referred to as a "Lease."

2. INVOICE PAYMENT OR REIMBURSEMENT. With respect to any Lease, and subject to the provisions of Section 3 if applicable, Lessor shall have no obligation whatsoever to make any payment to a Vendor or reimburse Lessee for any payment made to a Vendor for the Equipment that is the subject of such Lease until three (3) business days after Lessor's receipt of the following in form and substance satisfactory to Lessor in its sole discretion: (a) a Schedule executed by a duly authorized representative of Lessee; (b) a fully executed partial or final acceptance certificate as applicable ("Acceptance Certificate"); (c) a resolution or evidence of other official action taken by Lessee's governing body authorizing Lessee to enter into the related Lease and any applicable Escrow Agreement, the acquisition of the Equipment subject thereto, and confirming that Lessee's actions were in accordance with all applicable state, local and federal laws, including laws regarding open meetings and public bidding; (d) evidence of insurance with respect to the Equipment in accordance with the provisions of Section 15 of this Master Lease; (e) a Vendor invoice for the Equipment and, if such invoice has been paid by Lessee, evidence of payment thereof and, if applicable, evidence of official intent to reimburse such payment as required by the Treasury Regulations; (f) a completed and executed Form 8038-G or 8038-GC; (g) an Incumbency Certificate; (h) a Bank Qualification Designation; (i) Lease Payment Instructions; (j) Insurance Coverage Requirements; (k) an opinion of Lessee's counsel; and (l) such other documents, items, or information reasonably required by Lessor. Lessor shall provide each such document to Lessee in a form and substance satisfactory to Lessor.

3. ESCROW AGREEMENT. Upon agreement by both Lessee and Lessor as to any Lease, the parties shall enter into an escrow agreement (an "Escrow Agreement") with an escrow agent selected by Lessee, such selection subject to Lessor's approval, establishing an account from which the cost of the Equipment subject to such Lease is to be paid (the "Escrow Account"). Upon execution and delivery of an Escrow Agreement by the parties thereto and satisfaction of any conditions precedent set forth in Section 2 of this Master Lease or in such Escrow Agreement, Lessor shall deposit or cause to be deposited into the Escrow Account under the related Escrow Agreement funds for the payment of the costs of acquiring the Equipment under such Lease. Lessee acknowledges and agrees that no disbursements shall be made from an Escrow Account except for portions of the Equipment that are operationally complete and functionally independent and that may be fully utilized by Lessee without regard to whether the balance of the Equipment is delivered and accepted.

4. DELIVERY AND ACCEPTANCE OF EQUIPMENT. Lessee shall order the Equipment, cause the Equipment to be delivered and installed at the location specified in each Lease, and pay any and all delivery and installation costs and applicable sales and other taxes in connection therewith. When the Equipment identified in any Lease has been delivered and installed, Lessee shall immediately inspect the Equipment and evidence its acceptance by executing and delivering to Lessor the Acceptance Certificate. If Lessee signed a purchase contract for the Equipment, by signing a Schedule Lessee assigns its rights, but none of its obligations under the purchase contract, to Lessor.

5. LEASE PAYMENTS. Lessee agrees to pay "Lease Payments" to Lessor in accordance with the payment schedule set forth in each Lease, exclusively from legally available funds, consisting of principal and interest components in the amounts and on such dates as provided in each Lease. Lessee shall pay Lessor a charge on any Lease Payment not paid on the date such payment is due at the rate of 12% per annum or the highest lawful rate, whichever is less, from such due date until paid. The "Commencement Date" for each Lease is the date when interest commences to accrue under such Lease, which date shall be the earlier of (a) the date Lessee partially or fully accepts the Equipment pursuant to Section 4, or (b) the date of Lessor's deposit into an Escrow Account of sufficient monies to purchase the Equipment. Lessor will advise Lessee as to the address to which Lease Payments shall be sent. The Lease Payment is due whether or not Lessee receives an invoice. Restrictive endorsements on checks sent by Lessee will not reduce Lessee's obligations to Lessor. Unless a proper exemption certificate is

provided, applicable sales and use taxes may be paid by Lessee from funds advanced to Lessee by Lessor for such purpose in connection with the execution and delivery of the related Lease or may be paid by Lessee pursuant to Section 4 hereof. ***Lessor and Lessee understand and intend that the obligation of Lessee to pay Lease Payments under each Lease shall constitute a current expense of Lessee and shall not in any way be construed to be a debt of Lessee in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness or debt by Lessee, nor shall anything contained in this Master Lease or in any Lease constitute a pledge of the general tax revenues, funds or monies of Lessee.***

6. NON-APPROPRIATION OF FUNDS. Lessee is obligated to pay Lease Payments under each Lease for each fiscal period as may lawfully be made from funds budgeted and appropriated for that purpose for such fiscal period. Lessee currently intends to remit and reasonably believes that funds in an amount sufficient to remit all Lease Payments and other payments under each Lease can and will lawfully be appropriated and made available to permit Lessee's continued utilization of the Equipment under such Lease and the performance of its essential function during the scheduled "Lease Term" as reflected in each Lease. Lessee currently intends to do all things lawfully within its power to obtain and maintain funds from which the Lease Payments under each Lease may be made, including making provision for such payments to the extent necessary in each budget or appropriation request adopted in accordance with applicable provisions of law. Notwithstanding the foregoing, Lessor acknowledges that the decision whether or not to budget and appropriate funds or to extend the term of a Lease for any period beyond the original or any additional fiscal period is within the discretion of the governing body of Lessee. In the event that Lessee's governing body fails or is unwilling to budget, appropriate or otherwise make available funds for the payment of Lease Payments and other payments, if any, under a Lease following the then current fiscal period (an "Event of Non-appropriation"), Lessee shall have the right to terminate such Lease on the last day of the fiscal period for which sufficient appropriations were made without penalty or expense, except as to the portion of any Lease Payment for which funds shall have been appropriated and budgeted, in which event Lessee shall return the Equipment subject to such Lease in accordance with Section 19 of this Master Lease. Lessee agrees to deliver notice to Lessor of such Event of Non-appropriation with respect to a Lease and termination at least thirty (30) days prior to the end of the then current fiscal period, but failure to give such notice shall not extend the term of the affected Lease beyond such then current fiscal period.

7. UNCONDITIONAL OBLIGATION. UPON THE COMMENCEMENT DATE OF A LEASE PURSUANT TO SECTION 5 OF THIS MASTER LEASE, AND EXCEPT AS PROVIDED IN SECTION 6, "NON-APPROPRIATION OF FUNDS," THE OBLIGATIONS OF LESSEE TO MAKE LEASE PAYMENTS AND TO PERFORM AND OBSERVE THE OTHER COVENANTS AND AGREEMENTS CONTAINED IN EACH LEASE SHALL BE ABSOLUTE AND UNCONDITIONAL IN ALL EVENTS WITHOUT ABATEMENT, DIMINUTION, DEDUCTION, SET-OFF OR DEFENSE, FOR ANY REASON INCLUDING, WITHOUT LIMITATION, ANY FAILURE OF THE EQUIPMENT TO BE DELIVERED OR INSTALLED, ANY DISPUTES WITH LESSOR OR ANY VENDOR OF ANY EQUIPMENT, DEFECTS, MALFUNCTIONS OR BREAKDOWNS IN THE EQUIPMENT, ANY ACCIDENT, CONDEMNATION, DAMAGE, DESTRUCTION, OR UNFORESEEN CIRCUMSTANCE, OR ANY TEMPORARY OR PERMANENT LOSS OF ITS USE.

8. DISCLAIMER OF WARRANTIES. THE SOLE WARRANTY FOR THE EQUIPMENT IS THE APPLICABLE PRODUCT WARRANTY (DEFINED BELOW). LESSOR MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, WHATSOEVER, INCLUDING WITHOUT LIMITATION, AS TO THE EQUIPMENT'S MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY, DESIGN, CONDITION, DURABILITY, OPERATION, QUALITY OF MATERIALS OR WORKMANSHIP, NON-INFRINGEMENT, OR COMPLIANCE WITH SPECIFICATIONS OR APPLICABLE LAW, OR THAT THE OPERATION OR USE OF THE EQUIPMENT WILL BE UNINTERRUPTED, SECURE OR FREE OF ERRORS, DEFECTS, VIRUSES, MALFUNCTIONS, AND LESSEE, AS OF THE DATE OF LESSEE'S ACCEPTANCE AS SET FORTH IN SECTION 4, ACCEPTS SUCH EQUIPMENT AS IS AND WITH ALL FAULTS. LESSEE ACKNOWLEDGES THAT LESSEE HAS SELECTED THE EQUIPMENT BASED UPON LESSEE'S OWN JUDGMENT. Lessee acknowledges that the Equipment was manufactured and/or assembled, or in the case of software was developed and licensed, by the applicable Vendor and that any warranty rights with respect to such Equipment shall be provided by the applicable Vendor (the "Product Warranty"). Lessee agrees to settle any dispute it may have regarding performance of the Equipment directly with the applicable Vendor and not to make any claim against the Lease Payments due Lessor or any Assignee (as hereinafter defined). Lessee agrees to continue to pay Lessor, or such Assignee (as applicable), all Lease Payments and other payments without abatement or set off for any dispute with a Vendor regarding the Equipment. Nothing in this Master Lease or in any Lease shall relieve Apple Inc. of its obligations under the Product Warranty offered by Apple Inc. for applicable Apple-branded Equipment. Lessee acknowledges and agrees that the Product Warranty is a separate agreement between Lessee and the applicable Vendor and that such Product Warranty is not a part of this Master Lease or any Lease.

9. TITLE AND SECURITY INTEREST. Unless otherwise required by the laws of the state where Lessee is located, during each Lease Term, title to the Equipment shall be vested in Lessee, subject to the rights of Lessor under such Lease. In the event Lessor terminates a Lease pursuant to Section 17 of this Master Lease or an Event of Non-Appropriation occurs under a Lease, title to the related Equipment shall immediately vest in Lessor free and clear of any rights, title or interests of Lessee. Lessee, at its expense, shall protect and defend Lessee's title to the Equipment and Lessor's rights and interests therein and keep the Equipment free and clear from any and all claims, liens, encumbrances and legal processes of Lessee's creditors and other persons.

To secure the payment of all of Lessee's obligations under each Lease, Lessee hereby grants to Lessor a first priority purchase money security interest in the Equipment subject to each such Lease, anything attached or added to the Equipment by Lessee at any time, Lessee's rights under each agreement for the licensing of software to the extent that a security interest therein may be

granted without violating the terms of such agreement, and on all proceeds, including proceeds from any insurance claims for loss or damage, from such Equipment. Lessee authorizes Lessor to file a financing statement perfecting Lessor's security interest under the laws of Lessee's state. Lessee agrees to promptly execute such additional documents, in a form satisfactory to Lessor, which Lessor deems necessary or appropriate to establish and maintain its security interest in the Equipment. The Equipment is and will remain personal property and will not be deemed to be affixed to or a part of the real estate on which it may be situated. If applicable, as further security therefor, Lessee hereby grants to Lessor a first priority security interest in the cash and negotiable instruments from time to time comprising each Escrow Account and all proceeds (cash and non-cash) thereof, and agrees with respect thereto that Lessor shall have all the rights and remedies of a secured party under the applicable Uniform Commercial Code.

10. USE, MAINTENANCE AND REPAIR. Upon installation, no item of Equipment will be moved from the location specified for it in the related Lease (the "Equipment Location") without Lessor's prior consent, which consent will not be unreasonably withheld, except that any items of Equipment that are intended by design to be a mobile piece of technology (i.e. laptop computers) may be moved within the continental U.S. without consent. Lessor shall have the right at all reasonable times during regular business hours, subject to compliance with Lessee's customary security procedures, to enter into and upon the property of Lessee for the purpose of inspecting the Equipment. In order to facilitate the use of the Equipment by students and/or Lessee's employees ("Authorized Users") while on premises other than those belonging to Lessee, Lessee acknowledges and agrees that: (a) Lessee shall use due care to ensure that the Equipment is not (i) used in violation of any applicable law, in a manner contrary to that contemplated by the related Lease, or for private business purposes, or (ii) used by anyone other than Authorized Users; and (b) Lessee (and not Authorized Users) shall be solely responsible for (i) maintaining insurance in accordance with the terms of the related Lease, (ii) payment of any applicable sales, property and other taxes on the Equipment, and (iii) return of the Equipment under a Lease to Lessor upon the occurrence of an Event of Default or Event of Non-appropriation thereunder. Lessee agrees that it will use the Equipment under each Lease in the manner for which it was intended, as required by all applicable manuals and instructions and as required to keep the Equipment eligible for any manufacturer's certification and/or standard, full service maintenance contract. Lessee agrees that it will, at Lessee's own cost and expense, maintain, preserve and keep the Equipment under each Lease in good repair, condition and working order, ordinary wear and tear excepted. All replacement parts and repairs shall be governed by the terms of the related Lease. Lessee will not make any permanent alterations to the Equipment that will result in a decrease in the market value of the Equipment.

11. LIENS; TAXES. LESSEE WILL NOT SELL, TRANSFER, ASSIGN, PLEDGE, SUB-LEASE OR PART WITH POSSESSION OF THE EQUIPMENT, OR FILE OR PERMIT A LIEN TO BE FILED AGAINST THE EQUIPMENT, EXCEPT AS OTHERWISE EXPRESSLY PROVIDED UNDER THIS MASTER LEASE AND THE RELATED LEASE. The parties to this Master Lease intend that the Equipment will be used for governmental or proprietary purposes of Lessee and that the Equipment will be exempt from all property taxes. Lessee shall timely pay all assessments, license and filing fees, taxes (including sales, use, excise, personal property, ad valorem, stamp, documentary and other taxes) and all other governmental charges, fees, fines or penalties whatsoever, whether payable by Lessor or Lessee, now or hereafter imposed by any governmental body or agency on or relating to the Equipment or the Lease Payments or the use, registration, rental, shipment, transportation, delivery, ownership or operation of the Equipment and on or relating to this Master Lease or any Lease; *provided, however*, that the foregoing shall not include any federal, state or local income or franchise taxes of Lessor.

12. LIMITATION OF LIABILITY. NOTWITHSTANDING ANYTHING TO THE CONTRARY, LESSOR SHALL NOT BE LIABLE FOR ANY DIRECT DAMAGES OF LESSEE RESULTING FROM, ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, WHETHER ARISING IN CONTRACT, TORT, STRICT LIABILITY OR OTHERWISE, REGARDLESS OF THE THEORY OF LIABILITY. FURTHER, NOTWITHSTANDING ANYTHING TO THE CONTRARY, with respect to each Lease, Lessee agrees that (a) Lessor shall have no liability, cost or expense with respect to transportation, installation, selection, purchase, lease, ownership, possession, modification, maintenance, condition, operation, use, return or disposition of the Equipment, and (b) Lessor shall have no responsibility in connection with the selection of the Equipment, the ordering of the Equipment, its suitability for the use intended by Lessee, Lessee's compliance or non-compliance with competitive pricing and/or bidding requirements, the acceptance by the Vendor of the order submitted, if applicable, or any delay or failure by the Vendor or its sales representative to, deliver, install, or maintain the Equipment for Lessee's use. IN NO EVENT SHALL LESSOR BE LIABLE FOR ANY INCIDENTAL, INDIRECT, SPECIAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES IN CONNECTION WITH OR ARISING OUT OF ANY LEASE OR THE EXISTENCE, FURNISHING, FUNCTIONING OR LESSEE'S USE OF ANY ITEM OF EQUIPMENT PROVIDED FOR IN ANY LEASE, WHETHER IN CONTRACT, TORT, STRICT LIABILITY OR OTHERWISE, REGARDLESS OF THE THEORY OF LIABILITY AND REGARDLESS OF WHETHER LESSOR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE PARTIES AGREE THAT THE PROVISIONS IN THIS MASTER LEASE FAIRLY ALLOCATE THE RISKS BETWEEN THE PARTIES WITHOUT WHICH THEY WOULD NOT HAVE ENTERED INTO THIS MASTER LEASE.

13. IDENTIFICATION. Lessor shall be entitled to insert missing or correct information on the related Lease, including, without limitation, Lessee's official name, serial numbers and any other information describing the Equipment under such Lease; provided that Lessor forwards copies of such changes to Lessee.

14. LOSS OR DAMAGE. Lessee shall be responsible for any loss, theft of and/or damage to the Equipment or any portion thereof from any cause whatsoever, regardless of the extent or lack of insurance coverage, from the time the Equipment is delivered to Lessee pursuant to the related Lease until the end of the Lease Term thereunder or until the Equipment is returned to Lessor pursuant to Section 19 of this Master Lease. If any item of the Equipment is lost, stolen or damaged, Lessee shall

immediately provide written notice of such loss to Lessor and shall, within fifteen (15) days after such loss, at Lessee's option, either: (a) repair the damaged Equipment so that it is in good condition and working order, eligible for any manufacturer's certification, (b) replace the damaged Equipment at Lessee's sole cost and expense with equipment having substantially similar manufacturer's specifications and of equal or greater value to the damaged Equipment immediately prior to such Equipment being damaged, such replacement equipment to be subject to Lessor's approval, whereupon such replacement equipment shall be substituted in the applicable Lease and the other related documents by appropriate endorsement or amendment; or (c) pursuant to Section 18(b), purchase Lessor's interest in the damaged Equipment on a pro rata basis (notwithstanding the limitation in Section 18(b) only to prepaying in whole) and continue the related Lease for the non-damaged Equipment for the balance of the applicable Lease Term. In such event, Lessor will provide Lessee with a revised amortization of Lease Payments for the non-damaged Equipment. Lessor will forward to Lessee any insurance proceeds which Lessor receives for damaged Equipment for Lessee's use in the repair or replacement of the damaged Equipment, unless there has been an Event of Default or an Event of Non-appropriation by Lessee, in which event Lessor will apply any insurance proceeds received to reduce Lessee's obligations under Section 17 of this Master Lease.

15. INSURANCE. In the event that Lessee is not self-insured (as hereafter provided), Lessee shall, at its expense, keep the Equipment fully insured against loss, fire, theft, damage or destruction from any cause whatsoever in an amount not less than the greater of (a) the total Lease Payments for the Lease Term under the related Lease or (b) the full replacement cost of the Equipment without consideration for depreciation. Upon Lessor's request, Lessee shall also provide such additional insurance against injury, loss or damage to persons or property arising out of the use or operation of the Equipment as is customarily maintained by owners of property similar to the Equipment. With Lessor's prior written consent, Lessee may self-insure against such risks. The policy shall state that Lessor shall be notified of any proposed cancellation at least 30 days prior to the date set for cancellation. All such insurance shall be in form, issued by such insurance companies and be in such amounts as shall be satisfactory to Lessor, and shall provide that losses, if any, shall be payable to Lessor as "loss payee," and all such liability insurance shall include Lessor as an "additional insured." Upon Lessor's request, Lessee shall provide Lessor with a certificate or other evidence of insurance acceptable to Lessor evidencing the insurance coverage required under the related Lease. In the event Lessee fails to provide such evidence within 10 days of Lessor's request, or upon Lessor's receipt of a notice of policy cancellation, Lessor may (but shall not be obligated to) obtain insurance covering Lessor's interest in the Equipment at Lessee's sole expense. Lessee will pay all insurance premiums and related charges.

16. DEFAULT. Lessee will be in default under a Lease upon the occurrence of any of the following (each, an "Event of Default"): (a) Lessee fails to pay any Lease Payment or other payment due in full under such Lease within 10 calendar days after its due date; (b) Lessee fails to perform or observe any other promise or obligation in this Master Lease and/or any Lease and does not correct the default within 30 days after written notice of default by Lessor; (c) any representation, warranty or statement made by Lessee in this Master Lease or any Lease shall prove to have been false or misleading in any material respect when made; (d) Lessee fails to obtain and maintain insurance as required by Section 15, or any insurance carrier cancels any insurance on the Equipment; (e) the Equipment or any portion thereof is misused, used in a manner not authorized by the applicable end user license agreement (if any) accompanying such Equipment, or used in violation of the terms of the related Lease; (f) the Equipment or any part thereof is lost, destroyed, or damaged beyond repair and remains uncured in accordance with Section 14; (g) a petition is filed by or against Lessee under any bankruptcy or insolvency laws; or (h) an Event of Default occurs under any other Lease or prior financing with Lessor or assigns or their respective affiliates, but any such Assignee may only exercise remedies with respect to other Leases for which it is the Assignee.

17. REMEDIES. Upon the occurrence of an Event of Default under a Lease, Lessor may, in its sole discretion, do any or all of the following (without penalty, liability or obligation on Lessor's part and without limiting any other rights or remedies available to Lessor): (a) provide written notice to Lessee of the Event of Default; (b) as liquidated damages for loss of a bargain, and not as a penalty, declare due and payable any and all amounts which may then be due and payable under the Lease, plus all Lease Payments remaining through the end of the then current fiscal period; (c) with or without terminating the Lease Term under such Lease, (i) enter the premises where the Equipment is located and retake possession of such Equipment or require Lessee at Lessee's expense to promptly return any or all of such Equipment to the possession of Lessor in accordance with the requirements in Section 19, and (ii) at Lessee's expense, sell or lease such Equipment or, for the account of Lessee, sublease such Equipment, continuing to hold Lessee liable for the difference between the Lease Payment payable by Lessee pursuant to the terms of such Lease to the end of the current fiscal period and the net proceeds of any such sale, lease or sublease. Lessor may require Lessee to remove all proprietary data from the Equipment, holding Lessor and its assigns harmless if Lessee fails to do so. Lessee will not make any claims against Lessor or the Equipment for trespass, damage or any other reason. The exercise of any of such remedies shall not relieve Lessee of any other liabilities under any other Lease. Without limiting the foregoing, Lessor may take whatever action, either at law or in equity, may appear necessary or desirable to enforce its rights under any Lease, or as a secured party in any or all of the Equipment. No remedy of Lessor is intended to be exclusive and every such remedy, now or hereafter existing, at law or in equity, shall be cumulative and shall be in addition to every other remedy given under a Lease. In the event that Lessor sells or otherwise liquidates the Equipment following an Event of Default or an Event of Non-appropriation as herein provided and realizes net proceeds (after payment of costs) in excess of total Lease Payments under the related Lease that would have been paid during the related scheduled Lease Term plus any other amounts then due under the related Lease or Leases, Lessor shall immediately pay the amount of any such excess to Lessee.

18. PURCHASE OPTION. At the option of Lessee, and provided that no Event of Default or Event of Non-appropriation has occurred and/or is continuing under any Lease, Lessor's interest in all, but not less than all, of the Equipment subject to a Lease will be transferred, conveyed and assigned to Lessee, free and clear of any right or interest of Lessor, and such Lease shall terminate: (a) upon payment in full of all Lease Payments under such Lease and all other amounts then due thereunder or (b) on

any Lease Payment due date under such Lease, provided that Lessee shall have delivered written notice at least 30 days prior to such date of Lessee's intention to purchase the Equipment subject to such Lease pursuant to this provision, by paying to Lessor, in addition to the Lease Payment due on such date, an amount equal to the purchase price (the "Purchase Price") shown for such Lease Payment due date in the payment schedule included in the applicable Lease. Lessee hereby acknowledges that the Purchase Price under a Lease includes a prepayment premium.

19. RETURN OF EQUIPMENT. In the case of an Event of Default under a Lease or an Event of Non-appropriation by Lessee with respect to a Lease in accordance with Section 6, Lessee will, at Lessee's sole cost and expense, immediately return the Equipment (including all copies of any software free of any proprietary data), manuals, and accessories to any location and aboard any carrier Lessor may designate in the continental United States. The Equipment must be properly packed for shipment in accordance with the manufacturer's recommendations or specifications, freight prepaid and insured, and maintained in accordance with the terms of the related Lease. All Equipment must be free of markings. Lessee will pay Lessor for any missing or defective parts or accessories. Lessee will continue to pay Lease Payments until the Equipment is accepted by Lessor, which acceptance shall be deemed to occur fifteen (15) days after delivery unless Lessor rejects the Equipment for good cause within such fifteen (15) day period. Notwithstanding anything in this Section 19 to the contrary, any amounts to be paid by Lessee as provided in this Section 19 shall be payable solely from funds legally available for the purpose.

20. LESSEE'S REPRESENTATIONS AND WARRANTIES. Lessee hereby represents, covenants and warrants for the benefit of Lessor that as of the date hereof and as of Commencement Date for each Lease, and throughout each Lease Term: (a) Lessee is a state or political subdivision thereof within the meaning of Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"); (b) Lessee is duly organized and existing under the Constitution and laws of the state in which Lessee is located; (c) Lessee is authorized to enter into and carry out its obligations under this Master Lease and each Lease and every other document required to be delivered in connection with this Master Lease and a Lease; (d) this Master Lease and each Lease have been duly authorized, executed and delivered by Lessee in accordance with all applicable laws, codes, ordinances, regulations, and policies; (e) any person signing the Master Lease and each Lease has the authority to do so, is acting with the full express authorization of Lessee's governing body, and holds the office indicated below his or her signature, which is genuine; (f) the Equipment is essential to the immediate performance of a governmental or proprietary function by Lessee within the scope of Lessee's authority and shall be used during the Lease Term only by Lessee and only to perform such function; (g) Lessee intends to use the Equipment for the entire Lease Term and shall take such action, in accordance with Section 6, to include in its annual budget request, for submission to Lessee's governing body, any funds required to fulfill Lessee's obligations for each succeeding fiscal period during the applicable Lease Term; (h) Lessee has complied fully with all applicable laws, codes, ordinances, regulations, and policies, governing open meetings, competitive pricing and/or public bidding and appropriations required in connection with each Lease, the selection and acquisition of the Equipment and the selection of Vendor; (i) all payments due and to become due during Lessee's current fiscal period under a Lease are within the fiscal budget of such fiscal period, and are or will be included within an unrestricted and unencumbered appropriation currently available for the lease/purchase of the Equipment under the related Lease; (j) Lessee shall not do or cause to be done any act which shall cause, or by omission of any act allow, the interest portion of any Lease Payment to become includible in Lessor's gross income for Federal income taxation purposes under the Code; (k) Lessee shall comply with the information reporting requirements of Section 149(e) of the Code with respect to each Lease (such compliance shall include, but not be limited to, the execution of Form 8038-G or 8038-GC information reporting returns as appropriate); (l) all financial information provided by Lessee is true and accurate and fairly represents Lessee's financial condition; (m) Lessee has not for at least its most recent ten fiscal periods failed to appropriate or otherwise make available funds sufficient to pay rental or other payments coming due under any lease purchase, installment sale or other similar agreement; (n) there is no litigation, pending or threatened that would materially adversely affect the transactions contemplated by this Master Lease, any Lease or the financial condition of Lessee; and (o) any and all Equipment that Lessee leases, purchases and/or acquires pursuant to this Master Lease and any Lease hereunder is for Lessee's internal purposes only and Lessee is not and will not lease, purchase or acquire the Equipment for resale.

21. ASSIGNMENT. Lessor may, upon notice to Lessee but without Lessee's consent, sell, assign, or transfer from time to time Lessor's rights, title, and interest under this Master Lease and/or any Lease or Leases or interest therein, including the right to receive Lease Payments under a Lease and Lessor's security interest in the Equipment under a Lease and any related Escrow Agreement to one or more assignees or subassignees (each, an "Assignee"). Lessee agrees that, upon such assignment, the Assignee will have the same rights and benefits of Lessor under the terms of the related Lease. Lessee agrees that the rights of Assignee will not be subject to any claims, defenses, or set-offs that Lessee may have against any Vendor. Upon notice to Lessee of such assignment, Lessee agrees to respond to any requests about the related Lease and, if directed by Lessor, to pay Assignee all Lease Payments and other amounts due under such Lease. Lessee hereby appoints Lessor as its agent to maintain a record of all assignments of each Lease in a form sufficient to comply with the registration requirements of Section 149(a) of the Code and the regulations prescribed thereunder from time to time, and Lessor agrees to maintain such registration record.

22. ADDITIONAL PAYMENTS. Lessor may, but is not obligated to, take on Lessee's behalf any action which Lessee fails to take as required by any Lease, and Lessee shall pay any expenses incurred by Lessor in taking such action, which will be in addition to the Lease Payments as set forth in the related Lease.

23. RELEASE AND INDEMNIFICATION. To the extent permitted by applicable state law and subject to Section 6, Lessee shall indemnify, release, protect, hold harmless, save and defend Lessor from and against any and all liability, obligation, loss, claim, tax and damage whatsoever, regardless of the cause thereof, and all costs and expenses in connection therewith (including, without limitation, attorneys' fees) arising out of or resulting from (a) entering into this Master Lease and/or any Lease; (b) the

ownership of any item of Equipment; (c) the ordering, acquisition, use, installation, deployment, testing, operation, condition, purchase, delivery, rejection, storage or return of any item of Equipment; (d) any damage to property or personal injury or death of any person in connection with the operation, use, installation, deployment, testing, condition, possession, storage or return of any item of Equipment, or in connection with or resulting from Lessee's acts, omissions, negligence, misconduct or breach of any provision of this Master Lease or any Lease(s) hereunder; and/or (e) the breach of any covenant or any material representation of Lessee contained in this Master Lease or any Lease. The indemnification obligations set forth herein shall continue in full force and effect notwithstanding the payment in full of all obligations under any Lease or the termination of the Lease Term under any Lease for any reason.

24. MISCELLANEOUS. Each Lease, together with this Master Lease, contains the entire agreement of the parties regarding the subject matter hereof which is limited to lease financing. TIME IS OF THE ESSENCE IN EACH LEASE. If a court of competent jurisdiction finds any provision of any Lease to be unenforceable, the remaining terms of such Lease shall remain in full force and effect. Each Lease may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument; provided, however, that only counterpart one of each Lease (including the terms and conditions of this Master Lease incorporated therein by reference) shall constitute the original for such Lease for purposes of the sale or transfer of such Lease as chattel paper. References herein to "Lessor" shall be deemed to include each of its Assignees from and after the effective date of each assignment; references herein to "Lessor" shall not refer to Apple Inc. in its capacity as a Vendor or in any capacity other than as a lessor hereunder. The captions or heading in this Master Lease and in each Lease are for convenience only and in no way define, limit or describe the scope or intent of any provisions. This Master Lease and each Lease will be governed by the laws of the state where Lessee is located without regard to the conflict of law principles thereof. Lessor and Lessee both intend to comply with all applicable laws. If it is determined that Lessee's payments under the Lease result in an interest payment higher than allowed by applicable law, then any excess interest collected will be applied to the repayment of principal, and interest will be charged at the highest rate allowed by law.

25. NOTICES. All written notices under any Lease must be sent by certified mail or recognized overnight delivery service, postage prepaid, to the addresses as stated on each Lease, or by facsimile transmission, with written confirmation of receipt.

26. ELECTRONIC SIGNATURES. Notwithstanding anything to the contrary in this Master Lease and with the exception of the IRS Form 8038-G / 8038-GC which Lessee must execute using an original, manual signature, Lessee and Lessor both intend that this Master Lease and any Schedule, Acceptance Certificate, Escrow Agreement or any other related document or certificate (each a "Document") containing the electronic signature of the Lessee and/or Lessor using the procedure or method for electronic signatures that Lessor provided to Lessee ("Electronic Signature") or when manually countersigned or attached to Lessor's original signature counterpart and/or in Lessor's possession shall constitute the sole original authenticated Document for all purposes (including without limitation the perfection of security interests and admissibility of evidence). Lessee and Lessor acknowledge that any such Electronic Signatures will be applied by the duly authorized representative of the respective party with the intent to sign, authenticate and accept the Documents on behalf of such party.

IMPORTANT: READ BEFORE SIGNING. THE TERMS OF THIS MASTER LEASE AND EACH LEASE SHOULD BE READ CAREFULLY BECAUSE ONLY THOSE TERMS IN WRITING ARE ENFORCEABLE. TERMS OR ORAL PROMISES WHICH ARE NOT CONTAINED IN THIS MASTER LEASE OR A LEASE MAY NOT BE LEGALLY ENFORCED. THE TERMS OF THIS MASTER LEASE OR A LEASE MAY ONLY BE CHANGED BY ANOTHER WRITTEN AGREEMENT BETWEEN THE PARTIES. EXCEPT FOR AN EVENT OF NON-APPROPRIATION, EACH LEASE IS NOT CANCELABLE BY LESSEE.

LESSOR: APPLE INC.

LESSEE: WACONIA SCHOOL DISTRICT 110
512 Industrial Blvd
Waconia, MN 55387

BY: _____

BY: _____

TITLE: _____

TITLE: _____

FED TAX ID#: _____

EXHIBIT A

Schedule No. 1 Dated July 15 2022 to Master Lease Purchase Agreement Dated July 15 2022

This Schedule No. 1 ("Schedule") is entered into pursuant to that Master Lease Purchase Agreement dated July 15 2022 ("Master Lease"), and is effective as of July 15 2022. All of the terms and conditions of the Master Lease, including Lessee's representations and warranties, are incorporated herein by reference. Unless otherwise indicated, all capitalized terms used but not otherwise defined herein shall have the same meaning as set forth in the Master Lease.

To the extent that less than all of the Equipment subject to this Schedule has been installed and accepted by Lessee on or prior to the date hereof, Lessee hereby acknowledges that a portion of the Equipment has not been delivered, installed and accepted by Lessee for purposes of this Lease. In consideration of the foregoing, Lessee hereby acknowledges and agrees that its obligation to make Lease Payments as set forth in this Schedule is absolute and unconditional as of the date hereof and on each date and in the amounts as set forth in the Lease Payment Schedule, subject to the terms and conditions of the Lease.

Lessee expressly represents that at least ninety-five percent (95%) of the financing cost set forth in this Schedule is being used to acquire Equipment that will be capitalizable for federal income tax purposes

EQUIPMENT INFORMATION	
<i>Computer Hardware--See attached Exhibit 1.</i>	

LEASE PAYMENT SCHEDULE						
Pmt #	Payment Date	Payment Amount	Interest	Principal	Purchase Price after scheduled payment(s)	Outstanding Balance
	7/15/2022					\$109,875.00
1	7/15/2022	\$69,875.00	\$0.00	\$69,875.00		\$40,000.00
2	7/15/2025	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00
Totals:		\$109,875.00	\$0.00	\$109,875.00	Rate 0.0000%	

Lessee acknowledges that the discounted purchase price for the Lease is \$104,885.94 and that such amount is the Issue Price for the Lease for federal income tax purposes. The difference between the principal amount of this Lease and the Issue Price is Original Issue Discount ("OID") for federal income tax purposes. The Yield for this Lease for federal income tax purposes is 4.7500% per annum. Such Issue Price and Yield will be stated in the Form 8038-G or 8038-GC, as applicable.

IMPORTANT: Read before signing. The terms of the Master Lease should be read carefully because only those terms in writing are enforceable. Terms or oral promises which are not contained in this written agreement may not be legally enforced. The terms of the Master Lease or Lease may only be changed by another written agreement between Lessor and Lessee. Lessee agrees to comply with the terms and conditions of the Master Lease and this Lease.

Commencement Date: July 15 2022

LESSOR: **APPLE INC.**

LESSEE: **WACONIA SCHOOL DISTRICT 110**

SIGNATURE: **X** _____

SIGNATURE: **X** _____

NAME / TITLE: **X** _____

NAME / TITLE: **X** _____

DATE: **X** _____

DATE: **X** _____

LESSEE BILLING INSTRUCTIONS:	PERSON/DEPT.: _____
PO BOX/STREET: _____	TITLE: _____
	PHONE #: _____
CITY, ST ZIP: _____	EMAIL: _____

EXHIBIT A.1 – Additional Schedule Terms

Schedule No. 1 Dated July 15 2022 to Master Lease Purchase Agreement Dated July 15 2022

End of Term Resale Option: Lessee shall have the option to sell the Equipment subject to this Lease to Lessor, or its designee, at the end of the Lease Term the amounts below (“Resale Price”). This option is at the sole discretion of Lessee. The parties agree that the Resale Price is equal to the expected fair market value of the Equipment at the end of the Lease Term. Lessor shall have no obligation to pay the Resale Price unless: (i) The Equipment is delivered to Lessor within thirty (30) days of the end of the Lease Term and in Good Working Order, as herein defined, (ii) all payment obligations under the Lease, including those through the end of the Lease Term, have been satisfied, (iii) the Lessee is not in default under the Lease, and (iv) the Lessee provides Lessor with written notice no later than sixty (60) days prior to the end of the Lease Term of Lessee’s intention to sell the Equipment for the Resale Price. The Resale Price will be paid by Lessor to Lessee by check or equivalent within sixty (60) days of Lessor’s receipt of the Equipment.

Description	Part Number	Quantity	Resale Price ¹	Extended Price
13-inch MacBook Air	MGNG3LL/A	125	\$320.00	\$40,000.00

Return Condition: Lessee acknowledges that it is required to maintain the Equipment in good working order pursuant to Section 10 of the Master Lease. In the event Lessee returns the Equipment under the terms of the Master Lease or these additional terms, then Lessee acknowledges that the Equipment must be free of markings and that Lessee is responsible for the cost of missing or defective parts or accessories. For the avoidance of doubt, and for the purposes of the End of Term Resale Option, “Good Working Order” means the Equipment must be functional, might contain light/moderate surface and/or scratches, minor dents/chips, battery with 70% or more maximum capacity, must contain only genuine parts, and is not locked through ABM/ASM or Find My [Device] or equivalent feature and be returned with its charging block and cable each in working condition.

IMPORTANT: Read before signing. The terms of the Master Lease should be read carefully because only those terms in writing are enforceable. Terms or oral promises which are not contained in this written agreement may not be legally enforced. The terms of the Master Lease or Lease may only be changed by another written agreement between Lessor and Lessee. Lessee agrees to comply with the terms and conditions of the Master Lease and this Lease.

Commencement Date: July 15 2022

LESSOR: **APPLE INC.**

LESSEE: **WACONIA SCHOOL DISTRICT 110**

SIGNATURE: **X** _____

SIGNATURE: **X** _____

NAME / TITLE: **X** _____

NAME / TITLE: **X** _____

DATE: **X** _____

DATE: **X** _____

¹ Such resale price is contingent on the Equipment being returned in Good Working Condition.

EXHIBIT 1 – EQUIPMENT INFORMATION to Schedule No. 1
 under Master Lease Purchase Agreement dated July 15 2022

Row #	Details & Comments	Qty
1	<p>13-inch MacBook Air: Apple M1 chip with 8-core CPU and 7-core GPU, 256GB – Space Gray (Packaged in a 5-pack) Part Number: MGNG3LL/A Configuration:</p> <ul style="list-style-type: none"> • 065-C99J Apple M1 chip with 8-core CPU, 7-core CPU and 16-core Neural Engine • 065-C99M 8GB unified memory • 065-C99Q 256GB SSD storage • 065-C9CK Touch ID • 065-C9CJ Two Thunderbolt / USB 4 ports • 065-C9CH Force Touch trackpad • 065-C9CL Retina display with True Tone • 065-C171 None • 065-C172 None • 065-C9DG Backlit Magic Keyboard – US English • 065-C9DN Accessory Kit 	125

The above Equipment includes all attachments and accessories attached thereto and made a part thereof.

EXHIBIT B

ACCEPTANCE CERTIFICATE

Re: Schedule No. 1, dated July 15 2022, (the "Schedule") to Master Lease Purchase Agreement, dated as of July 15 2022, between Apple Inc., as Lessor, and Waconia School District 110, as Lessee.

Apple Inc. is hereby requested to pay the person or entity designated below as Payee, the sum set forth below in payment of a portion or all of the cost of the acquisition described below. The amount shown below is due and payable under the invoice of the Payee attached hereto with respect to the cost of the acquisition of the equipment and has not formed the basis of any prior request for payment. The equipment described below is part or all of the "Equipment" listed in the Schedule to the Master Lease Purchase Agreement referenced above. Receipt of this Acceptance Certificate allows Apple Inc. to commence the Lease and promptly pay Vendor(s) on behalf of Lessee. THIS ACCEPTANCE CERTIFICATE DOES NOT AFFECT LESSEE'S RIGHTS UNDER THE PURCHASE ORDER OR PRODUCT WARRANTY.

Payee Name: _____

<u>Description or Invoice #</u>	<u>\$ Amount</u>
---------------------------------	------------------

Lessee hereby certifies and represents to and agrees with Lessor as follows:

- (1) The Equipment described above has been delivered to Lessee or its service provider, which may include a third party integrator, and is accepted by Lessee on the date hereof.
- (2) Lessee has verified, or caused its service provider to verify, the contents of the Equipment delivered and hereby acknowledges that it accepts the Equipment described above for the purpose of commencing the Lease.
- (3) Upon partial acceptance, any undistributed funds shall be set aside in an internal escrow account for the benefit of Lessee until the remaining Equipment has been accepted. The internal escrow account will be provided free of charge with the understanding that any interest earned shall be retained by Lessor in consideration of managing the internal escrow account. Lessee acknowledges that Lessor may commingle such funds with other funds held by Lessor for its own account, so long as Lessor maintains segregation of such amounts on the books and records of Lessor.
- (4) Lessee is currently maintaining the insurance coverage required by Section 15 of the Master Lease.
- (5) No event or condition that constitutes, or with notice or lapse of time or both would constitute, an Event of Default or Event of Non-appropriation (each as defined in the Master Lease) under any Lease exists at the date hereof.

PARTIAL ACCEPTANCE CERTIFICATE (Only a portion of Equipment Has Been Accepted)

LESSEE: **Waconia School District 110**

Signature: **X** _____

Printed Name/Title: **X** _____

Date: **X** _____

FINAL ACCEPTANCE CERTIFICATE (All Equipment Has Been Accepted)

LESSEE: **Waconia School District 110**

Signature: **X** _____

Printed Name/Title: **X** _____

Date: **X** _____

PLEASE RETURN PAYMENT REQUEST TO:
APPLE INC. ~ 8377 East Hartford Drive, Suite 115 ~ Scottsdale, AZ 85255

EXHIBIT C

RESOLUTION NO. _____ OF Waconia School District 110
 AUTHORIZING AND APPROVING THE EXECUTION AND DELIVERY
 OF A MASTER LEASE PURCHASE AGREEMENT;
 AND APPROVING THE EXECUTION AND DELIVERY OF
 SCHEDULE NO. 1 TO THE MASTER LEASE PURCHASE AGREEMENT.

WHEREAS, the Waconia School District 110 (the "School District"), is authorized by the laws of the Minnesota (the "State") to enter into a lease purchase agreement in order to acquire personal property equipment and other property for governmental or proprietary purposes; and

WHEREAS, the School District has an immediate need to acquire and finance certain computer equipment, software, maintenance, and support services as applicable, which are more fully described on Exhibit A hereto (the "Equipment"); and

WHEREAS, in order to finance the costs of acquiring the Equipment, the School District desires to execute and deliver the Master Lease Purchase Agreement with Apple Inc. (the "Master Lease") and Schedule No. 1 thereto, which together constitute the "Lease"; and

WHEREAS, all acts, conditions and things required by the Constitution and laws of the State, and requirements of the School District, to happen, exist and be performed precedent to, and as a condition of, the adoption of this Resolution have happened, exist and have been performed in the time and manner required to make this Resolution and the Master Lease and Lease valid and binding obligations of the School District.

NOW, THEREFORE, IT IS RESOLVED BY THE [GOVERNING BODY] AS FOLLOWS:

Section 1. The School District hereby authorizes and approves the execution and delivery of the Master Lease;

Section 2. The School District hereby authorizes and approves the execution and delivery of Schedule No. 1 to the Master Lease in an amount not to exceed \$ _____ for the purpose of financing the costs of the acquisition and installation of the Project;

Section 3. The persons of the School District listed below (each an " Authorized Officer") are each hereby authorized and empowered, for and on behalf of the School District, to execute, with such changes therein and modifications thereto as may be approved by the Authorized Officer executing the same, together with any contracts or agreements and certificates and other documents necessary or appropriate in connection therewith, as approved by such Authorized Officer, which approval will be conclusively evidenced by such Authorized Officer's execution and delivery thereof:

Name	Title

Section 4. The Authorized Officers are each hereby authorized and empowered, for and on behalf of the School District, to take such actions and execute, or attest, as the case may be, and deliver, such instruments, agreements and certificates as may be necessary or appropriate to consummate the transactions authorized and approved hereby.

Section 5. The appropriate officials and employees of the School District are authorized and directed to take all such actions as may be necessary and appropriate to carry out and perform the School District's obligations and agreements pursuant thereto.

Section 6. All actions of the officers, agents and employees of the School District whether heretofore or hereafter taken that are in conformity with the purposes and intent of the foregoing resolutions be, and the same are hereby, in all respects, authorized, approved, ratified and confirmed.

PASSED AND ADOPTED BY THE [GOVERNING BODY] ON [DATE OF RESOLUTION].

 Signatory

Attest: _____

District Clerk

EXHIBIT D

BANK QUALIFIED DESIGNATION

Schedule No. 1 to Master Lease Purchase Agreement Dated July 15 2022

Lessee hereby represents and certifies the following (please check one):

Bank Qualified [if Bank Qualified, also check the box on Line 39 of IRS Form 8038-G]

Check this box if this Lease is designated as a “small issuer exception” under section 265(b)(3)(B)(i)(III). [Lessee reasonably anticipates that the total amount of tax-exempt obligations (including this Lease) to be issued by or on behalf of Lessee (or allocated to Lessee) during the July 15 2022 calendar year will not exceed \$10,000,000.]

Non-Bank Qualified [if Non-Bank Qualified, do not check the box on Line 39 of IRS Form 8038-G]

Check this box if Lessee has not designated this Lease as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Code.

LESSEE: **Waconia School District 110**
Signature: **X** _____
Printed Name/Title: **X** _____
Date: **X** _____

Instructions for 8038-G:

Updated for use with September, 2018 form

The below described lines need to be completed by the Lessee:

- Line 2:** **Enter the EIN number of the Issuer (Lessee)**
An issuer (Lessee) that does not have an employer identification number (EIN) should apply for one on Form SS-4, Application for Employer Identification Number. This form may be obtained at Social Security Administration offices or by calling 1-800-TAX-FORM (1-800-829-3676). You can also get this form on the IRS website at www.irs.gov. You may receive an EIN by telephone by following the instructions for Form SS-4.
- Lines 10a and 10b:** **Enter the name, title, and telephone number of the officer of the Issuer whom the IRS may call for more information**
If the issuer wishes to designate a person other than an officer of the issuer (including a legal representative or paid preparer) whom the IRS may call for more information with respect to this return, enter the name, title, and telephone number of such person.
- Line 39:** **Bank Qualified Designation**
Check this box if this Lease is designated as a "small issuer exception" under section 265(b)(3)(B)(i)(III). [Issuer (Lessee) reasonably anticipates that the total amount of tax-exempt obligations (including this Lease) to be issued by or on behalf of Lessee (or allocated to Lessee) during the calendar year 2022 will not exceed \$10,000,000.]
- Lines 41a-41d and 42:** **Hedges**
If the issuer (Lessee) has identified a hedge, this section must be completed.
- Line 43:** **Written procedures regarding Remediation of Non-Qualified Bonds**
Check this box if Issuer (Lessee) has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions).
- Line 44:** **Written procedures to monitor Section 148 of the Code**
Check this box if Issuer (Lessee) has established written procedures to monitor the requirements of Section 148 of the Internal Revenue Code (related to arbitrage and yield restriction).
- Lines 45a and 45b:** **Reimbursement**
If applicable, please identify whether any proceeds of the issue were used to reimburse expenditures. Please identify the amount of reimbursed expenditures and the date of the adoption of the official declaration of intent. [The instructions acknowledge that such declaration is not always required but do not provide guidance on completion without such requirement.]
- Signature and Consent:** **Please provide an authorized signature, date, and printed (or typed) name and title of the individual signing on behalf of Lessee.**

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Department of the Treasury
Internal Revenue Service

Caution: If the issue price is under \$100,000, use Form 8038-GC.

► Go to www.irs.gov/F8038G for instructions and the latest information.

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>	
1 Issuer's name Waconia School District 110		2 Issuer's employer identification number (EIN) 41-6000476	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address) 512 Industrial Boulevard	Room/suite	5 Report number (For IRS Use Only) 3	
6 City, town, or post office, state, and ZIP code Waconia, MN 55387		7 Date of issue July 15, 2022	
8 Name of issue Schedule No. 1 dated 7/15/2022 to Master Lease Purchase Agreement dated 7/15/2022		9 CUSIP number	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions)		10b Telephone number of officer or other employee shown on 10a	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.			
11 Education	11	\$104,885	94
12 Health and hospital	12		
13 Transportation	13		
14 Public safety	14		
15 Environment (including sewage bonds)	15		
16 Housing	16		
17 Utilities	17		
18 Other. Describe ►	18		
19a If bonds are TANs or RANs, check only box 19a	► <input type="checkbox"/>		
b If bonds are BANs, check only box 19b	► <input type="checkbox"/>		
20 If bonds are in the form of a lease or installment sale, check box	► <input checked="" type="checkbox"/>		

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.					
	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	7/15/2025	\$ 104,885.94	\$ n/a	3.0 years	4.7500 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount) n/a					
22	Proceeds used for accrued interest	22			
23	Issue price of entire issue (enter amount from line 21, column (b))	23			
24	Proceeds used for bond issuance costs (including underwriters' discount)	24			
25	Proceeds used for credit enhancement	25			
26	Proceeds allocated to reasonably required reserve or replacement fund	26			
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V	27			
28	Proceeds used to refund prior taxable bonds. Complete Part V	28			
29	Total (add lines 24 through 28)	29			
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30			

Part V Description of Refunded Bonds. Complete this part only for refunding bonds. n/a		
31	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded	years
32	Enter the remaining weighted average maturity of the taxable bonds to be refunded	years
33	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY)	
34	Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)	

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a	
b	Enter the final maturity date of the GIC ▶ (MM/DD/YYYY) _____		
c	Enter the name of the GIC provider ▶ _____		
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37	
38a	If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:		
b	Enter the date of the master pool bond ▶ (MM/DD/YYYY) _____		
c	Enter the EIN of the issuer of the master pool bond ▶ _____		
d	Enter the name of the issuer of the master pool bond ▶ _____		
39	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box <input type="checkbox"/> ▶ <input type="checkbox"/>		
40	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box <input type="checkbox"/> ▶ <input type="checkbox"/>		
41a	If the issuer has identified a hedge, check here <input type="checkbox"/> and enter the following information:		
b	Name of hedge provider ▶ _____		
c	Type of hedge ▶ _____		
d	Term of hedge ▶ _____		
42	If the issuer has superintegrated the hedge, check box <input type="checkbox"/> ▶ <input type="checkbox"/>		
43	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box <input type="checkbox"/> ▶ <input type="checkbox"/>		
44	If the issuer has established written procedures to monitor the requirements of section 148, check box <input type="checkbox"/> ▶ <input type="checkbox"/>		
45a	If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement ▶ _____		
b	Enter the date the official intent was adopted ▶ (MM/DD/YYYY) _____		

Signature and Consent	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.				
	▶ _____ Signature of issuer's authorized representative	_____ Date	▶ _____ Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Michael Krahenbuhl				PO1850365
	Firm's name ▶ Pinnacle Public Finance	Firm's EIN ▶ 27-3119149			
Firm's address ▶ 8377 E. Hartford Drive, Suite 115, Scottsdale, AZ 85255	Phone no. 480-419-4800				

EXHIBIT E

Please forward this document to your insurance provider

INSURANCE COVERAGE REQUIREMENTS

Waconia School District 110

- 1) Property Damage & Loss Coverage -
 - a) "All Risk" Physical Damage & Loss Insurance
 - b) Include: Policy Number, Effective Date and Expiration Date
 - c) **APPLE INC. and its Assigns** named "Loss Payee"
 - d) Endorsement giving 30 days written notice of any changes or cancellation.

LIMITS: The full replacement value of the equipment.

- 2) The Certificate Holder should be named as follows:

APPLE INC. and its assigns
8377 East Hartford Drive, Suite 115
Scottsdale, AZ 85255

FOR SELF INSURANCE:

Self-insurance is only permitted **with Lessor's prior written consent**. If Lessee intends to self-insure for the policies described above, Lessee should contact Lessor immediately to discuss its self-insurance program. If Lessor consents to Lessee's self-insurance program, Lessee agrees to provide a letter on Lessee's letterhead, addressed to **APPLE INC. and its Assigns**, and signed by an authorized official of the Lessee. The letter must refer to the Schedule under the Master Lease, briefly describe the program, and include information regarding the statute authorizing this form of insurance (with a copy of the statute attached to the letter).

EXHIBIT F

INCUMBENCY CERTIFICATE

Schedule No. 1 to Master Lease Purchase Agreement dated July 15 2022

Being a knowledgeable and authorized agent of the Lessee, I hereby certify to Lessor that the person(s) who executed the Master Lease and this Schedule are legally authorized to do so on behalf of the Lessee and that the signatures that appear on the Master Lease and Schedule are genuine.

LESSEE: **Waconia School District 110**

Signature: **X** _____

Printed Name/Title: **X** _____

Date: **X** _____

(THE INCUMBENCY IS TO BE EXECUTED BY A PERSON OTHER THAN THE SIGNER OF THIS SCHEDULE AND RELATED DOCUMENTS. THIS MAY BE A BOARD CLERK/SECRETARY, BOARD MEMBER OR SUPERINTENDENT.)



Financial Services
Education Finance

Lessee: Waconia School District 110

Attention: Accounts Payable

Invoice Number: First Payment / 103435
Invoice Due Date: 7/15/2022
Amount Due: \$69,875.00

Equipment Description: Apple Computer Equipment

Customer Reference Number: MLA# 1344-1-103435

Payment Number	Amount Due
1	\$69,875.00

Remit to:

Apple Financial Services
P.O. Box 028549
Miami, FL 33102-8549

Keep top portion for your records

Please detach bottom portion and return with your payment.

Apple Financial Services

Remit to:

Apple Financial Services
P.O. Box 028549
Miami, FL 33102-8549

Invoice Number: First Payment / 103435

Due Date: 7/15/2022
Amount Due: \$69,875.00

5. **SUPERINTENDENT UPDATES**

- **Transition Plans**
- **Position Updates**
- **Growth Model Data so far**

Presenter: Pat
Devine,
Superintendent